$\bar{y}_1 = \frac{274}{3} = 91.33$ $\bar{y}_2 = \frac{547}{6} = 91.16$

$\bar{y}_3 = \frac{819}{9} = 91.0$ $\bar{y} = \frac{1640}{18} = 91.11$

$\bar{y} = 91.44$

處理	368	k-1	$\frac{368}{k-1}$
誤差	551-368	n-k	$\frac{551-368}{n-k}$
總和	551		

$\bar{y}_1 = \frac{302}{2} = 151$ $\bar{y}_2 = \frac{270}{2} = 135$

$\bar{y}_3 = \frac{405}{3} = 135$ $\bar{y}_4 = \frac{540}{4} = 135$

$\bar{y} = \frac{302+270+405+540}{10}$ $\frac{1517}{10} = 151.7$

$151^2 + 119^2 + 114^2 + 135^2 + 135^2 + 135^2 + 135^2 + 135^2 + 135^2 + 135^2 = 359900$

$SST = 359900 - \frac{(1517)^2}{10} = 3040$

$SSR = \frac{302^2}{2} + \frac{270^2}{2} + \frac{405^2}{3} + \frac{540^2}{4} - \frac{1517^2}{10} = 2580$

$SSE = 3040 - 2580 = 460$

$SST = 2580 + 460 = 3040$