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		6,321,690	6,284,138	37,552
		[ 853,000]		
		[ 2,220,000]		
		[ 170,200]		
		[ 794,907]		
		[ 2,283,583]		
		3,820,685	3,042,018	778,667
		[ 2,220,000]		
		[ 600,317]		
		[ 1,000,368]		
	가	83,000	94,283	11,283
	가	29,600	49,193	19,593
	201	14,100	10,520	3,580
	01	14,100	10,520	3,580
		6,600		
	○ 10,000 * 30 * 2 =	600		
	○ 50 * 10,000 * 4 =	2,000		
	○ 200,000 * 5 * 4 =	4,000		
		7,500		
	○ 100,000 * 17 * 3 =	5,100		
	○ 100,000 * 12 * 2 =	2,400		
	301	15,500	15,000	500
	10	500	0	500
	가 가 5,000 * 50 * 2 =	500		
	12	15,000	15,000	
	가	5,000,000 * 1 =	5,000	
	가	10,000,000 * 1 =	10,000	
		30,000	25,000	5,000
	307	30,000	25,000	5,000
	05	30,000	25,000	5,000
		30,000		

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가

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· · ( ) · ·				
○	30,000,000 * 1 =	30,000		
		1,900	5,450	3,550
101		800	0	800
10		800	0	800
		800		
○	50,000 * 16 =	800		
201		1,100	5,450	4,350
01		1,100	5,450	4,350
		400		
○	50 * 4,000 =	200		
○	200,000 * 1 =	200		
		700		
○	350,000 * 2 =	700		
가		21,500	14,640	6,860
202		10,500	8,640	1,860
01		10,500	8,640	1,860
		10,500		
○	20,000 * 7 * 5 * 12 =	8,400		
○ 가	20,000 * 5 * 21 =	2,100		
203		11,000	6,000	5,000
03		11,000	6,000	5,000
	( )	9,500,000 * 1 =	9,500	
		1,500,000 * 1 =	1,500	
		75,600	77,500	1,900
		[ 7,500]		
		[ 68,100]		
		10,600	11,500	900
201		8,500	8,500	0
03		8,500	8,500	
		8,500		

· · ( ) · ·				
○	200,000 * 5 =	1,000		
○	100,000 * 10 =	1,000		
○ ( )	10,000 * 500 =	5,000		
○	1,500,000 * 1 =	1,500		
301		2,100	3,000	900
10		2,100	3,000	900
	가	2,100		
○	70,000 * 15 * 2 =	2,100		
		15,000	16,000	1,000
		[ 7,500]		
		[ 7,500]		
307		15,000	0	15,000
		[ 7,500]		
		[ 7,500]		
02		15,000	0	15,000
	15,000,000 * 1 =	15,000		
		[ 7,500]		
		[ 7,500]		
		50,000	50,000	0
403		50,000	50,000	0
02		50,000	50,000	
	50,000,000 * 1 =	50,000		
		3,662,085	2,870,235	791,850
		[ 2,220,000]		
		[ 592,817]		
		[ 849,268]		
		172,000	1,600	170,400
201		20,000	0	20,000
03		20,000	0	20,000
	20,000,000 * 1 =	20,000		
207		50,000	0	50,000

· · ( ) · ·				
01		50,000	0	50,000
	50,000,000 * 1 =	50,000		
301		2,000	1,600	400
10		2,000	1,600	400
	가 100,000 * 10 * 2 =	2,000		
307		100,000	0	100,000
08		100,000	0	100,000
	100,000,000 * 1 =	100,000		
		2,950,000	0	2,950,000
		[ 1,920,000]		
		[ 480,000]		
		[ 550,000]		
402		2,950,000	0	2,950,000
		[ 1,920,000]		
		[ 480,000]		
		[ 550,000]		
02		2,950,000	0	2,950,000
	1,420,000,000 * 1 =	1,420,000		
		[ 900,000]		
		[ 225,000]		
		[ 295,000]		
	1,530,000,000 * 1 =	1,530,000		
		[ 1,020,000]		
		[ 255,000]		
		[ 255,000]		
		500,000	0	500,000
		[ 300,000]		
		[ 100,000]		
		[ 100,000]		
401		500,000	0	500,000
		[ 300,000]		

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· · ( ) · ·				
401		[ 100,000]		
		[ 100,000]		
04		500,000	0	500,000
	500,000,000 * 1 =	500,000		
		[ 300,000]		
		[ 100,000]		
		[ 100,000]		
		5,835	34,635	28,800
		[ 2,917]		
		[ 2,918]		
307		5,835	34,635	28,800
		[ 2,917]		
		[ 2,918]		
02		5,835	34,635	28,800
	5,835,000 * 1 =	5,835		
		[ 2,917]		
		[ 2,918]		
		18,000	0	18,000
		[ 9,000]		
		[ 9,000]		
307		18,000	0	18,000
		[ 9,000]		
		[ 9,000]		
02		18,000	0	18,000
	( 18,000,000 ) * 1 =	18,000		
		[ 9,000]		
		[ 9,000]		
5	( )	12,450	0	12,450
201		1,300	0	1,300
03		1,300	0	1,300
5		1,300		
o	200,000 * 5 =	1,000		

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· · ( ) · ·				
○	50 * 6,000 =	300		
401		10,000	0	10,000
04		10,000	0	10,000
	10,000,000 * 1 =	10,000		
405		1,150	0	1,150
01		1,150	0	1,150
		1,150		
○ (3M*5M)	350,000 * 3 =	1,050		
○	100,000 * 1 =	100		
		1,800	0	1,800
		[ 900]		
		[ 900]		
		1,800	0	1,800
307		[ 900]		
		[ 900]		
02		1,800	0	1,800
	1,800,000 * 1 =	1,800		
		[ 900]		
		[ 900]		
		2,000	0	2,000
202		2,000	0	2,000
01		2,000	0	2,000
	2,000,000 * 1 =	2,000		
		1,238,000	2,621,000	1,383,000
		[ 853,000]		
		[ 385,000]		
		1,218,000	2,621,000	1,403,000
		[ 853,000]		
		[ 365,000]		
		1,218,000	2,621,000	1,403,000
		[ 853,000]		
		[ 365,000]		

· · ( ) · ·					
			1,218,000	2,621,000	1,403,000
401		[ 853,000]			
		[ 365,000]			
04		898,000	898,000	2,621,000	1,723,000
	898,000,000 * 1 =	898,000			
		[ 629,000]			
		[ 269,000]			
05		300,000	300,000	0	300,000
	300,000,000 * 1 =	300,000			
		[ 210,000]			
		[ 90,000]			
06		20,000	20,000	0	20,000
	20,000,000 * 1 =	20,000			
		[ 14,000]			
		[ 6,000]			
			20,000	0	20,000
			20,000	0	20,000
401		20,000	20,000	0	20,000
04		20,000	20,000	0	20,000
	20,000,000 * 1 =	20,000			
			82,678	61,772	20,906
		[ 13,724]			
		[ 68,954]			
			82,678	61,772	20,906
		[ 13,724]			
		[ 68,954]			
LP가		17,448	17,448	54,772	37,324
		[ 8,724]			
		[ 8,724]			
401		17,448	17,448	47,772	30,324
		[ 8,724]			
		[ 8,724]			

· · ( ) · ·				
04		17,448	47,448	30,000
LP가	17,448,000 * 1 =	17,448		
		[ 8,724]		
		[ 8,724]		
가		10,000	0	10,000
		[ 5,000]		
		[ 5,000]		
201		10,000	0	10,000
		[ 5,000]		
		[ 5,000]		
01	가	10,000	0	10,000
	10,000,000 * 1 =	10,000		
		[ 5,000]		
		[ 5,000]		
		24,580	7,000	17,580
201		19,680	1,500	18,180
01		11,800	0	11,800
		11,500		
ㅇ가	5,500 * 1,000 =	5,500		
ㅇ	1,500 * 4,000 =	6,000		
		300		
ㅇ	150,000 * 2 =	300		
02		6,380	0	6,380
가	15,950 * 400 =	6,380		
03		1,500	1,500	
가	1,500,000 * 1 =	1,500		
206		500	500	0
01		500	500	
	5,000 * 100 =	500		
301		4,400	5,000	600
10		4,400	5,000	600

· · ( ) · ·				
		4,400		
○가	5,000 * 6 * 20 * 4 =	2,400		
○가	가 5,000 * 200 * 2 =	2,000		
		28,650	0	28,650
402		28,650	0	28,650
02		28,650	0	28,650
100	2,865,000 * 10 =	28,650		
		2,000	0	2,000
202		2,000	0	2,000
01		2,000	0	2,000
	20,000 * 4 * 25 =	2,000		
		1,148,108	527,648	620,460
		[ 170,200]		
		[ 180,866]		
		[ 797,042]		
		49,400	50,100	700
		[ 24,000]		
		[ 25,400]		
		1,400	2,100	700
201		1,400	2,100	700
01		1,400	2,100	700
		1,400		
○	70,000 * 5 * 4 =	1,400		
		8,000	8,000	0
		[ 4,000]		
		[ 4,000]		
307		8,000	8,000	0
		[ 4,000]		
		[ 4,000]		
02		8,000	8,000	
	8,000,000 * 1 =	8,000		

• • ( ) • •				
		[ 4,000]		
		[ 4,000]		
		40,000	0	40,000
		[ 20,000]		
		[ 20,000]		
307		40,000	0	40,000
		[ 20,000]		
		[ 20,000]		
02		40,000	0	40,000
	40,000,000 * 1 =	40,000		
		[ 20,000]		
		[ 20,000]		
		61,775	86,509	24,734
		31,100	60,834	29,734
201		1,100	10,834	9,734
02		1,100	0	1,100
		1,100		
○	250,000 * 2 =	500		
○	600,000 * 1 =	600		
401		30,000	50,000	20,000
04		30,000	50,000	20,000
	30,000,000 * 1 =	30,000		
		28,675	25,675	3,000
201		675	675	0
01		675	675	
		675		
○	15,000 * 45 =	675		
301		7,000	4,000	3,000
10		7,000	4,000	3,000
		7,000		
○	100,000 * 20 * 2 =	4,000		

· · ( ) · ·				
○	100,000 * 15 * 2 =	3,000		
307		21,000	21,000	0
04		21,000	21,000	
		21,000		
○	5,000,000 * 1 =	5,000		
○	10,000,000 * 1 =	10,000		
○	가 6,000,000 * 1 =	6,000		
		2,000	0	2,000
202		2,000	0	2,000
01		2,000	0	2,000
	2,000,000 * 1 =	2,000		
		1,036,933	391,039	645,894
		[ 170,200]		
		[ 156,866]		
		[ 709,867]		
		460,000	347,539	112,461
		[ 170,200]		
		[ 59,800]		
		[ 230,000]		
101		460,000	347,539	112,461
		[ 170,200]		
		[ 59,800]		
		[ 230,000]		
10	460,000,000 * 1 =	460,000	347,539	112,461
		460,000		
		[ 170,200]		
		[ 59,800]		
		[ 230,000]		
		165,333	0	165,333
		[ 82,666]		
		[ 82,667]		

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307		165,333	0	165,333
		[ 82,666]		
		[ 82,667]		
02		165,333	0	165,333
	165,333,000 * 1 =	165,333		
		[ 82,666]		
		[ 82,667]		
		33,600	43,500	9,900
		[ 14,400]		
		[ 19,200]		
307		33,600	42,000	8,400
		[ 14,400]		
		[ 19,200]		
02		33,600	42,000	8,400
	33,600,000 * 1 =	33,600		
		[ 14,400]		
		[ 19,200]		
2008		50,000	0	50,000
403		50,000	0	50,000
02		50,000	0	50,000
2008	50,000,000 * 1 =	50,000		
		28,000	0	28,000
101		2,000	0	2,000
10		2,000	0	2,000
	50,000 * 40 * 1 =	2,000		
307		26,000	0	26,000
05		26,000	0	26,000
	26,000,000 * 1 =	26,000		
		300,000	0	300,000
402		300,000	0	300,000
01		300,000	0	300,000

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	300,000,000 * 1 =	300,000		
	( )	32,219	31,700	519
		7,200	7,200	0
		7,200	7,200	0
203		7,200	7,200	0
01		3,000	3,000	
	3,000,000 * 1 =	3,000		
04		4,200	4,200	
	350,000 * 12 =	4,200		
		25,019	24,500	519
		25,019	24,500	519
201		14,219	10,820	3,399
01		14,219	10,820	3,399
		9,899		
○	693,250 * 12 =	8,319		
○	1,580,000 * 1 =	1,580		
		4,320		
○	5,000 * 18 * 4 * 12 =	4,320		
202		10,800	13,680	2,880
01		10,800	13,680	2,880
	50,000 * 18 * 12 =	10,800		

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		6,812,448	18,047,820	11,235,372
		[ 1,370,000]		
		[ 2,500]		
		[ 5,439,948]		
·		1,000,000	1,986,000	986,000
		1,000,000	1,986,000	986,000
		1,000,000	1,000,000	0
307		1,000,000	1,000,000	0
08		1,000,000	1,000,000	
1,000,000,000 * 1 =		1,000,000		
		170,000	150,000	20,000
		170,000	150,000	20,000
( 가 )		20,000	0	20,000
403		20,000	0	20,000
02		20,000	0	20,000
20,000,000 * 1 =		20,000		
( 가 )		100,000	100,000	0
403		100,000	100,000	0
02		100,000	100,000	
100,000,000 * 1 =		100,000		
( 가 )		30,000	30,000	0
403		30,000	30,000	0
02		30,000	30,000	
30,000,000 * 1 =		30,000		
가 ( 가 )		20,000	20,000	0
403		20,000	20,000	0
02		20,000	20,000	
가 20,000,000 * 1 =		20,000		
·		2,657,940	13,135,700	10,477,760
		[ 370,000]		
		[ 2,287,940]		
(IT)		605,000	2,025,000	1,420,000

· · ( ) · ·				
(IT)		[ 370,000]		
		[ 235,000]		
S/W		555,000	0	555,000
		[ 370,000]		
		[ 185,000]		
307		555,000	0	555,000
		[ 370,000]		
		[ 185,000]		
02		555,000	0	555,000
S/W	555,000,000 * 1 =	555,000		
		[ 370,000]		
		[ 185,000]		
( 가 )	(ITRC)	50,000	50,000	0
403		50,000	50,000	0
02		50,000	50,000	
	50,000,000 * 1 =	50,000		
		1,992,940	11,050,700	9,057,760
		400,000	600,000	200,000
306		400,000	0	400,000
01		400,000	0	400,000
	400,000,000 * 1 =	400,000		
	( 가 )	70,000	50,000	20,000
403		70,000	50,000	20,000
02		70,000	50,000	20,000
	70,000,000 * 1 =	70,000		
	( 가 )	150,000	150,000	0
403		150,000	150,000	0
02		150,000	150,000	
	150,000,000 * 1 =	150,000		
	( 가 )	200,000	0	200,000
403		200,000	0	200,000
02		200,000	0	200,000

· · ( ) · ·				
	200,000,000 * 1 =	200,000		
	RIC ( 가 )	50,000	0	50,000
403		50,000	0	50,000
02		50,000	0	50,000
	RIC 50,000,000 * 1 =	50,000		
		500,000	0	500,000
306		500,000	0	500,000
01		500,000	0	500,000
	500,000,000 * 1 =	500,000		
		50,000	30,000	20,000
402		50,000	30,000	20,000
01		50,000	30,000	20,000
	50,000,000 * 1 =	50,000		
		12,240	0	12,240
201		12,240	0	12,240
01		12,240	0	12,240
		2,240		
○	70,000 * 16 * 2 =	2,240		
		10,000		
○	10,000,000 * 1 =	10,000		
	( ) ( 가 )	500,000	1,000,000	500,000
306		500,000	1,000,000	500,000
01		500,000	1,000,000	500,000
	( ) 500,000,000 * 1 =	500,000		
	(RIC)	50,000	0	50,000
403		50,000	0	50,000
02		50,000	0	50,000
	(RIC) 50,000,000 * 1 =	50,000		
		10,700	6,700	4,000
202		9,200	5,200	4,000

· · ( ) · ·				
01		9,200	5,200	4,000
	9,200,000 * 1 =	9,200		
203		1,500	1,500	0
03		1,500	1,500	
	1,500,000 * 1 =	1,500		
		60,000	60,000	0
( 가 )		60,000	60,000	0
403		60,000	60,000	0
02		60,000	60,000	
	60,000,000 * 1 =	60,000		
		405,810	382,960	22,850
		[ 2,500]		
		[ 403,310]		
		329,430	307,960	21,470
		153,930	3,960	149,970
201		145,930	3,960	141,970
01		75,930	3,960	71,970
		70,960		
○	3,960,000 * 1 =	3,960		
○	3,500,000 * 2 =	7,000		
○KETI	60,000,000 * 1 =	60,000		
		4,970		
○	70,000 * 7 * 3 =	1,470		
○	70,000 * 6 * 5 =	2,100		
○	70,000 * 10 * 2 =	1,400		
03		70,000	0	70,000
		70,000		
○	15,000,000 * 2 =	30,000		
○	10,000,000 * 1 =	10,000		

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○	30,000,000 * 1 =	30,000		
301		8,000	0	8,000
12		8,000	0	8,000
	200,000 * 10 * 4 =	8,000		
		20,000	30,000	10,000
303		10,000	10,000	0
01		10,000	10,000	
	( ) 10,000,000 * 1 =	10,000		
402		10,000	20,000	10,000
01		10,000	20,000	10,000
	( ) 10,000,000 * 1 =	10,000		
		55,000	200,000	145,000
402		55,000	200,000	145,000
01		55,000	200,000	145,000
	( ) 50,000,000 * 1 =	50,000		
	( ) 5,000,000 * 1 =	5,000		
		90,500	67,500	23,000
402		90,500	67,500	23,000
01		90,500	67,500	23,000
	1,000,000 * 12 * 4 =	48,000		
	( )	22,500		
○	50,000 * 20 * 9 =	9,000		
○	50,000 * 20 * 9 =	9,000		
○	50,000 * 10 * 9 =	4,500		
	( )	20,000		
○	50,000 * 20 * 4 =	4,000		
○	400,000 * 10 * 4 =	16,000		
		10,000	6,500	3,500
202		10,000	6,500	3,500
01		10,000	6,500	3,500

• • ( ) • •				
	10,000,000 * 1 =	10,000		
		76,380	75,000	1,380
		[ 2,500]		
		[ 73,880]		
		20,000	20,000	0
307		20,000	20,000	0
02		20,000	20,000	
	20,000,000 * 1 =	20,000		
		50,880	50,000	880
201		880	0	880
01		880	0	880
		600		
○	100,000 * 3 * 2 =	600		
		280		
○	70,000 * 4 * 1 =	280		
402		50,000	50,000	0
01		50,000	50,000	
	50,000,000 * 1 =	50,000		
		5,000	5,000	0
		[ 2,500]		
		[ 2,500]		
402		5,000	5,000	0
		[ 2,500]		
		[ 2,500]		
01		5,000	5,000	
	5,000,000 * 1 =	5,000		
		[ 2,500]		
		[ 2,500]		
		500	0	500
202		500	0	500
01		500	0	500
	500,000 * 1 =	500		

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· · ( ) · ·				
		2,550,000	2,379,000	171,000
		[ 1,000,000]		
		[ 1,550,000]		
		2,500,000	2,350,000	150,000
		[ 1,000,000]		
		[ 1,500,000]		
	R&D	2,500,000	2,350,000	150,000
		[ 1,000,000]		
		[ 1,500,000]		
	306	2,500,000	0	2,500,000
		[ 1,000,000]		
		[ 1,500,000]		
	01	2,500,000	0	2,500,000
	R&D	2,500,000,000 * 1 =	2,500,000	
			[ 1,000,000]	
			[ 1,500,000]	
		50,000	29,000	21,000
	( 가 )	50,000	29,000	21,000
	403	50,000	29,000	21,000
	02	50,000	29,000	21,000
		50,000,000 * 1 =	50,000	
	( )	28,698	14,160	14,538
		4,200	3,000	1,200
		4,200	3,000	1,200
	203	4,200	3,000	1,200
	04	4,200	3,000	1,200
		350,000 * 12 =	4,200	
		24,498	11,160	13,338
		24,498	11,160	13,338
	201	12,898	9,750	3,148
	01	12,898	9,750	3,148
		10,548		

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		• • ( ) • •			
	○	4,000,000 * 1 =	4,000		
	○	3,000,000 * 1 =	3,000		
	○	3,548,000 * 1 =	3,548		
			2,350		
	○	2,350,000 * 1 =	2,350		
	202		11,600	1,410	10,190
	01		11,600	1,410	10,190
		11,600,000 * 1 =	11,600		

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· · ( ) · ·				
		8,166,465	11,791,131	3,624,666
		[ 826,585]		
		[ 2,390,500]		
		[ 2,000]		
		[ 872,488]		
		[ 4,074,892]		
		3,091,720	4,461,000	1,369,280
		[ 40,000]		
		[ 2,258,000]		
		[ 189,900]		
		[ 603,820]		
		325,100	2,403,200	2,078,100
		[ 100,000]		
		[ 54,900]		
		[ 170,200]		
		173,000	172,500	500
		[ 49,500]		
		[ 123,500]		
201		4,000	0	4,000
01		4,000	0	4,000
	가 20,000 * 200 =	4,000		
301		4,000	7,500	3,500
10		4,000	7,500	3,500
	80,000 * 25 * 2 =	4,000		
402		165,000	165,000	0
		[ 49,500]		
		[ 115,500]		
01		165,000	165,000	
	165,000,000 * 1 =	165,000		
		[ 49,500]		
		[ 115,500]		
		18,000	5,000	13,000

( : )

• • ( ) • •				
		[ 5,400]		
		[ 12,600]		
307		18,000	5,000	13,000
		[ 5,400]		
		[ 12,600]		
04		18,000	5,000	13,000
	18,000,000 * 1 =	18,000		
		[ 5,400]		
		[ 12,600]		
		30,000	0	30,000
401		30,000	0	30,000
		30,000	0	30,000
04		30,000	0	30,000
	30,000,000 * 1 =	30,000		
		100,000	400,000	300,000
		[ 100,000]		
402		100,000	400,000	300,000
		[ 100,000]		
01		100,000	400,000	300,000
	100,000,000 * 1 =	100,000		
		[ 100,000]		
		4,100	4,100	0
202		2,600	2,600	0
		2,600	2,600	
01		2,600	2,600	
	130,000 * 2 * 10 =	2,600		
203		1,500	1,500	0
		1,500	1,500	
03		1,500	1,500	
	1,500,000 * 1 =	1,500		
		2,766,620	2,057,800	708,820
		[ 40,000]		
		[ 2,158,000]		
		[ 135,000]		
		[ 433,620]		

• • ( ) • •				
		2,322,000	1,818,000	504,000
		[ 1,858,000]		
		[ 116,000]		
		[ 348,000]		
301		2,000	25,000	23,000
		[ 2,000]		
10		2,000	0	2,000
	2,000,000 * 1 =	2,000		
		[ 2,000]		
307		15,000	7,000	8,000
		[ 12,000]		
		[ 750]		
		[ 2,250]		
02		15,000	7,000	8,000
	3,000,000 * 1 =	3,000		
		[ 2,400]		
		[ 150]		
		[ 450]		
	12,000,000 * 1 =	12,000		
		[ 9,600]		
		[ 600]		
		[ 1,800]		
401		2,305,000	1,381,500	923,500
		[ 1,844,000]		
		[ 115,250]		
		[ 345,750]		
04		2,085,000	1,204,000	881,000
	2,085,000,000 * 1 =	2,085,000		
		[ 1,668,000]		
		[ 104,250]		
		[ 312,750]		
05		220,000	150,000	70,000

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• • ( ) • •				
	220,000,000 * 1 =	220,000		
		[ 176,000]		
		[ 11,000]		
		[ 33,000]		
		375,000	0	375,000
		[ 300,000]		
		[ 19,000]		
		[ 56,000]		
403		375,000	0	375,000
		[ 300,000]		
		[ 19,000]		
		[ 56,000]		
02	375,000,000 * 1 =	375,000	0	375,000
		[ 300,000]		
		[ 19,000]		
		[ 56,000]		
		10,500	13,500	3,000
201		6,500	6,000	500
01		6,500	6,000	500
	13,000 * 500 =	6,500		
301		4,000	7,500	3,500
10		4,000	7,500	3,500
	80,000 * 25 * 2 =	4,000		
		56,000	22,400	33,600
		[ 40,000]		
		[ 16,000]		
402		56,000	22,400	33,600
		[ 40,000]		
		[ 16,000]		
01	56,000,000 * 1 =	56,000	22,400	33,600

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· · ( ) · ·				
		[ 40,000]		
		[ 16,000]		
		3,120	3,900	780
202		3,120	3,900	780
01		3,120	3,900	780
	130,000 * 3 * 8 =	3,120		
		1,287,403	4,240,171	2,952,768
		[ 546,585]		
		[ 2,000]		
		[ 169,183]		
		[ 569,635]		
		565,930	567,540	1,610
		[ 92,180]		
		[ 2,000]		
		[ 104,514]		
		[ 367,236]		
		2,800	2,800	0
		[ 2,800]		
201		500	500	0
		[ 500]		
01		500	500	
	500,000 * 1 =	500		
		[ 500]		
202		2,300	2,300	0
		[ 2,300]		
01		2,300	2,300	
	2,300,000 * 1 =	2,300		
		[ 2,300]		
		366,000	340,000	26,000
		[ 73,200]		
		[ 292,800]		
301		366,000	340,000	26,000
		[ 73,200]		

· · ( ) · ·				
301		[ 292,800]		
02	( ) 366,000,000 * 1 =	366,000 [ 73,200] [ 292,800]	340,000	26,000
가		4,000 [ 2,000] [ 2,000]	3,600	400
301		4,000 [ 2,000] [ 2,000]	3,600	400
12	가 ( ) 4,000,000 * 1 =	4,000 [ 2,000] [ 2,000]	3,600	400
		106,730 [ 53,380] [ 16,014] [ 37,336]	93,026	13,704
301		106,730 [ 53,380] [ 16,014] [ 37,336]	93,026	13,704
12	106,730,000 * 1 =	106,730 [ 53,380] [ 16,014] [ 37,336]	93,026	13,704
		72,000 [ 36,000] [ 10,800] [ 25,200]	128,114	56,114

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• • ( ) • •				
		72,000	128,114	56,114
301		[ 36,000]		
		[ 10,800]		
		[ 25,200]		
12		72,000	128,114	56,114
	72,000,000 * 1 =	72,000		
		[ 36,000]		
		[ 10,800]		
		[ 25,200]		
		14,400	0	14,400
		[ 4,500]		
		[ 9,900]		
206		14,400	0	14,400
		[ 4,500]		
		[ 9,900]		
01		14,400	0	14,400
	14,400,000 * 1 =	14,400		
		[ 4,500]		
		[ 9,900]		
		84,080	78,960	5,120
		[ 8,230]		
		[ 930]		
		[ 74,920]		
		25,660	25,340	320
		[ 4,680]		
		[ 20,980]		
201		13,960	14,540	580
01		13,960	14,540	580
	70,000 * 11 * 12 =	9,240		
	70,000 * 20 * 2 =	2,800		
	100,000 * 5 =	500		

· · ( ) · ·				
	2,000 * 210 =	420		
	250,000 * 4 =	1,000		
307		11,700	10,800	900
		[ 4,680]		
		[ 7,020]		
02		11,700	10,800	900
	11,700,000 * 1 =	11,700		
		[ 4,680]		
		[ 7,020]		
( 가 )		15,000	15,000	0
403		15,000	15,000	0
02		15,000	15,000	
	6,000 * 1,000 =	6,000		
	2,000,000 * 1 =	2,000		
	1,000,000 * 1 =	1,000		
	600,000 * 10 =	6,000		
		23,200	28,000	4,800
201		3,000	0	3,000
01		3,000	0	3,000
		3,000		
○	200,000 * 15 =	3,000		
301		18,200	25,500	7,300
10		18,200	25,500	7,300
	130,000 * 140 =	18,200		
308		2,000	2,500	500
05		2,000	2,500	500
	2,000,000 * 1 =	2,000		
		7,100	7,800	700
		[ 3,550]		
		[ 930]		
		[ 2,620]		
301		7,100	7,800	700

( : )

• • ( ) • •				
301		[ 3,550]		
		[ 930]		
		[ 2,620]		
12		7,100	7,800	700
	7,100,000 * 1 =	7,100		
		[ 3,550]		
		[ 930]		
		[ 2,620]		
		13,120	2,820	10,300
202		13,120	2,820	10,300
01		13,120	2,820	10,300
	10,000 * 3 * 10 * 12 =	3,600		
	130,000 * 2 * 2 =	520		
	300,000 * 30 =	9,000		
		637,393	3,593,671	2,956,278
		[ 446,175]		
		[ 63,739]		
		[ 127,479]		
		637,393	629,671	7,722
		[ 446,175]		
		[ 63,739]		
		[ 127,479]		
202		2,593	0	2,593
		[ 1,815]		
		[ 259]		
		[ 519]		
01		2,593	0	2,593
	2,593,000 * 1 =	2,593		
		[ 1,815]		
		[ 259]		
		[ 519]		
301		629,800	629,671	129

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· · ( ) · ·				
301		[ 440,860]		
		[ 62,980]		
		[ 125,960]		
12	629,800,000 * 1 =	629,800	629,671	129
		629,800		
		[ 440,860]		
		[ 62,980]		
		[ 125,960]		
405		5,000	0	5,000
		[ 3,500]		
		[ 500]		
		[ 1,000]		
01	2,500,000 * 2 =	5,000	0	5,000
		5,000		
		[ 3,500]		
		[ 500]		
		[ 1,000]		
		3,159,345	2,217,920	941,425
		[ 240,000]		
		[ 132,500]		
		[ 513,405]		
		[ 2,273,440]		
		1,353,397	449,580	903,817
		[ 240,000]		
		[ 244,856]		
		[ 868,541]		
		9,000	9,000	0
		[ 4,500]		
		[ 4,500]		
402		9,000	0	9,000
		[ 4,500]		
		[ 4,500]		
01		9,000	0	9,000

⋮  
⋮  
⋮

( : )

· · ( ) · ·				
	9,000,000 * 1 =	9,000		
		[ 4,500]		
		[ 4,500]		
가		13,500	13,500	0
		[ 6,750]		
		[ 6,750]		
301		13,500	0	13,500
		[ 6,750]		
		[ 6,750]		
12		13,500	0	13,500
가	13,500,000 * 1 =	13,500		
		[ 6,750]		
		[ 6,750]		
		350,000	355,000	5,000
402		350,000	355,000	5,000
02		350,000	355,000	5,000
	350,000,000 * 1 =	350,000		
	( )	11,440	8,800	2,640
		[ 5,720]		
		[ 5,720]		
402		11,440	8,800	2,640
		[ 5,720]		
		[ 5,720]		
01	( ) 11,440,000 * 1 =	11,440	8,800	2,640
		[ 5,720]		
		[ 5,720]		
	( )	8,400	6,300	2,100
		[ 4,200]		
		[ 4,200]		
402		8,400	6,300	2,100
		[ 4,200]		

· · ( ) · ·				
402		[ 4,200]		
01	( ) 8,400,000 * 1 =	8,400 8,400 [ 4,200] [ 4,200]	6,300	2,100
		5,000	10,900	5,900
201		3,400	5,900	2,500
01		3,400	5,900	2,500
○	100,000 * 7 =	700 700		
○	150,000 * 18 =	2,700 2,700		
301		1,600	5,000	3,400
10		1,600	5,000	3,400
	80,000 * 10 * 2 =	1,600		
		342,857 [ 240,000] [ 34,286] [ 68,571]	0	342,857
403		342,857 [ 240,000] [ 34,286] [ 68,571]	0	342,857
02	342,857,000 * 1 =	342,857 342,857 [ 240,000] [ 34,286] [ 68,571]	0	342,857
		189,000	0	189,000
308		189,000	0	189,000
05	( ) 189,000,000 * 1 =	189,000 189,000	0	189,000

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• • ( ) • •				
	( )	6,000	0	6,000
		[ 3,000]		
		[ 3,000]		
402		6,000	0	6,000
		[ 3,000]		
		[ 3,000]		
01	( ) 6,000,000 * 1 =	6,000	0	6,000
		6,000		
		[ 3,000]		
		[ 3,000]		
		16,000	0	16,000
		[ 6,400]		
		[ 9,600]		
206		16,000	0	16,000
		[ 6,400]		
		[ 9,600]		
01	16,000,000 * 1 =	16,000	0	16,000
		16,000		
		[ 6,400]		
		[ 9,600]		
		16,000	0	16,000
		[ 8,000]		
		[ 8,000]		
206		16,000	0	16,000
		[ 8,000]		
		[ 8,000]		
01	16,000,000 * 1 =	16,000	0	16,000
		16,000		
		[ 8,000]		
		[ 8,000]		
		22,000	0	22,000
		[ 5,500]		

· · ( ) · ·				
		[ 16,500]		
402		22,000	0	22,000
		[ 5,500]		
		[ 16,500]		
01		22,000	0	22,000
	22,000,000 * 1 =	22,000		
		[ 5,500]		
		[ 16,500]		
		3,000	0	3,000
		[ 1,500]		
		[ 1,500]		
402		3,000	0	3,000
		[ 1,500]		
		[ 1,500]		
01		3,000	0	3,000
	3,000,000 * 1 =	3,000		
		[ 1,500]		
		[ 1,500]		
가		150,000	0	150,000
		[ 75,000]		
		[ 75,000]		
402		150,000	0	150,000
		[ 75,000]		
		[ 75,000]		
01		150,000	0	150,000
가	150,000,000 * 1 =	150,000		
		[ 75,000]		
		[ 75,000]		
		210,000	0	210,000
		[ 90,000]		
		[ 120,000]		
402		210,000	0	210,000

· · ( ) · ·				
402		[ 90,000]		
		[ 120,000]		
01		210,000	0	210,000
	210,000,000 * 1 =	210,000		
		[ 90,000]		
		[ 120,000]		
		1,200	0	1,200
202		1,200	0	1,200
01		1,200	0	1,200
	가 100,000 * 6 * 1 =	600		
	가 100,000 * 3 * 2 =	600		
		596,310	685,700	89,390
		[ 45,575]		
		[ 550,735]		
		305,000	300,000	5,000
301		5,000	0	5,000
10		5,000	0	5,000
	100,000 * 25 * 2 =	5,000		
402		300,000	300,000	0
01		300,000	300,000	
	( , , ) 250,000,000 * 1 =	250,000		
	50,000,000 * 1 =	50,000		
		10,000	9,000	1,000
307		10,000	9,000	1,000
04		10,000	9,000	1,000
	10,000,000 * 1 =	10,000		
		81,500	5,000	76,500
		[ 9,450]		
		[ 72,050]		
402		81,500	5,000	76,500
		[ 9,450]		

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• • ( ) • •				
402		[ 72,050]		
01	( 81,500,000 * 1 ) =	81,500	5,000	76,500
		81,500		
		[ 9,450]		
		[ 72,050]		
		5,000	5,000	0
		[ 1,500]		
		[ 3,500]		
402		5,000	5,000	0
		[ 1,500]		
		[ 3,500]		
01	5,000,000 * 1 =	5,000	5,000	
		5,000		
		[ 1,500]		
		[ 3,500]		
		55,000	92,000	37,000
402		55,000	92,000	37,000
01	55,000,000 * 1 =	55,000	92,000	37,000
		55,000		
	(BI)	10,000	0	10,000
201		10,000	0	10,000
01		10,000	0	10,000
		10,000		
○	5,000 * 1,000 * 2 =	10,000		
		10,160	13,300	3,140
201		6,160	6,800	640
01		6,160	6,800	640
		6,160		
○	1,500,000 * 2 =	3,000		
○	1,200 * 800 =	960		
○				
○	100,000 * 10 =	1,000		
○	300,000 * 4 * 1 =	1,200		

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• • ( ) • •				
301		4,000	6,500	2,500
10		4,000	6,500	2,500
	80,000 * 10 * 5 =	4,000		
		4,500	9,000	4,500
		[ 1,250]		
		[ 3,250]		
201		4,500	9,000	4,500
		[ 1,250]		
		[ 3,250]		
01		4,500	9,000	4,500
	4,500,000 * 1 =	4,500		
		[ 1,250]		
		[ 3,250]		
		30,000	0	30,000
		[ 9,000]		
		[ 21,000]		
201		30,000	0	30,000
		[ 9,000]		
		[ 21,000]		
01		30,000	0	30,000
	30,000,000 * 1 =	30,000		
		[ 9,000]		
		[ 21,000]		
		81,250	0	81,250
		[ 24,375]		
		[ 56,875]		
402		81,250	0	81,250
		[ 24,375]		
		[ 56,875]		
01		81,250	0	81,250
	81,250,000 * 1 =	81,250		
		[ 24,375]		

· · ( ) · ·				
		[ 56,875]		
		3,900	3,900	0
202		3,900	3,900	0
01		3,900	3,900	
	130,000 * 3 * 6 =	2,340		
	130,000 * 2 * 6 =	1,560		
		577,900	550,940	26,960
		[ 97,480]		
		[ 480,420]		
		54,000	0	54,000
402		54,000	0	54,000
01		54,000	0	54,000
	가 54,000,000 * 1 =	54,000		
		43,800	0	43,800
402		43,800	0	43,800
01		43,800	0	43,800
	1,200,000 * 20 * 0.6 =	14,400		
	200,000 * 20 * 0.6 =	2,400		
	500,000 * 30 * 0.6 =	9,000		
	1,000,000 * 30 * 0.6 =	18,000		
		60,000	0	60,000
402		60,000	0	60,000
01		60,000	0	60,000
	가 5,000,000 * 20 * 0.6 =	60,000		
GAP		66,000	0	66,000
402		66,000	0	66,000
01		66,000	0	66,000
	20,000,000 * 2ha * 0.6 =	24,000		
	12,000,000 * 2ha * 0.6 =	14,400		
	8,000,000 * 2ha * 0.6 =	9,600		
	3,000,000 * 5 * 0.6 =	9,000		
	가 3,000,000 * 5 * 0.6 =	9,000		

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		25,000	25,000	0
		[ 7,500]		
		[ 17,500]		
402		25,000	25,000	0
		[ 7,500]		
		[ 17,500]		
01	25,000,000 * 1 =	25,000	25,000	
		25,000		
		[ 7,500]		
		[ 17,500]		
		25,000	60,000	35,000
		[ 7,500]		
		[ 17,500]		
402		25,000	60,000	35,000
		[ 7,500]		
		[ 17,500]		
01	25,000,000 * 1 =	25,000	60,000	35,000
		25,000		
		[ 7,500]		
		[ 17,500]		
		25,000	60,000	35,000
		[ 7,500]		
		[ 17,500]		
402		25,000	60,000	35,000
		[ 7,500]		
		[ 17,500]		
01	25,000,000 * 1 =	25,000	60,000	35,000
		25,000		
		[ 7,500]		
		[ 17,500]		
		25,000	60,000	35,000
		[ 7,500]		

• • ( ) • •				
		[ 17,500]		
402		25,000	60,000	35,000
		[ 7,500]		
		[ 17,500]		
01		25,000	60,000	35,000
	25,000,000 * 1 =	25,000		
		[ 7,500]		
		[ 17,500]		
		50,000	60,000	10,000
		[ 15,000]		
		[ 35,000]		
402		50,000	60,000	10,000
		[ 15,000]		
		[ 35,000]		
01		50,000	60,000	10,000
	50,000,000 * 1 =	50,000		
		[ 15,000]		
		[ 35,000]		
		50,000	30,000	20,000
		[ 15,000]		
		[ 35,000]		
402		50,000	30,000	20,000
		[ 15,000]		
		[ 35,000]		
01		50,000	30,000	20,000
	50,000,000 * 1 =	50,000		
		[ 15,000]		
		[ 35,000]		
		6,600	4,400	2,200
		[ 1,980]		
		[ 4,620]		
402		6,600	4,400	2,200

• • ( ) • •				
402		[ 1,980]		
		[ 4,620]		
01		6,600	4,400	2,200
	6,600,000 * 1 =	6,600		
		[ 1,980]		
		[ 4,620]		
		8,000	16,000	8,000
		[ 2,400]		
		[ 5,600]		
402		8,000	16,000	8,000
		[ 2,400]		
		[ 5,600]		
01		8,000	16,000	8,000
	8,000,000 * 1 =	8,000		
		[ 2,400]		
		[ 5,600]		
		9,000	9,000	0
		[ 2,700]		
		[ 6,300]		
402		9,000	9,000	0
		[ 2,700]		
		[ 6,300]		
01		9,000	9,000	
	9,000,000 * 1 =	9,000		
		[ 2,700]		
		[ 6,300]		
		10,000	8,000	2,000
		[ 3,000]		
		[ 7,000]		
402		10,000	8,000	2,000
		[ 3,000]		
		[ 7,000]		

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01		10,000	8,000	2,000
	10,000,000 * 1 =	10,000		
		[ 3,000]		
		[ 7,000]		
		30,000	30,000	0
		[ 9,000]		
		[ 21,000]		
402		30,000	30,000	0
		[ 9,000]		
		[ 21,000]		
01		30,000	30,000	
	30,000,000 * 1 =	30,000		
		[ 9,000]		
		[ 21,000]		
	( )	87,500	70,000	17,500
		[ 17,500]		
		[ 70,000]		
402		87,500	70,000	17,500
		[ 17,500]		
		[ 70,000]		
02		87,500	70,000	17,500
	( ) 87,500,000 * 1 =	87,500		
		[ 17,500]		
		[ 70,000]		
		3,000	9,000	6,000
		[ 900]		
		[ 2,100]		
402		3,000	9,000	6,000
		[ 900]		
		[ 2,100]		
02		3,000	9,000	6,000
	3,000,000 * 1 =	3,000		

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		[ 900]		
		[ 2,100]		
		631,738	531,700	100,038
		[ 132,500]		
		[ 125,494]		
		[ 373,744]		
		195,438	270,000	74,562
		[ 112,500]		
		[ 33,750]		
		[ 49,188]		
402		195,438	270,000	74,562
		[ 112,500]		
		[ 33,750]		
		[ 49,188]		
01		195,438	270,000	74,562
	195,438,000 * 1 =	195,438		
		[ 112,500]		
		[ 33,750]		
		[ 49,188]		
		100,000	150,000	50,000
		[ 20,000]		
		[ 80,000]		
402		100,000	150,000	50,000
		[ 20,000]		
		[ 80,000]		
01		100,000	150,000	50,000
	100,000,000 * 1 =	100,000		
		[ 20,000]		
		[ 80,000]		
		59,000	59,000	0
		[ 14,750]		
		[ 44,250]		

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• • ( ) • •				
		59,000	59,000	0
307		[ 14,750]		
		[ 44,250]		
02		59,000	59,000	
	59,000,000 * 1 =	59,000		
		[ 14,750]		
		[ 44,250]		
		4,800	0	4,800
301		4,800	0	4,800
10		4,800	0	4,800
	200,000 * 24 =	4,800		
		25,000	50,000	25,000
		[ 7,500]		
		[ 17,500]		
402		25,000	50,000	25,000
		[ 7,500]		
		[ 17,500]		
01		25,000	50,000	25,000
	25,000,000 * 1 =	25,000		
		[ 7,500]		
		[ 17,500]		
		44,980	0	44,980
		[ 13,494]		
		[ 31,486]		
402		44,980	0	44,980
		[ 13,494]		
		[ 31,486]		
01		44,980	0	44,980
	44,980,000 * 1 =	44,980		
		[ 13,494]		
		[ 31,486]		
		75,000	0	75,000

· · ( ) · ·				
		[ 22,500]		
		[ 52,500]		
402		75,000	0	75,000
		[ 22,500]		
		[ 52,500]		
01		75,000	0	75,000
	75,000,000 * 1 =	75,000		
		[ 22,500]		
		[ 52,500]		
	가	25,000	0	25,000
		[ 7,500]		
		[ 17,500]		
402		25,000	0	25,000
		[ 7,500]		
		[ 17,500]		
01		25,000	0	25,000
	가	25,000		
	25,000,000 * 1 =	25,000		
		[ 7,500]		
		[ 17,500]		
		100,000	0	100,000
		[ 20,000]		
		[ 6,000]		
		[ 74,000]		
402		100,000	0	100,000
		[ 20,000]		
		[ 6,000]		
		[ 74,000]		
01		100,000	0	100,000
	100,000,000 * 1 =	100,000		
		[ 20,000]		
		[ 6,000]		
		[ 74,000]		

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			2,520	2,700	180
	202		2,520	2,700	180
	01		2,520	2,700	180
		10,000 * 3 * 7 * 12 =	2,520		
	( )		40,997	84,040	43,043
			4,200	4,200	0
			4,200	4,200	0
	203		4,200	4,200	0
	04		4,200	4,200	
		350,000 * 12 =	4,200		
			36,797	79,840	43,043
			36,797	79,840	43,043
	201		23,057	56,760	33,703
	01		23,057	56,760	33,703
			15,357		
	○	300,000 * 12 =	3,600		
	○	500,000 * 12 =	6,000		
	○	100,000 * 12 =	1,200		
	○	832,000 * 1 =	832		
	○	3,725,000 * 1 =	3,725		
			7,700		
	○	7,700,000 * 1 =	7,700		
	202		13,440	23,080	9,640
	01		13,440	23,080	9,640
		70,000 * 16 * 12 =	13,440		
	405		300	0	300
	01		300	0	300
		300,000 * 1 =	300		
	( )		587,000	788,000	201,000
			587,000	788,000	201,000
			587,000	788,000	201,000
	311		33,000	55,000	22,000

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• • ( ) • •				
04		33,000	55,000	22,000
	( '99 -1 ) 19,000,000 * 1 =	19,000		
	( '99 -2 ) 14,000,000 * 1 =	14,000		
601		554,000	733,000	179,000
04		554,000	733,000	179,000
	( '99 -1 ) 315,000,000 * 1 =	315,000		
	( '99 -2 ) 239,000,000 * 1 =	239,000		

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		1,863,926	1,160,357	703,569
		[ 125,321]		
		[ 153,000]		
		[ 200,964]		
		[ 210,699]		
		[ 1,173,942]		
		1,832,663	1,160,357	672,306
		[ 125,321]		
		[ 153,000]		
		[ 200,964]		
		[ 210,699]		
		[ 1,142,679]		
		329,200	224,810	104,390
		[ 53,460]		
		[ 27,612]		
		[ 248,128]		
		55,100	37,500	17,600
		[ 33,060]		
		[ 6,612]		
		[ 15,428]		
402		55,100	37,500	17,600
		[ 33,060]		
		[ 6,612]		
		[ 15,428]		
01	( , ) 55,100,000 * 1 =	55,100	37,500	17,600
		[ 33,060]		
		[ 6,612]		
		[ 15,428]		
		54,400	68,000	13,600
		[ 20,400]		
		[ 10,200]		

• • ( ) • •				
		[ 23,800]		
402		54,400	68,000	13,600
		[ 20,400]		
		[ 10,200]		
		[ 23,800]		
01		54,400	68,000	13,600
	54,400,000 * 1 =	54,400		
		[ 20,400]		
		[ 10,200]		
		[ 23,800]		
		60,000	32,000	28,000
402		60,000	32,000	28,000
01		60,000	32,000	28,000
	60,000,000 * 1 =	60,000		
		30,000	0	30,000
402		30,000	0	30,000
01		30,000	0	30,000
	30,000,000 * 1 =	30,000		
	• ( • )	100,000	50,000	50,000
402		100,000	50,000	50,000
01		100,000	50,000	50,000
	( • ) 100,000,000 * 1 =	100,000		
		6,000	4,710	1,290
		[ 1,800]		
		[ 4,200]		
402		6,000	4,710	1,290
		[ 1,800]		
		[ 4,200]		
01		6,000	4,710	1,290
	6,000,000 * 1 =	6,000		
		[ 1,800]		
		[ 4,200]		

· · ( ) · ·				
가		10,500	5,600	4,900
		[ 3,000]		
		[ 7,500]		
402		10,500	5,600	4,900
		[ 3,000]		
		[ 7,500]		
01		10,500	5,600	4,900
가	10,500,000 * 1 =	10,500		
		[ 3,000]		
		[ 7,500]		
		12,000	0	12,000
		[ 6,000]		
		[ 6,000]		
402		12,000	0	12,000
		[ 6,000]		
		[ 6,000]		
01		12,000	0	12,000
	12,000,000 * 1 =	12,000		
		[ 6,000]		
		[ 6,000]		
		1,200	0	1,200
202		1,200	0	1,200
01		1,200	0	1,200
	60,000 * 2 * 10 =	1,200		
		193,513	107,320	86,193
		[ 47,191]		
		[ 146,322]		
		94,779	60,250	34,529
		[ 28,434]		
		[ 66,345]		
402		94,779	60,250	34,529
		[ 28,434]		

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• • ( ) • •				
402		[ 66,345]		
02		94,779	60,250	34,529
	94,779,000 * 1 =	94,779		
		[ 28,434]		
		[ 66,345]		
TMR		35,000	0	35,000
402		35,000	0	35,000
01		35,000	0	35,000
TMR	35,000,000 * 1 =	35,000		
		5,750	7,470	1,720
		[ 1,725]		
		[ 4,025]		
402		5,750	7,470	1,720
		[ 1,725]		
		[ 4,025]		
02		5,750	7,470	1,720
	5,750,000 * 1 =	5,750		
		[ 1,725]		
		[ 4,025]		
		12,504	9,600	2,904
		[ 3,752]		
		[ 8,752]		
402		12,504	9,600	2,904
		[ 3,752]		
		[ 8,752]		
02		12,504	9,600	2,904
	12,504,000 * 1 =	12,504		
		[ 3,752]		
		[ 8,752]		
		44,280	0	44,280
		[ 13,280]		
		[ 31,000]		

· · ( ) · ·				
		44,280	0	44,280
402		[ 13,280]		
		[ 31,000]		
01		44,280	0	44,280
	44,280,000 * 1 =	44,280		
		[ 13,280]		
		[ 31,000]		
		1,200	0	1,200
202		1,200	0	1,200
01		1,200	0	1,200
	60,000 * 2 * 10 =	1,200		
가		680,175	285,643	394,532
		[ 153,000]		
		[ 136,837]		
		[ 86,233]		
		[ 304,105]		
		195,480	182,183	13,297
		[ 136,837]		
		[ 17,593]		
		[ 41,050]		
307		195,480	182,183	13,297
		[ 136,837]		
		[ 17,593]		
		[ 41,050]		
02		195,480	182,183	13,297
	195,480,000 * 1 =	195,480		
		[ 136,837]		
		[ 17,593]		
		[ 41,050]		
		30,000	30,000	0
307		30,000	30,000	0
05		30,000	30,000	

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가

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· · ( ) · ·				
	30,000,000 * 1 =	30,000		
		24,000	20,000	4,000
402		24,000	20,000	4,000
01		24,000	20,000	4,000
	24,000 * 1,000st =	24,000		
		1,500	0	1,500
201		1,500	0	1,500
01		1,500	0	1,500
		1,500		
○	2,500 * 600 =	1,500		
가		37,075	35,000	2,075
206		37,075	35,000	2,075
01		37,075	35,000	2,075
	2,750 * 2,500kg =	6,875		
가	6,500 * 800kg =	5,200		
	200 * 25,000 =	5,000		
	10,000 * 2,000kg =	20,000		
		7,800	5,760	2,040
1		[ 2,340]		
		[ 5,460]		
		7,800	5,760	2,040
402		[ 2,340]		
		[ 5,460]		
01		7,800	5,760	2,040
1	7,800,000 * 1 =	7,800		
		[ 2,340]		
		[ 5,460]		
가		16,900	700	16,200
201		2,700	0	2,700
01		2,700	0	2,700
		2,700		
○	400,000 * 2 * 2 =	1,600		

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가

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· · ( ) · ·				
○	500,000 * 1 =	500		
○	150,000 * 4 =	600		
206		1,600	700	900
01		1,600	700	900
가	100,000 * 10 =	1,000		
가	60,000 * 10 =	600		
301		9,600	0	9,600
10		9,600	0	9,600
가		6,400		
○	가( ) 80,000 * 1 * 40 =	3,200		
○	가( ) 80,000 * 1 * 40 =	3,200		
가	80,000 * 2 * 20 =	3,200		
307		3,000	0	3,000
04		3,000	0	3,000
	3,000,000 * 1 =	3,000		
		10,840	0	10,840
201		440	0	440
01		440	0	440
		440		
○	220,000 * 2 =	440		
301		9,400	0	9,400
10		9,400	0	9,400
	5,000 * 20 * 3 =	300		
	130,000 * 20 * 2 =	5,200		
	( 가) 130,000 * 10 * 3 =	3,900		
308		1,000	0	1,000
05		1,000	0	1,000
	50,000 * 20 =	1,000		
		10,080	12,000	1,920

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가

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· · ( ) · ·				
		[ 3,000]		
		[ 7,080]		
402		10,080	12,000	1,920
		[ 3,000]		
		[ 7,080]		
01		10,080	12,000	1,920
	10,080,000 * 1 =	10,080		
		[ 3,000]		
		[ 7,080]		
		306,000	0	306,000
		[ 153,000]		
		[ 45,900]		
		[ 107,100]		
402		306,000	0	306,000
		[ 153,000]		
		[ 45,900]		
		[ 107,100]		
01		306,000	0	306,000
	306,000,000 * 1 =	306,000		
		[ 153,000]		
		[ 45,900]		
		[ 107,100]		
FTA		34,800	0	34,800
		[ 17,400]		
		[ 17,400]		
402		34,800	0	34,800
		[ 17,400]		
		[ 17,400]		
01		34,800	0	34,800
FTA		34,800		
	34,800,000 * 1 =	34,800		
		[ 17,400]		
		[ 17,400]		

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가

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가		5,700	0	5,700
202		4,200	0	4,200
01		4,200	0	4,200
가 60,000 * 5 * 14 =		4,200		
203		1,500	0	1,500
03		1,500	0	1,500
1,500,000 * 1 =		1,500		
		79,835	101,325	21,490
		[ 7,500]		
		[ 9,675]		
		[ 62,660]		
		30,000	0	30,000
402		30,000	0	30,000
01		30,000	0	30,000
6,000,000 * 5 =		30,000		
		11,600	19,800	8,200
		[ 3,480]		
		[ 8,120]		
402		11,600	19,800	8,200
		[ 3,480]		
		[ 8,120]		
01		11,600	19,800	8,200
11,600,000 * 1 =		11,600		
		[ 3,480]		
		[ 8,120]		
가		11,910	11,400	510
		[ 3,570]		
		[ 8,340]		
402		11,910	11,400	510
		[ 3,570]		
		[ 8,340]		
01		11,910	11,400	510

· · ( ) · ·				
가	11,910,000 * 1 =	11,910		
		[ 3,570]		
		[ 8,340]		
		15,000	0	15,000
		[ 7,500]		
		[ 7,500]		
402		15,000	0	15,000
		[ 7,500]		
		[ 7,500]		
01		15,000	0	15,000
	15,000,000 * 1 =	15,000		
		[ 7,500]		
		[ 7,500]		
		10,125	10,125	0
		[ 2,625]		
		[ 7,500]		
402		10,125	10,125	0
		[ 2,625]		
		[ 7,500]		
01		10,125	10,125	
	10,125,000 * 1 =	10,125		
		[ 2,625]		
		[ 7,500]		
·		1,200	0	1,200
202		1,200	0	1,200
01		1,200	0	1,200
·	60,000 * 2 * 10 =	1,200		
		549,940	441,259	108,681
		[ 64,361]		
		[ 64,127]		
		[ 39,988]		
		[ 381,464]		

가			113,980	91,400	22,580
201			16,000	0	16,000
01			16,000	0	16,000
○가			1,000		
500,000 * 2 =			1,000		
○가			12,000		
10,000 * 1,000 =			10,000		
○가			2,000		
200,000 * 10 =			2,000		
○가			3,000		
300,000 * 10 =			3,000		
206			64,500	58,000	6,500
01			64,500	58,000	6,500
가			2,500		
10,000 * 250 =			2,500		
·					
20,000 * 300 =			6,000		
·					
20,000 * 500 =			10,000		
·					
60,000 * 100 =			6,000		
10,000 * 500 =			5,000		
10,000 * 500 =			5,000		
가			20,000		
(   ·   ·   ·   )					
5,000,000 * 4 =			20,000		
20,000 * 500 =			10,000		
301			33,480	32,700	780
10			780	0	780
130,000 * 3 * 2 =			780		
12			32,700	32,700	
700,000 * 3 * 12 =			25,200		
5,000 * 1,500 =			7,500		
가			34,400	25,000	9,400
101			2,800	0	2,800
10			2,800	0	2,800
(   ·   )					
2,800,000 * 1 =			2,800		

· · ( ) · ·				
201		1,600	0	1,600
01		1,600	0	1,600
		1,600		
○	80,000 * 20 =	1,600		
206		30,000	25,000	5,000
01		30,000	25,000	5,000
가	20,000 * 500 =	10,000		
	10,000 * 500 =	5,000		
가	10,000 * 1,000 =	10,000		
	5,000 * 1,000 =	5,000		
		40,000	63,000	23,000
402		40,000	63,000	23,000
01		40,000	63,000	23,000
	20,000,000 * 2 =	40,000		
		780	0	780
301		780	0	780
10		780	0	780
	130,000 * 6 =	780		
		50,400	50,400	0
301		50,400	50,400	0
12		50,400	50,400	
	50,400,000 * 1 =	50,400		
		5,000	0	5,000
206		5,000	0	5,000
01		5,000	0	5,000
	5,000,000 * 1 =	5,000		
		31,467	14,908	16,559
101		13,987	13,608	379
10		13,987	13,608	379
		13,987		
○	40,600 * 230 * 1 =	9,338		

· · ( ) · ·				
○	40,600 * 46 * 1 =	1,868		
○	40,600 * 11 * 1 =	447		
○	6,340 * 46 * 8 * 1 =	2,334		
201		3,480	0	3,480
02		3,480	0	3,480
		3,480		
○	40,000 * 12 =	480		
○	250,000 * 12 =	3,000		
206		2,500	1,300	1,200
01		2,500	1,300	1,200
	2,500 * 200 =	500		
	10,000 * 100 =	1,000		
	10,000 * 100 =	1,000		
401		10,000	0	10,000
04		10,000	0	10,000
	10,000,000 * 1 =	10,000		
405		1,500	0	1,500
01		1,500	0	1,500
	1,500,000 * 1 =	1,500		
가		108,904	68,188	40,716
		[ 64,361]		
		[ 13,363]		
		[ 31,180]		
206		108,904	68,188	40,716
		[ 64,361]		
		[ 13,363]		
		[ 31,180]		
01		108,904	68,188	40,716
	108,904,000 * 1 =	108,904		
		[ 64,361]		

· · ( ) · ·				
		[ 13,363]		
		[ 31,180]		
		9,100	13,200	4,100
		[ 2,730]		
		[ 6,370]		
301		9,100	13,200	4,100
		[ 2,730]		
		[ 6,370]		
12	9,100,000 * 1 =	9,100	13,200	4,100
		9,100		
		[ 2,730]		
		[ 6,370]		
가		128,255	93,743	34,512
		[ 64,127]		
		[ 19,238]		
		[ 44,890]		
206		31,021	0	31,021
		[ 15,510]		
		[ 4,653]		
		[ 10,858]		
01	31,021,000 * 1 =	31,021	0	31,021
		31,021		
		[ 15,510]		
		[ 4,653]		
		[ 10,858]		
301		97,234	93,743	3,491
		[ 48,617]		
		[ 14,585]		
		[ 34,032]		
12	97,234,000 * 1 =	97,234	93,743	3,491
		97,234		
		[ 48,617]		
		[ 14,585]		

· · ( ) · ·				
		[ 34,032]		
가		5,034	0	5,034
		[ 1,562]		
		[ 3,472]		
402		5,034	0	5,034
		[ 1,562]		
		[ 3,472]		
01		5,034	0	5,034
가	5,034,000 * 1 =	5,034		
		[ 1,562]		
		[ 3,472]		
가		21,420	21,420	0
		[ 3,095]		
		[ 18,325]		
206		21,420	21,420	0
		[ 3,095]		
		[ 18,325]		
01		21,420	21,420	
가	21,420,000 * 1 =	21,420		
		[ 3,095]		
		[ 18,325]		
		1,200	0	1,200
202		1,200	0	1,200
01		1,200	0	1,200
	60,000 * 2 * 10 =	1,200		
( )		31,263	0	31,263
		3,000	0	3,000
		3,000	0	3,000
203		3,000	0	3,000
04		3,000	0	3,000
	250,000 * 12 =	3,000		
		28,263	0	28,263

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• • ( ) • •				
		28,263	0	28,263
201		16,763	0	16,763
01		16,763	0	16,763
		10,763		
○	450,000 * 12 =	5,400		
○	200,000 * 12 =	2,400		
○	563,000 * 1 =	563		
○	200,000 * 12 =	2,400		
		6,000		
○	5,000 * 10 * 10 * 12 =	6,000		
202		6,000	0	6,000
01		6,000	0	6,000
	60,000 * 10 * 10 =	6,000		
405		5,500	0	5,500
01		5,500	0	5,500
	500,000 * 1 =	500		
	500,000 * 1 =	500		
	4,000,000 * 1 =	4,000		
	500,000 * 1 =	500		

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· · ( ) · ·				
		18,578,834	12,529,788	6,049,046
		[ 7,181,940]		
		[ 1,783,901]		
		[ 2,640,112]		
		[ 6,972,881]		
		18,539,354	12,478,778	6,060,576
		[ 7,181,940]		
		[ 1,783,901]		
		[ 2,640,112]		
		[ 6,933,401]		
		2,006,626	2,443,946	437,320
		[ 973,598]		
		[ 327,901]		
		[ 197,442]		
		[ 507,685]		
		1,555,979	2,121,396	565,417
		[ 962,348]		
		[ 170,288]		
		[ 423,343]		
201		3,000	6,500	3,500
03		3,000	0	3,000
	3,000,000 * 1 =	3,000		
206		18,000	14,000	4,000
01		18,000	14,000	4,000
	5,000 * 2,000 =	10,000		
	10,000 * 200 =	2,000		
	10,000 * 200 =	2,000		
	10,000 * 200 =	2,000		
	20,000 * 100 =	2,000		
301		5,000	2,000	3,000
10		5,000	2,000	3,000
	5,000 * 1,000 =	5,000		

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· · ( ) · ·					
			819,589	1,416,654	597,065
401			[ 514,802]		
			[ 92,145]		
			[ 212,642]		
01			30,000	0	30,000
	30,000,000 * 1 =		30,000		
			[ 18,900]		
			[ 3,300]		
			[ 7,800]		
02			31,375	0	31,375
	31,375,000 * 1 =		31,375		
			[ 19,766]		
			[ 3,451]		
			[ 8,158]		
04			702,995	1,319,209	616,214
	702,995,000 * 1 =		702,995		
			[ 460,815]		
			[ 79,320]		
			[ 162,860]		
05			20,918	59,820	38,902
	20,918,000 * 1 =		20,918		
			[ 13,178]		
			[ 2,301]		
			[ 5,439]		
06			34,301	37,625	3,324
	34,301,000 * 1 =		34,301		
			[ 2,143]		
			[ 3,773]		
			[ 28,385]		
			710,390	682,242	28,148
402			[ 447,546]		
			[ 78,143]		
			[ 184,701]		

( : )

• • ( ) • •				
01	710,390,000 * 1 =	710,390 710,390 [ 447,546] [ 78,143] [ 184,701]	682,242	28,148
		409,877 [ 327,901] [ 20,494] [ 61,482]	308,760	101,117
101		13,877 [ 11,101] [ 694] [ 2,082]	13,260	617
10	13,877,000 * 1 =	13,877 13,877 [ 11,101] [ 694] [ 2,082]	13,260	617
401		396,000 [ 316,800] [ 19,800] [ 59,400]	295,500	100,500
02	14,155,000 * 1 =	14,155 14,155 [ 11,324] [ 708] [ 2,123]	0	14,155
04	372,299,000 * 1 =	372,299 372,299 [ 297,839] [ 18,615] [ 55,845]	280,725	91,574
06		9,546	14,775	5,229

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· · ( ) · ·				
	9,546,000 * 1 =	9,546		
		[ 7,637]		
		[ 477]		
		[ 1,432]		
	가 ( )	20,250	0	20,250
		[ 11,250]		
		[ 2,700]		
		[ 6,300]		
402		20,250	0	20,250
		[ 11,250]		
		[ 2,700]		
		[ 6,300]		
01	20,250,000 * 1 =	20,250	0	20,250
		20,250		
		[ 11,250]		
		[ 2,700]		
		[ 6,300]		
		7,920	10,500	2,580
		[ 3,960]		
		[ 3,960]		
402		7,920	10,500	2,580
		[ 3,960]		
		[ 3,960]		
01	7,920,000 * 1 =	7,920	10,500	2,580
		7,920		
		[ 3,960]		
		[ 3,960]		
		12,600	3,290	9,310
202		11,100	1,790	9,310
01		11,100	1,790	9,310
	650,000 * 6 =	3,900		
	150,000 * 4 * 12 =	7,200		
203		1,500	1,500	0

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· · ( ) · ·				
03	1,500,000 * 1 =	1,500 1,500	1,500	
		1,047,857 [ 752,655] [ 87,779] [ 207,423]	928,546	119,311
		1,007,411 [ 742,787] [ 79,386] [ 185,238]	870,006	137,405
101		33,973 [ 16,984] [ 5,096] [ 11,893]	44,851	10,878
10	33,973,000 * 1 =	33,973 33,973 [ 16,984] [ 5,096] [ 11,893]	44,851	10,878
201		7,000 [ 3,206] [ 1,138] [ 2,656]	7,440	440
02	7,000,000 * 1 =	7,000 7,000 [ 3,206] [ 1,138] [ 2,656]	0	7,000
206		3,000 [ 1,374] [ 488] [ 1,138]	3,000	0
01		3,000	3,000	

( : )

· · ( ) · ·				
	3,000,000 * 1 =	3,000		
		[ 1,374]		
		[ 488]		
		[ 1,138]		
301		4,800	20,803	16,003
		[ 2,400]		
		[ 720]		
		[ 1,680]		
12		4,800	20,803	16,003
	4,800,000 * 1 =	4,800		
		[ 2,400]		
		[ 720]		
		[ 1,680]		
401		916,938	785,912	131,026
		[ 697,973]		
		[ 65,689]		
		[ 153,276]		
04		896,938	765,912	131,026
	896,938,000 * 1 =	896,938		
		[ 682,583]		
		[ 64,306]		
		[ 150,049]		
06		20,000	20,000	
	20,000,000 * 1 =	20,000		
		[ 15,390]		
		[ 1,383]		
		[ 3,227]		
405		41,700	8,000	33,700
		[ 20,850]		
		[ 6,255]		
		[ 14,595]		
01		41,700	8,000	33,700
	41,700,000 * 1 =	41,700		

( : )

· · ( ) · ·				
		[ 20,850]		
		[ 6,255]		
		[ 14,595]		
		14,012	0	14,012
	( )	[ 9,868]		
		[ 1,243]		
		[ 2,901]		
101		13,812	0	13,812
		[ 9,668]		
		[ 1,243]		
		[ 2,901]		
10	13,812,000 * 1 =	13,812	0	13,812
		13,812		
		[ 9,668]		
		[ 1,243]		
		[ 2,901]		
301		200	0	200
		[ 200]		
10	200,000 * 1 =	200	0	200
		200		
		[ 200]		
		23,834	40,000	16,166
		[ 7,150]		
		[ 16,684]		
401		23,834	40,000	16,166
		[ 7,150]		
		[ 16,684]		
04	( ) 23,834,000 * 1 =	23,834	40,000	16,166
		23,834		
		[ 7,150]		
		[ 16,684]		
		2,600	1,790	810
202		2,600	1,790	810

( : )

· · ( ) · ·				
01		2,600	1,790	810
	650,000 * 4 =	2,600		
		3,482,590	2,193,449	1,289,141
		[ 897,688]		
		[ 746,555]		
		[ 1,838,347]		
		209,410	153,820	55,590
		[ 146,587]		
		[ 18,847]		
		[ 43,976]		
101		202,290	148,535	53,755
		[ 141,603]		
		[ 18,206]		
		[ 42,481]		
10		202,290	148,535	53,755
	202,290,000 * 1 =	202,290		
		[ 141,603]		
		[ 18,206]		
		[ 42,481]		
301		1,800	2,100	300
		[ 1,260]		
		[ 162]		
		[ 378]		
10		1,800	2,100	300
	200,000 * 9 =	1,800		
		[ 1,260]		
		[ 162]		
		[ 378]		
401		5,320	3,185	2,135
		[ 3,724]		
		[ 479]		
		[ 1,117]		

( : )

· · ( ) · ·				
06	266,000 * 2 * 10 =	5,320 5,320 [ 3,724] [ 479] [ 1,117]	3,185	2,135
		1,166,142 [ 151,101] [ 105,603] [ 909,438]	1,159,890	6,252
101		851,150 [ 105,345] [ 73,742] [ 672,063]	624,500	226,650
10	338,900,000 * 1 =  500,000,000 * 1 = 50,000 * 245 =	851,150 338,900 [ 101,670] [ 71,169] [ 166,061] 500,000 12,250 [ 3,675] [ 2,573] [ 6,002]	624,500	226,650
201		166,460 [ 20,976] [ 14,683] [ 130,801]	227,765	61,305
01	( ) 59,920,000 * 1 =	136,920 59,920 [ 17,976] [ 12,583] [ 29,361] 42,500	204,525	67,605

( : )

• • ( ) • •				
○	7,000 * 2,000 =	14,000		
○	4,000 * 2,000 =	8,000		
○	4,500 * 2,000 =	9,000		
○	5,000 * 500 =	2,500		
○	5,000,000 * 1 =	5,000		
○	80,000 * 50 =	4,000		
		18,000		
○	100,000 * 100 =	10,000		
○	80,000 * 100 =	8,000		
		10,500		
○	5,000 * 150 * 10 =	7,500		
○	5,000 * 2 * 200 =	2,000		
○	5,000 * 100 * 2 =	1,000		
		6,000		
○	6,000,000 * 1 =	6,000		
02		29,540	23,240	6,300
	( ) 5,000,000 * 2 =	10,000		
		[ 3,000]		
		[ 2,100]		
		[ 4,900]		
		3,740		
○	40,000 * 50 =	2,000		
○	300,000 * 5 =	1,500		
○	20,000 * 1 * 12 =	240		
		5,000		
○	300,000 * 1 * 10 =	3,000		
○	2,000,000 * 1 =	2,000		
		10,800		
○	300,000 * 4 * 5 =	6,000		
○	200,000 * 4 * 6 =	4,800		
301		61,100	60,600	500

· · ( ) · ·				
03		7,500	7,000	500
	2,500,000 * 3 =	7,500		
12		53,600	53,600	
	300,000 * 162 =	48,600		
가	1,000,000 * 5 =	5,000		
303		5,000	6,000	1,000
01		5,000	6,000	1,000
	500,000 * 10 =	5,000		
401		10,000	146,025	136,025
		[ 3,000]		
		[ 2,100]		
		[ 4,900]		
04		10,000	138,724	128,724
	( ) 10,000,000 * 1 =	10,000		
		[ 3,000]		
		[ 2,100]		
		[ 4,900]		
402		50,000	0	50,000
		[ 15,000]		
		[ 10,500]		
		[ 24,500]		
01		50,000	0	50,000
	50,000,000 * 1 =	50,000		
		[ 15,000]		
		[ 10,500]		
		[ 24,500]		
405		22,432	95,000	72,568
		[ 6,780]		
		[ 4,578]		
		[ 11,074]		
01		22,432	95,000	72,568
	776,000 * 7 =	5,432		

• • ( ) • •				
		[ 1,680]		
		[ 1,008]		
		[ 2,744]		
( )	17,000,000 * 1 =	17,000		
		[ 5,100]		
		[ 3,570]		
		[ 8,330]		
		1,078,898	0	1,078,898
( )		[ 600,000]		
		[ 420,000]		
		[ 58,898]		
401		1,078,898	0	1,078,898
		[ 600,000]		
		[ 420,000]		
		[ 58,898]		
01		27,400	0	27,400
	27,400,000 * 1 =	27,400		
		[ 8,220]		
		[ 5,754]		
		[ 13,426]		
02		55,000	0	55,000
	55,000,000 * 1 =	55,000		
		[ 16,500]		
		[ 11,550]		
		[ 26,950]		
04		958,698	0	958,698
	958,698,000 * 1 =	958,698		
		[ 563,940]		
		[ 394,758]		
05		30,600	0	30,600
	30,600,000 * 1 =	30,600		
		[ 9,180]		

( : )

• • ( ) • •				
06	7,200,000 * 1 =	[ 6,426] [ 14,994] 7,200 7,200 [ 2,160] [ 1,512] [ 3,528]	0	7,200
		218,560 [ 65,568] [ 152,992]	218,560	0
101		218,560 [ 65,568] [ 152,992]	218,560	0
10	218,560,000 * 1 =	218,560 218,560 [ 65,568] [ 152,992]	218,560	
		62,400 [ 18,720] [ 43,680]	62,400	0
301		62,400 [ 18,720] [ 43,680]	62,400	0
12	400,000 * 156 =	62,400 62,400 [ 18,720] [ 43,680]	62,400	
		92,000 [ 27,600] [ 64,400]	92,000	0
301		92,000 [ 27,600]	92,000	0

• • ( ) • •				
301		[ 64,400]		
12		92,000	92,000	
	4,000,000 * 23 =	92,000		
		[ 27,600]		
		[ 64,400]		
		264,000	226,000	38,000
		[ 79,200]		
		[ 184,800]		
308		264,000	0	264,000
		[ 79,200]		
		[ 184,800]		
05		264,000	0	264,000
	264,000,000 * 1 =	264,000		
		[ 79,200]		
		[ 184,800]		
		12,722	12,444	278
		[ 3,817]		
		[ 8,905]		
405		12,722	12,444	278
		[ 3,817]		
		[ 8,905]		
01		12,722	12,444	278
	12,722,000 * 1 =	12,722		
		[ 3,817]		
		[ 8,905]		
		24,000	0	24,000
		[ 7,200]		
		[ 16,800]		
405		24,000	0	24,000
		[ 7,200]		
		[ 16,800]		
01		24,000	0	24,000

· · ( ) · ·				
	3,000,000 * 8 =	24,000		
		[ 7,200]		
		[ 16,800]		
	( )	62,650	0	62,650
201		54,650	0	54,650
01		42,350	0	42,350
		42,350		
○	42,350,000 * 1 =	42,350		
02		10,300	0	10,300
		10,300		
○				
	10,300,000 * 1 =	10,300		
03		2,000	0	2,000
	2,000,000 * 1 =	2,000		
401		5,600	0	5,600
04		5,600	0	5,600
	5,600,000 * 1 =	5,600		
405		2,400	0	2,400
01		2,400	0	2,400
	2,400,000 * 1 =	2,400		
		181,573	149,869	31,704
101		51,805	72,459	20,654
10		51,805	72,459	20,654
		38,001		
○	40,600 * 3 * 230 =	28,014		
○	40,600 * 3 * 46 =	5,603		
○	40,600 * 3 * 11 =	1,340		
○				
	6,340 * 3 * 20 * 8 =	3,044		
		10,150		
○	40,600 * 1 * 200 =	8,120		
○	2,030,000 * 1 =	2,030		
	40,600 * 30 * 3 =	3,654		

· · ( ) · ·				
201		113,100	60,610	52,490
01		8,680	12,600	3,920
		8,280		
○	1,500,000 * 1 =	1,500		
○	2,000,000 * 1 =	2,000		
○	300 * 10,000 * 1 =	3,000		
○	100,000 * 15 =	1,500		
○	70,000 * 2 * 2 =	280		
		400		
○	200,000 * 2 * 1 =	400		
02		104,420	48,010	56,410
		79,580		
○	800,000 * 1 * 2 =	1,600		
○		66,650		
·	1,277,080 * 12 * 2 =	30,650		
·	1,500,000 * 12 * 2 =	36,000		
○	50,000 * 1 =	50		
○	80,000 * 12 =	960		
○	100,000 * 12 =	1,200		
○	200,000 * 12 * 2 =	4,800		
○	180,000 * 2 * 12 =	4,320		
		7,840		
○	980 * 2,000 * 4 =	7,840		
		17,000		
○	10,000,000 * 1 =	10,000		
○	1,500,000 * 2 =	3,000		
○	1,500,000 * 1 =	1,500		
○	2,500,000 * 1 =	2,500		
301		12,668	15,800	3,132

( : )

· · ( ) · ·				
12		12,668	15,800	3,132
	가 40,600 * 3 * 104 =	12,668		
401		4,000	0	4,000
04		4,000	0	4,000
	· 4,000,000 * 1 =	4,000		
		106,985	115,886	8,901
201		3,600	0	3,600
01		3,600	0	3,600
		1,800		
○	3,000 * 2 * 300 =	1,800		
		1,800		
○	5,000 * 3 * 120 =	1,800		
308		103,385	0	103,385
05		103,385	0	103,385
	103,385,000 * 1 =	103,385		
		3,250	2,580	670
202		3,250	2,580	670
01		3,250	2,580	670
	· 650,000 * 5 =	3,250		
		8,559,521	4,230,411	4,329,110
		[ 4,080,229]		
		[ 1,212,000]		
		[ 1,404,920]		
		[ 1,862,372]		
		2,501,400	200,000	2,301,400
		[ 1,000,000]		
		[ 500,000]		
		[ 1,001,400]		
201		1,400	0	1,400
01		1,400	0	1,400
	70,000 * 10 * 2 =	1,400		

( : )

• • ( ) • •				
401		2,500,000 [ 1,000,000] [ 500,000] [ 1,000,000]	0	2,500,000
03		500,000	0	500,000
04	500,000,000 * 1 =	500,000 1,965,840	0	1,965,840
	1,965,840,000 * 1 =	1,965,840 [ 982,920] [ 491,460] [ 491,460]		
05		28,840	0	28,840
	28,840,000 * 1 =	28,840 [ 14,420] [ 7,210] [ 7,210]		
06		5,320	0	5,320
	5,320,000 * 1 =	5,320 [ 2,660] [ 1,330] [ 1,330]		
( )		28,229 [ 19,880] [ 2,505] [ 5,844]	28,781	552
101		25,287 [ 17,701] [ 2,275] [ 5,311]	24,962	325
10	25,287,000 * 1 =	25,287 25,287 [ 17,701]	24,962	325

( : )

• • ( ) • •				
		[ 2,275]		
		[ 5,311]		
202		180	0	180
		[ 126]		
		[ 17]		
		[ 37]		
01	180,000 * 1 =	180	0	180
		180		
		[ 126]		
		[ 17]		
		[ 37]		
206		566	0	566
		[ 396]		
		[ 51]		
		[ 119]		
01	566,000 * 1 =	566	0	566
		566		
		[ 396]		
		[ 51]		
		[ 119]		
301		2,196	400	1,796
		[ 1,657]		
		[ 162]		
		[ 377]		
10	1,696,000 * 1 =	2,096	400	1,696
		1,696		
		[ 1,187]		
		[ 153]		
		[ 356]		
	400,000 * 1 =	400		
		[ 400]		
12	100,000 * 1 =	100	0	100
		100		

· · ( ) · ·				
		[ 70]		
		[ 9]		
		[ 21]		
		127,810	67,300	60,510
		[ 82,340]		
		[ 13,641]		
		[ 31,829]		
402		127,810	66,700	61,110
		[ 82,340]		
		[ 13,641]		
		[ 31,829]		
01		127,810	66,700	61,110
	40,000,000 * 1 =	40,000		
		[ 20,000]		
		[ 6,000]		
		[ 14,000]		
	( 가 ) 59,310,000 * 1 =	59,310		
		[ 39,540]		
		[ 5,931]		
		[ 13,839]		
	28,500,000 * 1 =	28,500		
		[ 22,800]		
		[ 1,710]		
		[ 3,990]		
		24,000	28,000	4,000
		[ 12,000]		
		[ 12,000]		
402		24,000	28,000	4,000
		[ 12,000]		
		[ 12,000]		
01		24,000	28,000	4,000
	24,000,000 * 1 =	24,000		

( : )

· · ( ) · ·				
		[ 12,000]		
		[ 12,000]		
		400,000	0	400,000
		[ 200,000]		
		[ 100,000]		
		[ 100,000]		
401		400,000	0	400,000
		[ 200,000]		
		[ 100,000]		
		[ 100,000]		
04		397,120	0	397,120
	397,120,000 * 1 =	397,120		
		[ 198,560]		
		[ 99,280]		
		[ 99,280]		
06		2,880	0	2,880
	2,880,000 * 1 =	2,880		
		[ 1,440]		
		[ 720]		
		[ 720]		
가 ( )		3,207,693	1,662,433	1,545,260
		[ 2,465,469]		
		[ 591,713]		
		[ 150,511]		
401		2,681,189	826,598	1,854,591
		[ 2,040,869]		
		[ 489,809]		
		[ 150,511]		
02		253,080	0	253,080
	가 ( ) 253,080,000 * 1 =	253,080		
		[ 126,540]		
		[ 30,370]		
		[ 96,170]		

· · ( ) · ·				
04	가 ( ) 2,285,108,000 * 1 =	2,285,108 2,285,108 [ 1,842,829] [ 442,279]	745,398	1,539,710
05	가 ( ) 143,001,000 * 1 =	143,001 143,001 [ 71,500] [ 17,160] [ 54,341]	81,200	61,801
402		526,504 [ 424,600] [ 101,904]	835,835	309,331
01	가 ( ) 526,504,000 * 1 =	526,504 526,504 [ 424,600] [ 101,904]	835,835	309,331
	가 ( 가 )	1,954,458 [ 1,378,274] [ 172,854] [ 403,330]	1,695,047	259,411
101		1,654,768 [ 1,158,336] [ 148,928] [ 347,504]	1,353,631	301,137
10	가 1,601,963,000 * 1 =	1,654,768 1,601,963 [ 1,121,374] [ 144,176] [ 336,413]	1,353,631	301,137
	가 52,805,000 * 1 =	52,805 [ 36,962] [ 4,752]		

· · ( ) · ·				
		[ 11,091]		
301		33,840	47,973	14,133
		[ 33,840]		
10		33,840	47,973	14,133
가	33,840,000 * 1 =	33,840		
		[ 33,840]		
401		265,850	293,443	27,593
		[ 186,098]		
		[ 23,926]		
		[ 55,826]		
06		265,850	293,443	27,593
가	265,850,000 * 1 =	265,850		
		[ 186,098]		
		[ 23,926]		
		[ 55,826]		
가 ( )		189,956	0	189,956
		[ 134,266]		
		[ 16,707]		
		[ 38,983]		
101		160,154	0	160,154
		[ 112,109]		
		[ 14,413]		
		[ 33,632]		
10		160,154	0	160,154
	160,154,000 * 1 =	160,154		
		[ 112,109]		
		[ 14,413]		
		[ 33,632]		
206		5,000	0	5,000
		[ 3,500]		
		[ 450]		
		[ 1,050]		
01		5,000	0	5,000

( : )

• • ( ) • •				
	5,000,000 * 1 =	5,000		
		[ 3,500]		
		[ 450]		
		[ 1,050]		
301		4,320	0	4,320
		[ 4,320]		
10		4,320	0	4,320
	4,320,000 * 1 =	4,320		
		[ 4,320]		
401		20,482	0	20,482
		[ 14,337]		
		[ 1,844]		
		[ 4,301]		
06		20,482	0	20,482
	20,482,000 * 1 =	20,482		
		[ 14,337]		
		[ 1,844]		
		[ 4,301]		
		15,000	0	15,000
		[ 7,500]		
		[ 7,500]		
402		15,000	0	15,000
		[ 7,500]		
		[ 7,500]		
01		15,000	0	15,000
	15,000,000 * 1 =	15,000		
		[ 7,500]		
		[ 7,500]		
		5,200	0	5,200
301		5,200	0	5,200
10		5,200	0	5,200
	130,000 * 20 * 2 =	5,200		

( : )

· · ( ) · ·					
			45,450	57,650	12,200
101			10,150	19,750	9,600
10			10,150	19,750	9,600
			10,150		
○	40,600 * 1 * 200 =		8,120		
○	2,030,000 * 1 =		2,030		
201			27,300	26,900	400
01			2,000	4,400	2,400
			2,000		
○	· 2,000,000 * 1 =		2,000		
02			25,300	22,500	2,800
			23,200		
○	200,000 * 12 =		2,400		
○	· 200,000 * 2 =		400		
○	1,200,000 * 12 =		14,400		
○	· 500,000 * 12 =		6,000		
			2,100		
○	5,000 * 420m <sup>2</sup> =		2,100		
206			8,000	2,000	6,000
01			8,000	2,000	6,000
	2,000,000 * 1 =		2,000		
	10,000 * 100 =		1,000		
	5,000,000 * 1 =		5,000		
			57,725	484,810	427,085
101			8,225	8,610	385
10			8,225	8,610	385
			8,225		
○	40,600 * 1 * 200 =		8,120		
○	105,000 * 1 =		105		
201			47,500	13,000	34,500
01			47,500	13,000	34,500
			46,000		

• • ( ) • •				
○	20,000,000 * 1 =	20,000		
○	1,000,000 * 1 =	1,000		
○	25,000,000 * 1 =	25,000		
		1,500		
○	300,000 * 5 =	1,500		
206		2,000	6,000	4,000
01		2,000	6,000	4,000
	500 * 4,000 =	2,000		
		2,600	1,790	810
202		2,600	1,790	810
01		2,600	1,790	810
	650,000 * 4 =	2,600		
		817,400	655,755	161,645
		[ 465,270]		
		[ 65,260]		
		[ 286,870]		
		54,000	26,490	27,510
		[ 27,000]		
		[ 13,500]		
		[ 13,500]		
207		54,000	0	54,000
		[ 27,000]		
		[ 13,500]		
		[ 13,500]		
01		54,000	0	54,000
	10,800 * 5,000ha =	54,000		
		[ 27,000]		
		[ 13,500]		
		[ 13,500]		
		473,100	420,000	53,100
		[ 331,170]		
		[ 42,580]		

· · ( ) · ·				
		[ 99,350]		
402		473,100	420,000	53,100
		[ 331,170]		
		[ 42,580]		
		[ 99,350]		
01		473,100	420,000	53,100
	157,700,000 * 3 =	473,100		
		[ 331,170]		
		[ 42,580]		
		[ 99,350]		
	가 ( )	137,700	0	137,700
		[ 107,100]		
		[ 9,180]		
		[ 21,420]		
402		137,700	0	137,700
		[ 107,100]		
		[ 9,180]		
		[ 21,420]		
01		137,700	0	137,700
	405,000 * 340ha =	137,700		
		[ 107,100]		
		[ 9,180]		
		[ 21,420]		
		150,000	150,000	0
401		150,000	150,000	0
04		150,000	150,000	
	150,000,000 * 1 =	150,000		
		2,600	1,290	1,310
202		2,600	1,290	1,310
01		2,600	1,290	1,310
	650,000 * 4 =	2,600		
		2,625,360	2,026,671	598,689

· · ( ) · ·				
		[ 12,500]		
		[ 244,000]		
		[ 138,156]		
		[ 2,230,704]		
		25,000	35,000	10,000
		[ 12,500]		
		[ 6,250]		
		[ 6,250]		
207		25,000	0	25,000
		[ 12,500]		
		[ 6,250]		
		[ 6,250]		
01	25,000,000 * 1 =	25,000	0	25,000
		25,000		
		[ 12,500]		
		[ 6,250]		
		[ 6,250]		
	( )	400,000	1,000,000	600,000
		[ 200,000]		
		[ 100,000]		
		[ 100,000]		
401		400,000	1,000,000	600,000
		[ 200,000]		
		[ 100,000]		
		[ 100,000]		
02	13,560,000 * 1 =	13,560	0	13,560
		13,560		
		[ 6,780]		
		[ 3,390]		
		[ 3,390]		
04	376,440,000 * 1 =	376,440	970,000	593,560
		376,440		

· · ( ) · ·				
06	10,000,000 * 1 =	[ 188,220] [ 94,110] [ 94,110] 10,000 10,000 [ 5,000] [ 2,500] [ 2,500]	30,000	20,000
(가 )		146,434 [ 44,000] [ 30,730] [ 71,704]	202,675	56,241
401		146,434 [ 44,000] [ 30,730] [ 71,704]	202,675	56,241
04 가	143,434,000 * 1 =	143,434 143,434 [ 43,100] [ 30,100] [ 70,234]	192,740	49,306
06 가	3,000,000 * 1 =	3,000 3,000 [ 900] [ 630] [ 1,470]	9,935	6,935
		3,920 [ 1,176] [ 2,744]	4,730	810
206		3,920 [ 1,176] [ 2,744]	4,730	810
01		3,920	4,730	810

· · ( ) · ·				
	3,920,000 * 1 =	3,920		
		[ 1,176]		
		[ 2,744]		
		105,000	0	105,000
401		105,000	0	105,000
02		5,000	0	5,000
	5,000,000 * 1 =	5,000		
04		100,000	0	100,000
	100,000,000 * 1 =	100,000		
		100,000	0	100,000
401		100,000	0	100,000
04		100,000	0	100,000
	100,000,000 * 1 =	100,000		
가		254,400	76,540	177,860
201		1,400	1,540	140
01		1,400	1,540	140
		1,400		
ㅇ가	70,000 * 2 * 10 =	1,400		
206		15,000	15,000	0
01		15,000	15,000	
가	10,000 * 500 =	5,000		
가	10,000 * 200 =	2,000		
가	8,000,000 * 1 =	8,000		
305		5,000	0	5,000
01		5,000	0	5,000
가	5,000,000 * 1 =	5,000		
401		223,000	50,000	173,000
04		220,000	50,000	170,000
가	150,000,000 * 1 =	150,000		
가	( 30,000,000 ) * 1 =	30,000		
가	20,000,000 * 1 =	20,000		

· · ( ) · ·				
06	~ 가 20,000,000 * 1 =	20,000 3,000	0	3,000
	가 3,000,000 * 1 =	3,000		
802		10,000	10,000	0
03		10,000	10,000	
	가 10,000,000 * 1 =	10,000		
		781,606	642,646	138,960
101		299,806	313,946	14,140
10		299,806 23,306	313,946	14,140
○	40,600 * 2 * 230 =	18,676		
○	40,600 * 2 * 46 =	3,736		
○	40,600 * 2 * 11 =	894		
	276,500,000 * 1 =	276,500		
201		17,100	55,900	38,800
01		13,800 5,300	31,100	17,300
○	30,000 * 10 =	300		
○	가 2,500,000 * 1 =	2,500		
○	2,500,000 * 1 =	2,500		
		1,500		
○	300,000 * 5 =	1,500		
		7,000		
○	가 350,000 * 2 * 10 =	7,000		
02		3,300	24,800	21,500
		300		
○	150,000 * 2 =	300		
		3,000		
○	3,000,000 * 1 =	3,000		
206		339,000	244,000	95,000

· · ( ) · ·				
01			339,000	244,000
		2,000,000 * 1 =	2,000	
		2,000,000 * 1 =	2,000	
		4,000 * 2,500 * 2 =	20,000	
		6,000 * 1,000 =	6,000	
		6,000 * 1,000 =	6,000	
		4,000,000 * 1 =	4,000	
		3,000 * 1,000 =	3,000	
		3,000,000 * 1 =	3,000	
		2,000,000 * 1 =	2,000	
	가	30,000,000 * 1 =	30,000	
		100 * 300,000 =	30,000	
		3,000,000 * 1 =	3,000	
	가	60,000,000 * 1 =	60,000	
		10,000,000 * 1 =	10,000	
		10,000 * 200 =	2,000	
	가	10,000 * 500 =	5,000	
		4,000,000 * 1 =	4,000	
		1,000,000 * 1 =	1,000	
		10,000,000 * 1 =	10,000	
		15,000,000 * 1 =	15,000	
		10,000,000 * 1 =	10,000	
		5,000,000 * 1 =	5,000	
		20,000,000 * 1 =	20,000	
	가	20,000,000 * 1 =	20,000	
	가	10,000,000 * 1 =	10,000	
		5,000,000 * 1 =	5,000	
		5,000,000 * 1 =	5,000	

· · ( ) · ·				
	500,000 * 1 =	500		
	10,000,000 * 1 =	10,000		
가	10,000,000 * 1 =	10,000		
'08	150,000 * 100 =	15,000		
'08	350 * 30,000 =	10,500		
303		5,000	5,000	0
01		5,000	5,000	
	5,000,000 * 1 =	5,000		
401		116,000	23,300	92,700
04		113,000	20,000	93,000
가 가	20,000,000 * 1 =	20,000		
	18,000,000 * 1 =	18,000		
	15,000,000 * 1 =	15,000		
	10,000,000 * 1 =	10,000		
	50,000,000 * 1 =	50,000		
06		3,000	3,300	300
	3,000,000 * 1 =	3,000		
405		4,700	500	4,200
01		4,700	500	4,200
	400,000 * 5 =	2,000		
	650,000 * 2 =	1,300		
	700,000 * 2 =	1,400		
	( )	90,750	0	90,750
101		84,000	0	84,000
10		84,000	0	84,000
	84,000,000 * 1 =	84,000		
201		6,750	0	6,750
01		6,750	0	6,750
		6,750		

( : )

· · ( ) · ·				
○	6,750,000 * 1 =	6,750		
( 가 )		15,000	30,000	15,000
403		15,000	30,000	15,000
02		15,000	30,000	15,000
15,000,000 * 1 =		15,000		
		200,000	0	200,000
401		200,000	0	200,000
04		200,000	0	200,000
200,000,000 * 1 =		200,000		
~		500,000	0	500,000
401		500,000	0	500,000
02		21,000	0	21,000
21,000,000 * 1 =		21,000		
04		474,500	0	474,500
474,500,000 * 1 =		474,500		
06		4,500	0	4,500
4,500,000 * 1 =		4,500		
		3,250	5,080	1,830
202		3,250	5,080	1,830
01		3,250	5,080	1,830
650,000 * 5 =		3,250		
( )		39,480	51,010	11,530
		4,200	4,200	0
		4,200	4,200	0
203		4,200	4,200	0
04		4,200	4,200	
350,000 * 12 =		4,200		
		35,280	46,810	11,530
		35,280	46,810	11,530
201		20,280	28,810	8,530
01		20,280	28,810	8,530

⋮  
⋮  
⋮

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• • ( ) • •				
			15,480	
○	400,000 * 12 =		4,800	
○	20,000 * 7 * 12 =		1,680	
○	750,000 * 12 =		9,000	
			4,800	
○	5,000 * 10 * 12 * 8 =		4,800	
202			15,000	18,000
01			15,000	18,000
	600,000 * 25 =		15,000	

⋮  
⋮  
⋮

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• • ( ) • •				
		16,489,593	10,967,842	5,521,751
		[ 3,900,000]		
		[ 3,120,000]		
		[ 90,000]		
		[ 30,000]		
		[ 2,402,636]		
		[ 6,946,957]		
		436,380	1,076,712	640,332
		[ 200,000]		
		[ 50,376]		
		[ 186,004]		
		399,000	274,000	125,000
		[ 200,000]		
		[ 48,000]		
		[ 151,000]		
		360,000	225,000	135,000
		[ 200,000]		
		[ 48,000]		
		[ 112,000]		
402		360,000	225,000	135,000
		[ 200,000]		
		[ 48,000]		
		[ 112,000]		
01		360,000	225,000	135,000
		360,000		
○	90,000,000 *1 =	90,000		
		[ 50,000]		
		[ 12,000]		
		[ 28,000]		
○	90,000,000 *1 =	90,000		
		[ 50,000]		
		[ 12,000]		
		[ 28,000]		

• • ( ) • •				
○	90,000,000 *1 =	90,000		
		[ 50,000]		
		[ 12,000]		
		[ 28,000]		
○	45,000,000 * 1 =	45,000		
		[ 25,000]		
		[ 6,000]		
		[ 14,000]		
○	45,000,000 * 1 =	45,000		
		[ 25,000]		
		[ 6,000]		
		[ 14,000]		
		30,000	0	30,000
307		30,000	0	30,000
04		30,000	0	30,000
	30,000,000 * 1 =	30,000		
		9,000	9,000	0
307		9,000	9,000	0
04		9,000	9,000	
	9,000,000 * 1 =	9,000		
		37,380	44,712	7,332
		[ 2,376]		
		[ 35,004]		
		11,880	12,012	132
		[ 2,376]		
		[ 9,504]		
201		11,880	12,012	132
		[ 2,376]		
		[ 9,504]		
01	11,880,000 * 1 =	11,880	12,012	132
		[ 2,376]		

• • ( ) • •				
		[ 9,504]		
		5,000	15,000	10,000
307		5,000	15,000	10,000
04		5,000	15,000	10,000
	5,000,000 * 1 =	5,000		
		4,500	4,500	0
307		4,500	4,500	0
04		4,500	4,500	
	4,500,000 * 1 =	4,500		
		7,500	7,500	0
201		7,500	7,500	0
01		7,500	7,500	
		1,400		
○	70,000 * 10 * 2 =	1,400		
		6,100		
○	1,000,000 * 1 =	1,000		
○	700,000 * 3 =	2,100		
○	3,000 * 10 * 100 =	3,000		
		8,500	5,700	2,800
202		7,000	4,200	2,800
01		7,000	4,200	2,800
	100,000 * 5 * 14 =	7,000		
203		1,500	1,500	0
03		1,500	1,500	
	1,500,000 * 1 =	1,500		
		7,644,860	5,754,370	1,890,490
		[ 2,200,000]		
		[ 1,595,000]		
		[ 30,000]		
		[ 1,450,700]		
		[ 2,369,160]		

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· · ( ) · ·				
		676,000	950,000	274,000
		[ 256,000]		
		[ 420,000]		
		300,000	200,000	100,000
		[ 150,000]		
		[ 150,000]		
401		300,000	200,000	100,000
		[ 150,000]		
		[ 150,000]		
02		15,000	0	15,000
	15,000,000 * 1 =	15,000		
		[ 7,500]		
		[ 7,500]		
04		282,000	200,000	82,000
	282,000,000 * 1 =	282,000		
		[ 141,000]		
		[ 141,000]		
06		3,000	0	3,000
	3,000,000 * 1 =	3,000		
		[ 1,500]		
		[ 1,500]		
		334,000	500,000	166,000
		[ 100,000]		
		[ 234,000]		
401		334,000	500,000	166,000
		[ 100,000]		
		[ 234,000]		
02		20,000	0	20,000
	20,000,000 * 1 =	20,000		
		[ 6,000]		
		[ 14,000]		
04		310,000	490,000	180,000
	310,000,000 * 1 =	310,000		

· · ( ) · ·				
06	4,000,000 * 1 =	[ 93,000] [ 217,000] 4,000 4,000 [ 1,000] [ 3,000]	10,000	6,000
		30,000	0	30,000
207		30,000	0	30,000
01	30,000,000 * 1 =	30,000	0	30,000
가		12,000 [ 6,000] [ 6,000]	0	12,000
402		12,000 [ 6,000] [ 6,000]	0	12,000
01	가 12,000,000 * 1 =	12,000 12,000 [ 6,000] [ 6,000]	0	12,000
		2,356,160 [ 1,700,000] [ 30,000] [ 260,500] [ 365,660]	2,634,680	278,520
		4,000	4,000	0
301		4,000	4,000	0
12	5,000 * 2 * 400 =	4,000	4,000	
		2,160	1,680	480
308		2,160	1,680	480
08		2,160	1,680	480

· · ( ) · ·				
	7,200,000 * 30% =	2,160		
		5,000	5,000	0
201		5,000	5,000	0
01		5,000	5,000	
		5,000		
○	500,000 * 10 =	5,000		
		160,000	84,000	76,000
가 ( )		[ 48,000]		
		[ 112,000]		
402		160,000	84,000	76,000
		[ 48,000]		
		[ 112,000]		
02		160,000	84,000	76,000
가 ( )	160,000,000 * 1 =	160,000		
		[ 48,000]		
		[ 112,000]		
		2,125,000	2,500,000	375,000
		[ 1,700,000]		
		[ 212,500]		
		[ 212,500]		
201		20,000	0	20,000
		[ 16,000]		
		[ 2,000]		
		[ 2,000]		
01		20,000	0	20,000
	20,000,000 * 1 =	20,000		
		[ 16,000]		
		[ 2,000]		
		[ 2,000]		
301		2,005,000	2,375,000	370,000
		[ 1,604,000]		
		[ 200,500]		

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• • ( ) • •				
301		[ 200,500]		
12		2,005,000	2,375,000	370,000
	2,005,000,000 * 1 =	2,005,000		
		[ 1,604,000]		
		[ 200,500]		
		[ 200,500]		
401		100,000	125,000	25,000
		[ 80,000]		
		[ 10,000]		
		[ 10,000]		
04		100,000	100,000	
	100,000,000 * 1 =	100,000		
		[ 80,000]		
		[ 10,000]		
		[ 10,000]		
( )		60,000	40,000	20,000
		[ 30,000]		
		[ 30,000]		
401		60,000	40,000	20,000
		[ 30,000]		
		[ 30,000]		
04		60,000	40,000	20,000
	60,000,000 * 1 =	60,000		
		[ 30,000]		
		[ 30,000]		
		2,053,700	1,509,690	544,010
		[ 500,000]		
		[ 335,000]		
		[ 302,500]		
		[ 916,200]		
		250,000	266,000	16,000
		[ 175,000]		

• • ( ) • •				
		[ 37,500]		
		[ 37,500]		
206		250,000	266,000	16,000
		[ 175,000]		
		[ 37,500]		
		[ 37,500]		
01	250,000,000 *1 =	250,000	266,000	16,000
		250,000		
		[ 175,000]		
		[ 37,500]		
		[ 37,500]		
		1,000,000	500,000	500,000
		[ 500,000]		
		[ 500,000]		
206		500,000	0	500,000
		[ 250,000]		
		[ 250,000]		
01	400,000 * 1,250 =	500,000	0	500,000
		500,000		
		[ 250,000]		
		[ 250,000]		
401		490,000	495,000	5,000
		[ 245,000]		
		[ 245,000]		
04	483,000,000 * 1 =	483,000	491,500	8,500
		483,000		
		[ 241,500]		
		[ 241,500]		
06	7,000,000 * 1 =	7,000	3,500	3,500
		7,000		
		[ 3,500]		
		[ 3,500]		

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403		10,000	5,000	5,000
		[ 5,000]		
		[ 5,000]		
02		10,000	5,000	5,000
	10,000,000 * 1 =	10,000		
		[ 5,000]		
		[ 5,000]		
		160,000	160,000	0
		[ 80,000]		
		[ 80,000]		
402		160,000	160,000	0
		[ 80,000]		
		[ 80,000]		
01		160,000	160,000	
	160,000,000 * 1 =	160,000		
		[ 80,000]		
		[ 80,000]		
		50,000	100,000	50,000
		[ 25,000]		
		[ 25,000]		
402		50,000	100,000	50,000
		[ 25,000]		
		[ 25,000]		
01		50,000	100,000	50,000
	50,000,000 * 1 =	50,000		
		[ 25,000]		
		[ 25,000]		
		180,000	300,000	120,000
		[ 90,000]		
		[ 90,000]		
402		180,000	300,000	120,000
		[ 90,000]		

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· · ( ) · ·				
402		[ 90,000]		
01	180,000,000 * 1 =	180,000	300,000	120,000
		[ 90,000]		
		[ 90,000]		
		48,000	40,000	8,000
		[ 24,000]		
		[ 24,000]		
206		48,000	40,000	8,000
		[ 24,000]		
		[ 24,000]		
01	48,000,000 * 1 =	48,000	40,000	8,000
		[ 24,000]		
		[ 24,000]		
		40,000	40,000	0
		[ 12,000]		
		[ 28,000]		
206		40,000	40,000	0
		[ 12,000]		
		[ 28,000]		
01	40,000,000 * 1 =	40,000	40,000	
		[ 12,000]		
		[ 28,000]		
		200,000	0	200,000
		[ 160,000]		
		[ 12,000]		
		[ 28,000]		
206		30,000	0	30,000
		[ 24,000]		
		[ 1,800]		

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• • ( ) • •				
206		[ 4,200]		
01	30,000,000 * 1 =	30,000 30,000 [ 24,000] [ 1,800] [ 4,200]	0	30,000
401		170,000 [ 136,000] [ 10,200] [ 23,800]	0	170,000
04	168,600,000 * 1 =	168,600 168,600 [ 134,880] [ 10,167] [ 23,553]	0	168,600
06	1,400,000 * 1 =	1,400 1,400 [ 1,120] [ 33] [ 247]	0	1,400
		49,000	0	49,000
402		49,000	0	49,000
01	49,000,000 * 1 =	49,000 49,000	0	49,000
		74,000 [ 22,000] [ 52,000]	0	74,000
206		74,000 [ 22,000] [ 52,000]	0	74,000
01	74,000,000 * 1 =	74,000 74,000	0	74,000

· · ( ) · ·				
		[ 22,000]		
		[ 52,000]		
		2,700	3,690	990
202		2,700	3,690	990
01		2,700	3,690	990
	100,000 * 3 * 9 =	2,700		
가 가		2,559,000	660,000	1,899,000
		[ 1,260,000]		
		[ 631,700]		
		[ 667,300]		
가		1,170,000	0	1,170,000
		[ 900,000]		
		[ 270,000]		
402		1,170,000	0	1,170,000
		[ 900,000]		
		[ 270,000]		
01		1,170,000	0	1,170,000
가	1,170,000,000 * 1 =	1,170,000		
		[ 900,000]		
		[ 270,000]		
가		819,000	630,000	189,000
		[ 360,000]		
		[ 137,700]		
		[ 321,300]		
402		819,000	630,000	189,000
		[ 360,000]		
		[ 137,700]		
		[ 321,300]		
01		819,000	630,000	189,000
가	819,000,000 * 1 =	819,000		
		[ 360,000]		
		[ 137,700]		

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가 가

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· · ( ) · ·				
		[ 321,300]		
		70,000	0	70,000
		[ 24,000]		
		[ 46,000]		
402		70,000	0	70,000
		[ 24,000]		
		[ 46,000]		
01		70,000	0	70,000
	70,000,000 * 1 =	70,000		
		[ 24,000]		
		[ 46,000]		
	가 HACCP	500,000	0	500,000
		[ 200,000]		
		[ 300,000]		
402		500,000	0	500,000
		[ 200,000]		
		[ 300,000]		
01		500,000	0	500,000
	가 HACCP	500,000		
	500,000,000 * 1 =	500,000		
		[ 200,000]		
		[ 300,000]		
		739,290	1,322,840	583,550
		[ 25,000]		
		[ 224,560]		
		[ 489,730]		
		689,290	1,272,840	583,550
		[ 25,000]		
		[ 224,560]		
		[ 439,730]		
		365,300	368,000	2,700
		[ 146,120]		
		[ 219,180]		

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가 가

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· · ( ) · ·				
402		365,300	368,000	2,700
		[ 146,120]		
		[ 219,180]		
02		365,300	368,000	2,700
	365,300,000 * 1 =	365,300		
		[ 146,120]		
		[ 219,180]		
		59,800	61,750	1,950
		[ 17,940]		
		[ 41,860]		
402		59,800	61,750	1,950
		[ 17,940]		
		[ 41,860]		
01		59,800	61,750	1,950
	59,800,000 * 1 =	59,800		
		[ 17,940]		
		[ 41,860]		
		57,600	96,000	38,400
		[ 19,200]		
		[ 38,400]		
402		57,600	96,000	38,400
		[ 19,200]		
		[ 38,400]		
01		57,600	96,000	38,400
	( ) 57,600,000 * 1 =	57,600		
		[ 19,200]		
		[ 38,400]		
		50,000	100,000	50,000
		[ 25,000]		
		[ 7,500]		
		[ 17,500]		
402		50,000	0	50,000

· · ( ) · ·				
402		[ 25,000]		
		[ 7,500]		
		[ 17,500]		
01		50,000	0	50,000
	50,000,000 * 1 =	50,000		
		[ 25,000]		
		[ 7,500]		
		[ 17,500]		
DSC/VHF		20,000	0	20,000
402		20,000	0	20,000
01		20,000	0	20,000
	DSC/VHF 1,000,000 * 25 * 80% =	20,000		
		26,400	26,400	0
402		26,400	26,400	0
01		26,400	26,400	
	3,300,000 * 10 * 80% =	26,400		
		12,000	12,000	0
402		12,000	12,000	0
01		12,000	12,000	
	120,000 * 100 =	12,000		
가		5,000	0	5,000
402		5,000	0	5,000
01		5,000	0	5,000
	가 ( ) 5,000,000 * 1 =	5,000		
		7,400	7,400	0
201		7,400	7,400	0
01		7,400	7,400	
		1,400		
	○ 70,000 * 20 =	1,400		
		6,000		
	○ 400,000 * 15 =	6,000		

· · ( ) · ·				
		33,600	0	33,600
		[ 12,600]		
		[ 21,000]		
402		33,600	0	33,600
		[ 12,600]		
		[ 21,000]		
01		33,600	0	33,600
	33,600,000 * 1 =	33,600		
		[ 12,600]		
		[ 21,000]		
		49,490	0	49,490
		[ 21,200]		
		[ 28,290]		
402		49,490	0	49,490
		[ 21,200]		
		[ 28,290]		
01		49,490	0	49,490
	49,490,000 * 1 =	49,490		
		[ 21,200]		
		[ 28,290]		
		2,700	3,690	990
202		2,700	3,690	990
01		2,700	3,690	990
	100,000 * 3 * 9 =	2,700		
		50,000	50,000	0
	가	50,000	50,000	0
308		50,000	50,000	0
05		50,000	50,000	
	가	50,000		
	50,000,000 * 1 =	50,000		
		4,294,800	2,164,320	2,130,480
		[ 1,500,000]		
		[ 615,000]		

• • ( ) • •				
		[ 2,179,800]		
		1,431,000	965,000	466,000
		[ 500,000]		
		[ 115,000]		
		[ 816,000]		
		1,000,000	600,000	400,000
		[ 500,000]		
		[ 500,000]		
401		1,000,000	600,000	400,000
		[ 500,000]		
		[ 500,000]		
04		1,000,000	595,000	405,000
	( 1,000,000,000 * 1 =	1,000,000		
		[ 500,000]		
		[ 500,000]		
		50,000	0	50,000
401		50,000	0	50,000
02		3,550	0	3,550
	3,550,000 * 1 =	3,550		
04		46,450	0	46,450
	46,450,000 * 1 =	46,450		
		90,000	0	90,000
402		90,000	0	90,000
01		90,000	0	90,000
	90,000,000 * 1 =	90,000		
		41,000	41,000	0
201		41,000	41,000	0
01		41,000	41,000	
		41,000		
○	500,000 * 10 * 8.2 =	41,000		
		200,000	0	200,000

• • ( ) • •				
		[ 100,000]		
		[ 100,000]		
401		200,000	0	200,000
		[ 100,000]		
		[ 100,000]		
04		200,000	0	200,000
	200,000,000 * 1 =	200,000		
		[ 100,000]		
		[ 100,000]		
		50,000	0	50,000
		[ 15,000]		
		[ 35,000]		
401		50,000	0	50,000
		[ 15,000]		
		[ 35,000]		
04		50,000	0	50,000
	50,000,000 * 1 =	50,000		
		[ 15,000]		
		[ 35,000]		
		2,863,800	1,199,320	1,664,480
		[ 1,000,000]		
		[ 500,000]		
		[ 1,363,800]		
		400,000	600,000	200,000
		[ 200,000]		
		[ 200,000]		
401		400,000	600,000	200,000
		[ 200,000]		
		[ 200,000]		
04		400,000	600,000	200,000
	400,000,000 * 1 =	400,000		
		[ 200,000]		

( : )

• • ( ) • •				
		[ 200,000]		
		2,000,000	100,000	1,900,000
		[ 1,000,000]		
		[ 300,000]		
		[ 700,000]		
401		2,000,000	0	2,000,000
		[ 1,000,000]		
		[ 300,000]		
		[ 700,000]		
04		1,990,000	0	1,990,000
	1,990,000,000 * 1 =	1,990,000		
		[ 995,000]		
		[ 297,500]		
		[ 697,500]		
06		10,000	0	10,000
	10,000,000 * 1 =	10,000		
		[ 5,000]		
		[ 2,500]		
		[ 2,500]		
		25,000	0	25,000
401		25,000	0	25,000
02		25,000	0	25,000
	25,000,000 * 1 =	25,000		
	( )	100,000	0	100,000
401		100,000	0	100,000
02		100,000	0	100,000
	100,000,000 * 1 =	100,000		
「	」	300,000	0	300,000
401		300,000	0	300,000
02		20,000	0	20,000
	20,000,000 * 1 =	20,000		

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· · ( ) · ·				
04		280,000	0	280,000
	280,000,000 * 1 =	280,000		
		1,200	0	1,200
201		1,200	0	1,200
02		1,200	0	1,200
		1,200		
○	100,000 * 12 =	1,200		
2015		34,000	0	34,000
308		34,000	0	34,000
05		34,000	0	34,000
	2015 34,000,000 * 1 =	34,000		
		3,600	4,320	720
202		3,600	4,320	720
01		3,600	4,320	720
	100,000 * 4 * 9 =	3,600		
		3,338,800	621,300	2,717,500
		[ 1,500,000]		
		[ 90,000]		
		[ 62,000]		
		[ 1,686,800]		
		3,338,800	621,300	2,717,500
		[ 1,500,000]		
		[ 90,000]		
		[ 62,000]		
		[ 1,686,800]		
가		100,000	100,000	0
		[ 30,000]		
		[ 70,000]		
101		40,000	40,000	0
		[ 12,000]		
		[ 28,000]		
10		40,000	40,000	

· · ( ) · ·				
가	40,000,000 * 1 =	40,000 [ 12,000] [ 28,000]		
201		40,000 [ 12,000] [ 28,000]	40,000	0
01	가 40,000,000 * 1 =	40,000 [ 12,000] [ 28,000]	40,000	
402		20,000 [ 6,000] [ 14,000]	20,000	0
02	가 20,000,000 * 1 =	20,000 [ 6,000] [ 14,000]	20,000	
		150,000 [ 90,000] [ 18,000] [ 42,000]	200,000	50,000
307		150,000 [ 90,000] [ 18,000] [ 42,000]	200,000	50,000
05	150,000,000 * 1 =	150,000 [ 90,000] [ 18,000] [ 42,000]	200,000	50,000
		28,000 [ 14,000]	31,200	3,200

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• • ( ) • •				
		[ 14,000]		
402		28,000	31,200	3,200
		[ 14,000]		
		[ 14,000]		
01		28,000	31,200	3,200
	28,000,000 * 1 =	28,000		
		[ 14,000]		
		[ 14,000]		
		3,000,000	0	3,000,000
		[ 1,500,000]		
		[ 1,500,000]		
401		3,000,000	0	3,000,000
		[ 1,500,000]		
		[ 1,500,000]		
01		39,600	0	39,600
	3,000,000,000 * 1.32% =	39,600		
		[ 19,800]		
		[ 19,800]		
02		79,500	0	79,500
	3,000,000,000 * 2.65% =	79,500		
		[ 39,750]		
		[ 39,750]		
04		2,870,100	0	2,870,100
	2,870,100,000 * 1 =	2,870,100		
		[ 1,435,050]		
		[ 1,435,050]		
06		10,800	0	10,800
	10,800,000 * 1 =	10,800		
		[ 5,400]		
		[ 5,400]		
		20,000	50,000	30,000

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307		20,000	0	20,000
02		20,000	0	20,000
	20,000,000 * 1 =	20,000		
가		10,000	0	10,000
307		10,000	0	10,000
05		10,000	0	10,000
가	10,000,000 * 1 =	10,000		
		11,000	0	11,000
402		11,000	0	11,000
01		11,000	0	11,000
	11,000,000 * 1 =	11,000		
		18,000	18,000	0
101		10,000	10,000	0
10		10,000	10,000	
	10,000,000 * 1 =	10,000		
201		8,000	8,000	0
01		8,000	8,000	
		8,000		
○	500,000 * 2 * 4 =	4,000		
○	500,000 * 8 =	4,000		
		1,800	2,100	300
202		1,800	2,100	300
01		1,800	2,100	300
	100,000 * 2 * 9 =	1,800		
( )		35,463	28,300	7,163
		4,200	4,200	0
		4,200	4,200	0
203		4,200	4,200	0
04		4,200	4,200	
	350,000 * 12 =	4,200		
		31,263	24,100	7,163

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		31,263	24,100	7,163
201		17,063	16,600	463
01		17,063	16,600	463
		8,063		
○	2,543,000 * 1 =	2,543		
○	4,800,000 * 1 =	4,800		
○	12,000 * 5 * 12 =	720		
		9,000		
○	5,000 * 10 * 15 * 12 =	9,000		
202		10,200	7,000	3,200
01		10,200	7,000	3,200
	60,000 * 17 * 10 =	10,200		
405		4,000	500	3,500
01		4,000	500	3,500
	4,000,000 * 1 =	4,000		

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		44,648	0	44,648
		34,900	0	34,900
		34,900	0	34,900
		31,300	0	31,300
201		31,300	0	31,300
01		29,300	0	29,300
		29,300		
○	100,000 * 26 * 3 =	7,800		
○	30,000 * 25 * 2 =	1,500		
○	50,000 * 200 =	10,000		
○	100,000 * 100 =	10,000		
03		2,000	0	2,000
		2,000		
○	2,000,000 * 1 =	2,000		
		3,600	0	3,600
202		3,600	0	3,600
01		3,600	0	3,600
		3,600		
○	90,000 * 4 * 10 =	3,600		
( )		9,748	0	9,748
		1,200	0	1,200
		1,200	0	1,200
203		1,200	0	1,200
04		1,200	0	1,200
		1,200		
○	100,000 * 12 =	1,200		
		8,548	0	8,548
		8,548	0	8,548
201		6,148	0	6,148
01		6,148	0	6,148
		3,748		

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○	100,000 * 12 =	1,200		
○	265,000 * 4 =	1,060		
○	100,000 * 12 =	1,200		
○	12,000 * 2 * 12 =	288		
		2,400		
○	5,000 * 120 * 4 =	2,400		
202		2,400	0	2,400
01		2,400	0	2,400
	50,000 * 4 * 12 =	2,400		