

[3000] [3100] [3110] [3111] []

3000		961,215	789,840	171,375	[	119,750	470,409]		
					[	371,056	0		0]
3100		155,581	110,500	45,081	[	70,472	12,655]		
					[	72,454	0		0]
3110		155,581	110,500	45,081	[	70,472	12,655]		
					[	72,454	0		0]
3111		155,581	110,500	45,081	[	70,472	12,655]		
					[	72,454	0		0]
100		23,787	22,512	1,275					
120		23,787	22,512	1,275					
	201	2,640	2,640	0					
		2,640	2,640	0	001				2,640
								=	840
								=	1,800
	301	21,147	19,872	1,275					
		21,147	19,872	1,275	11				21,147
							750,000 x 1 x 12	=	9,000
						(10%)		=	1,647
							150,000 x 10	=	1,500
							75,000 x 10 x12	=	9,000

[3000] [3100] [3110] [3111] []

220		1,695	1,695	0		
	206	1,695	1,695	0		
						= 1,695
					o	5,000 x 15 x 15ha = 1,125
					o	4,500 x 4 x 15ha = 270
					o	5,000 x 4 x 15ha = 300
3200		805,634	679,340	126,294	[	49,278 457,754]
					[	298,602 0]
3210		726,018	598,329	127,689	[	6,270 441,002]
					[	278,746 0]
3211		208,218	64,478	143,740	[	0 72,000]
					[	136,218 0]
100		64,218	57,978	6,240		
110		26,879	24,939	1,940		
	101	26,879	24,939	1,940		
		26,879	0	26,879	10	26,879
						= 26,879
					o	27,710 x 5 x 5 x 36 = 24,939
					o	27,710 x 5 x 5 = 693

[3000] [3200] [3210] [3211] []

					o	27,710 x 5 x 9 = 1,247
120		37,339	33,039	4,300		
	201	22,949	20,389	2,560		
		22,949	20,389	2,560	01	22,949
						= 12,549
						= 3,640
						5,000 x16 x6 x12 = 5,760
						= 1,000
	202	8,640	8,100	540		
		8,640	8,100	540	01	8,640
						5,000 x16 x9 x12 = 8,640
	203	5,600	4,400	1,200		
		2,000	2,000		003	2,000
						= 2,000
		3,600	2,400	1,200	04	3,600
						(30) 300,000 x12 = 3,600

[3000] [3200] [3210] [3211] []

	301	150	150	0			
		150	150	0	11		150
					가	=	150
200		144,000	6,500	137,500	[	0	72,000]
					[	72,000	0]
210		144,000	6,000	138,000	[	0	72,000]
					[	72,000	0]
	308	144,000	0	144,000	[	0	72,000]
					[	72,000	0]
		144,000	0	144,000	06		144,000
						()	72,000
						()	72,000
						(46)	= 144,000
						()	72,000
						()	72,000
3212		4,712	2,690	2,022			
100		4,600	2,400	2,200			
120		4,600	2,400	2,200			
	201	4,600	2,400	2,200			

[3000] [3200] [3210] [3213] []

									()	134,454
		12,514	13,279	765	03					12,514
									()	6,270
									()	2,882
									()	3,362
									=	12,514
									()	6,270
									()	2,882
									()	3,362
3220		79,616	81,011	1,395	[	43,008	16,752]			
					[	19,856	0			0]
3221		79,616	81,011	1,395	[	43,008	16,752]			
					[	19,856	0			0]
100		19,660	19,466	194						
120		19,660	19,466	194						
	201	4,942	5,458	516						
		4,942	5,458	516	01					4,942
									=	4,942

[3000] [3200] [3220] [3221] []

	301	14,718	14,008	710		
		4,718	4,008	71008		4,718
					=	4,718
					o 39,900 x 2 x 12 =	958
					o 958,000 x1/3 x1/2 =	160
					o 1,800 x 2 x 25 x 12 =	1,080
					o 4,000 x 2 x 25 x 12 =	2,400
					o 200 x 2 x 25 x 12 =	120
		10,000	10,000	009		10,000
					20,000 x 2 x 250 =	10,000
200		59,956	61,545	1,589	[43,008 16,752]	[196 0]
210		59,760	61,425	1,665	[43,008 16,752]	[0 0]
	301	53,760	51,425	2,335	[43,008 10,752]	[0 0]
		53,760	51,425	2,33501		53,760
					()	43,008

[3000] [3200] [3220] [3221] []

								()	10,752
								=	53,760
								()	43,008
								()	10,752
	402	6,000	10,000	4,000	[	0	6,000]		
					[	0	0	0]	
		6,000	10,000	4,000	01				6,000
								()	6,000
							6	x 1,000,000 =	6,000
								()	6,000
	220	196	120	76					
	206	196	120	76					
								7,000 x 28 =	196
		961,215	789,840	171,375					