

3000	700,340,401	549,606,067	150,734,334	[ 121,410,427]	
3100	53,795,619	51,081,632	2,713,987	[ 25,224,924]	
3110	11,332,003	10,163,031	1,168,972	[ 2,755,978]	
3111	4,530,318	4,223,184	307,134	[ 2,755,978]	
100	250,075	323,423	73,348		
120	250,075	323,423	73,348		
201	29,586	42,097	12,511		
	29,586	22,347	7,239	01	
				<	> (=15,537)
				.	(=8,514)
				-	18,700 * 15 * 12 = 3,366
				-	38,000 * 2 * 12 = 912
				-	198,000 * 10 = 1,980
				-	88,000 * 12 = 1,056
				-	100,000 * 12 = 1,200
				.	(=3,350)
				-	5,000 * 200 * 2 = 2,000

					-	300 * 1,500 * 3 = 1,350
					.	= 3,673
				<	> (=919)	
					.	10,000 * 8 = 80
					.가	(=839)
					-	6,650,000 * 1.5% * 3 = 300
					-	6,650,000 * 2.7% * 3 = 539
				<	> (=650)	
					.	50,000 * 13 * 1 = 650
				<	> (=12,480)	
					.	5,000 * 100 * 2 = 1,000
					.	5,000 * 10 * 38 = 1,900
					.가	5,000 * 5 * 40 = 1,000
201					.	5,000 * 11 * 13 * 12 = 8,580
202	23,579	23,279	300			
	23,579	23,279	300	01		
				가		49,900 * 2 * 1 * 10 = 998

202						49,900 * 4 * 2 * 1 = 400	
						49,900 * 2 * 8 * 12 = 9,581	
						10,000 * 5 * 21 * 12 = 12,600	
	203	7,400	7,200	200			
	203	3,800	3,600	200	03		
							4,000,000 * 95 % = 3,800
					04		
		3,600	3,600				300,000 * 12 = 3,600
	206	18,910	18,647	263			
	206	13,729	14,229	500	01		
						5,000 * 100 = 500	
						30,000 * 140 = 4,200	
						5,000 * 400 = 2,000	
						9,900 * 710 * 1 = 7,029	
	5,181	4,418	763	02			
						( 1 , 200 ) = 4,842	
						( 7 , 2 ) = 339	

301	57,600	57,600	0		
301	57,600	57,600	0	11	
					300,000 * 16 * 12 = 57,600
307	113,000	174,600	61,600		
307	113,000	174,600	61,600	02	
					= 85,000
					= 28,000
200	4,275,243	3,894,761	380,482	[ 2,755,978 ]	
210	3,484,057	3,258,281	225,776	[ 2,755,978 ]	
201	6,869	6,501	368	[ 6,869 ]	
	6,869	6,501	368	01	
					< > (=1,728) ( 1,728)
					. 275,000 * 4 = 1,100
					[ 1,100 ]
					. = 628
					[ 628 ]
					< > (=710) ( 710)

					. 500,000 * 1 =	500
				[ 500 ]		
				. 120,000 * 1 =	120	
				[ 120 ]		
				. 90,000 * 1 =	90	
				[ 90 ]		
				< > (=3,080)		( 3,080)
				. 5,000 * 2 * 4 * 32 =	1,280	
				[ 1,280 ]		
				. 5,000 * 5 * 4 * 12 =	1,200	
				[ 1,200 ]		
				. 가		
				. 5,000 * 3 * 2 * 20 =	600	
				[ 600 ]		
				< > (=1,351)		( 1,351)
				. ( ) =		1,351

						[ 1,351 ]
202	5,391	5,391	0			[ 5,391 ]
	5,391	5,391	0	01		
						49,900 * 3 * 4 * 1 = 599
						[ 599 ]
						, 49,900 * 2 * 3 * 13 = 3,893
						[ 3,893 ]
						49,900 * 3 * 3 * 2 = 899
202						[ 899 ]
206	101,443	111,139	9,696			[ 70,036]
	81,493	84,539	3,046	01		
						가 ( ) = 81,493
						[ 60,061 21,432]
	19,950	26,600	6,650	02		
						가 = 19,950
206						[ 9,975 9,975]
301	7,600	10,200	2,600			[ 4,060]

		7,600	10,200	2,600	01	
301					가	= 7,600
					[ 4,060 3,540]	
308	1,280,957	613,894	667,063	[ 614,860]		
	1,280,957	613,894	667,063	01		= 1,165,667
					[ 538,000 627,667]	
					가	= 7,290
					[ 4,860 2,430]	
308						= 108,000
					[ 72,000 36,000]	
402	31,083	1,686,264	1,655,181	[ 31,083 ]		
	31,083	1,686,264	1,655,181	01		= 31,083
402					[ 31,083 ]	
403	2,050,714	824,892	1,225,822	[ 2,023,679]		
	2,050,714	824,892	1,225,822	01		



					( 2 )	= 40,000
					( ) < >	= 94,986
					(=200,000)	
403					. 320,000 * 125	= 40,000
					. 1,075,000 * 70	= 75,250
					. 450,000 * 125	= 56,250
					. =	28,500
405	1,200	6,480	5,280			
405	1,200	6,480	5,280	01		
					1,200,000 * 1	= 1,200
400	5,000	5,000	0			
420	5,000	5,000	0			
420	5,000	5,000	0			
420	5,000	5,000	0	01		
420					(FAO)	= 5,000