

:(3000)		:(3100)		:(3110)		:(3111)		:(110)		[]	(:)
3000		18,396,185	15,910,323	2,485,862	[5,379,635 2,999,715]	[1,197,000]	[207,419]							
3100		18,396,185	15,910,323	2,485,862	[5,379,635 2,999,715]	[1,197,000]	[207,419]							
3110		18,396,185	15,910,323	2,485,862	[5,379,635 2,999,715]	[1,197,000]	[207,419]							
3111		11,886,401	9,453,229	2,433,172	[4,809,914 1,437,683]	[1,177,000]	[207,419]							
100		266,327	307,508	41,181										
110		69,847	80,809	10,962										
101		69,847	80,809	10,962										
		45,564	45,633	69	02									
					○ 5	9,471	X 1	X 20	X 12	=		2,274		
					○ 6	8,036	X 6	X 20	X 12	=		11,572		
					○ 7	7,210	X 13	X 20	X 12	=		22,496		
					○ 8	6,461	X 1	X 20	X 12	=		1,551		
					○ 9 ()	5,794	X 5	X 20	X 12	=		6,953		
					○				44,846,000	X 1.6%	=	718		
		24,283	35,176	10,893	10									
						27,840	X 1	X 20	X 7	=		3,898		
									47,430	X 3	X 100ha	=	14,229	

: (3000)					: (3100)					: (3110)					: (3111)					: (110)					[:] (:)				

: (3000)					: (3100)	: (3110)	: (3111)	: (120)	[(:)]
								(26)	350,000 X 12 = 4,200
301					48,100	131,739	83,639		
					15,000	15,000	0 07		
								2,000,000 X 15 X 50% =	15,000
					25,900	21,650	4,250 10		
								○ 가 () 50,000 X 2 X 4 =	400
								○ () 50,000 X 5 X 2 =	500
								○	
								50,000 X 10 X 1 X 4 =	2,000
								○ 50,000 X 5 X 3 =	750
								○ 50,000 X 5 X 2 =	500
								○	
								50,000 X 15 X 3 =	2,250
								○	
								50,000 X 30 =	1,500
								○	
								50,000 X 30 =	1,500
								○	
								5,000 X 250 X 2 =	2,500
								○ 가	
								500,000 X 10 X 1 =	5,000

: (3000)				: (3100)				: (3110)				: (3111)				: (120)				[(:)			

: (3000)					: (3100)	: (3110)	: (3111)	: (210)	[(:)
					44,016	44,016	0 01	6,400 X 370 X 12 = 28,416 (5,683) (22,733) 1,200,000 X 8 = 9,600 (3,840) (5,760) 20,000 X 300 = 6,000 (3,000) (1,200) (1,800)	
206					45,889	28,089	17,800		
					45,889	28,089	17,800 00	40,000 X 845 = 33,800 (10,140) (23,660) 77,000 X 157 = 12,089 (4,836) (7,253)	
301					5,870,232	5,141,230	729,002		
					1,507,142	1,265,102	242,040 01	738,150,000 X 1 = 738,150 (203,819)	

: (3000)					: (3100)	: (3110)	: (3111)	: (210)	[(:)]
									(165,256)
									(369,075)
							가	900,000 X 20 X 80% =	14,400
									(3,600)
									(1,800)
									(9,000)
								2,426,740 X 200 =	485,348
									(242,674)
									(72,802)
									(169,872)
								81,320 X 1,000 =	81,320
									(40,660)
									(16,264)
									(24,396)
							가	469,810 X 400 =	187,924
									(93,962)
									(37,585)
									(56,377)
					4,363,090	3,876,128	486,962	12	
								760,000 X 3,495ha =	2,656,000
									(2,656,000)
								400,000 X 3,128ha =	1,247,000
									(873,000)
									(112,200)
									(261,800)

: (3000)					: (3100)	: (3110)	: (3111)	: (210)	[]	(:)
								6,000 X 5,000kg =					30,000
								(					15,000)
								(					3,000)
								(					12,000)
								404,590 X 1,000ha =					404,590
								(					404,590)
								50,000 X 10 X 12 X 2 =					12,000
								(					3,600)
								(					8,400)
								30,000 X 450 =					13,500
								(					13,500)
	307				555,343	504,972	50,371						
					549,343	504,972	44,371	02					
								900,000 X 1 X 12 =					10,800
								(					6,000)
								(					1,440)
								(					3,360)
								86,725.6 X 3,361 =					291,485
								(					233,188)
								(					29,149)
								(					29,148)
								5,000,000 X 1 =					5,000
								(					3,500)
								(					500)

: (3000)					: (3100)	: (3110)	: (3111)	: (210)	[(:)]
								(1,000)	
								10,800,000 X 1 = 10,800	
								(6,000)	
								(1,440)	
								(3,360)	
								250,000 X 21 = 5,258	
								(1,058)	
								(4,200)	
								가 136,144.6 X 1,660ha = 226,000	
								(113,000)	
								(22,600)	
								(90,400)	
					6,000	0	6,000 04		
								6,000,000 X 1 = 6,000	
								(3,000)	
								(3,000)	
	402				3,669,360	1,856,400	1,812,960		
					3,669,360	1,856,400	1,812,960 01		
								가 1,200,000 X 17 X 40% = 8,160	
								(4,080)	
								(4,080)	
								1,897,000,000 X 1 = 1,897,000	
								(949,000)	
								(474,000)	
								(474,000)	

: (3000)					: (3100)	: (3110)	: (3111)	: (210)	[]	(:)
								2,000,000 X 50ha X 50% =					50,000
								(					20,000)
								(					30,000)
								1,200,000 X 100ha =					120,000
								(					36,000)
								(					84,000)
								45,000,000 X 4 X 80% =					144,000
								(					54,000)
								(					90,000)
								200,000,000 X 2 X 80% =					320,000
								(					160,000)
								(					80,000)
								(					80,000)
								7,000,000 X 20ha X 80% =					112,000
								(					70,000)
								(					14,000)
								(					28,000)
								200,000,000 X 1] =					200,000
								(					100,000)
								(					30,000)
								(					70,000)
	220				1,435,234		1,571,014	135,780					
	206				160,800		160,800	0					
					160,800		160,800	0 00					

: (3000)				: (3100)				: (3110)				: (3111)				: (220)				[(:)]			
																= 160,800							
308				272,000				272,000				0											
				272,000				272,000				0 05											
																272,000,000 X 1 = 272,000							
402				1,002,434				1,138,214				135,780											
				1,002,434				1,138,214				135,780 01											
																46,140 X 15,500 X 20% = 143,034							
																7,000,000 X 0.7ha = 4,900							
																30,000,000 X 1 = 30,000							
																()							
																100,000 X 3,060ha = 306,000							
																2,000,000 X 30 X 50% = 30,000							
																5,500,000 X 10 X 60% = 33,000							
																가 15,000,000 X 2 X 80% = 24,000							
																500,000 X 159ha = 79,500							
																가							
																36,000,000 X 1 = 36,000							

: (3000)					: (3100)	: (3110)	: (3111)	: (220)	[]	(:)
								30,000,000 X 1 =					30,000
								30,000,000 X 1 =					30,000
								가					
								1,500,000 X 25ha X 80% =					30,000
								50,000,000 X 2 =					100,000
								36,000,000 X 1 =					36,000
								60,000,000 X 1 =					60,000
								30,000,000 X 1 =					30,000
				3112	955,660	672,839	282,821	[246,568]		[125,616]			
				100	149,435	119,673	29,762						
				110	10,185	9,718	467						
				101	10,185	9,718	467						
					10,185	9,718	467	10					
								○ 27,840 X 5 X 46 =					6,404
								○ 27,840 X 46 =					1,281
								가					
								50,000 X 5 X 10 =					2,500

: (3000)					: (3100)					: (3110)					: (3112)					: (120)					[(:)]				
120					139,250					109,955					29,295														
201					9,884					11,315					1,431														
					9,884					11,315					1,431					01									
																									=				
																									=				
																									=				
																				()					=				
202					9,276					7,400					1,876														
					9,276					7,400					1,876					01									
																									=				
301					120,090					91,240					28,850														
					30,700					7,950					22,750					10									
																									50,000 X 20 X 1 =				
																				가 가									
																									50,000 X 20 X 1 =				
																									50,000 X 20 X 2 =				

: (3000)					: (3100)	: (3110)	: (3112)	: (120)	[]	(:)
								가					
								50,000 X 20 X 1 =					1,000
								50,000 X 20 X 2 =					2,000
								가					
								50,000 X 12 X 2 =					1,200
								50,000 X 15 X 2 =					1,500
								가					
								50,000 X 20 X 1 =					1,000
								20,000,000 X 1 =					20,000
					89,390	83,290	6,100	12					
								○					
								30,000 X 100 =					3,000
								○					
								2,000 X 100 X 30 =					6,000
								490,000 X 3 X 12 =					17,640
								가					
								1,000 X 10,000 =					10,000
								○					
								10,000 X 25kg X 3 X 1 =					750
								○					
								100,000 X 3 X 3 =					900

[illegible]

: (3000)					: (3100)	: (3110)	: (3112)	: (210)	[(:)]
								(3,000)	
								(7,000)	
								20,000 X 270 = 5,400	
								(1,620)	
								(3,780)	
								5,500 X 1,000 = 5,500	
								(2,200)	
								(3,300)	
							가	1,000 X 6,520 = 6,520	
								(3,845)	
								(1,338)	
								(1,337)	
							가	5,000 X 370 = 1,850	
								(925)	
								(278)	
								(647)	
								13,151,000 X 3 = 39,453	
								(39,453)	
								20,000 X 1,000 X 50% = 10,000	
								(2,000)	
								(8,000)	
	307				18,000	0	18,000		
					18,000	0	18,000	02	

: (3000)				: (3100)				: (3110)				: (3112)				: (210)				[(:)]			
																()							
																6,000 X 3,000kg = 18,000 (3,600) (14,400)							
308				97,450				10,500				86,950											
				97,450				10,500				86,950				05							
																12,000 X 1,000 = 12,000 (6,000) (6,000)							
																270 X 4,796 X 220 X 30% = 85,450 (42,725) (42,725)							
402				310,919				75,781				235,138											
				310,919				75,781				235,138				01							
																가 21,500,000 X 20 X 50% = 215,000 (129,000) (86,000)							
																400,000 X 20 X 50% = 4,000 (2,000) (2,000)							
																가 2,000,000 X 10 X 50% = 10,000 (3,000) (7,000)							

: (3000)					: (3100)	: (3110)	: (3112)	: (210)	[(:)]
								() 8,000 X 2,700 X 60% = 12,960 (5,184) (7,776)	
								() 4,000,000 X 2 X 50% = 4,000 (1,200) (2,800)	
							가	57,959,000 X 1 = 57,959 (36,145) (7,818) (13,996)	
								700,000 X 20 X 50% = 7,000 (3,500) (3,500)	
220					133,290	153,290	20,000		
206					60,790	60,790	0		
					60,790	60,790	0 00		
								=	60,790
402					72,500	92,500	20,000		
					72,500	92,500	20,000 01		
								17,500,000 X 1 =	17,500
								20,000,000 X 1 =	20,000

: (3000)					: (3100)					: (3110)					: (3112)					: (220)					[] (:)				
																				</									

: (3000)					: (3100)	: (3110)	: (3113)	: (120)	[(:)
								50,000 X 2 X 5 X 4 =	2,000
301					12,200	14,450	2,250		
					12,200	14,450	2,250	10	
								5,000 X 80 X 2 =	800
								가 50,000 X 6 X 5 X 2 =	3,000
								50,000 X 6 X 4 X 2 =	2,400
								(,) 50,000 X 5 X 3 X 2 =	1,500
								, 50,000 X 10 X 2 X 1 =	1,000
								50,000 X 20 X 2 =	2,000
								50,000 X 30 X 1 =	1,500
303					3,000	3,000	0		
					3,000	3,000	0 00		
								=	3,000

: (3000)			: (3100)	: (3110)	: (3113)	: (210)	[]	(:)		
			200	5,493,385	5,656,379	162,994	[	323,153]	[	20,000]	[	1,436,416]	
			210	5,093,545	4,986,294	107,251	[	323,153]	[	20,000]	[	1,436,416]	
			202	2,083	2,083	0							
				2,083	2,083	0	01	2,083,000 X 1 = 2,083 (2,083)					
			301	321,070	109,149	211,921							
				321,070	104,149	216,921	12	1,820,000 X 8.19ha = 14,910 (14,910) 6,000,000 X 51ha = 306,160 (306,160)					
				307	18,565	38,480	19,915						
				1,265	28,680	27,415	02	6,324,260 X 20% = 1,265 (633) (632)					
				7,500	0	7,500	04	Green-Tourism() 2,500,000 X 2 = 5,000 (2,500)					

$$: (3000) \quad : (3100) \quad : (3110) \quad : (3113) \quad : (210) \quad [\quad] (\quad : \quad)$$

					(2,500)
				1 1	2,500,000 X 1 = 2,500 (1,250) (1,250)
		9,800	9,800	0 05	() (/20kg) 3,500 X 2,800 = 9,800 (1,960) (7,840)
	308	4,602,229	4,602,229	0	
		4,602,229	4,602,229	0 06	4,602,229,000 X 1 = 4,602,229 (1,380,669) (3,221,560)
	402	141,150	225,905	84,755	
	141,150	225,905	84,755	01	40,000,000 X 50% = 20,000 (20,000) 7,500,000 X 5 X 50% = 18,750 (7,500) (11,250) 2,500 X 4,560 = 11,400

: (3000)					: (3100)	: (3110)	: (3113)	: (210)	[]	(:)
									(			3,420)
									(			7,980)
								6,250,000	X 4	X 50% =		12,500	
											(	5,000)
											(	7,500)
								15,000,000	X 1	X 50% =		7,500	
											(	3,750)
											(	3,750)
								3,000,000	X 5ha	X 70% =		10,500	
											(	3,000)
											(	7,500)
								44,000	X 500	X 50% =		11,000	
											(	4,400)
											(	6,600)
								18,000,000	X 1	X 50% =		9,000	
											(	3,600)
											(	5,400)
								5,000	X 1,200	X 50% =		3,000	
											(	1,200)
											(	1,800)
								150,000,000	X 0.5ha	X 50% =		37,500	
											(	15,000)

: (3000)					: (3100)	: (3110)	: (3113)	: (210)	[(:)]
									(22,500)
405					8,448	8,448	0		
					8,448	8,448	0 01		
								176,000 X 48 =	8,448
								(	2,534)
								(	5,914)
220					399,840	670,085	270,245		
206					131,600	131,600	0		
					131,600	131,600	0 00		
								=	131,600
402					268,240	538,485	270,245		
					268,240	538,485	270,245 01		
								500 X 50,000 =	25,000
								408,000 X 310ha X 50% =	63,240
								40,000,000 X 1 =	40,000
								4,500,000 X 20ha X 50% =	45,000
								5,000,000 X 10 X 50% =	25,000

