

	:(3000)	:(3100)	:(3110)	:(3111)	:(110)	[	]	(	:	)
3000					[	5,379,635]	[	1,197,000]	[	207,419]
	18,396,185	15,910,323	2,485,862	[	2,999,715]					
3100					[	5,379,635]	[	1,197,000]	[	207,419]
	18,396,185	15,910,323	2,485,862	[	2,999,715]					
3110					[	5,379,635]	[	1,197,000]	[	207,419]
	18,396,185	15,910,323	2,485,862	[	2,999,715]					
3111					[	4,809,914]	[	1,177,000]	[	207,419]
	11,886,401	9,453,229	2,433,172	[	1,437,683]					
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)	:(120)	[ ( : ) ]
					○	
					50,000 X 50 X 2 =	5,000
					○ ( )	
					5,000 X 50 X 12 =	3,000
					○	
					5,000 X 200 X 1 =	1,000
	7,200	93,000	85,800	12		
					600,000 X 12 =	7,200
303	3,000	2,000	1,000			
	3,000	2,000	1,000	00		
					=	3,000
307	15,000	10,000	5,000			
	15,000	10,000	5,000	04		
					10,000,000 X 1 =	10,000
					5,000,000 X 1 =	5,000
200	11,620,074	9,145,721	2,474,353	[ 4,809,914 ] [ 1,177,000 ] [ 207,419 ]		
				[ 1,437,683 ]		
210	10,184,840	7,574,707	2,610,133	[ 4,809,914 ] [ 1,177,000 ] [ 207,419 ]		
				[ 1,437,683 ]		
201	44,016	44,016	0			

: (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)                      : (3112)                      : (120)                      [                      ] (                      :                      )

120	139,250	109,955	29,295						
201	9,884	11,315	1,431						
	9,884	11,315	1,431	01					= 2,700
									= 4,684
									= 2,000
						(                      )			= 500
202	9,276	7,400	1,876						
	9,276	7,400	1,876	01					= 9,276
301	120,090	91,240	28,850						
	30,700	7,950	22,750	10					
								50,000 X 20 X 1	= 1,000
				가	가				
								50,000 X 20 X 1	= 1,000
								50,000 X 20 X 2	= 2,000

: (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















:(3000)	:(3100)	:(3110)	:(3113)	:(210)	[ ] ( : )
					( 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

