

(411)

(200)

(210)

(216)

(:)

		()		
	180,900	214,500	33,600	
200	180,900	214,500	33,600	
210	1,000	1,000	0	
216	1,000	1,000	0	
216-01	1,000	1,000	0	1,000,000 * 1 = 1,000
220	179,900	213,500	33,600	
228	179,900	213,500	33,600	
228-09	179,900	213,500	33,600	○ 48,100,000 * 1 = 48,100 ○ 100,800,000 * 1 = 100,800 ○ 31,000,000 * 1 = 31,000