

(521)

(200)

(210)

(216)

(:)

		()		
	283,500	360,265	76,765	
200	283,500	360,265	76,765	
210	3,500	3,500	0	
216	3,500	3,500	0	
216-01	3,500	3,500	0	3,500,000 * 1 = 3,500
220	280,000	356,765	76,765	
222	280,000	356,765	76,765	
222-01	280,000	356,765	76,765	280,000,000 * 1 = 280,000