2000		24,098,020	[15,739,886	6,504,071	1,854,063]
2300		24,098,020	[15,739,886	6,504,071	1,854,063]
2310		19,633,645	[13,030,868	4,802,193	1,800,584]
2311		7,939,266	[3,971,124	3,226,077	742,065]
100		272,940			
120		272,940			
201		191,280			

191,280	01

<   >

(A4,B4)	20,000 * 130	=	2,600
(,)	150,000 * 20	=	3,000
	150,000 * 2	=	300
	10,000 * 24 * 12	=	2,880
	100,000 * 5	=	500
(=4,800)			
	1,500,000 * 1	=	1,500
	300 * 1,000 * 3	=	900

				8,000 * 100 * 3 = 2,400
				< >
				5,000 * 5 * 24 * 12 = 7,200
				< >
				3 = 170,000
202		20,160		
		20,160	01	
				70,000 * 24 * 12 = 20,160
203		5,000		
		5,000	03	
				= 4,000
				= 1,000
301		5,000		
		5,000	01	
				250,000 * 20 = 5,000
307		51,500		
		1,500	02	

2000	2300	2310	2311	120	201

					500,000 * 3 = 1,500
		50,000	03			
					10,000,000 * 4 = 40,000
					10,000,000 * 1 = 10,000
200		7,666,326	[3,971,124 3,226,077 469,125]			
210		7,654,886	[3,971,124 3,226,077 457,685]			
206		48,600	[34,020 14,580]			
		48,600	02			
				= 48,600		
			[34,020 14,580]			
301		2,051,925	[658,219 966,161 427,545]			
		2,051,925	01			
				= 934,500		
			[654,150 196,245 84,105]			
				= 6,985		
			[1,669 5,316]			
				= 4,800		

2000	2300	2310	2311	120	307

			[　　　　　2,400　　　　　　2,400]	
				= 　1,030,320
			[　　　686,880　　　　343,440]	
				= 　　67,200
			[　　　67,200]	
				= 　　6,000
			[　　　6,000]	
				= 　　2,120
			[　　　2,120]	
307		5,002,831	[　　3,037,140　　　1,950,131　　　　15,560]	
		5,002,831	02	
				= 　　6,000
			[　　　6,000]	
				= 　277,102
			[　　　69,275　　　207,827]	
				= 　　2,000
			[　　　2,000]	

2000　　　　　　　　　　2300　　　　　　　　2310　　　　　　　2311　　　　　　　　210　　　　　　　　301

				= 92,660
			[64,862 27,798]	
				= 48,000
			[24,000 24,000]	
				= 7,200
			[7,200]	
				= 30,184
			[21,129 9,055]	
				= 100,400
			[31,120 53,720 15,560]	
				= 4,864
			[4,864]	
				= 4,864
			[4,864]	
				= 94,100
			[94,100]	
				= 225,129
2000	2300	2310	2311	210 307

				[225,129]	
					= 716,865
				[501,806 215,059]	
					= 154,000
				[61,600 92,400]	
					= 554,279
				[387,995 166,284]	
					= 102,000
				[40,800 61,200]	
					= 124,000
				[49,600 74,400]	
					= 1,348,937
				[944,256 404,681]	
					= 6,000
				[3,000 3,000]	
					= 28,260
				[28,260]	

| 2000 | 2300 | 2310 | 2311 | 210 | 307 |

				= 327,140
			[228,998 98,142]	
				= 12,000
			[12,000]	
				= 11,298
			[11,298]	
				= 725,549
			[580,439 145,110]	
402		551,530	[275,765 275,765]	
		551,530	01	
				= 10,000
			[5,000 5,000]	
				= 541,530
			[270,765 270,765]	
220		11,440		
401		10,000		
		10,000	01	

2000	2300	2310	2311	210	307

				= 10,000
402		1,440		
		1,440	02	
				120,000 * 12 = 1,440
2312		11,692,879	[9,059,744 1,576,116 1,057,019]	
100		2,200		
120		2,200		
201		2,200		
		2,200	01	
			< >	
				50,000 * 11 * 4 = 2,200
200		11,690,679	[9,059,744 1,576,116 1,054,819]	
210		11,690,679	[9,059,744 1,576,116 1,054,819]	
301		632,207	[183,034 414,673 34,500]	
		632,207	01	
				= 101,920
			[101,920]	

2000	2300	2310	2311	220	401

			=	29, 120
		[29, 120]		
			=	129, 775
		[129, 775]		
			=	2, 000
		[2, 000]		
			=	71, 600
		[71, 600]		
			=	69, 000
		[34, 500 34, 500]		
			=	228, 792
		[183, 034 45, 758]		
307	11, 058, 472	[8, 876, 710 1, 161, 443 1, 020, 319]		
	10, 829, 472	01		
			=	7, 649, 193
		[6, 119, 355 764, 919 764, 919]		
			=	675, 628

2000	2300	2310	2312	210	301

				[540,502 67,563 67,563]		
					=	1,223,379
				[978,703 122,338 122,338]		
					=	1,183,541
				[996,666 124,583 62,292]		
					=	21,628
				[17,302 2,163 2,163]		
				,	=	10,438
				[8,350 1,044 1,044]		
					=	65,665
				[52,532 13,133]		
		229,000	02			
					=	199,000
				[139,300 59,700]		
					=	15,000
				[12,000 3,000]		
					=	15,000
2000	2300	2310	2312	210	307	

				[12,000 3,000]	
2313			1,500		
	100		1,500		
	120		1,500		
	201		1,500		
			1,500	01	
				< >	
				, 500,000 * 1 = 500	
				1,000,000 * 1 = 1,000	
2320			4,464,375	[2,709,018 1,701,878 53,479]	
2321			314,542	[169,365 101,597 43,580]	
	100		23,580		
	120		23,580		
	201		7,400		
			5,400	01	
				< >	
				( )	

2000	2300	2310	2312	210	307

				600,000 * 1 =	600
			(=3,600)		
				60,000 * 10 =	600
				20,000 * 15 * 10 =	3,000
			< >		
				50,000 * 2 * 10 =	1,000
				50,000 * 2 =	100
				50,000 * 2 =	100
		2,000	02		
			(=2,000)		
				2,000,000 * 1 =	2,000
301		16,180			
		8,000	09		
			(=8,000)		
				200,000 * 20 =	4,000
			( )	10,000 * 400 =	4,000
		8,180	11		

2000	2300	2320	2321	120	201

			, (=7,880)
			50,000 * 24 = 1,200
			70,000 * 24 = 1,680
		( )	100,000 * 50 = 5,000
		(=300)	
			100,000 * 1 = 100
			50,000 * 4 = 200
200		270,962 [169,365 101,597]	
210		270,962 [169,365 101,597]	
301		128,614 [102,991 25,623]	
		128,614 01	
			= 103,209
		[82,568 20,641]	
			= 25,405
		[20,423 4,982]	
307		133,848 [62,124 71,724]	
		133,848 02	

2000   2300   2320   2321   120   301

				=	100,368
			[50,184 50,184]		
				=	9,600
			[9,600]		
				=	23,880
			[11,940 11,940]		
402		8,500	[4,250 4,250]		
		8,500	01		
				=	8,500
			[4,250 4,250]		
400		20,000			
420		20,000			
706		20,000			
		20,000	03		
				=	20,000
2322		3,115,005	[1,899,231 1,209,515 6,259]		
100		850			

2000 2300 2320 2321 210 307

120		850		
201		850		
		850	01	
			< >	
				50,000 * 15 * 1 = 750
				50,000 * 2 = 100
200		3,114,155	[1,899,231 1,209,515 5,409]	
210		3,109,155	[1,899,231 1,209,515 409]	
307		3,109,155	[1,899,231 1,209,515 409]	
		3,109,155	02	
				= 1,306,119
			[914,283 391,836]	
				= 367,073
			[293,658 73,415]	
				= 1,251,125
			[657,377 593,748]	
				= 39,240

2000	2300	2320	2322	120	201

			[39,240]	
				= 4,000
			[4,000]	
				= 2,798
			[978 1,820]	
				= 18,920
			[18,920]	
				= 2,885
			[910 1,975]	
				= 1,635
			[817 409 409]	
				= 16,800
			[16,800]	
				= 16,000
			[16,000]	
				= 10,000
			[5,000 5,000]	

2000   2300   2320   2322   210   307

				= 6,000
				[6,000]
				= 32,760
				[26,208 6,552]
				= 6,960
				[6,960]
				= 2,040
				[2,040]
				= 1,200
				[1,200]
				= 16,000
				[16,000]
				= 2,000
				[2,000]
				= 5,600
				[5,600]
220			5,000	

2000　　　　　　2300　　　　　　2320　　　　2322　　　　　210　　　　　307

	401		5,000				
			5,000	01			
					=		5,000
2324			1,034,828	[	640,422	390,766	3,640]
	100		3,640				
	120		3,640				
	201		3,640				
			3,640	01			
				< >			
					800 * 1,500 =		1,200
					1,000 * 500 =		500
					3,000 * 60 * 8 =		1,440
				< >			
					50,000 * 5 * 2 =		500
	200		1,031,188	[	640,422	390,766]
	210		1,031,188	[	640,422	390,766]

2000	2300	2320	2322	220	401

301		447, 613	[255, 158 192, 455]	
		447, 613	01	
				= 68, 244
			[54, 595 13, 649]	
				= 26, 635
			[21, 308 5, 327]	
				= 241, 920
			[169, 344 72, 576]	
				= 13, 348
			[6, 674 6, 674]	
				= 4, 046
			[3, 237 809]	
				= 93, 420
			[93, 420]	
307		583, 575	[385, 264 198, 311]	
		583, 575	02	
				= 417, 895

2000　　　　　　　　　2300　　　　　　　　2320　　　　　　　2324　　　　　　　210　　　　　　　301

			[292,527 125,368]	
				= 73,259
			[58,607 14,652]	
				= 34,200
			[34,200]	
				= 6,925
			[6,925]	
				= 207
			[207]	
				= 48,757
			[34,130 14,627]	
				= 1,512
			[1,512]	
				= 600
			[600]	
				= 220
			[220]	
2000	2300	2320	2324 210 307	

			24,098,020	[15,739,886 6,504,071 1,854,063]

2000   2300   2320   2324   210   307