2000		774,749	[	253,571	61,906	459,272]	
2200		774,749	[	253,571	61,906	459,272]	
2230 ·		774,749	[	253,571	61,906	459,272]	
2231		267,149					
100		90,277					
110		80,238					
101		80,238					
		48,084	04				
			(=47,912)				
				21,400 * 2 * 365 =		15,622	
			(=4,948)				
			·	15,622,000 * 2/12 =		2,604	
			·	15,622,000 * 1.8/12 =		2,344	
				15,622,000 * 2.5/12 =		3,255	
				64,200 * 2 * 12 =		1,541	
			(=1,320)				
			·	30,000 * 1 * 12 =		360	

2000　　　　　　　2200　　　　　　　　　　2230　·　　　　　　2231　　　　110　　　　101

				・ 20,000　 * 4　 * 12　 = 　　　 960
				(=8,673)
				・ 80,000　 * 2　 * 12　 = 　 1,920
				・ 80,000　 * 2　 * 12　 = 　 1,920
				・ 120,000　 * 2　 * 12　 = 　 2,880
				・ 15,622,000　 * 1.5/12 = 　 1,953
				100,000　 * 2　 * 12　 = 　 2,400
				(=8,713)
				・ 9,900　 * 2　 * 30　 * 12　 = 　 7,128
				・ 39,600　 * 2　 * 12　 = 　　 951
				・ 26,400　 * 2　 * 12　 = 　　 634
				60,000　 * 2　 * 12　 = 　 1,440
			32,154 05	(. 　　) 43,000　 * 2　 * 2　 = 　　 172
				34,500　 * 2　 * 36　 = 　 2,484
				(, ,)
				34,500　 * 2　 * 100　 = 　 6,900
2000	2200	2230　・	2231 110 101	

			(, , , ,)	
			34,500 * 4 * 90 = 12,420	
			( ) 34,500 * 6 * 50 = 10,350	
120		10,039		
201		10,039		
		10,039	01	
			< >	
			(=976)	
			2,000 * 200 = 400	
			120 * 4,800 = 576	
			< >	
			35,000 * 12 = 420	
			100,000 * 12 = 1,200	
			120,000 * 12 = 1,440	
			60,000 * 12 = 720	
			50,000 * 12 = 600	
			48,000 * 1 * 1 = 48	

2000   2200   2230   ·   2231   110   101

			234,000 * 1 * 1 =	234
			60,000 * 1 * 2 =	120
		< >		
			2,281,000 * 1 =	2,281
		< >		
			100,000 * 6 =	600
			300,000 * 1 =	300
			500,000 * 1 =	500
			300,000 * 1 =	300
			300,000 * 1 =	300
200		176,872		
220		176,872		
206		16,880		
			(=4,000)	
			(3) 7,000 * 200 =	1,400
			(10) 10,000 * 100 =	1,000
			6,000 * 50 =	300

2000	2200	2230 ·	2231	120	201

			(,)	300,000 * 1 = 300
			(10)	1,000,000 * 1 = 1,000
			(=980)	
			(3)	7,000 * 40 = 280
			(10)	10,000 * 40 = 400
			(5)	300,000 * 1 = 300
			(=1,500)	
			(3)	7,000 * 100 = 700
			(10)	10,000 * 50 = 500
				6,000 * 50 = 300
			(=10,400)	
				20,000 * 200 = 4,000
			(3)	7,000 * 300 = 2,100
				100,000 * 15 = 1,500
			(3)	10,000 * 30 = 300
				2,000 * 1,000 = 2,000
				500,000 * 1 = 500
2000	2200	2230 · 2231	220	206

	401		159,992		
			159,992	01	
					(=7,350)
				4	245,000 * 30 = 7,350
					232,100 * 20 = 4,642
					1,000,000 * 1 * 18 = 18,000
					250,000 * 40 = 10,000
					120,000,000 * 1 = 120,000
2232			507,600	[253,571 61,906 192,123]	
	100		63,065	[16,966 46,099]	
	110		33,930	[16,966 16,964]	
		101	33,930	[16,966 16,964]	
			33,930	05	
					= 24,730
				[12,366 12,364]	
					= 4,800
				[2,400 2,400]	

2000	2200	2230 ·	2231	220	401

			=	4,400
		[	2,200	2,200]
120		29,135		
201		29,135		
		29,135	01	

< >

	3,000 * 200 =	600
(=3,950)		
	5,000 * 200 =	1,000
	100,000 * 3 =	300
	100,000 * 10 =	1,000
( )	5,000 * 50 =	250
( )	4,000 * 100 =	400
(5)	20,000 * 50 =	1,000
(=1,315)		
	100,000 * 5 =	500
	3,000 * 100 =	300

2000	2200	2230 ·	2232	110 101

				2,000 * 100 =	200
			(=315)		
			· (3X5)	120 * 2,000 =	240
			· (4X5)	150 * 500 =	75
				15,000 * 30 =	450
			< >		
				85,000 * 3 * 2 =	510
			(=165)		
				48,000 * 1 * 1 =	48
				58,500 * 2 * 1 =	117
			(=1,300)		
				300,000 * 1 =	300
				500,000 * 2 =	1,000
				20,000 * 3 =	60
				110,000 * 12 =	1,320
			< >		
				5,000 * 200 * 2 =	2,000

2000   2200   2230   ·   2232   120   201

				5,000	* 3	* 150	=	2,250
				2,000	* 5	* 50	=	500
			< >			
				795	* 8	* 75	=	477
			< >			
				200,000	* 4	=	800
				100,000	* 2	=	200
				300,000	* 1	=	300
				2,267,100	* 2	=	4,535
				500,000	* 2	=	1,000
				20,000	* 28	=	560
			< >			
				2,281,000	* 3	=	6,843
200		444,535	[	236,605	61,906	146,024]
210		380,864	[	236,605	61,906	82,353]
201		500	[	150	105	245]
		500	01			

2000	2200	2230	· 2232	120	201

						=	500
			[	150	105	245]	
206			6,500	[	1,950	1,365	3,185]
						=	1,500
			[	450	315	735]	
						=	2,000
			[	600	420	980]	
			( )			=	3,000
			[	900	630	1,470]	
401			290,714	[	193,530	47,783	49,401]
			290,714	01			
						=	185,306
			[	141,312	10,826	33,168]	
						=	43,908
			[	24,218	5,907	13,783]	
						=	31,500
			[	28,000	1,050	2,450]	

2000   2200   2230   ·   2232   210   201

			=	30,000
		[30,000]		
402	80,150	[40,075 12,023 28,052]		
	80,150	01		
			=	80,150
		[40,075 12,023 28,052]		
405	3,000	[900 630 1,470]		
	3,000	01		
			=	3,000
		[900 630 1,470]		
220	63,671			
206	6,250			
		(=4,400)		
		7,000 * 200 =		1,400
		5,000 * 500 =		2,500
		, =		500
		20,000 * 50 =		1,000

2000   2200   2230   ·   2232   210   401

				(=850)	
				150 * 4,000 =	600
		250		, , , =	250
401			57,421		
			57,421	01	
				7,421,000 * 1ha =	7,421
				50,000,000 * 1 =	50,000

3000		89,185	[9,474	10,030	69,681]
3100		29,058	[9,474	10,030	9,554]
3110		29,058	[9,474	10,030	9,554]
3111		29,058	[9,474	10,030	9,554]
100		5,660			
120		5,660			
201		5,660			
		5,660	01		

< >

5,000	* 60	=	300
5,000	* 60	=	300

(=700)

( )	3,000	* 80	=	240
	5,000	* 80	=	400

(=60)

·	500	* 80	=	40
·	250	* 80	=	20

3000	3100	3110	3111	120	201

			10,000	* 10	=	100
		(=3,000)				
			10,000	/1	* 225	=	2,250
			150,000	/1	* 5	=	750
		< >				
			70,000	* 18	* 1	=	1,260

200	23,398	[	9,474	10,030	3,894]
210	23,398	[	9,474	10,030	3,894]
301	11,126	[	3,338	3,894	3,894]
	11,126	02			
		=	11,126		
		[	3,338	3,894	3,894]
307	12,272	[	6,136	6,136]	
	12,272	02			
		=	12,272		
		[	6,136	6,136]	
3200	60,127				

3000	3100	3110	3111	120	201

3210		60,127		
3211		60,127		
100		53,904		
110		4,091		
101		4,091		
		4,091	05	
				26,330 * 4 * 25 = 2,633
				( ) 58,291 * 1 * 25 = 1,458
120		49,813		
201		17,613		
		17,613	01	
			(=700)	
				20 * 20,000 = 400
				100,000 * 3 = 300
			(=400)	
				100,000 * 2 * 2 = 400

3000	3200	3210	3211	110	101

				(=1,629)	
			B4	24,630 * 10 =	247
			A4	16,490 * 80 =	1,320
			B5	12,350 * 5 =	62
			(　　,　　　　) (=2,756)		
				38,000 * 10 =	380
				198,000 * 12 =	2,376
			FAX　　　　(=450)		
			(　　　　)	150,000 * 3 =	450
				10,000 * 23 * 12 =	2,760
			(=900)		
				100,000 * 5 =	500
				20 * 20,000 =	400
			(=193)		
				35 * 2,000 =	70
				37 * 2,000 =	74
				980 * 50 =	49
3000	3200	3210	3211	120	201

			< >		
				5,000 * 5 * 23 * 12 =	6,900
			< >		
			( ) 37,000 * 25 =		925
202		27,600			
		27,600	01		
				100,000 * 23 * 12 =	27,600
203		4,600			
		1,000	03		
				=	1,000
		3,600	04		
			(=3,600)		
			30	300,000 * 12 =	3,600
200		6,223			
220		6,223			
206		223			
			(=223)		

3000	3200	3210	3211	120	201

				1,328 * 1.5 * 2 * 32 * 1 =	128
		795 * 1 * 2 * 32 * 1 =	51
		674 * 1 * 2 * 32 * 1 =	44
401	6,000			
	6,000	01		
		150,000 * 40 =	6,000
	863,934	[263,045 71,936 528,953]		

3000   3200   3210   3211   220   206