1000	1,575,252	1,479,326	95,926	
1100	1,575,252	1,479,326	95,926	
1120	1,575,252	1,479,326	95,926	
1121	1,064,743	990,897	73,846	
100	1,051,743	982,697	69,046	
110	871,483	812,762	58,721	
101	871,483	812,762	58,721	
	476,755	445,022	31,733	01
				·6　　　　　1,952,800　*3　*5　=29,292
				363,058,000　-　333,766,000　=　29,292
				·　　　29,292,000　*2/12*1/2=2,441
				113,697,000　-　111,256,000　=　2,441
	139,925	125,631	14,294	02

				· 40,000 * 3 * 5 = 600	
				·	
				25 130,000 * 3 * 5 = 1,950	
				·	
				(6) 60,000 * 3 * 5 = 900	
				78,883,000 - 75,433,000 =	3,450
				·	
				· 5 9,088 * 2 * 40 * 12 = 8,725	
				· 6 7,711 * 5 * 40 * 12 = 18,507	
				· 7 6,919 * 4 * 40 * 12 = 13,285	
				· 8 6,200 * 6 * 40 * 12 = 17,856	
				· 9 5,560 * 1 * 40 * 12 = 2,669	
				61,042,000 - 50,198,000 =	10,844
		28,470	26,520	1,950	03
					130,000 * 3 * 5 = 1,950
					28,470,000 - 26,520,000 = 1,950
1000	1100	1120	1121	110	101

			27,990	26,040	1,950	04

6, 7 　　　　　130,000 ＊ 3 ＊ 5 ＝ 1,950

27,990,000 － 26,040,000 ＝ 　　　　　1,950

| | | | 43,552 | 41,721 | 1,831 | 05 |

29,292,000 ＊ 1.5/12 ＊ 1/2 ＝ 1,831

43,552,000 － 41,721,000 ＝ 　　　　　1,831

| | | | 72,587 | 69,535 | 3,052 | 06 |

29,292,000 ＊ 2.5/12 ＊ 1/2 ＝ 3,052

72,587,000 － 69,535,000 ＝ 　　　　　3,052

| | | | 25,214 | 23,179 | 2,035 | 07 |

29,292,000 ＊ 20/288 ＝ 2,035

25,214,000 － 23,179,000 ＝ 　　　　　2,035

| | | | 37,625 | 36,238 | 1,387 | 08 |

(　　　　)

1,307,700 ＊ 1 ＊ 12 ＊ 1.024 ＝ 16,070

16,070,000 － 15,375,000 ＝ 　　　　　695

1000　　　　　　1100　　　　　　　　1120　　　　　　1121　　　　　110　　　　　101

					$16,070,000 \quad * \ 2/12 = 2,679$
					$2,679,000 \quad - \quad 2,563,000 \quad = \qquad\qquad 116$
					$16,070,000 \quad * \ 2/12 = 2,679$
					$2,679,000 \quad - \quad 2,563,000 \quad = \qquad\qquad 116$
					$16,070,000 \quad * \ 1.5/12 = 2,009$
					$2,009,000 \quad - \quad 1,922,000 \quad = \qquad\qquad 87$
					$5,883 \ * \ 1 \ * \ 40 \ * \ 12 \ = 2,824$
					$2,824,000 \quad - \quad 2,643,000 \quad = \qquad\qquad 181$
					$16,070,000 \quad * \ 20/288 = 1,116$
					$1,116,000 \quad - \quad 1,068,000 \quad = \qquad\qquad 48$
					$16,070,000 \quad * \ 2.5/12 = 3,348$
					$3,348,000 \quad - \quad 3,204,000 \quad = \qquad\qquad 144$
		17,721	17,232	489	09
					( )
					$29,130 \ * \ 1 \ * \ 263 \ = 7,662$
					$7,662,000 \quad - \quad 7,304,000 \quad = \qquad\qquad 358$
					$7,662,000 \quad * \ 4/12 = 2,554$

1000   1100   1120   1121   110   101

					$2,554,000 - 2,435,000 = $ 119
					$7,662,000 * 1.5/12 = 958$
					$958,000 - 913,000 = $ 45
					$29,130 * 1 * 65 = 1,894$
					$1,894,000 - 2,833,000 = $ 939
					$29,130 * 1 * 12 = 350$
					$350,000 - 500,000 = $ 150
					$29,130 * 1 * 10 = 292$
					$292,000 - 556,000 = $ 264
					$5,460 * 1 * 20 * 12 = 1,311$
					$1,311,000 - 1,251,000 = $ 60
					$30,000 * 1 * 6 = $ 180
					$90,000 * 1 * 12 = $ 1,080
120		180,260	169,935	10,325	
201		75,543	70,093	5,450	
		75,543	70,093	5,450	01
					< >

					50,000 * 5 * 3 = 750
					8,000 * 200 = 1,600
					50,000 * 50 = 2,500
				< >	
					5,000 * 8 * 3 * 5 = 600
					8,280,000 - 7,680,000 = 600
202		38,072	36,272	1,800	
		30,272	28,472	1,800	01
					120,000 * 3 * 5 = 1,800
					26,280,000 - 24,480,000 = 1,800
204		50,595	47,520	3,075	
		34,245	31,920	2,325	02
					6 155,000 * 3 * 5 = 2,325
					34,245,000 - 31,920,000 = 2,325
		9,150	8,400	750	03

1000   1100   1120   1121   120   201

					$50,000 * 3 * 5 = 750$
					$9,150,000 - 8,400,000 = 750$
200		13,000	8,200	4,800	
220		13,000	8,200	4,800	
405		13,000	8,200	4,800	
		13,000	8,200	4,800	01
					$250,000 * 3 = 750$
					$150,000 * 3 = 450$
					$600,000 * 1 = 600$
					( ) $7,000,000 * 1 = 7,000$
					$7,000,000 - 4,000,000 = 3,000$
1122		510,509	488,429	22,080	
100		510,509	488,429	22,080	
120		510,509	488,429	22,080	
205		510,509	488,429	22,080	

1000   1100   1120   1121   120   204

		111,680	89,600	22,080	02
					( ) 30,000 * 46 * 16 = 22,080
					111,680,000 - 89,600,000 = 22,080
		1,575,252	1,479,326	95,926	

1000   1100   1120   1122   120   205