, ,				
200	121,260	45,020	76,240	
210	1,000	3,000	2,000	
216	1,000	3,000	2,000	
216-01	1,000	3,000	2,000	= 1,000
220	120,260	42,020	78,240	
221	20,000	20,000	0	
221-02	20,000	20,000	0	500,000 * 40 = 20,000
222	80,000	200	79,800	
222-01	80,000	200	79,800	2005 = 80,000
228	17,260	18,820	1,560	
228-02	17,160	18,720	1,560	2005
				520,000 * 1,100 * 25/1,000 * 120/100 = 17,160
228-09	100	100	0	= 100
229	3,000	3,000	0	
229-01	3,000	3,000	0	= 3,000
	121,260	45,020	76,240	

200   210   216   216-01