

(:)

4000		392,873	297,603	95,270	
4100		392,873	297,603	95,270	
4110		392,873	297,603	95,270	
4111		153,989	148,789	5,200	
	100	50,081	44,881	5,200	
	120	50,081	44,881	5,200	
	201	25,253	20,053	5,200	
		25,253	20,053	5,200	01
					700,000 * 1 = 700
					= 4,500
4112		225,134	135,064	90,070	
	100	37,998	35,078	2,920	
	120	37,998	35,078	2,920	
	201	29,388	26,468	2,920	
		29,388	26,468	2,920	01
					= 0
					0 - 200,000 = 200

4000

4100

4110

4111

120

201

					= 0
				0 - 1,000,000	= 1,000
					= 0
				0 - 80,000	= 80
				(= 4,200)	
				.	100,000 * 2 = 200
				.	12,000 * 200 = 2,400
				.	5,000 * 200 = 1,000
				.	1,000 * 200 = 200
				.	2,000 * 200 = 400
400	174,300	87,150	87,150		
420	174,300	87,150	87,150		
702	174,300	87,150	87,150		
					= 174,300
				174,300,000 - 87,150,000	= 가 87,150
	392,873	297,603	95,270		