2000	521,443	[169,391	40,040	312,012]
2200	521,443	[169,391	40,040	312,012]
2230 ·	521,443	[169,391	40,040	312,012]
2231	136,610			
100	86,877			
110	21,734			
101	21,734			
	21,734	04		

(=21,648)

17,600 * 1 * 365 = 6,424

(=3,454)

· 7,144,000 * 1 * 4/12 = 2,382

· 7,144,000 * 1 * 1.8/12 = 1,072

7,144,000 * 2.5/12 = 1,489

(4) 52,800 * 1 * 12 = 634

( ) (=840)

· 30,000 * 1 * 12 = 360

			·	20,000 * 2 * 12 = 480
			(=3,656)	
			·	80,000 * 1 * 12 = 960
			·	80,000 * 1 * 12 = 960
			·	100,000 * 1 * 12 = 1,200
			·	6,424,000 * 1/12 = 536
				100,000 * 1 * 12 = 1,200
			(=3,231)	
			·	7,340 * 1 * 30 * 12 = 2,643
			·	29,360 * 1 * 12 = 353
			·	19,570 * 1 * 12 = 235
				60,000 * 1 * 12 = 720
			(,)	43,000 * 1 * 2 = 86
120		65,143		
201		11,760		
		11,760	01	
			< >	

					(=936)
					1,800 * 200 = 360
					120 * 4,800 = 576
				< >	
					35,000 * 12 = 420
					100,000 * 12 = 1,200
					110,000 * 12 = 1,320
					20,000 * 12 = 240
					28,500 * 1 * 1 = 29
					213,570 * 1 * 1 = 214
					60,000 * 1 * 2 = 120
				< >	
					100,000 * 6 = 600
					300,000 * 1 = 300
					500,000 * 1 = 500
					300,000 * 1 = 300
					300,000 * 1 = 300

2000   2200   2230   ·   2231   120   201

			3,000,000 * 1 =	3,000
		< >		
			2,281,000 * 1 =	2,281
206	53,383			
	24,450	01		
		(=2,300)		
			7,000 * 200 =	1,400
			10,000 * 40 =	400
			500,000 * 1 =	500
		(=700)		
			10,000 * 40 =	400
			300,000 * 1 =	300
		(=1,350)		
			7,000 * 50 =	350
			10,000 * 50 =	500
			500,000 * 1 =	500
		(=20,100)		

2000	2200	2230 ·	2231	120	201

			20,000	* 200	=	4,000
			7,000	* 400	=	2,800
			100,000	* 23	=	2,300
			10,000	* 50	=	500
			2,000	* 1,000	=	2,000
		(20,000)		=	8,000
			500,000	* 1	=	500
	28,933	02			
			28,560	* 4	* 90	=	10,282
			28,560	* 2	* 90	=	5,141
		(	)	
			45,031	* 3	* 100	=	13,510
200	49,733			
220	49,733			
401	49,133			
	49,133	01		

2000	2200	2230 ·	2231	120	206

				218,370 * 50 = 10,919
				364,280 * 50 = 18,214
				10,000,000 * 1 = 10,000
				5,000,000 * 2 = 10,000
405			600	
			600	01
				, , (=600)
				600,000 * 1 = 600
2232			384,833	[169,391 40,040 175,402]
100			26,646	
120			26,646	
201			23,396	
			23,396	01
				< >
				2,500 * 150 = 375
				(=4,150)
				5,000 * 200 = 1,000

2000	2200	2230 ·	2231	220	401

				100,000 * 5 =	500
				100,000 * 10 =	1,000
			( )	5,000 * 50 =	250
			( )	4,000 * 100 =	400
			(5)	20,000 * 50 =	1,000
			(=1,268)		
				100,000 * 5 =	500
				3,000 * 100 =	300
				1,800 * 100 =	180
				120 * 2,400 =	288
				15,000 * 3 =	45
			< >		
				85,000 * 3 * 2 =	510
			(=107)		
				48,000 * 1 * 1 =	48
				58,500 * 1 * 1 =	59
			(=577)		

2000	2200	2230 ·	2232	120	201

			227,000 * 1 =	227
			350,000 * 1 =	350
			20,000 * 2 =	40
			110,000 * 12 =	1,320
		< >		
			5,000 * 200 * 2 =	2,000
			5,000 * 3 * 180 =	2,700
			2,000 * 5 * 50 =	500
		< >		
			563 * 8 * 75 =	338
		< >		
			100,000 * 2 =	200
			100,000 * 1 =	100
			300,000 * 1 =	300
			2,267,100 * 1 =	2,268
			500,000 * 2 =	1,000
			20,000 * 28 =	560

| 2000 | 2200 | 2230 · | 2232 | 120 | 201 |

				< >
				2,519,000 * 2 = 5,038
206		3,250		
		3,250	01	
				( ) 50,000 * 20ha = 1,000
				( )
				20,000 * 50 = 1,000
				10,000 * 25 = 250
				500,000 * 2 = 1,000
200		358,187	[169,391 40,040 148,756]	
210		309,041	[169,391 40,040 99,610]	
201		400	[120 84 196]	
		400	01	
				10,000 * 40 * 1 = 400
			[120 84 196]	
206		18,364	[7,982 1,260 9,122]	
		6,000	01	

2000 2200 2230 ・ 2232 120 201

					50,000 * 20 = 1,000
			[300	210	490]
					2,000,000 * 1 = 2,000
			[600	420	980]
			( )		3,000,000 * 1 = 3,000
			[900	630	1,470]
		12,364	02		
					12,364,000 * 1 = 12,364
			[6,182	6,182]	
401		287,877	[160,569	38,192	89,116]
		287,877	01		
					1,440,757 * 128ha = 184,417
			[108,839	22,673	52,905]
					1,034,600 * 100ha = 103,460
			[51,730	15,519	36,211]
405		2,400	[720	504	1,176]
		2,400	01		

2000　　　　　　　2200　　　　　　　　　　　2230　・　　　2232　　　　　210　　　　　206

			800,000 * 3 =	2,400
		[720 504 1,176]		
220		49,146		
206		2,725		
		2,725	02	
			( ) 61,000 * 25 =	1,525
			( ) 60,000 * 20 =	1,200
401		46,421		
		46,421	01	
			(2ha) 7,421,000 * 1ha =	7,421
			(16) (=25,000)	
			15,000,000 * 1 =	15,000
			(3 5) 1,000,000 * 5 =	5,000
			(4 10) 500,000 * 10 =	5,000
			(20) (=14,000)	
			(10) 700,000 * 10 =	7,000
			(10) 700,000 * 10 =	7,000

2000	2200	2230 ·	2232	210	405

3000		103,544	[	21,783	2,613	79,148]
3100		54,309	[	21,783	2,613	29,913]
3110		54,309	[	21,783	2,613	29,913]
3111		54,309	[	21,783	2,613	29,913]
100		7,300				
120		7,300				
201		7,300				
		2,300	01			

< >

	5,000	* 60 =	300
	5,000	* 60 =	300
(=700)			
( )	3,000	* 80 =	240
	5,000	* 80 =	400
	60,000	* 1 =	60
	10,000 /1	* 20 =	200
	10,000 /1	* 80 =	800

3000	3100	3110	3111	120	201

			5,000	02	
				(=5,000)	
					2,000,000 * 1 = 2,000
					1,500,000 * 1 = 1,500
					50,000 * 5 = 250
					2,500 * 50 = 125
					125,000 * 3 = 375
				(4 2)	475,000 * 1 = 475
					50 * 5,000 = 250
					250 * 100 = 25
200			47,009	[21,783	2,613	22,613]
210			27,009	[21,783	2,613	2,613]
201			1,200	[480	360	360]
			1,200	01	
					= 1,200
				[480	360	360]
206			3,321	[2,657	332	332]

3000　　　　　　3100　　　　　　　3110　　　　　3111　　　　　120　　　　　201

		3,321	01	
				= 3,321
			[2,657 332 332]	
301		5,488	[1,646 1,921 1,921]	
		5,488	02	
				= 5,488
			[1,646 1,921 1,921]	
402		17,000	[17,000]	
		17,000	01	
				= 17,000
			[17,000]	
220		20,000		
401		20,000		
		20,000	01	
			(=20,000)	
			10,000,000 * 1 = 10,000	
			10,000,000 * 1 = 10,000	

3000	3100	3110	3111	210	206

3200		49,235		
3210		49,235		
3211		49,235		
100		40,235		
120		40,235		
201		15,510		
		15,510	01	

<   >

(=900)

20   * 20,000 =   400

100,000   * 5   =   500

(=400)

100,000   * 2   * 2 =   400

(=400)

100,000   * 1   * 4 =   400

(A4,B4)   20,000   * 50   =   1,000

150,000   * 13 =   1,950

3000   3200   3210   3211   120   201

			FAX　　　　(　,　)	300,000	* 1	=	300
				10,000	* 23	* 12	=	2,760
				(=900)				
				100,000	* 5	=	500
				20	* 20,000	=	400
			<　　　>				
				5,000	* 5	* 23	* 12	=	6,900
202		22,080			
		22,080	01		
				80,000	* 23	* 12	=	22,080
203		1,000			
		1,000	03		
					=	1,000
206		1,645			
		1,645	01		
			(=1,645)		
				1,000	* 800	=	800

3000	3200	3210	3211	120	201

			1,400 * 1.5 * 2 * 36 * 2 =	303
			700 * 1 * 2 * 66 * 2 =	185
			650 * 1 * 2 * 66 * 2 =	172
			700 * 1 * 2 * 66 * 2 =	185
200		9,000			
220		9,000			
401		8,000			
		8,000	01		
				100,000 * 80 =	8,000
405		1,000			
		1,000	01		
				400,000 * 1 =	400
				600,000 * 1 =	600
		624,987	[191,174 42,653 391,160]		