1000		1,500,915	1,450,622	50,293	
1100		1,500,915	1,450,622	50,293	
1120		1,500,915	1,450,622	50,293	
1121		902,761	971,387	68,626	
100		895,231	968,687	73,456	
110		758,719	830,948	72,229	
101		758,719	830,948	72,229	
		438,192	487,520	49,328	01

(=404,024)

(   )

(64,041,000   + 64,041,000   * 66% * 3%) * 0.85 =   55,513

5   2,863,100   * 2   * 12   * 0.85 =   58,408

6   2,490,700   * 3   * 12   * 0.85 =   76,216

7   1,961,200   * 3   * 12   * 0.85 =   60,013

8   1,761,300   * 8   * 12   * 0.85 =   143,723

398,070,000   * 3% * 0.85 =   10,151

(=34,168)

1000	1100	1120	1121	110	101

					410,013,000 * 1/12 = 34,168
		123,000	111,762	11,238	02
					(=64,027)
					(=12,120)
					· 30,000 * 15 * 12 = 5,400
					· 20,000 * 28 * 12 = 6,720
					(=10,019)
					· 47,700 * 4 * 4 = 764
					· 385,600 * 6 * 4 = 9,255
					(=18,600)
					· 25 130,000 * 7 * 12 = 10,920
					· 15 20 80,000 * 8 * 12 = 7,680
					475,323,000 * 4.8% * 1/2 = 11,408
					(=11,880)
					· (4) 100,000 * 1 * 12 = 1,200
					· (5) 80,000 * 2 * 12 = 1,920
					· (6) 60,000 * 3 * 12 = 2,160

1000   1100   1120   1121   110   101

				· (7) 50,000 * 11 * 12 =	6,600
				(=58,973)	
				5 9,471 * 2 * 41 * 12 =	9,320
				6 8,036 * 3 * 41 * 12 =	11,862
				7 7,210 * 3 * 41 * 12 =	10,642
				8 6,461 * 8 * 41 * 12 =	25,431
				57,255,000 * 3% =	1,718
	26,520	26,520	0	03	
				130,000 * 17 * 12 =	26,520
	24,240	24,240	0	04	
				5 140,000 * 2 * 12 =	3,360
				6 7 130,000 * 6 * 12 =	9,360
				8 120,000 * 8 * 12 =	11,520
	32,802	39,889	7,087	05	
				410,013,000 * 1.2/12 * 0.8 =	32,802
	54,669	66,481	11,812	06	
				410,013,000 * 2.0/12 * 0.8 =	54,669

1000   1100   1120   1121   110   101

			39,657	38,295	1,362	08

<   >

(=22,990)

	1,730,200	* 1	* 12	=	20,763

20,763,000　* 3% = 　623

(=1,604)

・　21,386,000　* 0.9/12 = 　1,604

(=2,400)

(=1,080)

・	30,000	* 1	* 12	=	360
・	20,000	* 3	* 12	=	720
(20 25　　　)	110,000	* 1	* 12	=	1,320
	105,000	* 1	* 12	=	1,260
	130,000	* 1	* 12	=	1,560
	120,000	* 1	* 12	=	1,440
	21,386,000	* 1.2/12		=	2,139

(=3,108)

1000	1100	1120	1121	110	101

				6,132 * 1 * 41 * 12 =	3,017
				3,017,000 * 3% =	91
				21,386,000 * 10/360 =	595
				21,386,000 * 2.0/12 =	3,565
				50,000 * 1 * 12 =	600
	17,629	19,054	1,425	09	
				29,650 * 1 * 249 =	7,383
				7,383,000 * 0.1/12 =	62
				7,383,000 * 4/12 =	2,461
				7,383,000 * 1.5/12 =	923
				29,650 * 1 * 65 =	1,928
				29,650 * 1 * 10 =	297
				120,000 * 1 * 12 =	1,440
				(=1,335)	
				5,560 * 1 * 20 * 12 =	1,335
				30,000 * 1 * 12 =	360
				90,000 * 1 * 12 =	1,080

1000   1100   1120   1121   110   101

				30,000　*　1　*　12　=	360
	2,010	1,879	131	10	
				33,500　*　2　*　30　=	2,010
120	136,512	137,739	1,227		
201	41,160	46,323	5,163		
	41,160	46,323	5,163	01	

<　　　　　　　>

(=1,380)

3,000 * 180㎡ = 540

3,000 * 80㎡ = 240

10,000 * 60 = 600

,　　　　　　(=200)

1,000　*　100　= 100

1,000　*　100　= 100

(　　)

20,000　*　10　*　11　= 2,200

(=1,080)

					30,000 * 12 =		360
					60,000 * 12 =		720
				(=1,400)			
					20,000 * 20 * 1 =		400
				5	20,000 * 50 * 1 =		1,000
					100,000 * 2 =		200
				(=600)			
					30,000 * 12 =		360
				CD (1 100)			
					50,000 * 1 =		50
				6mm	30,000 * 3 =		90
				(120)	1,000 * 100 =		100
				(=1,419)			
					297,000 * 3 =		891
				FAX	88,000 * 1 =		88
					55,000 * 8 =		440
				(=646)			

1000   1100   1120   1121   120   201

					B5	11,440 * 6 = 69
					A4	14,500 * 30 = 435
					B4	21,650 * 5 = 109
					A3	16,480 * 2 = 33
						10,000 * 17 * 12 = 2,040
					(=792)	
						12,000 * 3 * 12 = 432
						10,000 * 3 * 12 = 360
					< >	
						500,000 * 3 = 1,500
						500,000 * 13 * 1 = 6,500
					< >	
					(=660)	
						450,000 * 1 * 1 = 450
						210,000 * 1 * 1 = 210
					(=400)	
						200,000 * 1 = 200

1000   1100   1120   1121   120   201

					200,000　* 1　=	200
					30,000　* 2　* 12　=	720
				(3)　　　　40,000　* 12　=	480
				60,000　* 2　* 12　=	1,440
				(=250)	
				250　* 300　=	75
				1,750　* 100　=	175
				< 　　　>	
				70,000 * 4　* 2　=	560
				< 　　>	
				5,000　* 3　* 17　* 12　=	3,060
				5,000　* 1　* 20　* 1　* 12　=	1,200
				< 　　>	
				,　　　,	
				939　* 3.5L * 3　* 75　=	740
				,　939　* 3.5L * 2　* 75　=	493

1000　　　　　　1100　　　　　　1120　　　　1121　　　　120　　　　201

				< >	
				4,010,000 * 1 * 0.5 =	2,005
				3,349,000 * 1 * 0.5 =	1,675
				< >	
				440,000 * 12 =	5,280
				, , 1,000,000 * 1 =	1,000
				PC 100,000 * 10 =	1,000
				20,000 * 1 * 12 =	240
202		32,712	32,236	476	
		27,512	24,436	3,076	01
					75,800 * 5 * 4 * 2 = 3,032
					120,000 * 17 * 12 = 24,480
		5,200	7,800	2,600	03
					1,300,000 * 2 * 2 = 5,200
203		15,360	11,630	3,730	
		3,000	2,250	750	01
					3,000,000 * 1 = 3,000

1000　　　　　　1100　　　　　　　1120　　　　　1121　　　　　120　　　　　201

		9,000	5,600	3,400	03
					= 4,000
					= 5,000
		3,360	3,780	420	04
					(15)　250,000 * 12 * 0.8 = 2,400
					(5)　100,000 * 12 * 0.8 = 960
204		47,100	47,100	0	
		7,200	7,200	0	01
					(4)　350,000 * 1 * 12 = 4,200
					(5)　100,000 * 2 * 12 = 2,400
					(6)　50,000 * 1 * 12 = 600
		31,500	31,500	0	02
					4　400,000 * 1 * 12 = 4,800
					5　250,000 * 2 * 12 = 6,000
					6　155,000 * 3 * 12 = 5,580
					7　140,000 * 3 * 12 = 5,040
					8　105,000 * 8 * 12 = 10,080

1000　　　　　1100　　　　　　1120　　　　　1121　　　　　120　　　　　203

			8,400	8,400	0	03
						50,000 * 14 * 12 = 8,400
305			180	450	270	
						, 15,000 * 4 * 3 = 180
200			7,530	2,700	4,830	
220			7,530	2,700	4,830	
	405		7,530	2,700	4,830	
			7,530	2,700	4,830	01
						450,000 * 2 = 900
						2,630,000 * 1 = 2,630
						1,000,000 * 2 = 2,000
						1,000,000 * 2 = 2,000
1122			598,154	479,235	118,919	
	100		598,154	479,235	118,919	
	120		598,154	479,235	118,919	
	205		598,154	479,235	118,919	
			168,300	191,400	23,100	01

1000   1100   1120   1121   120   204

				,
				$(900,000 * 12 * 12) + (900,000 * 1 * 9) =$ 137,700
				$(200,000 * 12 * 12) + (200,000 * 1 * 9) =$ 30,600
	267,750	116,000	151,750	02
				$(1,750,000 * 12 * 12) + (1,750,000 * 1 * 9) =$ 267,750
	2,533	7,280	4,747	03
				$97,400 * 13 * 2 =$ 2,533
	23,270	25,805	2,535	04
				(=17,900)
				, $1,800,000 * 2 * 1 =$ 3,600
				$1,300,000 * 11 * 1 =$ 14,300
				$17,900,000 * 30\% =$ 5,370
	64,200	76,600	12,400	05
				(=64,200)
				13

1000   1100   1120   1122   120   205

				$(4,800,000 \quad * \; 12 \;) + (4,800,000 \quad * \; 1 \quad * \; 9/12) =$	61,200
				$500,000 \quad * \; 6 \quad =$	3,000
	48,700	57,150	8,450	06	
				$(=48,700)$	
				$1,550,000 \quad * \; 1 \quad * \; 12 \quad =$	18,600
				$800,000 \quad * \; 1 \quad * \; 12 \quad =$	9,600
				$500,000 \quad * \; 3 \quad * \; 12 \quad =$	18,000
				$500,000 \quad * \; 1 \quad * \; 5 \quad =$	2,500
	5,000	5,000	0	07	
				$4,000,000 \quad * \; 1 \quad =$	4,000
				$1,000,000 \quad * \; 1 \quad =$	1,000
	12,285	0	12,285	08	
				$273,000,000 \quad * \; 4.5\% =$	12,285
	6,116	0	6,116	09	
				$273,000,000 \quad * \; 2.24\% =$	6,116
	1,500,915	1,450,622	50,293		

1000   1100   1120   1122   120   205

1000		17,223,915	18,920,061	1,696,146	[79,078 27,919 17,116,918]
1200		17,223,915	18,920,061	1,696,146	[79,078 27,919 17,116,918]
1210		16,830,230	18,554,683	1,724,453	[12,311 24,621 16,793,298]
1211		100,757	113,716	12,959	
	100	100,757	113,716	12,959	
	120	100,757	113,716	12,959	
	201	57,957	70,576	12,619	
		57,957	70,576	12,619	01

<   >

(=6,000)

( )	20,000 * 100 =	2,000
( )	20,000 * 200 =	4,000
	25,000 * 200 =	5,000
(,)	10,000,000 * 1 =	10,000
	20,000 * 100 * 2 =	4,000
	500,000 * 1 =	500
	15,000 * 50 * 4 =	3,000

1000   1200   1210   1211   120   201

			35,000	* 100	=	3,500
			20,000	* 100	* 1	=	2,000
			15,000	* 2	* 12	=	360
			9,000	* 800	=	7,200
			70,000	* 6	* 2	=	840
			10,000	* 25	* 12	=	3,000

(=1,593)

| A4 | 14,500 | * 80 | = | 1,160 |
| B4 | 21,650 | * 20 | = | 433 |

(=2,684)

	297,000	* 6	* 1	=	1,782
	55,000	* 10	=	550
FAX	88,000	* 2	* 2	=	352

(   )

| | 450,000 | * 4 | * 2 | = | 3,600 |

< >

| | 5,000 | * 3 | * 26 | * 12 | = | 4,680 |

1000	1200	1210	1211	120	201

	202		37,440	36,960	480		
			37,440	36,960	480	01	
						120,000 * 26 * 12 =	37,440
	203		5,360	6,180	820		
			2,000	2,400	400	03	
						, =	2,000
			3,360	3,780	420	04	
						350,000 * 12 * 0.8 =	3,360
1213			16,465,705	18,273,635	1,807,930		
	100		16,445,705	18,221,835	1,776,130		
	110		15,056,815	16,743,825	1,687,010		
		101	15,056,815	16,743,825	1,687,010		
			9,115,415	10,241,272	1,125,857	01	
						(=9,115,415)	
						(=8,332,425)	
						· ( )	
						(72,903,000 + 72,903,000 * 66% * 3%) * 0.85 =	63,195

1000   1200   1210   1211   120   202

					・　　　（　　　　　）	
					（70,005,000　＋70,005,000　＊66%＊3%）＊0.85 ＝	60,683
					・4　（　　　　　）	
					（(64,041,000　＋64,041,000＊66%＊3%)＊4　)＊0.85 ＝	222,051
					・5　　　　　　　　　　2,863,100　＊20　＊12　＊0.85 ＝	584,073
					・6　　　　　　　　　　2,284,600　＊83　＊12　＊0.85 ＝	1,934,143
					・7　　　　　　　　　　1,801,000　＊176　＊12　＊0.85 ＝	3,233,156
					・8　　　　　　　　　　1,486,000　＊100　＊12　＊0.85 ＝	1,515,720
					・9　　　　　　　　　　1,291,900　＊34　＊12　＊0.85 ＝	448,031
					・10　　　　　　　　　949,900　＊4　＊12　＊0.85 ＝	38,756
					・　　　　　　　　　　9,122,210,000　＊3%＊0.85 ＝	232,617
					（＝782,990）	
					・　　　（9,122,210,000　＋273,667,000　）＊1/12 ＝	782,990
	2,640,225	2,432,539	207,686	02	
				（＝2,640,225）	
				（＝1,514,930）	
				・5　　　　　　　　　　9,471　＊20　＊41　　＊12　＝	93,195
1000	1200	1210	1213	110　　　　101	

					· 6	8,036　*　83　*　41　　*　12　=	328,159
					· 7	7,210　*　176　*　41　　*　12　=	624,329
					· 8	6,461　*　100　*　41　　*　12　=	317,882
					· 9	5,794　*　34　*　41　　*　12　=	96,923
					· 10	5,242　*　4　*　41　　*12　=	10,317
					·	1,470,805,000　*　3%=	44,125
					(=1,125,295)		
					· (=264,720)		
						30,000　*　350　*　12　=	126,000
						20,000　*　578　*　12　=	138,720
					· (=120,370)		
						47,700　*　65　*　4　=	12,402
						385,600　*　70　*　4　=	107,968
					· (=407,760)		
					25	130,000　*　95　*　12　=	148,200
					20　25	110,000　*　39　*　12　=	51,480
					15　20	80,000　*　116　*　12　=	111,360

1000　　　　　　　1200　　　　　1210　　　　　1213　　　　110　　　　101

					10 15	60,000 * 101 * 12 =	72,720
					5 10	50,000 * 40 * 12 =	24,000
					·	9,802,853,000 * 4.8% * 1/2 =	235,269
					·	50,000 * 4 * 12 =	2,400
					·	400,000 * 5 * 3 =	6,000
					· (=7,920)		
						40,000 * 6 * 12 =	2,880
						30,000 * 14 * 12 =	5,040
					· (=80,856)		
					(5)	50,000 * 5 * 12 =	3,000
					(6.7)	30,000 * 55 * 12 =	19,800
					(8)	20,000 * 32 * 12 =	7,680
					( )	30,000 * 45 * 12 =	16,200
					( )	20,000 * 17 * 12 =	4,080
						30,000 * 3 * 12 =	1,080
						40,000 * 17 * 12 =	8,160
						30,000 * 28 * 12 =	10,080

1000   1200   1210   1213   110   101

					50,000 * 7 * 12 = 4,200
					34,000 * 2 * 12 = 816
					30,000 * 16 * 12 = 5,760
	659,880	659,880	0	03	
					130,000 * 423 * 12 = 659,880
	636,840	633,960	2,880	04	
				5	140,000 * 20 * 12 = 33,600
				6, 7	130,000 * 263 * 12 = 410,280
				8, 9	120,000 * 134 * 12 = 192,960
	751,671	923,935	172,264	05	
					9,395,877,000 * 1.2/12 * 0.8 = 751,671
	1,252,784	1,539,891	287,107	06	
					9,395,877,000 * 2.0/12 * 0.8 = 1,252,784
120	1,388,890	1,478,010	89,120		
201	85,210	97,070	11,860		
	85,210	97,070	11,860	01	
				< >	

| 1000 | 1200 | 1210 | 1213 | 110 | 101 |

					25,000 * 140 =	3,500
				( )	25,000 * 100 * 3 =	7,500
					25,000 * 100 * 3 =	7,500
				( )	10,000 * 100 =	1,000
					20,000 * 20 =	400
					20,000 * 100 =	2,000
					10,000 * 50 =	500
					25,000 * 100 * 3 =	7,500
					50,000 * 100 * 3 =	15,000
				(POOL)	=	30,000
				< >		
					70,000 * 6 * 1 =	420
					70,000 * 5 * 1 =	350
					70,000 * 4 * 1 =	280
					70,000 * 5 * 1 =	350

| 1000 | 1200 | 1210 | 1213 | 120 | 201 | |

					70,000 * 5 * 1 = 350
					70,000 * 8 * 1 = 560
				< >	
				(POOL)	= 8,000
202		65,000	89,000	24,000	
		65,000	89,000	24,000	01
				(POOL)	= 60,000
				(POOL)	= 5,000
203		5,400	4,000	1,400	
		5,400	4,000	1,400	03
					= 5,400
204		1,083,780	1,061,940	21,840	
		51,600	45,600	6,000	01
				650,000 * 1 * 12 =	7,800
				600,000 * 1 * 12 =	7,200
				350,000 * 3 * 12 =	12,600
				100,000 * 20 * 12 =	24,000

1000   1200   1210   1213   120   201

		717,780	704,340	13,440	02				
						650,000	* 1	* 12 =	7,800
						500,000	* 1	* 12 =	6,000
					4	400,000	* 4	* 12 =	19,200
					5	250,000	* 20	* 12 =	60,000
					6	155,000	* 81	* 12 =	150,660
					7	140,000	* 182	* 12 =	305,760
					8,9	105,000	* 130	* 12 =	163,800
					10	95,000	* 4	* 12 =	4,560
		314,400	312,000	2,400	03				
						150,000	* 5	* 12 =	9,000
						50,000	* 4	* 12 =	2,400
						60,000	* 5	* 12 =	3,600
						100,000	* 45	* 12 =	54,000
						50,000	* 4	* 12 =	2,400
						100,000	* 2	* 12 =	2,400
						50,000	* 401	* 12 =	240,600

1000   1200   1210   1213   120   204

307		149,500	224,000	74,500	
		149,500	224,000	74,500	03
					= 149,500
200		20,000	51,800	31,800	
220		20,000	10,000	10,000	
405		10,000	10,000	0	
		10,000	10,000	0	01
					(POOL) = 10,000
705		10,000	0	10,000	
		10,000	0	10,000	02
					= 10,000
1214		224,218	157,092	67,126	[12,311 24,621 187,286]
100		124,033	106,907	17,126	[12,311 24,621 87,101]
110		61,553	31,603	29,950	[12,311 24,621 24,621]
101		61,553	31,603	29,950	[12,311 24,621 24,621]
		61,553	31,603	29,950	10
					= 61,553

1000   1200   1210   1213   120   307

					[　　12,311　　　24,621　　　24,621]	
120		62,480	75,304	12,824		
	201	58,980	72,504	13,524		
		58,980	72,504	13,524	01	
					<　　　　　　　>	
					55,000　　* 3　* 12　=	1,980
					50,000　　* 3　* 12　=	1,800
					165,000　* 2　* 12　=	3,960
					1,320,000　　* 20　=	26,400
					1,320,000　　* 10　=	13,200
					(=1,120)	
					140,000　　* 3　=	420
					210,000　　* 2　=	420
					280,000　　* 1　=	280
					(=832)	
					7,910　* 1　* 12　=	95
					6,400　* 1　* 12　=	77

1000　　　　　　　　　1200　　　　　　　1210　　　　　　　1214　　　　　　110　　　　　　　101

					55,000　*　12　=　660
					100,000　*　5　=　500
				(=288)	
					48,000　*　3　=　144
					48,000　*　2　=　96
					48,000　*　1　=　48
					=　3,000
					25,000　*　100　=　2,500
					50,000　*　50　=　2,500
					=　300
				<　　　　>	
					50,000　*　6　*　2　=　600
203		600	800	200	
		600	800	200	03
					=　600
303		2,900	2,000	900	
					30,000　*　30　=　900

1000　　　　　　1200　　　　　1210　　　　　1214　　　　　120　　　　　201

					100,000 * 20 = 2,000
400		100,185	50,185	50,000	
420		100,185	50,185	50,000	
305		100,185	50,185	50,000	
					50,000,000 * 2 = 100,000
					37,000 * 5 = 185
1216		39,550	10,240	29,310	
100		10,550	10,240	310	
120		10,550	10,240	310	
201		8,750	9,440	690	
		8,750	9,440	690	01
					< >
					(=3,000)
					3,000 * 1,000 * 1 = 3,000
					, PP 2,000,000 * 1 = 2,000
					(CD)
					3,000 * 50 * 4 = 600

1000　　　　　1200　　　　1210　　　　1214　　　　120　　　　　303

					20,000 * 50 * 1 = 1,000
				( )	30,000 * 30 * 2 = 1,800
				< >	
					70,000 * 5 * 1 = 350
203		1,800	800	1,000	
		1,800	800	1,000	03
					= 1,800
200		29,000	0	29,000	
220		29,000	0	29,000	
207		29,000	0	29,000	
		29,000	0	29,000	01
					= 29,000
1230		393,685	365,378	28,307	[66,767 3,298 323,620]
1233		393,685	365,378	28,307	[66,767 3,298 323,620]
100		205,980	220,017	14,037	[6,597 3,298 196,085]
110		13,193	0	13,193	[6,597 3,298 3,298]
101		13,193	0	13,193	[6,597 3,298 3,298]

1000   1200   1210   1216   120   201

			13,193	0	13,193	09
						= 13,193
						[6,597 3,298 3,298]
120			192,787	220,017	27,230	
	201		192,187	220,017	27,830	
			192,187	220,017	27,830	01

<   >

(=920)

45,000 * 1 * 8 =   360

35,000 * 2 * 8 =   560

(=4,782)

35,000 * 2 * 12 =   840

4,500 * 1,752 * 0.5 =   3,942

(=1,500)

LTO   150,000 * 10 =   1,500

(=720)

15,000 * 2 * 12 =   360

					15,000 * 2 * 12 =	360
				UPS	170,500 * 5 =	853
				< >		
				(=26,918)		
				MSPP	427,000 * 1 * 12 =	5,124
				MSPP	427,000 * 3 * 12 =	15,372
				512K	241,000 * 1 * 12 =	2,892
				( ) TD		
					17,300 * 16 * 12 =	3,322
				TD	17,300 * 1 * 12 =	208
					78,000 * 4 * 12 =	3,744
				(=6,360)		
					30,000 * 11 * 12 =	3,960
					200,000 * 12 =	2,400
				(=13,188)		
				(E1)	700,000 * 1 * 12 =	8,400
					300,000 * 12 =	3,600

1000   1200   1230   1233   120   201

					99,000 * 12 = 1,188
					330,000 * 12 = 3,960
				< >	
					70,000 * 5 * 12 = 4,200
				< >	
				(=15,879)	
					152,643,000 * 6% = 9,159
					96,000,000 * 7% = 6,720
				(=32,291)	
				( )	263,063,500 * 6.4% = 16,837
				( )	241,462,000 * 6.4% = 15,454
				(=656)	
					4,356,800 * 6% = 262
					5,615,500 * 7% = 394
				(=6,888)	
				, , E , GS ,	
					94,790,300 * 6% = 5,688

1000   1200   1230   1233   120   201

				50,000 * 2 * 12 = 1,200
				35,298,024 * 7% = 2,471
				(=5,956)
				71,874,000 * 6% = 4,313
				23,470,000 * 7% = 1,643
				267,416,410 * 6% = 16,045
				(=5,703)
				16,400,670 * 6% = 985
				23,000,000 * 6% = 1,380
				55,623,600 * 6% = 3,338
			(HART5060)	26,300,000 * 6% = 1,578
				(=27,102)
				2,200,000 * 12 = 26,400
				650,000 * 18 * 6% = 702
			(H/W	54,181,000 * 6% = 3,251
				14,800,000 * 6% = 888
				35,480,000 * 6% = 2,129

1000   1200   1230   1233   120   201

				31,500,000 * 7% =	2,205
				20,000 * 100 =	2,000
203	600	0	600		
	600	0	600	03	
				=	600
200	187,705	145,361	42,344	[60,170 127,535]	
210	150,426	75,213	75,213	[60,170 90,256]	
201	150,426	75,213	75,213	[60,170 90,256]	
	150,426	75,213	75,213	01	
				75,213,000 * 2 =	150,426
				[60,170 90,256]	
220	37,279	70,148	32,869		
308	22,818	38,148	15,330		
	22,818	38,148	15,330	05	
				S/W (=22,818)	
				16,877,520 * 1 =	16,878

1000   1200   1230   1233   120   201

					5,940,000 * 1 = 5,940
403		12,400	10,000	2,400	
		12,400	10,000	2,400	02
					1,400,000 * 1 = 1,400
					11,000,000 * 1 = 11,000
405		2,061	22,000	19,939	
		2,061	22,000	19,939	01
	2,061				2,060,400 * 1 = 2,061

1000   1200   1230   1233   220   308

5000	1,365,815	1,157,714	208,101	
5400	1,365,815	1,157,714	208,101	
5410	1,365,815	1,157,714	208,101	
5411	1,365,815	1,157,714	208,101	
400	1,365,815	1,157,714	208,101	
410	1,365,815	1,157,714	208,101	
801	1,365,815	1,157,714	208,101	
1,365,815				= 1,365,815
	18,589,730	20,077,775	1,488,045	[79,078 27,919 18,482,733]

5000   5400   5410   5411   410   801

1000		186,539	174,191	12,348	
1200		186,539	174,191	12,348	
1210		48,784	20,540	28,244	
1212		41,744	15,950	25,794	
100		41,744	15,950	25,794	
120		41,744	15,950	25,794	
201		12,304	14,150	1,846	
		12,304	14,150	1,846	01

<   >

(=840)

(A4)   14,500 * 40   =   580

(B4)   21,650 * 12   =   260

(=1,364)

297,000   * 4   * 1 =   1,188

FAX   88,000   * 2   * 1 =   176

10,000   * 17 * 12 =   2,040

<   >

1000	1200	1210	1212	120	201

					$4,000,000 \ * 1 \ = $ 4,000
					< >
					$1,000,000 \ * 1 \ = $ 1,000
					< >
					$5,000 \ * 3 \ * 17 \ * 12 \ = $ 3,060
202		24,480	0	24,480	
		24,480	0	24,480	01
					$120,000 \ * 17 \ * 12 \ = $ 24,480
203		4,960	800	4,160	
		1,600	800	800	03
					$=$ 1,000
					$=$ 600
		3,360	0	3,360	04
					$350,000 \ * 12 \ * 0.8 = $ 3,360
1215		7,040	4,590	2,450	
100		7,040	4,590	2,450	
120		7,040	4,590	2,450	

1000   1200   1210   1212   120   201

201		6,440	3,790	2,650	
		6,440	3,790	2,650	01
					< >
					500,000 * 2 = 1,000
					(=330)
					1,200 * 150 = 180
					200 * 500 = 100
					5,000 * 10 = 50
					2,000 * 140 * 4 * 4 = 4,480
					< >
					70,000 * 3 * 3 = 630
203		600	800	200	
		600	800	200	03
					= 600
1220		137,755	153,651	15,896	
1221		137,755	153,651	15,896	
100		137,755	123,651	14,104	

1000   1200   1210   1215   120   201

120		137,755	123,651	14,104	
	201	132,355	120,651	11,704	
		132,355	120,651	11,704	01

<   >

		=	10,000
(=6,624)			
(7)	12,000 * 26 * 12 =		3,744
(2)	10,000 * 24 * 12 =		2,880
TV	6,600 * 44 * 12 =		3,485
(=57,360)			
	145 * 30,000 * 12 =		52,200
	20,000 * 5 * 12 =		1,200
	20,000 * 2 * 12 =		480
	50,000 * 3 * 12 =		1,800
	10,000 * 4 * 12 =		480
	20,000 * 5 * 12 =		1,200
(=6,564)			

1000	1200	1220	1221	120	201

					(=924)
				2,200 * 15 * 12 =	396
				5,500 * 8 * 12 =	528
				(=552)	
				300 * 20 * 12 =	72
				5,000 * 8 * 12 =	480
				(=4,488)	
			· 3 * 5	120 * 200 * 12 =	288
			· 5 * 7	500 * 400 * 12 =	2,400
			· 8 * 10	2,000 * 50 * 12 =	1,200
			· 11 * 14	5,000 * 10 * 12 =	600
				1,000 * 50 * 12 =	600
				200,000 * 1 =	200
				35,000 * 6 =	210
				18,000 * 24 =	432
			CD	10,000 * 50 =	500
				100,000 * 4 =	400

1000   1200   1220   1221   120   201

					400,000 * 3 =	1,200
					CD 19,500 * 100 =	1,950
					70,000 * 12 =	840
				< >		
				(=12,000)		
					500,000 * 12 =	6,000
					500,000 * 12 =	6,000
					19,000,000 * 7% =	1,330
				(=1,707)		
					7,234,000 * 7% =	507
					15,000,000 * 8% =	1,200
				< >		
					430 * 300 * 12 =	1,548
					100,000 * 12 =	1,200
				(=445)		
					28,600 * 4 =	115
					66,000 * 5 =	330

1000   1200   1220   1221   120   201

				< >	
				70,000 * 10 * 12 =	8,400
				, 70,000 * 19 * 12 =	15,960
202		1,800	0	1,800	
		1,800	0	1,800	02
				150,000 * 1 * 12 =	1,800
203		3,600	3,000	600	
		3,600	3,000	600	03
				=	3,600
		186,539	174,191	12,348	

1000　　　　　1200　　　　　1220　　　　　1221　　　　　120　　　　　201

1000	6,789,468	6,336,246	453,222	[14,897 270,000 6,504,571]
1100	134,088	614,011	479,923	
1110	134,088	614,011	479,923	
1111	134,088	614,011	479,923	
100	14,088	27,366	13,278	
120	14,088	0	14,088	
201	14,088	0	14,088	
	14,088	0	14,088	01

< >

18,150 * 5 * 2 * 3 = 545

200,000 * 4 = 800

200,000 * 3 = 600

(32) 200,000 * 1 = 200

. 130,000 * 8 = 1,040

(=600)

300,000 * 1 = 300

100,000 * 3 = 300

1000	1100	1110	1111	120	201

				< >	
				1,720 * 2,000 =	3,440
				1,720 * 50 * 3 =	258
				< >	
				. 50,000 * 9 * 2 =	900
				< >	
				5,000 * 9 * 30 * 1 =	1,350
				5,000 * 35 * 20 * 1 =	3,500
				. 5,000 * 9 * 6 =	270
				. 5,000 * 9 * 3 =	135
				< >	
				300,000 * 1 * 1.5 =	450
200		120,000	586,645	466,645	
220		120,000	507,703	387,703	
308		120,000	507,703	387,703	
		120,000	507,703	387,703	08
				=	120,000

1000   1100   1110   1111   120   201

1200	6,655,380	5,722,235	933,145	[14,897 270,000 6,370,483]	
1230	6,655,380	5,722,235	933,145	[14,897 270,000 6,370,483]	
1231	1,165,549	724,087	441,462		
100	1,046,149	616,887	429,262		
110	125,758	119,054	6,704		
101	125,758	119,054	6,704		
	90,000	100,000	10,000	02	
				=	90,000
	35,758	19,054	16,704	09	
				(=35,758)	
				29,650 * 2 * 248 =	14,707
				14,707,000 * 4/12 =	4,903
				14,707,000 * 1.5/12 =	1,839
				90,000 * 2 * 12 =	2,160
				120,000 * 2 * 12 =	2,880
				30,000 * 2 * 12 =	720
				(=2,669)	

1000   1200   1230   1231   110   101

					5,560 * 2 * 20 * 12 =	2,669
					29,650 * 2 * 67 =	3,974
					29,650 * 2 * 20 =	1,186
					30,000 * 2 *12 =	720
120		920,391	497,833	422,558		
201		113,731	141,377	27,646		
		98,131	99,377	1,246	01	
					20,000 * 40 =	800
					20,000 * 23 =	460
					20,000 * 23 =	460
					40,000 * 12 =	480
					300,000 * 2 =	600
					1,000,000 * 1 =	1,000
					, , (=5,200)	
					4,000,000 * 1 =	4,000
					1,200,000 * 1 =	1,200

1000   1200   1230   1231   110   101

				(=2,744)	
				200,000 * 4 =	800
				5,000 * 694 * 20/100 =	694
				5,000 * 250 =	1,250
				(,) 50,000 * 12 =	600
				2,500,000 * 2 =	5,000
				(,) (=1,400)	
				20,000 * 50 * 1 =	1,000
				1,000 * 200 * 2 =	400
				1,000,000 * 8 =	8,000
				2,000 * 200 =	400
				(=450)	
				3,500 * 100 =	350
				100 * 1,000 =	100
				1,000 * 200 =	200
				(=8,988)	
				55,000 * 15 =	825

1000   1200   1230   1231   120   201

					( )	175,300	* 6	* 7	=	7,363
					( )	800,000	* 1	* 1	=	800
				(=1,896)					
				A4	14,500	* 100	=	1,450
				B5	11,440	* 20	=	229
				B4	21,650	* 10	=	217
					10,000	* 46	* 12	=	5,520
				(=4,358)				
				(=4,067)				
				· 1995cc	518,700	* 1	=	519
				· 2493cc	715,000	* 1	=	715
				· 2476cc(-)	708,140	* 4	=	2,833
					115,000	* 1	=	115
					90,000	* 1	=	90
					28,500	* 3	=	86
				(=3,245)				

1000   1200   1230   1231   120   201

					(=940)
					160,000 * 1 = 160
					120,000 * 1 = 120
					220,000 * 3 = 660
					280,000 * 1 = 280
					600,000 * 1 = 600
					480,000 * 1 = 480
					315,000 * 3 = 945
					(=1,420)
				( )	100,000 * 3 * 2 = 600
					50,000 * 4 * 2 = 400
					70,000 * 3 * 2 = 420
					200,000 * 12 = 2,400
					400,000 * 1 = 400
					70,000 * 4 * 12 = 3,360
					70,000 * 6 * 1 = 420

1000   1200   1230   1231   120   201

					( )	
					5,000 * 2 * 20 * 2 * 12 =	4,800
					( )	
					5,000 * 1 * 20 * 1 * 12 =	1,200
					5,000 * 3 * 46 * 12 =	8,280
					300,000 * 1 =	300
					(,)	
					1,000,000 * 1 =	1,000
					.	
					2,000,000 * 2 =	4,000
					( ) 3,000,000 * 3 * 0.5 =	4,500
					5,500,000 * 1 =	5,500
					3,500,000 * 1 * 0.5 =	1,750
					( ) 3,500,000 * 1 * 0.5 =	1,750
					3,500,000 * 3 * 0.5 =	5,250

1000   1200   1230   1231   120   201

			15,600	42,000	26,400	02

500,000	* 1	=	500

(=15,100)

600	* 1,000	=	600
2,000,000	* 1	=	2,000
500	* 3,000	=	1,500
5,000	* 1,000	=	5,000
1,500,000	* 1	=	1,500
5,000	* 500	=	2,500
, ,	2,000,000	* 1	=	2,000

202	167,380	155,790	11,590	
	137,380	105,790	31,590	01

120,000	* 40	* 12	=	57,600

(=21,140)

(2)	120,000	* 2	*16	=	3,840
(2)	120,000	* 4	* 14	=	6,720
(1)	70,000	* 2	* 47	=	6,580

1000   1200   1230   1231   120   201

				10,000 * 200 * 2 =	4,000
				(=58,640)	
				(5) 2,800,000 * 2 * 1 =	5,600
				(2) 860,000 * 2 * 12 =	20,640
				(1) 450,000 * 6 * 12 =	32,400
	30,000	50,000	20,000	03	
				( ) 30,000,000 * 1 =	30,000
203	184,640	128,666	55,974		
	93,000	65,250	27,750	01	
				53,000,000 * 1 =	53,000
				37,000,000 * 1 =	37,000
				3,000,000 * 1 =	3,000
	87,800	59,150	28,650	03	
				=	15,600
				=	15,600
				=	19,500
				=	15,600

1000   1200   1230   1231   120   202

						=	2,500
						=	18,000
						=	1,000
		3,840	4,266	426	04		
					400,000 * 12 * 0.8 =		3,840
301		50,400	57,000	6,600			
		50,400	57,000	6,600	10		
					1,800,000 * 18 =		32,400
					1,800,000 * 1 =		1,800
					16,200,000 * 1 =		16,200
303		397,940	0	397,940			
					2,000,000 * 1 =		2,000
					1,000,000 * 5 =		5,000
					( ) 50,000 * 694 * 20/100 =		6,940
					768,000,000 * 0.5 =		384,000
307		6,300	15,000	8,700			
		6,300	15,000	8,700	04		

1000   1200   1230   1231   120   203

					6,300,000 * 1 = 6,300
200	119,400	107,200	12,200		
220	119,400	107,200	12,200		
403	119,400	107,200	12,200		
	114,400	107,200	7,200	02	
					30,000,000 * 2 = 60,000
					(=26,400)
				(2)	500,000 * 2 * 12 = 12,000
				(1)	200,000 * 6 * 12 = 14,400
					(6)
					14,000,000 * 2 * 1 = 28,000
	5,000	0	5,000	03	
					5,000,000 * 1 = 5,000
1232	501,369	535,884	34,515	[14,897 270,000 216,472]	
100	124,609	120,144	4,465	[9,817 114,792]	
110	9,817	8,499	1,318	[9,817]	
101	9,817	8,499	1,318	[9,817]	

1000   1200   1230   1231   120   307

		9,817	8,499	1,318	10

$$33,500 \ * \ 270 \ * \ 1 \ = \ 9,045$$

[9,045]

$(=772)$

$$9,045,000 \ * \ 2.155/100 = \ 195$$

[195]

$$9,045,000 \ * \ 4.5/100 = \ 408$$

[408]

$$9,045,000 \ * \ 1.255/100 = \ 114$$

[114]

$$9,045,000 \ * \ 0.6/100 = \ 55$$

[55]

120		114,792	111,645	3,147	
201		87,292	90,245	2,953	
		87,292	90,245	2,953	01

<   >

1000	1200	1230	1232	110	101

					(3800) 20,000 * 32 =	640
					3,090 * 1,760 * 12 * 0.8 =	52,209
					3,200 * 249 =	797
					300,000 * 11 =	3,300
					. 29,260 * 300 =	8,778
					(=3,491)	
					16,390 * 5 * 18 * 2 =	2,951
					30,000 * 1 * 18 * 1 =	540
					3,430 * 6 * 18 =	371
					35,000 * 3 * 18 =	1,890
					50,000 * 18 =	900
				(=2,200)		
					(A4) 3,800 * 500 =	1,900
					(A4) 5,000 * 60 =	300
					60,000 * 18 =	1,080

1000   1200   1230   1232   120   201

- 57 -

					5,000 * 8 = 40
					. 5,000 * 5 * 4 = 100
					, 5,000 * 15 = 75
					5,000 * 3 * 4 = 60
					(,)
					1,000,000 * 1 = 1,000
					< >
					35,000 * 8 * 13 = 3,640
					< >
					100,000 * 12 = 1,200
					CCTV 50,000 * 3 * 12 = 1,800
					45,000 * 2 = 90
					1,720 * 20 * 12 = 413
					84,680 * 38 = 3,218
203			26,200	20,800	5,400	
			26,200	20,800	5,400	03

1000   1200   1230   1232   120   201

					= 15,600
					= 7,900
					= 2,700
303		1,300	0	1,300	
					" " (=1,300)
					600,000 * 1 = 600
					400,000 * 1 = 400
					300,000 * 1 = 300
200		376,760	415,740	38,980	[5,080 270,000 101,680]
210		365,080	348,660	16,420	[5,080 270,000 90,000]
201		146,553	147,862	1,309	[2,553 108,000 36,000]
		146,553	147,862	1,309	01
					< >
					(=144,000)
					7,166,660 * 18 = 129,000
					[96,750 32,250]

1000	1200	1230	1232	120	203

					15,000,000 * 1 = 15,000
					[11,250 3,750]
					= 653
					[653]
					< >
					= 100
					[100]
					< >
					= 1,800
					[1,800]
202			2,527	2,798	271 [2,527]
			2,527	2,798	271 01
					20,000 * 2 * 4 * 12 = 1,920
					[1,920]
					75,800 * 2 * 2 * 2 = 607

1000   1200   1230   1232   210   201

						[607]
206		48,600	54,000	5,400	[36,450 12,150]	
					2,700,000 * 18 = 48,600	
					[36,450 12,150]	
301		167,400	144,000	23,400	[125,550 41,850]	
		167,400	144,000	23,400	12	
					9,300,000 * 18 = 167,400	
					[125,550 41,850]	
220		11,680	67,080	55,400		
401		10,000	39,000	29,000		
		10,000	39,000	29,000	01	
					CCTV 10,000,000 * 1 = 10,000	
402		1,680	28,080	26,400		
		1,680	28,080	26,400	02	
					140,000 * 1 * 12 = 1,680	
1235		14,560	35,960	21,400		
100		14,560	35,960	21,400		

1000   1200   1230   1232   210   202

120			14,560	35,960	21,400	
	201		3,560	8,760	5,200	
			560	3,760	3,200	01
						< >
						70,000 * 8 * 1 = 560
			3,000	5,000	2,000	02
						3,000,000 * 1 = 3,000
	203		600	1,000	400	
			600	1,000	400	03
						= 600
	307		10,400	13,900	3,500	
			10,400	13,900	3,500	02
						(=10,400)
						150,000 * 40 = 6,000
						80,000 * 40 = 3,200
						100,000 * 12 = 1,200
1236			4,973,902	4,426,304	547,598	

1000　　　　　　　　1200　　　　　　　　1230　　　　　　　　1235　　　　　　　　120　　　　　　　　201

100		4,961,002	4,413,404	547,598	
110		1,745,819	1,077,460	668,359	
101		1,745,819	1,077,460	668,359	
		240,752	219,020	21,732	08

(=152,475)

(=79,169)

| · | 1,601,300 * 4 * 12 = | 76,863 |

| · | 76,863,000 * 3% = | 2,306 |

(=5,938)

| · | 79,169,000 * 0.9/12 = | 5,938 |

(=8,263)

| · (=3,360) |

| 30,000 * 4 * 12 = | 1,440 |

| 20,000 * 8 * 12 = | 1,920 |

| · (=1,543) |

| 385,600 * 1 * 4 = | 1,543 |

| · (=3,360) |

1000   1200   1230   1236   110   101

					15 20	80,000 * 2 * 12 = 1,920
					10 15	60,000 * 2 * 12 = 1,440
						130,000 * 4 * 12 = 6,240
						120,000 * 4 * 12 = 5,760
						105,000 * 4 * 12 = 5,040
						79,169,000 * 1.2/12 = 7,917
						79,169,000 * 2.0/12 = 13,195
						50,000 * 4 * 12 = 2,400
						79,169,000 * 10/360 = 2,200
					(=16,353)	
					·	16,352 * 2 * 365 = 11,937
					·	6,132 * 4 * 15 * 12 = 4,416
					(=88,277)	
					(=21,106)	
					· ( )	15,000,000 * 1 = 15,000
					· (=840)	
						30,000 * 1 * 12 = 360

1000   1200   1230   1236   110   101

					20,000　 * 2　 * 12　 = 　480
					・　130,000　 * 1　 * 12　 = 　1,560
					・　105,000　 * 1　 * 12　 = 　1,260
					・　50,000　 * 1　 * 12　 = 　600
					・　15,000,000　 * 10/360 = 　417
					・
					15,000,000　/12　*70%*0.5*1.5/226*41　　*12　 = 　1,429
					(=67,171)
					・　(　　)　　　　　　11,400,000　 * 4　 = 　45,600
					・　　(=2,280)
					30,000　 * 3　 * 12　 = 　1,080
					20,000　 * 5　 * 12　 = 　1,200
					・　130,000　 * 4　 * 12　 = 　6,240
					・　105,000　 * 4　 * 12　 = 　5,040
					・　50,000　 * 4　 * 12　 = 　2,400
					・　45,600,000　 * 10/360 = 　1,267
					・　　(=4,344)

1000　　　　　　　　　1200　　　　　　　1230　　　　　　　1236　　　　　　110　　　　　　101

				11,400,000 /12 *70%0.5*1.5/226*41 *4 *12 =	4,344
	1,505,067	858,440	646,627	09	
				(=20,414)	
				30,570 * 1 * 248 =	7,582
				7,582,000 * 4/12 =	2,528
				90,000 * 12 =	1,080
				30,000 * 12 =	360
				120,000 * 12 =	1,440
				7,582,000 * 1.5/12 =	948
				(=3,577)	
				· 5,730 * 1 * 20 * 12 =	1,376
				· 45,850 * 1 * 4 * 12 =	2,201
				30,570 * 1 * 16 =	490
				30,570 * 1 * 67 =	2,049
				30,000 * 1 * 12 =	360
				3,660,547,000 * 2.155/100 =	78,885

1000   1200   1230   1236   110   101

					3,660,547,000　* 4.5/100 = 　164,725
					3,660,547,000　* 1.25/100 = 　45,757
					3,660,547,000　* 3.286/100 = 　120,286
				(=1,075,000)	
					110,000,000　* 8　= 　880,000
					105,000,000　* 1　= 　105,000
					45,000,000　* 2　= 　90,000
120		3,215,183	3,335,944	120,761	
201		64,202	58,855	5,347	
		54,202	58,855	4,653	01
					< 　　　>
					1,000,000　* 1　= 　1,000
					150,000　* 2　= 　300
					200,000　* 9　= 　1,800
					< 　　>
					(=50,400)

1000　　　　　　　1200　　　　　1230　　　　　1236　　　　110　　　　101

					35,000 * 3 * 365 = 38,325
					35,000 * 3 * 115 = 12,075
					< >
					58,500 * 12 = 702
		10,000	0	10,000	02
					10,000,000 * 1 = 10,000
203		39,120	27,440	11,680	
		38,520	26,440	12,080	02
					( ) (=26,660)
					100 80,000 * 100 = 8,000
					101 301 60,000 * 200 = 12,000
					301 600 45,000 * 148 = 6,660
					(, ,), (=11,860)
					100 40,000 * 100 = 4,000
					101 400 30,000 * 262 = 7,860
		600	1,000	400	03
					= 600

1000   1200   1230   1236   120   201

303			208,200	0	208,200	
						600,000 * 694 * 0.5 = 208,200
304			2,599,661	3,089,649	489,988	
			1,852,479	2,449,792	597,313	01
						18,799,054,000 * 11.601% * 0.5 = 1,090,440
						18,799,054,000 * 3.8126% = 716,733
						18,799,054,000 * 0.241% = 45,306
			747,182	639,857	107,325	02
						33,356,331,000 * 2.24% = 747,182
307			304,000	160,000	144,000	
			234,000	120,000	114,000	05
						= 234,000
			70,000	40,000	30,000	07
						2,000,000 * 30 = 60,000
						10,000,000 * 1 = 10,000
200			12,900	12,900	0	
220			12,900	12,900	0	

1000   1200   1230   1236   120   303

402		12,900	12,900	0	
		12,900	12,900	0	02

(=12,900)

775,000	*	12 =	9,300
300,000	*	12 =	3,600

1000   1200   1230   1236   220   402

2000	1,169,305	1,598,306	429,001	[82,007 42,409 1,044,889]
2100	1,169,305	1,598,306	429,001	[82,007 42,409 1,044,889]
2120	1,169,305	1,598,306	429,001	[82,007 42,409 1,044,889]
2121	1,024,249	116,960	907,289	[62,750 10,000 951,499]
100	599,349	1,000	598,349	
110	139,816	0	139,816	
101	139,816	0	139,816	
	139,816	0	139,816	10

( ) (=17,086)

33,500 * 2 * 235 =   15,745

15,745,000   * 4.5% =   709

15,745,000   * 1.25% =   197

15,745,000   * 0.6% =   95

15,745,000   * 2.155% =   340

(=111,823)

33,500 * 1 * 68 =   2,278

( )   33,500 * 5 * 255 =   42,713

2000   2100   2120   2121   110   101

				( )	33,500 * 3 * 283 =	28,442
				( )	33,500 * 2 * 197 =	13,199
				( )	33,500 * 2 * 197 =	13,199
					=	3,500
					99,833,000 * 2.155% =	2,152
					99,833,000 * 4.5% =	4,493
					99,833,000 * 0.6% =	599
					99,833,000 * 1.25% =	1,248
					(=10,907)	
					33,500 * 2 * 150 =	10,050
					10,050,000 * 4.5% =	453
					10,050,000 * 1.25% =	126
					10,050,000 * 0.6% =	61
					10,050,000 * 2.155% =	217
120		459,533	1,000	458,533		
	201	278,662	0	278,662		
		278,662	0	278,662	01	

2000	2100	2120	2121	110	101

<   >

(=30,880)

(=1,140)

·   1,000   * 70   * 12   =   840

·   30,000   * 10   =   300

300,000   * 1   =   300

698,352,000   * 2.34% * 0.7 =   11,440

(=6,000)

·   1,500   * 300   * 12   =   5,400

·   250   * 200   * 12   =   600

(=600)

·   ,   ,   50,000   * 12   =   600

500   * 1,000   =   500

50,000   * 12   =   600

50,000   * 4   =   200

(   )   =   200

275,000   * 12   =   3,300

2000	2100	2120	2121	120	201

					220,000　＊ 12　＝　2,640
					330,000　＊ 12　＝　3,960
				(＝639)	
					40,000　＊ 2　＝　80
					50,000　＊ 4　＝　200
					30,000　＊ 4　＝　120
					70　＊ 1,136　＊ 3　＝　239
				(＝600)	
					60,000　＊ 10　＝　600
				(＝500)	
				(　,　)	500,000　＊ 1　＝　500
				＜　　＞	
				(＝1,250)	
				(　,　)　5,000　＊ 25　＊ 5　＊ 2　＝	1,250
				＜　　　＞	
				(＝600)	
					＝　300

| 2000 | 2100 | 2120 | 2121 | 120 | 201 |

					= 300
				(=13,800)	
				500,000 * 12 =	6,000
				200,000 * 12 =	2,400
				450,000 * 12 =	5,400
				(=31,200)	
				2,000,000 * 12 =	24,000
				500,000 * 12 =	6,000
				100,000 * 12 =	1,200
				(=720)	
				50,000 * 12 =	600
				10,000 * 12 =	120
				=	1,800
				300,000 * 12 =	3,600
				< >	
				(=6,129)	
				1,017 * 4,886.12 =	4,970

2000   2100   2120   2121   120   201

					1,017　＊1,139.6　＝　1,159
					(=3,120)
					3,000,000　＊1　＝　3,000
					30,000　＊4　＝　120
					3,500,000　＊1　＝　3,500
					1,500,000　＊1　＝　1,500
					500,000　＊2　＝　1,000
					700,000　＊2　＝　1,400
					50,000　＊12　＝　600
					＜　　　＞
					500,000　＊2　＝　1,000
					(=2,520)
					70,000　＊3　＊12　＝　2,520
					＜　　　　＞
					(=5,904)
					20　＊30,000　＊12　＊0.75＊0.5＝　2,700
					5　＊30,000　＊12　＊0.6＊0.5＝　540

| 2000 | 2100 | 2120 | 2121 | 120 | 201 |

				10 * 17,000 * 12 * 0.7 * 0.5 =	714
				5 * 20,000 * 12 * 0.85 * 0.5 =	510
				10 * 30,000 * 12 * 0.8 * 0.5 =	1,440
				(=3,200)	
				25 * 30,000 * 2 * 0.8 * 0.5 =	600
				200,000 * 2 =	400
				200,000 * 1 =	200
				250,000 * 4 * 2 =	2,000
				< >	
				17,000,000 * 12 * 0.8 =	163,200
203		600	1,000	400	
		600	1,000	400	03
					= 600
301		180,271	0	180,271	
		180,271	0	180,271	11
					(=180,271)

2000　　　　　　　2100　　　　　2120　　　　　　2121　　　　120　　　　　　201

				, , , ,	= 180,271
200	424,900	115,960	308,940	[62,750 10,000 352,150]	
210	153,500	115,960	37,540	[62,750 10,000 80,750]	
301	13,600	11,200	2,400	[6,800 6,800]	
	13,600	11,200	2,400	12	
					= 3,800
				[1,900 1,900]	
					= 3,800
				[1,900 1,900]	
					= 4,000
				[2,000 2,000]	
					= 2,000
				[1,000 1,000]	
307	139,900	104,760	35,140	[55,950 10,000 73,950]	
	139,900	104,760	35,140	02	
					= 20,000
				[6,000 14,000]	

2000	2100	2120	2121	120	301

				= 59,940
				[29,970 29,970]
				= 39,960
				[19,980 19,980]
				= 20,000
				[10,000 10,000]
220	271,400	0	271,400	
206	3,100	0	3,100	
				(=3,100)
				(=400)
				. 8,000 * 50 = 400
				4 27,000 * 100 = 2,700
401	153,300	0	153,300	
	150,300	0	150,300	01
				(=110,000)
				(=75,000)
				40,000,000 * 1 = 40,000

2000   2100   2120   2121   210   307

						·	$15,000,000 \quad * 1 \quad = \quad 15,000$
						·	$20,000,000 \quad * 1 \quad = \quad 20,000$
							$20,000,000 \quad * 1 \quad = \quad 20,000$
							$15,000,000 \quad * 1 \quad = \quad 15,000$
						(=20,300)	
						$20,000 \quad * 600 \quad = \quad 12,000$	
						$13,000 \quad * 100 \quad = \quad 1,300$	
						$3,500,000 \quad * 2 \quad = \quad 7,000$	
						$20,000,000 \quad * 1 \quad = \quad 20,000$	
			3,000	0	3,000	03	
						$3,000,000 \quad * 1 \quad = \quad 3,000$	
	405		115,000	0	115,000		
			115,000	0	115,000	01	
						(=115,000)	
						$50,000,000 \quad * 1 \quad = \quad 50,000$	
						$10,000,000 \quad * 1 \quad = \quad 10,000$	

2000   2100   2120   2121   220   401

					50,000,000 * 1 =	50,000
					5,000,000 * 1 =	5,000
2122		145,056	1,481,346	1,336,290	[19,257 32,409 93,390]	
100		35,667	198,863	163,196		
120		35,667	198,863	163,196		
201		1,100	2,000	900		
		1,100	2,000	900	01	
					< >	
					(=1,100)	
					200 * 3,000 * 1 =	600
					10,000 * 50 =	500
203		28,800	14,750	14,050		
		28,800	14,750	14,050	03	
					=	19,800
					=	8,000
					=	1,000
301		5,767	182,113	176,346		

2000   2100   2120   2121   220   405

		5,767	5,767	0	10
					108,800 * 53 = 5,767
200		109,389	1,282,483	1,173,094	[19,257 32,409 57,723]
210		103,332	1,276,426	1,173,094	[19,257 32,409 51,666]
301		37,018	42,886	5,868	[18,509 18,509]
		37,018	42,886	5,868	02
					2007 = 37,018
					[18,509 18,509]
307		66,314	33,540	32,774	[19,257 13,900 33,157]
		66,314	33,540	32,774	05
					( ) = 4,616
					[2,308 2,308]
					= 27,800
					[13,900 13,900]
					= 33,898
					[16,949 16,949]
220		6,057	6,057	0	

2000   2100   2120   2122   120   301

403		6,057	6,057	0	
		6,057	6,057	0	02

(=6,057)

1 2	61,000	* 3	=	183
2 3	110,000	* 40	=	4,400
3 4	139,000	* 7	=	973
4 5	167,000	* 3	=	501

7,958,773	7,934,552	24,221	[96,904 312,409 7,549,460]

2000   2100   2120   2122   220   403

2000		748,676	666,333	82,343	[24,749 498,359 225,568]
2100		725,903	666,333	59,570	[24,749 498,359 202,795]
2110		725,903	666,333	59,570	[24,749 498,359 202,795]
2111		664,880	611,493	53,387	[473,610 191,270]
	100	133,748	116,042	17,706	
	120	133,748	116,042	17,706	
	201	32,378	27,962	4,416	
		15,988	12,512	3,476	O1

< >
(=1,914)

297,000 * 1 * 4 = 1,188

55,000 * 10 * 1 = 550

FAX 88,000 * 2 * 1 = 176

(=834)

A4 14,500 * 50 = 725

B4 21,650 * 5 = 109

50,000 *12 = 600

2000	2100	2110	2111	120	201

				10,000 * 20 * 12 =	2,400
				1,000,000 * 1 =	1,000
				(, ,)	
				1,200,000 * 1 =	1,200
				1,000,000 * 1 =	1,000
				(,) 700 * 2,000 =	1,400
				400,000 * 2 =	800
				< >	
				70,000 * 12 * 1 =	840
				< >	
				5,000 * 3 * 20 * 12 =	3,600
				< >	
				200,000 * 2 =	400
	16,390	15,450	940	02	
				(=6,400)	
				(=5,400)	

| 2000 | 2100 | 2110 | 2111 | 120 | 201 |

				· 　　　, 　, 　　　　240 * 10,000 =	2,400
				· 　　　　　　2,400,000 * 1 =	2,400
				· 　　　　　600,000 * 1 =	600
				(=1,000)	
				· 　　　(　, 　, 　　) 100,000 * 10 =	1,000
				12 　　　　　　(=8,640)	
				2,000 * 770 =	1,540
				1,000 * 1,200 =	1,200
				1,000 * 500 =	500
				500 * 3,000 =	1,500
				1,000,000 * 1 =	1,000
				(　　　　　) 100,000 * 4 =	400
				50,000 * 50 =	2,500
				1,350,000 * 1 * 1 =	1,350
202		30,240	27,600	2,640	
		23,040	19,800	3,240	O1
					120,000 * 16 * 12 = 23,040
2000	2100	2110	2111	120	201

			7,200	7,800	600	02
						150,000 * 4 * 12 = 7,200
203			5,360	4,780	580	
			2,000	1,000	1,000	03
						= 2,000
			3,360	3,780	420	04
						30 350,000 * 12 * 0.8 = 3,360
301			5,630	3,700	1,930	
			3,950	3,700	250	10
						(,)
						10,000 * 30 * 2 = 600
						190,000 * 5 = 950
						300,000 * 1 = 300
						(=2,100)
						500,000 * 1 = 500
						500,000 * 2 = 1,000
						(, , 2) 150,000 * 4 = 600

2000	2100	2110	2111	120	202

			1,680	0	1,680
					70,000 * 3 * 8 = 1,680
307			60,140	52,000	8,140
			60,140	52,000	8,140
	12				15,000,000 * 1 = 15,000
	12	. (=18,000)			
					15,000,000 * 1 = 15,000
					3,000,000 * 1 = 3,000
	12				5,000,000 * 2 = 10,000
	12				2,340,000 * 1 = 2,340
	6				2,250,000 * 1 = 2,250
					4,500,000 * 1 = 4,500
					4,000,000 * 1 = 4,000
		(, ,) =			4,050
200			531,132	495,451	35,681 [473,610 57,522]
210			531,132	495,451	35,681 [473,610 57,522]

2000   2100   2110   2111   120   301

	307		101,720	66,880	34,840	[63,610 38,110]	
			101,720	66,880	34,840	02	
						-	= 30,000
						[15,000 15,000]	
							= 51,000
						[38,250 12,750]	
							= 20,720
						[10,360 10,360]	
	401		429,412	428,571	841	[410,000 19,412]	
			429,262	427,571	1,691	01	
						2007	= 299,850
						[299,850]	
							= 129,412
						[110,000 19,412]	
			150	1,000	850	03	
						2007	= 150
						[150]	

2000 2100 2110 2111 210 307

2114		61,023	54,840	6,183	[24,749 24,749 11,525]
	100	5,525	3,340	2,185	
	120	5,525	3,340	2,185	
	201	5,125	3,340	1,785	
		5,125	3,340	1,785	01

<   >

```
                                                 4,000   *  100   =              400

                              ,            ,

                                                 3,000   *  500   =            1,500


                                                  100   *  4,000  =              400

                                           (    )

                                                 2,000   *  50   =              100

                                                  700   *  200   =              140


                                            30   * 1,500   * 7   =              315
```

2000	2100	2110	2114	120	201

					30　*1,500　*4　=　180
					30　*1,500　*6　=　270
				<　　　　>	
					70,000　*13　*2　=　1,820
301		400	0	400	
		400	0	400	10
					10,000　*20　*2　=　400
200		55,498	51,500	3,998	[　24,749　24,749　6,000]
210		51,498	50,000	1,498	[　24,749　24,749　2,000]
201		3,498	0	3,498	[　1,749　1,749]
		3,498	0	3,498	02
					=　3,498
					[　1,749　1,749]
301		2,000	10,000	8,000	[　1,000　1,000]
		2,000	10,000	8,000	10
					=　2,000

2000　　　　　2100　　　　　2110　　　　　2114　　　　　120　　　　　201

					[1,000 1,000]
307		46,000	40,000	6,000	[22,000 22,000 2,000]
		46,000	40,000	6,000	02
					= 6,000
					[2,000 2,000 2,000]
					= 40,000
					[20,000 20,000]
220		4,000	1,500	2,500	
402		3,000	1,500	1,500	
		3,000	1,500	1,500	02
					( ) 15,000 * 100 * 2 = 3,000
405		1,000	0	1,000	
		1,000	0	1,000	01
					1,000,000 * 1 = 1,000
2400		22,773	0	22,773	
2420		22,773	0	22,773	
2425		22,773	0	22,773	

2000	2100	2110	2114	210	301

100		22,773	0	22,773		
110		13,087	0	13,087		
	101	13,087	0	13,087		
		13,087	0	13,087	10	
					< >	
					33,500 * 3 * 120 =	12,060
					12,060,000 * 1.25/100 =	151
					12,060,000 * 0.6/100 =	73
					12,060,000 * 4.5/100 =	543
					12,060,000 * 2.155/100 =	260
120		9,686	0	9,686		
	201	9,686	0	9,686		
		9,686	0	9,686	01	
					< >	
					30 * 9 * 5,000 =	1,350
					( )	
					57,000 * 30 =	1,710

2000	2400	2420	2425	110	101

(   )

57,000   * 6   =   342

50   * 5,000   * 6   =   1,500

30   * 6,000   =   180

900,000   * 1   =   900

(   )   200   * 2,000   =   400

(=440)

700   * 200   =   140

(   )   2,000   * 150   =   300

<   >

(=29)

(1   )   28,500   * 1   =   29

(=120)

(1   )   60,000   * 1   * 2   =   120

(=335)

(4   )   335,000   * 1   =   335

2000	2400	2420	2425	120	201

				<　　　　　　　　>
				100,000 * 44 * 20/100 = 880
				<　　　　>
				(　) 3,000,000 * 1 * 0.5 = 1,500
	748,676	666,333	82,343	[24,749 498,359 225,568]

2000　　　　　　2400　　　　　　　　　2420　　　　　2425　　　　120　　　　　　201

1000	1,098,554	1,042,499	56,055	[29,215 1,069,339]
1200	1,098,554	1,042,499	56,055	[29,215 1,069,339]
1240	1,098,554	1,042,499	56,055	[29,215 1,069,339]
1242	175,796	152,517	23,279	[29,215 146,581]
100	148,168	122,319	25,849	[10,907 137,261]
110	10,907	10,200	707	[10,907]
101	10,907	10,200	707	[10,907]
	10,907	10,200	707	10

(=10,907)

33,500   * 1   * 300   =   10,050

[10,050]

10,050,000   * 4.5 / 100 =   453

[453]

10,050,000   * 1.25 / 100 =   126

[126]

10,050,000   * 0.6 / 100 =   61

[61]

1000   1200   1240   1242   110   101

					10,050,000 * 2.155 / 100 = 217
					[217]
120		137,261	112,119	25,142	
201		93,301	78,299	15,002	
		93,301	78,299	15,002	01
					< >
					75,000 * 80 = 6,000
					20,000 * 300 = 6,000
					15,000 * 2 * 12 = 360
					40,000 * 40 = 1,600
					10,000 * 24 * 12 = 2,880
					(=840)
					A4 14,500 * 40 = 580
					B4 21,650 * 12 = 260
					(,) (=2,486)
					( ) 55,000 * 10 = 550
					100,000 * 12 = 1,200

1000   1200   1240   1242   110   101

				FAX	88,000	* 2	=	176
					280,000	* 2	=	560
				(=12,800)				
					30,000	* 100	=	3,000
					10,000	* 100	=	1,000
					8,800,000	* 1	=	8,800
				< >				
				23 * 32,600 + 137 * 10,890	=	2,242		
				(=24,027)				
				( ) 205 * 67,851	=	13,910		
				9,454,936,000 * 0.00107	=	10,117		
				(=8,446)				
				(, , ,)			=	2,236
				( )			=	1,885
							=	820

1000	1200	1240	1242	120	201

				(, , ,) =	2,810
				(, , ,) =	695
				< >	
				70,000 * 4 * 20 =	5,600
				70,000 * 8 * 2 =	1,120
				< >	
				5,000 * 3 * 25 * 12 =	4,500
				< >	
				120,000 * 20 * 6 =	14,400
202	36,000	29,040	6,960		
	36,000	29,040	6,960	01	
				120,000 * 25 * 12 =	36,000
203	4,960	4,780	180		
	1,600	1,000	600	03	
				=	1,000
				=	600
	3,360	3,780	420	04	

1000   1200   1240   1242   120   201

					(=3,360)
				30	350,000 * 12 * 0.8 = 3,360
301		3,000	0	3,000	
		3,000	0	3,000	12
					3,000,000 * 1 = 3,000
200		27,628	30,198	2,570	[18,308 9,320]
210		27,628	30,198	2,570	[18,308 9,320]
201		21,381	23,202	1,821	[12,061 9,320]
		21,381	23,202	1,821	01

< >

· (=19,941)

178,000 * 80 ( ) = 14,240

[7,120   7,120]

500,000,000 * 11 / 10,000 * 2 ( ) * 5 = 5,500

[3,300   2,200]

= 201

					[201]		
					< >		
						5,000　*　8　*　3　*　12　=	1,440
					[1,440]		
202		5,247	5,996	749	[5,247]		
		5,247	5,996	749	01		
						20,000　*　2　*　80　=	3,200
					[3,200]		
						75,800　*　3　*　3　*　3　=	2,047
					[2,047]		
203		1,000	1,000	0	[1,000]		
		1,000	1,000	0	03		
						=	1,000
					[1,000]		
1243		211,083	207,896	3,187			
100		204,083	199,496	4,587			
120		204,083	199,496	4,587			

1000　　　　　　　　1200　　　　　　1240　　　　　1242　　　　　　　210　　　　　　201

			204,083	199,496	4,587	
	201		204,083	199,496	4,587	O1

<   >

(=1,842)

14,300　＊0.5＊8　＊12　＝　　　　　　687

165,000　＊7　＊1　＝　　　　　1,155

500　＊1,000　＊1　＝　　　　　500

<　　　　　　　　　　　>

(=95,092)

(=8,389)

・　　　　　　　　　　　　64　＊3,080　＊12　＝　　　　　2,366

・　　　　　　　　　　　　31　＊4,070　＊12　＝　　　　　1,515

・　　　(DID)　　　　　50　＊5,060　＊12　＝　　　　　3,036

・　　　　　　　　　　　　18　＊5,720　＊12　＝　　　　　1,236

・　　　　　　　　　　　　1　＊19,600　＊12　＝　　　　　236

(=86,703)

・　　　　（　　）　　43　＊798　＊4　　＊249　＝　　34,177

1000　　　　　　　　1200　　　　　　1240　　　　　　1243　　　　　120　　　　　　　201

					· ( ) 287 * 490 * 1.5 * 249 =	52,526
					80,000 * 2 * 12 =	1,920
					(=8,865)	
					518,710 * 12 =	6,225
					220,000 * 12 =	2,640
					(=54,454)	
					(=28,066)	
					· 1 17,260 * 80 * 12 =	16,570
					· 2 19,550 * 49 * 12 =	11,496
					(=26,388)	
					· 1 178,160 * 7 * 12 =	14,966
					· 2 190,360 * 5 * 12 =	11,422
					20 * 20,000 * 12 =	4,800
					45 * 330 * 12 =	179
					100,800 * 12 =	1,210
					< >	
					216,015,000 * 4 / 100 =	8,641

1000	1200	1240	1243	120	201

				(=2,795)
				(14) 52,793,000 * 4 / 100 = 2,112
				(2) 17,068,600 * 4 / 100 = 683
				(=2,312)
				(622) 15,550,000 * 4 /100 = 622
				(176) 42,240,000 * 4 / 100 = 1,690
				22,750,000 * 1 * 4 / 100 = 910
				(=11,771)
				(6) 132,617,720 * 4 / 100 = 5,305
				(2), (36) 94,325,900 * 4 / 100 = 3,774
				(4) 67,277,880 * 4 / 100 = 2,692
				CCTV 27,131,000 * 1 * 4 / 100 = 1,086
				31,856,000 * 1 * 4 / 100 = 1,275
				(=2,414)
				, , (26) 29,146,000 * 4 / 100 = 1,166
				(34) 31,200,000 * 4 / 100 = 1,248

1000	1200	1240	1243	120	201

					21,440,000 ＊ 1 ＊ 4 / 100 = 858
					50,000,000 ＊ 1 4 / 100 = 2,000
					11,500,000 ＊ 1 ＊ 4 / 100 = 460
					8,500,000 ＊ 1 ＊ 4 / 100 = 340
					SMS( )
					8,963,000 ＊ 1 ＊ 4 / 100 = 359
200		7,000	8,400	1,400	
220		7,000	8,400	1,400	
401		7,000	0	7,000	
		7,000	0	7,000	01
					・ ・ 6,000,000 ＊ 1 = 6,000
					1,000,000 ＊ 1 = 1,000
1244		711,675	682,086	29,589	
100		468,850	426,510	42,340	
110		92,674	82,427	10,247	

1000 1200 1240 1243 120 201

		101		92,674	82,427	10,247	
				82,784	74,879	7,905	08

(=82,784)

1,812,700	* 2	* 12	=		43,505
43,505,000	* 3%		=		1,306
44,811,000	* 0.9/12		=		3,361

(=2,160)

·	30,000	* 2	* 12	=	720
·	20,000	* 6	* 12	=	1,440

(=382)

·	47,700	* 2	* 4	=	382

(=3,120)

· 25	130,000	* 2	* 12	=	3,120
	130,000	* 2	* 12	=	3,120
	120,000	* 2	* 12	=	2,880
	105,000	* 2	* 12	=	2,520
	44,811,000	* 1.2/12		=	4,482

1000	1200	1240	1244	110	101

					44,811,000 * 2/12 =	7,469
					50,000 * 2 * 12 =	1,200
					44,811,000 * 10/360 =	1,245
					6,132 * 2 * 41 * 12 =	6,034
		9,890	7,548	2,342	10	
					(=9,890)	
					33,500 * 1 * 229 =	7,672
					33,500 * 1 * 32 =	1,072
					33,500 * 1 * 11 =	369
					9,113,000 * 1 * 4.5% =	411
					9,113,000 * 1 * 0.6% =	55
					9,113,000 * 1 * 1.25% =	114
					9,113,000 * 1 * 2.155% =	197
120		376,176	344,083	32,093		
201		375,076	342,983	32,093		
		375,076	342,983	32,093	01	
					450,000 * 1 =	450

1000   1200   1240   1244   110   101

					(460 - 0.75) * 13,200 + 17,910 =	6,081
					(=2,550)	
					200,000 * 6 =	1,200
					150,000 * 9 =	1,350
					(,)	
					100,000 * 12 =	1,200
					50,000 * 20 =	1,000
					(=2,888)	
					54,700,000 * 4 / 100 =	2,188
					7,000 * 100 =	700
					400,000 * 1 =	400
					540,000 * 1 =	540
					300,000 * 1 =	300
					(=3,960)	
					7,000 * 300 =	2,100
					50,000 * 5 =	250

1000   1200   1240   1244   120   201

					1,200 * 200 = 240
					4,000 * 1 * 40 = 160
					= 1,210
					11,000 * 235 = 2,585
					200,000 * 9 = 1,800
					1,800,000 * 2 = 3,600
					540,000 * 1 = 540
					15,000 * 320RT = 4,800
					< >
					110,000 * 1 = 110
					< >
					. 1,100,000 * 12 = 13,200
					18,500,000 * 12 = 222,000
					1,500,000 * 2 = 3,000
					5,000,000 * 1 = 5,000
					48,000 * 1 = 48
					100,000 * 1 = 100
1000	1200	1240	1244	120	201

					100,000　*　1　=　100
				TV	2,500　*　39　*　12　=　1,170
					·　100　*　8　*　550　*　90　=　39,600
				<　　>	
					·　(LPG)
					20,000　*　1.5　*　2　*　5　=　300
					(LPG)
					20,000　*　6　*　5　=　600
					(　　　)
					939　*　2　*　4　*　110　=　827
				<　　　　>	
					(=52,827)
					,　,　3,500　*　14,482　=　50,687
					1,017　*　2,104　=　2,140
					700,000　*　5　=　3,500
307			1,100	1,100	0
			1,100	1,100	0　06

| 1000 | 1200 | 1240 | 1244 | 120 | 201 |

					100,000 * 1 =	100
					100,000 * 10 =	1,000
200		242,825	255,576	12,751		
220		242,825	255,576	12,751		
206		26,875	26,875	0		
					(=7,020)	
					7,500 * 33 * 12 =	2,970
					7,500 * 45 * 12 =	4,050
					3,600 * 280 =	1,008
					4,200 * 360 =	1,512
					4,000 * 240 =	960
					(12) 25,000 * 10 * 40 =	10,000
					(EM) 4,000 * 100 * 12 =	4,800
					45,000 * 35 =	1,575
307		155,050	148,277	6,773		
		155,050	148,277	6,773	05	
					860,000 * 12 =	10,320

1000   1200   1240   1244   120   307

					550,000	* 12 =	6,600
					11,026,833	* 12 =	132,322
					484,000	* 12 =	5,808
401		60,900	80,424	19,524			
		60,900	80,424	19,524	01		
					4,000,000	* 2 =	8,000
					9,500,000	* 1 =	9,500
					180,000	* 55m=	9,900
					4,000,000	* 2 =	8,000
					3,500,000	* 1 =	3,500
				( )	4,000,000	* 1 =	4,000
					4,000,000	* 2 =	8,000
					10,000,000	* 1 =	10,000
		1,098,554	1,042,499	56,055	[29,215 1,069,339]		

1000   1200   1240   1244   220   307

1000		555,662	693,579	137,917	
1200		555,662	693,579	137,917	
1240		555,662	693,579	137,917	
1241		555,662	693,579	137,917	
100		552,462	477,013	75,449	
110		11,788	35,798	24,010	
101		11,788	35,798	24,010	
		11,788	35,798	24,010	10
					(=11,788)
					(,)
					33,500 * 3 * 25 * 9 * 0.5 = 11,307
					4 11,307,000 * 8.505% * 0.5 = 481
120		540,674	441,215	99,459	
201		452,794	372,585	80,209	
		451,294	372,585	78,709	01
					< >
					10,000 * 45 * 12 = 5,400

1000   1200   1240   1241   110   101

				(=810)		
				30,000	* 15	=	450
				90,000	* 1	=	90
				90,000	* 3	=	270
				(=4,015)		
			A4	14,500	* 20	* 12	=	3,480
			B4	21,650	* 1	* 12	=	260
			B5	11,440	* 2	* 12	=	275
				(=11,952)		
				297,000	* 13	* 2	=	7,722
				55,000	* 1	* 6	=	330
				88,000	* 2	* 4	=	704
			Drum Unit	280,000	* 10	* 1	=	2,800
			Drum Unit	198,000	* 1	* 2	=	396
				(=6,600)		
				1,000	* 150	* 12	=	1,800
				2,000	* 200	* 12	=	4,800

1000   1200   1240   1241   120   201

				(, ,) (=2,650)	
				330,000 * 5 =	1,650
				50,000 * 20 =	1,000
				2,500 * 200 =	500
				23.5 * 15,000 =	353
				(=420)	
				, 70 * 3,000 =	210
				2,100 * 100 =	210
				P.V.C ( ) 6,000 * 50 =	300
				, (=4,752)	
				, 66,000 * 3 * 12 =	2,376
				66,000 * 2 * 12 =	1,584
				66,000 * 1 * 12 =	792
				(=21,120)	
				(OCR) 88,000 * 200 =	17,600
				(OCR) 88,000 * 40 =	3,520
				88,000 * 50 =	4,400

1000   1200   1240   1241   120   201

					(OCR) 88,000 * 30 * 4 = 10,560
					(3) 88,000 * 5 = 440
					(=10,112)
					20.8 * 370,000 = 7,696
					12.8 * 150,000 = 1,920
					24.8 * 20,000 = 496
					(=10,460)
					80,000 * 10 * 7 = 5,600
					20,000 * 21 * 7 = 2,940
					120 * 2,000 * 8 = 1,920
					(=8,800)
					180,000 * 35 = 6,300
					125,000 * 20 = 2,500
					(=10,952)
					60 * 20,000 * 2 * 0.5 = 1,200
					60 * 20,000 * 0.5 = 600
					60 * 20,000 * 0.5 = 600

1000   1200   1240   1241   120   201

					60　* 20,000　* 2　* 0.5 =	1,200
					6,000　* 300　* 0.5 =	900
				(=1,182)		
				・	297,000　* 4　* 0.5 =	594
				・	55,000　* 8　* 0.5 =	220
				・	92,000　* 8　* 0.5 =	368
				(=5,270)		
				・　(A4)	14,500　* 10　* 12　* 0.5 =	870
				・　(A0)	80,000　* 20　* 0.5 =	800
				・	60,000　* 20　* 2　* 0.5 =	1,200
				・	60,000　* 20　* 1　* 0.5 =	600
				・	60,000　* 20　* 1　* 0.5 =	600
				・	60,000　* 20　* 2　* 0.5 =	1,200
				,	=	1,000
				(=1,720)		
					100,000　* 5　* 4　* 0.5 =	1,000
					20,000　* 18　* 4　* 0.5 =	720

1000	1200	1240	1241	120	201

					5,000,000 * 0.5 =	2,500
					=	56,998
				< >		
				(=135,000)		
				1,750 * 20,000 =		35,000
				250 * 400,000 =		100,000
				(=110,000)		
				( ) 250 * 20,000 * 9 =		45,000
				1,750 * 20,000 =		35,000
				250 * 120,000 =		30,000
				50,000 * 5 * 12 =		3,000
				2,000 * 150 =		300
				ACS 100 * 12,000 * 4 =		4,800
				(31 5585) 260,000 * 1 * 1 =		260
				(31 5585) 325,000 * 1 * 1 =		325
				40,000 * 2 * 1 =		80

1000   1200   1240   1241   120   201

					250 * 20,000 * 2 * 0.5 =	5,000
				< >	
				70,000 * 5 * 1 =	350
				70,000 * 4 * 1 =	280
				70,000 * 4 * 2 =	560
				100,000 * 8 * 5 * 0.5 =	2,000
				70,000 * 5 * 3 =	1,050
				< >	
				5,000 * 3 * 45 * 12 =	8,100
				5,000 * 150 * 5 * 0.5 =	1,875
				< >	
				1,500,000 * 1 =	1,500
	1,500	0	1,500	02	
				3	1,500,000 * 1 =	1,500
202	73,200	55,440	17,760		
	73,200	55,440	17,760	01	

| 1000 | 1200 | 1240 | 1241 | 120 | 201 |

				120,000 * 45 * 12 =	64,800
				20,000 * 7 * 120 * 0.5 =	8,400
203	6,080	6,590	510		
	2,000	2,000	0	03	
				=	2,000
	4,080	4,590	510	04	
				45 425,000 * 12 * 0.8 =	4,080
303	8,600	6,600	2,000		
				5,000,000 * 1 =	5,000
				3,000,000 * 1 =	3,000
				600,000 * 1 =	600
200	3,200	216,566	213,366		
220	3,200	0	3,200		
405	3,200	0	3,200		
	3,200	0	3,200	01	
				20 600,000 * 2 =	1,200
				1,000,000 * 2 =	2,000

1000   1200   1240   1241   120   202

				555,662	693,579	137,917	

1000　　　　　　　1200　　　　　　1240　　　　　　1241　　　　　120　　　　　　202

1000		301,930	270,062	31,868	
1200		301,930	270,062	31,868	
1230		301,930	270,062	31,868	
1234		301,930	270,062	31,868	
100		266,410	233,842	32,568	
120		266,410	233,842	32,568	
201		233,330	195,822	37,508	
		233,330	195,822	37,508	01

< >

8,000 * 3 * 12 = 288

(=1,600)

, 100,000 * 6 = 600

500,000 * 2 = 1,000

250,000 * 1 = 250

(=590)

20,000 * 12 = 240

70,000 * 5 = 350

| 1000 | 1200 | 1230 | 1234 | 120 | 201 |

				(=1,784)	
				A4　　　　　　　　　　14,500　*　10　　*　12　=	1,740
				B4　　　　　　　　　　21,650　*　2　　　=	44
				(=2,392)	
				55,000　*　2　*　5　=	550
				88,000　*　1　*　3　=	264
				175,300　*　3　*　3　=	1,578
				8,000　*　100　=	800
				200　*　1,000　*　2　=	400
				,　　　　　(=1,052)	
				175,300　*　2　*　3　=	1,052
				(=5,817)	
				42,200　*　100　=	4,220
				500,000　*　1　=	500
				100　*　400　*　18　=	720
				19,800　*　19　=	377
				(=1,848)	

1000　　　　　　　1200　　　　　　1230　　　　　　1234　　　　　120　　　　　　201

					330,000 * 5 =	1,650
					66,000 * 3 =	198
					(=1,446)	
					200,000 * 3 =	600
					33,000 * 15 =	495
					175,300 * 2 =	351
					(=1,631)	
					5,000 * 100 =	500
					14,300 * 30 =	429
					175,300 * 4 =	702
					(=298)	
					120,000 * 1 =	120
					30,000 * 3 * 1 =	90
					44,000 * 2 =	88
					10,000 * 19 * 12 =	2,280
					(=1,290)	
					(, ,)	

1000   1200   1230   1234   120   201

					3,000　*　100　=	300
				(A4)	14,500　*　4　=	58
				(FAX,　　　)	88,000　*　2　=	176
				(　=297)		
				・	297,000　*　1　=	297
				(　　　　　　　)	99,000　*　1　=	99
					10,000　*　3　*　12　=	360
				<　　　　>		
					70,000　*　5　*　1　=	350
					70,000　*　2　*　1　=	140
				<　　　　　　　>		
				(　　　　　) (　=183,243)		
					250　*　485,247　=	121,312
					1,750　*　28,330　=	49,578
					1,500　*　8,235　=	12,353
					189,000　*　19　=	3,591
				<　　>		

1000　　　　　　　1200　　　　　　1230　　　　　　1234　　　　　　120　　　　　　201

						5,000 * 3 * 19 * 12 = 3,420
					< >	
					(=18,820)	
					238,490,000 * 6% = 14,310
					41,000,000 * 11% = 4,510
202			27,720	33,240	5,520	
			25,920	31,680	5,760	01
						120,000 * 18 * 12 = 25,920
			1,800	1,560	240	02
						150,000 * 1 * 12 = 1,800
203			4,360	4,780	420	
			1,000	1,000	0	03
						= 1,000
			3,360	3,780	420	04
						350,000 * 12 * 0.8 = 3,360
303			1,000	0	1,000	
					(=1,000)	

1000　　　　　　　1200　　　　　　　1230　　　　　　　1234　　　　　　　120　　　　　　　201

					500,000 * 1 = 500
					300,000 * 1 = 300
					200,000 * 1 = 200
200		35,520	36,220	700	
220		35,520	36,220	700	
307		35,520	35,520	0	
		35,520	35,520	0	05
					2,660,000 * 12 = 31,920
					300,000 * 12 = 3,600
		301,930	270,062	31,868	

1000   1200   1230   1234   120   303

2000			20,266,858	20,771,520	504,662	[16,442,854	2,654,093	1,169,911]
2300			20,266,858	20,771,520	504,662	[16,442,854	2,654,093	1,169,911]
2310			20,266,858	20,771,520	504,662	[16,442,854	2,654,093	1,169,911]
2311			51,131	861,530	810,399	
100			51,131	55,368	4,237	
120			51,131	55,368	4,237	
201			13,851	11,588	2,263	
			13,451	11,588	1,863	01

<   >

(=689)

A4   14,500 * 40   =   580

B4   21,650   * 5   =   109

(=2,662)

55,000 * 1   * 2 =   110

297,000   * 4   * 2 =   2,376

FAX   88,000   * 1   * 2 =   176

10,000 * 17 * 12 =   2,040

2000	2300	2310	2311	120	201

				10,000 * 500 = 5,000
			< >	
			5,000 * 3 * 17 * 12 = 3,060	
400	0	400	02	
			4.19 (=400)	
			200,000 * 1 * 1 = 200	
			200,000 * 1 = 200	
202	25,920	33,000	7,080	
	18,720	33,000	14,280	01
			120,000 * 13 * 12 = 18,720	
	7,200	0	7,200	02
			150,000 * 4 * 12 = 7,200	
203	11,360	4,780	6,580	
	3,000	0	3,000	01
			3,000,000 * 1 = 3,000	
	5,000	1,000	4,000	03
			= 4,000	

2000   2300   2310   2311   120   201

				= 1,000
	3,360	3,780	420	04
				30 350,000 * 12 * 0.8 = 3,360
2312	20,215,727	19,909,990	305,737	[16,442,854 2,654,093 1,118,780]
100	5,250	2,940	2,310	
120	5,250	2,940	2,310	
201	5,250	2,940	2,310	
	5,250	2,940	2,310	01
				(=3,150)
				2,500 * 500 = 1,250
				300 * 1,000 = 300
				200,000 * 7 = 1,400
				100,000 * 2 = 200
				< >
				70,000 * 15 * 2 = 2,100
200	20,210,477	19,907,050	303,427	[16,442,854 2,654,093 1,113,530]

2000	2300	2310	2311	120	203

210			20,210,477	19,907,050	303,427	[16, 442, 854 2, 654, 093 1, 113, 530]
	301		640,711	607,300	33,411	[598, 736 41, 975]
			582,633	565,300	17,333	01
						= 43,207
						[43, 207]
						= 5,838
						[5, 838]
						= 7,378
						[7, 378]
						= 829
						[829]
						( ) = 100,826
						[100, 826]
						( ) = 25,703
						[25, 703]
						( ) = 324,195
						[324, 195]

2000	2300	2310	2312	210	301

				( ) = 25,872
				[12,936 12,936]
				( ) = 41,785
				[41,785]
				= 7,000
				[7,000]
	58,078	42,000	16,078	09
				= 58,078
				[29,039 29,039]
307	19,569,766	19,299,750	270,016	[16,442,854 2,055,357 1,071,555]
	19,569,766	19,040,210	529,556	01
				= 16,907,038
				[14,237,506 1,779,688 889,844]
				= 1,785,208
				[1,503,332 187,917 93,959]
				= 630,068
				[504,054 63,007 63,007]

2000   2300   2310   2312   210   301

					=	247,452
				[197,962 24,745 24,745]		
	20,266,858	20,771,520	504,662	[16,442,854 2,654,093 1,169,911]		

2000 2300 2310 2312 210 307

2000		47,144,040	26,250,638	20,893,402	[19,359,520 25,421,287 2,363,233]
2300		47,144,040	26,250,638	20,893,402	[19,359,520 25,421,287 2,363,233]
2310		2,539,140	0	2,539,140	[2,090,171 268,169 180,800]
2312		2,539,140	0	2,539,140	[2,090,171 268,169 180,800]
200		2,539,140	0	2,539,140	[2,090,171 268,169 180,800]
210		2,539,140	0	2,539,140	[2,090,171 268,169 180,800]
307		2,539,140	0	2,539,140	[2,090,171 268,169 180,800]
		1,808,002	0	1,808,002	01
					= 1,560,107
					[1,248,085 156,011 156,011]
					= 3,431
					[2,745 343 343]
					( ) = 237,840
					[190,272 23,784 23,784]
					= 6,624
					[5,962 662]
		731,138	0	731,138	02

					= 214,098
				[149,869 64,229]	
					= 13,440
				[13,440]	
					= 22,000
				[17,600 4,400]	
					= 481,600
				[481,600]	
2320		44,604,900	26,250,638	18,354,262	[17,269,349 25,153,118 2,182,433]
2321		1,770,887	392,366	1,378,521	[493,553 1,243,722 33,612]
100		33,612	0	33,612	
120		33,612	0	33,612	
201		6,612	0	6,612	
		6,612	0	6,612	01
					5,000 * 3 * 15 * 12 = 2,700
					(=762)
					A4 14,500 * 45 = 653

| 2000 | 2300 | 2310 | 2312 | 210 | 307 |

					B4　　　　　　　　　　　　21,650　* 5　　=　　　　109
					10,000　* 15　* 12　=　　　1,800
					(=1,350)
					700,000　* 1　　=　　　　700
					5,000　* 50　=　　　　250
					40,000　* 10　=　　　　400
202		21,600	0	21,600	
		21,600	0	21,600	01
					120,000　* 15　* 12　=　　21,600
203		3,400	0	3,400	
		1,000	0	1,000	03
					=　　　1,000
		2,400	0	2,400	04
					(=2,400)
					15　　　　　250,000　* 12　* 0.8 =　　2,400
301		2,000	0	2,000	
		2,000	0	2,000	01

2000　　　　　　　2300　　　　　2320　　　　　2321　　　　120　　　　　201

				=	2,000
200		1,737,275	392,366	1,344,909	[493,553 1,243,722]
210		1,737,275	392,366	1,344,909	[493,553 1,243,722]
301		252,108	229,000	23,108	[141,000 111,108]
		235,410	229,000	6,410	01
					(,) = 176,250
					[141,000 35,250]
					( ) = 52,104
					[52,104]
					( ) = 7,056
					[7,056]
		16,698	0	16,698	09
					= 16,698
					[16,698]
307		1,477,677	155,750	1,321,927	[348,808 1,128,869]
		1,477,677	155,750	1,321,927	02
					= 568,290

2000   2300   2320   2321   120   301

				[568,290]	
					= 131,804
				[131,804]	
					= 1,000
				[1,000]	
					= 185,312
				[185,312]	
					= 10,440
				[10,440]	
					= 88,580
				[88,580]	
					= 66,984
				[33,492 33,492]	
					= 76,100
				[51,110 24,990]	
					= 8,000
				[4,000 4,000]	

2000	2300	2320	2321	210	307

					= 1,000
				[1,000]	
					= 6,120
				[6,120]	
					= 1,000
				[1,000]	
					= 25,000
				[25,000]	
					= 97,270
				[97,270]	
					= 1,100
				[1,100]	
				,	= 40,300
				[32,240 8,060]	
					= 14,280
				[14,280]	
					= 2,000
2000	2300	2320	2321	210 307	

					[2,000]
					= 150,994
					[105,696 45,298]
					= 125
					[125]
					= 600
					[600]
					= 238
					[238]
					= 1,140
					[1,140]
402		7,490	7,616	126	[3,745 3,745]
		7,490	7,616	126	01
					= 7,490
					[3,745 3,745]
2322		14,480,721	9,392,973	5,087,748	[6,314,734 6,375,466 1,790,521]
100		25,770	37,010	11,240	

2000	2300	2320	2321	210	307

120			25,770	37,010	11,240	
	201		3,770	12,250	8,480	
			3,770	12,250	8,480	01
						< >
						= 3,000
						< >
						( ) =
						70,000 * 11 * 1 = 770
	307		22,000	24,760	2,760	
			22,000	24,760	2,760	02
						, = 22,000
200			14,454,951	9,355,963	5,098,988	[6,314,734 6,375,466 1,764,751]
210			14,442,151	9,343,163	5,098,988	[6,314,734 6,375,466 1,751,951]
	307		14,342,961	9,152,666	5,190,295	[6,265,139 6,350,668 1,727,154]
			14,342,961	9,152,666	5,190,295	02
						( ) = 17,481
						[13,985 3,496]

2000　　　　　　　2300　　　　　　2320　　　　　2322　　　　　　120　　　　　　　201

					=	131,040
				[131,040]		
					=	23,000
				[23,000]		
					=	19,500
				[19,500]		
					=	216,000
				[108,000 108,000]		
					=	12,000
				[6,000 6,000]		
					=	50,400
				[35,280 15,120]		
				( )	=	81,000
				[56,700 24,300]		
					=	8,400
				[5,880 2,520]		
					=	4,382,000
2000	2300	2320	2322	210	307	

[2,504,000   1,252,000   626,000]

=   80,000

[40,000   20,000   20,000]

=   2,400

[1,200   600   600]

=   4,065,250

[2,323,000   1,161,500   580,750]

      5   =   1,216,000

[608,000   304,000   304,000]

=   306,000

[153,000   76,500   76,500]

=   152,548

[76,274   38,137   38,137]

=   6,000

[3,000   1,500   1,500]

=   9,000

[9,000]

| 2000 | 2300 | 2320 | 2322 | 210 | 307 |

					=	11,000
				[11,000]		
					=	8,400
				[8,400]		
					=	15,000
				[15,000]		
					=	5,000
				[5,000]		
					=	2,000
				[2,000]		
					=	45,000
				[45,000]		
					=	99,000
				[99,000]		
					=	52,000
				[52,000]		
					=	16,800

2000	2300	2320	2322	210	307

					[16,800]
					= 413,524
					[330,820 82,704]
					= 2,274,504
					[2,274,504]
					= 2,780
					[2,780]
					= 5,500
					[5,500]
					= 23,928
					[23,928]
					= 4,600
					[4,600]
					= 33,873
					[33,873]
					= 40,000
					[40,000]
2000	2300	2320	2322	210	307

					= 8,000
				[8,000]	
					= 120,000
				[90,000 30,000]	
					= 198,667
				[149,000 49,667]	
				,	= 185,366
				[185,366]	
402		99,190	190,497	91,307	[49,595 24,798 24,797]
		99,190	190,497	91,307	01
					= 99,190
				[49,595 24,798 24,797]	
220		12,800	12,800	0	
308		12,800	12,800	0	
		12,800	12,800	0	06
					= 12,800
2324		5,379,910	2,285,240	3,094,670	[2,625,647 2,749,906 4,357]

2000	2300	2320	2322	210	307

100		3,515	5,115	1,600	
120		3,515	5,115	1,600	
201		2,515	3,115	600	
		2,515	3,115	600	01
					750 * 1,000 * 80/100 = 600
					1,000 * 100 = 100
					3,500 * 108 * 6 * 80/100 = 1,815
307		1,000	2,000	1,000	
		1,000	2,000	1,000	02
					= 1,000
200		5,376,395	2,280,125	3,096,270	[2,625,647 2,749,906 842]
210		5,376,395	2,280,125	3,096,270	[2,625,647 2,749,906 842]
301		3,732,756	1,138,813	2,593,943	[2,439,604 1,292,310 842]
		3,732,756	1,138,813	2,593,943	01
					= 81,550
					[65,240 16,310]
					= 2,000

| 2000 | 2300 | 2320 | 2324 | 120 | 201 |

					[1,000 1,000]
					= 4,210
					[3,368 842]
					= 11,525
					[9,220 2,305]
					= 2,765,160
					[1,935,612 829,548]
					= 349,800
					[244,860 104,940]
					= 172,191
					[120,544 51,647]
					= 119,520
					[59,760 59,760]
					= 226,800
					[226,800]
307			1,621,489	1,141,312	480,177	[174,968 1,446,521]
			1,621,489	1,141,312	480,177	02
2000		2300	2320	2324	210 301

					=	963,220
				[963,220]		
					=	93,710
				[74,968 18,742]		
					=	186,493
				[186,493]		
					=	13,680
				[13,680]		
					=	5,000
				[5,000]		
					=	125,000
				[100,000 25,000]		
					=	31,370
				[31,370]		
					=	88,156
				[88,156]		
					=	30,000

| 2000 | 2300 | 2320 | 2324 | 210 | 307 | |

				[30,000]	
					= 77,940
				[77,940]	
					= 1,000
				[1,000]	
					= 400
				[400]	
					= 240
				[240]	
					= 2,880
				[2,880]	
					= 2,400
				[2,400]	
402		22,150	0	22,150	[11,075 11,075]
		22,150	0	22,150	01
					= 22,150
				[11,075 11,075]	

2000	2300	2320	2324	210	307

2325			22,973,382	14,180,059	8,793,323	[7,835,415 14,784,024 353,943]
	200		22,973,382	14,180,059	8,793,323	[7,835,415 14,784,024 353,943]
	210		22,968,382	14,177,059	8,791,323	[7,835,415 14,784,024 348,943]
		301	3,522,232	4,442,052	919,820	[1,232,585 2,052,124 237,523]
			3,522,232	4,442,052	919,820	01
						= 1,760,835
						[1,232,585 369,775 158,475]
						= 16,633
						[16,633]
						= 1,612,964
						[1,536,156 76,808]
						= 115,920
						[115,920]
						= 8,400
						[8,400]
						= 3,000
						[3,000]

2000   2300   2320   2325   210   301

					= 4,480
				[2,240 2,240]	
307		9,758,483	8,108,066	1,650,417	[1,397,954 8,249,109 111,420]
		9,758,483	8,108,066	1,650,417	02
					= 14,400
				[14,400]	
					= 112,000
				[112,000]	
					= 20,400
				[20,400]	
					= 248,240
				[168,320 79,920]	
					= 18,000
				[9,000 9,000]	
					= 150,000
				[127,500 22,500]	
					= 481,000

2000　　　　　2300　　　　　2320　　　　　2325　　　　　210　　　　　301

				[240,500 240,500]	
					= 2,024,358
				[2,024,358]	
					= 2,849,678
				[2,849,678]	
					= 1,100,337
				[880,269 220,068]	
					= 235,947
				[235,947]	
					= 46,637
				[46,637]	
					= 792,231
				[792,231]	
					= 436,830
				[436,830]	
					= 35,010
				[35,010]	
2000	2300	2320	2325	210 307	

					=	285,365
				[199,755 85,610]		
				( )	=	216,000
				[216,000]		
				( )	=	260,000
				[260,000]		
				( )	=	255,000
				[255,000]		
					=	45,360
				[45,360]		
					=	110,190
				[77,430 32,760]		
				,	=	21,500
				[21,500]		
401		481,000	419,901	61,099	[240,500 240,500]	
		481,000	419,901	61,099	01	
					=	481,000
2000	2300	2320	2325	210	307	

				[240,500 240,500]
402	9,206,667	1,207,040	7,999,627	[4,964,376 4,242,291]
	9,206,667	1,207,040	7,999,627	01
				( ) = 1,191,366
				[595,683 595,683]
				( ) = 402,415
				[402,415]
				( ) = 60,000
				[30,000 30,000]
				( ) = 60,000
				[30,000 30,000]
				( ) = 1,500,000
				[750,000 750,000]
				( ) = 1,083,000
				[1,083,000]
				( ) = 1,083,000
				[1,083,000]

2000   2300   2320   2325   210   401

				( )	= 1,552,386
				[776,193 776,193]	
				( )	= 1,624,500
				[1,624,500]	
				( )	= 500,000
				[500,000]	
				( )	= 150,000
				[75,000 75,000]	
220		5,000	3,000	2,000	
401		5,000	3,000	2,000	
		5,000	3,000	2,000	01
					= 5,000

2000	2300	2320	2325	210	402

3000		617,528	928,461	310,933	[　　35,712　　532,928　　48,888]	
3200		617,528	928,461	310,933	[　　35,712　　532,928　　48,888]	
3210		617,528	928,461	310,933	[　　35,712　　532,928　　48,888]	
3212		617,528	928,461	310,933	[　　35,712　　532,928　　48,888]	
200		617,528	928,161	310,633	[　　35,712　　532,928　　48,888]	
210		617,528	928,161	310,633	[　　35,712　　532,928　　48,888]	
201		3,000	3,000	0	[　　2,160　　840]	
		3,000	3,000	0	01	
						= 　　　3,000
					[　　2,160　　840]	
301		44,640	55,161	10,521	[　　35,712　　8,928]	
		44,640	55,161	10,521	01	
						= 　　44,640
					[　　35,712　　8,928]	
401		569,888	870,000	300,112	[　　521,840　　48,048]	
		569,888	870,000	300,112	01	
						= 　569,888

3000	3200	3210	3212	210	201

					[521, 840 48, 048]	
		47,761,568	27,179,099	20,582,469	[19, 395, 232 25, 954, 215 2, 412, 121]	

3000	3200	3210	3212	210	401

2000		6,859,311	8,242,371	1,383,060	[104,992 6,754,319]
2200		6,859,311	8,242,371	1,383,060	[104,992 6,754,319]
2220		6,859,311	8,242,371	1,383,060	[104,992 6,754,319]
2222		6,859,311	8,242,371	1,383,060	[104,992 6,754,319]
100		2,900,924	2,743,784	157,140	
110		2,733,031	2,567,008	166,023	
101		2,733,031	2,567,008	166,023	
		2,733,031	2,567,008	166,023	09

<   >

(=791,136)

714,000	* 67	* 12	=	574,056
90,000	* 67	* 12	=	72,360
70,000	* 67	* 12	=	56,280
110,000	* 67	* 12	=	88,440

(=428,532)

791,136,000	* 2/12 =	131,856
791,136,000	* 2/12 =	131,856

2000   2200   2220   2222   110   101

					791,136,000 * 2.5/12 =	164,820
				(22) 23,800 * 21 * 67 * 12 =	401,840
				(=31,320)	
				30,000 * 67 * 12 =	24,120
				20,000 * 30 * 12 =	7,200
				90,000 * 67 * 12 =	72,360
				120,000 * 67 * 12 =	96,480
				( ) 70,000 * 67 * 12 =	56,280
				791,136,000 * 1.5/12 =	98,892
				30,000 * 67 * 12 =	24,120
				(=371,850)	
				13,000 * 30 * 67 * 12 =	313,560
				34,800 * 25 * 67 =	58,290
				(.) 52,200 * 65 * 67 =	227,331
				(=33,663)	
				47,700 * 11 * 4 =	2,099
				385,600 * 18 * 4 =	27,764

| 2000 | 2200 | 2220 | 2222 | 110 | 101 |

					200,000	*	19	* 1	=		3,800
					100,000	*	67	* 12	=		80,400
				(=12,797)							
			(=4,690)								
				·	40,000	*	67	* 1	=		2,680
				·	30,000	*	67	* 1	=		2,010
					23,000	*	67	* 2	=		3,082
					10,000	*	67	* 1	=		670
					5,000	*	67	* 1	=		335
					10,000	*	67	* 1	=		670
					20,000	*	67	* 1	=		1,340
					30,000	*	67	* 1	=		2,010
					20,000	*	67	* 2	=		2,680
					5,000	* 67	* 2	* 5	=		3,350
120		167,893	176,776	8,883							
201		116,973	118,746	1,773							

2000　　　　　　　　2200　　　　　　　　　　2220　　　　2222　　　　　　110　　　　　　101

			116,973	118,746	1,773	01

<   >

(=834)

A4　　　　　　　　　　　　　　14,500　*　50　　=　　　　725

B4　　　　　　　　　　　　　　21,650　*　5　　=　　　　109

(=1,584)

55,000　*　1　*　4　=　　　220

297,000　*　2　*　2　=　　1,188

88,000　*　1　*　2　=　　　176

10,000　*　24　*　12　=　　2,880

6,000,000　*　1　　　=　　6,000

15,000　*　30　=　　　450

(=4,800)

(uv/bs　　)　　　　　　　90　*　40,000　=　　3,600

30　*　40,000　=　　1,200

(CR)

2000	2200	2220	2222	120	201

					60,000 * 10 = 600
					60 * 5,000 = 300
					250,000 * 12 = 3,000
				( )	55,000 * 10 = 550
					25,000 * 4 * 6 = 600
					330,000 * 9 * 1 = 2,970
				< >	
				, , ,	
					600,000 * 12 = 7,200
					28,500 * 1 * 1 = 29
				(=2,877)	
					456,000 * 1 = 456
					303,000 * 6 = 1,818
					201,000 * 3 = 603
				(=2,600)	
				1	160,000 * 7 * 2 = 2,240

| 2000 | 2200 | 2220 | 2222 | 120 | 201 |

					1 60,000 * 3 * 2 =	360
					(=194)	
					40,000 * 2 =	80
					57,000 * 2 =	114
					(=1,248)	
					10 1,500 * 2 * 20 * 1 * 12 =	720
					2.5 1,100 * 2 * 20 * 1 * 12 =	528
					(((31.5-0.75) *13,200) + 17,910) * 2 =	848
					33 * 3,460 * 9 * 4 =	4,111
					< >	
					5,000 * 3 * 24 * 12 =	4,320
					< >	
					200,000 * 10 =	2,000
					< >	
					, ,	
					939 * 8 * 70 * 3 =	1,578
2000	2200	2220	2222 120	201		

<   >

(=5,256)

IP　　　　　　　　　　　　　　　　　78,000　*　1　*　12　=　　　　936

IP　　　　　　　　　　　　　　　　　40,000　*　9　*　12　=　　　4,320

6,000,000　*　5　*　4/100 =　　　1,200

(　　　,　　　,　　　)　　　　　　　　　　　=　　　1,000

100,000　*　12　=　　　1,200

<　　　　　　>

7,323,000　*　5　=　　36,615

(=16,529)

4,261,000　*　2　=　　8,522

2,669,000　*　3　=　　8,007

75,000　*　4　*　12　=　　3,600

202		35,280	33,000	2,280	
		31,680	33,000	1,320	01
					120,000　*　22　*　12　=　　31,680

2000　　　　　　　2200　　　　　　　2220　　　2222　　120　　　201

			3,600	0	3,600	02
						150,000 * 2 * 12 = 3,600
203			4,360	9,430	5,070	
			1,000	3,400	2,400	03
						= 1,000
			3,360	3,780	420	04
						30　　　　　　　350,000 * 12 * 0.8 = 3,360
301			11,280	7,200	4,080	
			11,280	7,200	4,080	12
						60,000 * 4 * 12 = 2,880
						700,000 * 12 = 8,400
200			3,958,387	5,498,587	1,540,200	[104,992 3,853,395]
210			181,304	148,080	33,224	[104,992 76,312]
201			4,000	5,500	1,500	[4,000]
			4,000	5,500	1,500	01
						= 4,000
						[4,000]

2000   2200   2220   2222   120   202

206		62,804	41,080	21,724	[39,842 22,962]	
					,	= 20,604
					[10,302 10,302]	
					(=42,200)	
					300,000 * 134 =	40,200
					[28,140 12,060]	
					100,000 * 20 =	2,000
					[1,400 600]	
401		95,000	76,000	19,000	[47,500 47,500]	
		95,000	76,000	19,000	01	
					=	15,000
					[7,500 7,500]	
					1 =	80,000
					[40,000 40,000]	
405		19,500	25,500	6,000	[13,650 5,850]	
		19,500	25,500	6,000	01	
					6,000,000 * 3 =	18,000

2000   2200   2220   2222   210   206

					[12,600 5,400]
					PC 1,500,000 * 1 = 1,500
					[1,050 450]
220			3,777,083	5,350,507	1,573,424	
	206		187,508	181,873	5,635	
						300 * 40,000 = 12,000
						8,000 * 70 * 12 = 6,720
						(60) 250 * 5,000 = 1,250
						9,000 * 5 * 12 = 540
						4,000 * 10 * 12 = 480
						( ) (=130,230)
					5	18 * 300,000 = 5,400
					10	25 * 1,400,000 * 0.8 = 28,000
					20	41 * 1,000,000 * 0.8 = 32,800
					30	61 * 320,000 = 19,520
					50	89 * 250,000 = 22,250
					75	125 * 60,000 = 7,500

2000   2200   2220   2222   210   405

				100	164 * 90,000 = 14,760
					( ) (=1,730)
				10	25 * 20,000 = 500
				20	41 * 30,000 = 1,230
					(=34,558)
				5	17 * 25,000 * 6 * 12 = 30,600
				5 ( )	17 * 9,000 * 12 = 1,836
				20	17 * 1,300 * 8 * 12 = 2,122
307		3,137,628	4,496,460	1,358,832	
		3,137,628	4,496,460	1,358,832	05
					(435,020,500 * 12 + (5,220,246,000 * 0.075)) * 0.5 = 2,805,883
					250,000 * 10 * 12 = 30,000
					70,000 * 23 * 365 * 0.5 = 293,825
					1.1 * 120,000,000 * 6/100 = 7,920

2000   2200   2220   2222   220   206

	401		175,847	185,174	9,327	
			175,847	185,174	9,327	01
						175,847,000 * 1 = 175,847
	403		276,100	460,000	183,900	
			276,100	460,000	183,900	02
						14,000 * 25,000 * 0.5 = 175,000
						((53,400 * 3,000) + (14,000 * 3,000)) * 0.5 = 101,100
			6,859,311	8,242,371	1,383,060	[104,992 6,754,319]

2000	133,109	146,462	13,353		
2200	133,109	146,462	13,353		
2220	133,109	146,462	13,353		
2221	133,109	146,462	13,353		
100	126,388	137,633	11,245		
110	8,040	9,393	1,353		
101	8,040	9,393	1,353		
	8,040	9,393	1,353	10	
				33,500 * 24 * 4 * 2 =	6,432
				33,500 * 24 * 1 * 2 =	1,608
120	118,348	128,240	9,892		
201	72,098	86,460	14,362		
	72,098	86,460	14,362	01	
				< 　　　 >	
				10,000 * 27 * 12 =	3,240

2000　　　　　　　　　　2200　　　　　　　　　　　2220　　　　　　　2221　　　　　　　　　110　　　　　　101

(A4, B4) (=638)

A4　　　　　　　　　　　　　　　　　　　　　14,500　 * 40　　 =　　　　　　 580

B5　　　　　　　　　　　　　　　　　　　　　11,440　 * 5　　 =　　　　　　　 58

(=1,595)

297,000　 * 3　 =　　　　　　 891

FAX　　　　　　　　　　　　　　　　　　　　 88,000　 * 2　 =　　　　　　 176

132,000　 * 4　 =　　　　　　 528

(=10,100)

OCR　　　　　　　　　　　　　　　 80　 * 50,000　 * 2　 =　　　　　 8,000

OCR　　　　　　　　　　　　　　　 40　 * 10,000　 * 1　 =　　　　　　 400

500,000　 * 2　 =　　　　　 1,000

150,000　 * 1　 * 2　 =　　　　　　 300

100,000　 * 1　 * 2　 =　　　　　　 200

1,000　 * 200　 =　　　　　　 200

700　 * 150　 =　　　　　　 105

313,500　 * 1　 * 1.2 =　　　　　　 377

2000	2200	2220	2221	120	201

					(=180)
					200 * 6 * 5 * 12 = 72
					300 * 6 * 5 * 12 = 108
					( ) 30,000 * 20 = 600
					50,000 * 14 = 700
					(=4,440)
					60 * 20,000 = 1,200
					60 * 12,000 = 720
					60 * 12,000 = 720
					60 * 30,000 * 1 = 1,800
					25,000 * 5 * 5 = 625
					200 * 4 * 1,000 = 800
					4,000 * 500 = 2,000
					1,500 * 200 = 300
					100 * 2,000 = 200
					200 * 4 * 300 = 240

2000 2200 2220 2221 120 201

					100　＊ 3,000　＝	300
					4,000　＊ 500　＝	2,000
					100,000　＊ 5　＝	500
				＜　　　　　　　＞		
				（　　　　）	28,500　＊ 1　＊ 1　＝	29
					215,000　＊ 1　＊ 1　＝	215
				（　　　　）	50,000　＊ 2　＝	100
				119	40,610　＊ 12　＝	488
				（　　　　　　　　　　）(=30,650)		
				(=14,750)		
				・	190　＊ 20,000　＝	3,800
				・	190　＊ 5,000　＝	950
				・	250　＊ 40,000　＝	10,000
				(=10,500)		
				・	1,750　＊ 6,000　＝	10,500
					1,500　＊ 12,000　＊ 30%＝	5,400
				（　　　　　　）(=3,075)		

2000　　　　　　　　2200　　　　　　　　　2220　　　　　2221　　　　　　120　　　　　　　201

				(=2,625)	
				.	1,750 * 1,500 =	2,625
				1,500 * 1,500 * 20% =	450
				< >	
				21	
				70,000 * 20 * 1 =	1,400
				< >	
				5,000 * 3 * 27 * 12 =	4,860
				< >	
				160,000 * 6 =	960
				5,000 * 4 * 12 =	240
				< >	
				2,281,000 * 1 * 0.5 =	1,141
202	41,400	36,000	5,400		
	28,800	25,080	3,720	01	
				120,000 * 20 * 12 =	28,800
	12,600	10,920	1,680	02	

2000   2200   2220   2221   120   201

					150,000　* 7　* 12　=	12,600
203		4,360	4,780	420		
		1,000	1,000	0	03	
					=	1,000
		3,360	3,780	420	04	
					(=3,360)	
					30　　　　350,000　* 12　* 0.8 =	3,360
301		490	1,000	510		
		490	1,000	510	12	
					35,000　* 1　* 7　* 2　=	490
200		6,721	8,829	2,108		
220		6,721	8,829	2,108		
206		6,721	8,829	2,108		
					(=968)	
					CO/HC　　　　　　310,000 *1　=	310
					CO/HC　　　　　　63,000 *2　=	126
					18,000 *3 *2　=	108

2000　　　　　　2200　　　　　　　　2220　　　　　2221　　　　　　120　　　　　　202

				66,000 *2 =	132
				146,000 *2 =	292
				(=500)	
				(0.5L,) 3,000 *100 =	300
				(2L, PP) 1,000 *200 =	200
				(=600)	
				(1L) 700 *20 *6 *4 =	336
				(2L) 900 *20 *2 *4 =	144
				(2L) 6,000 *20 *1 *1 =	120
				(=453)	
				(1L) 700 *14 *5 *1 =	49
				(2L) 900 *14 *6 *2 =	152
				(2L) 6,000 *14 *3 *1 =	252
				2,500 *14 *20Kg*3Box*2 =	4,200
	133,109	146,462	13,353		

2000 2200 2220 2221 220 206

2000	1,767,245	763,558	1,003,687	[884,861 203,489 678,895]
2200	1,767,245	763,558	1,003,687	[884,861 203,489 678,895]
2230 .	1,767,245	763,558	1,003,687	[884,861 203,489 678,895]
2231	172,780	137,030	35,750	
100	132,910	88,440	44,470	
110	108,278	81,286	26,992	
101	108,278	81,286	26,992	
	68,878	64,799	4,079	09

< >

(=23,616)

714,000 * 12 * 2 = 17,136

90,000 * 12 * 2 = 2,160

70,000 * 12 * 2 = 1,680

110,000 * 12 * 2 = 2,640

23,800 * 8 * 12 * 2 = 4,570

(=12,792)

23,616,000 * 2/12 = 3,936

2000   2200   2230   ·   2231   110   101

					23,616,000　＊2/12 =	3,936
					23,616,000　＊2.5/12 =	4,920
				(=1,200)		
					30,000　＊12　＊2　=	720
					20,000　＊12　＊2　=	480
				(=7,992)		
					90,000　＊12　＊2　=	2,160
					120,000　＊12　＊2　=	2,880
					23,616,000　＊1.5/12 =	2,952
					100,000　＊12　＊2　=	2,400
				(=15,416)		
					13,000　＊30　＊12　＊2　=	9,360
					52,200　＊4　＊12　＊2　=	5,012
					34,800　＊15　＊2　=	1,044
					30,000　＊12　＊2　=	720
				(　,　　)	43,000　＊2　＊2　=	172
		39,400	16,487	22,913	10	

| 2000 | | 2200 | | 2230 | ・ | 2231 | 110 | 101 |

					< >
					( ) 35,990 * 3 * 40 = 4,319
					(=6,479)
					35,990 * 2 * 90 = 6,479
					(=8,639)
					35,990 * 2 * 40 = 2,880
					, , 35,990 * 2 * 80 = 5,759
					(=13,677)
					35,990 * 2 * 190 = 13,677
					, (=3,168)
					, 440 /5 * 35,990 = 3,168
					36,282,000 * 4.5% = 1,633
					36,282,000 * 1.25% = 454
					36,282,000 * 0.6 % = 218
					36,282,000 * 2.24% = 813
120		24,632	7,154	17,478	
201		24,132	7,154	16,978	

2000 2200 2230 · 2231 110 101

			24,132	7,154	16,978	01	
						< >	
						35,000 * 12 =	420
						120,000 * 10 =	1,200
						(=16,980)	
						1,500,000 * 6 =	9,000
						520,000 * 12 =	6,240
						30,000 * 12 =	360
						115,000 * 12 =	1,380
						20,000 * 12 =	240
						· 100,000 * 12 =	1,200
						(=1,600)	
						30,000 * 4 * 10 =	1,200
						20,000 * 2 * 10 =	400
						48,000 * 1 * 1 =	48
						315,000 * 1 * 1 =	315
						65,000 * 1 * 2 =	130

2000	2200	2230 ·	2231	120	201

					33,000 * 1 * 1 = 33
					25,000 * 1 * 1 = 25
					< >
					2,281,000 * 1 * 0.5 = 1,141
					< >
					200,000 * 1 = 200
					300,000 * 1 = 300
					300,000 * 1 = 300
307		500	0	500	
		500	0	500	06
					< >
					(=500)
					100,000 * 5 = 500
200		39,870	48,590	8,720	
220		39,870	48,590	8,720	
206		13,870	18,590	4,720	
					< >

2000　　　　　　　　2200　　　　　　　　　　2230　 ·　　　　　2231　　　　120　　　　　201

				(=3,350)		
				(3) 7,000 * 150 =		1,050
				(10) 10,000 * 100 =		1,000
				6,000 * 50 =		300
				(10) 10,000 * 100 =		1,000
				(=440)		
				(3) 7,000 * 20 =		140
				(10) 10,000 * 20 =		200
				(5) 100,000 * 1 =		100
				(=1,080)		
				(3) 7,000 * 40 =		280
				(10) 10,000 * 50 =		500
				6,000 * 50 =		300
				(=9,000)		
				20,000 * 150 =		3,000
				(3) 7,000 * 200 =		1,400
				100,000 * 10 =		1,000
2000	2200	2230 ·	2231 220 206			

					(3) 10,000 * 110 =	1,100
					2,000 * 1,000 =	2,000
					500,000 * 1 =	500
401		26,000	30,000	4,000		
		26,000	30,000	4,000	01	
					(=10,000)	
					2 800 10,000,000 * 1 =	10,000
					( ) (=10,000)	
					9100 10,000,000 * 1 =	10,000
					(=6,000)	
					1,500,000 * 4 =	6,000
2232		1,594,465	626,528	967,937	[884,861 203,489 506,115]	
100		190,385	76,865	113,520	[61,095 27,233 102,057]	
110		151,877	45,120	106,757	[61,095 27,233 63,549]	
101		151,877	45,120	106,757	[61,095 27,233 63,549]	
		151,877	45,120	106,757	10	
					=	113,050

2000   2200   2230   ·   2231   220   206

					[33,915 23,740 55,395] ( ) = 38,827 [27,180 3,493 8,154]	
120			38,508	31,745	6,763		
	201		37,308	31,745	5,563		
			37,308	31,745	5,563	01
						< >
						6,000,000 * 2 = 12,000
						100,000 * 10 = 1,000
						(=1,750)
						100,000 * 10 = 1,000
						( ) 5,000 * 50 = 250
						( ) 5,000 * 100 = 500
						(=1,000)
						100,000 * 10 = 1,000
						(=550)
						150 * 2,000 = 300

2000   2200   2230   ·   2232   110   101

						=	250
					, ,		
					< >		
					(=460)		
					100,000 * 1 * 2 =		200
					65,000 * 2 * 2 =		260
					(=165)		
					48,000 * 1 * 1 =		48
					58,500 * 2 * 1 =		117
					33,000 * 3 =		99
					(=1,215)		
					315,000 * 1 =		315
					450,000 * 2 =		900
					25,000 * 3 =		75
					110,000 * 12 =		1,320
					< >		
					5,000 * 2 * 160 =		1,600
					5,000 * 11 * 20 =		1,100
2000	2200	2230 ·	2232	120	201		

					5,000 * 100 * 1 = 500
					< >
					939 * 8 * 75 = 564
					< >
					(=6,300)
					・ , 35,000 * 3 * 60 = 6,300
					< >
					50,000 * 4 = 200
					100,000 * 2 = 200
					100,000 * 1 = 100
					2,267,100 * 1 = 2,268
					500,000 * 1 = 500
					(=920)
					20,000 * 40 = 800
					60,000 * 2 = 120
					< >
					2,281,000 * 3 * 0.5 = 3,422

2000   2200   2230   ・   2232   120   201

203		1,200	0	1,200	
		1,200	0	1,200	03
					= 600
					= 600
200		1,404,080	549,663	854,417	[823,766 176,256 404,058]
210		1,371,180	417,813	953,367	[823,766 176,256 371,158]
201		6,727	21,750	15,023	[2,827 1,172 2,728]
		6,727	21,750	15,023	01
					< >
					10,000 * 200 = 2,000
					[600 420 980]
					< >
					( ) = 800
					[560 72 168]
					< >
					( ) = 800
					[560 72 168]

2000   2200   2230   ·   2232   120   203

					<　　　>
					5,000 * 540 = 2,700
					[810 567 1,323]
					(　　　　　) = 427
					[297 41 89]
202		400	0	400	[277 38 85]
		400	0	400	01
					(　　　　　) = 400
					[277 38 85]
206		17,441	1,350	16,091	[5,147 3,687 8,607]
					= 1,351
					[406 283 662]
					(　　　) = 11,090
					[3,241 2,354 5,495]
					= 3,000
					[900 630 1,470]
					200,000 * 10 = 2,000

2000　　　　　　　　2200　　　　　　　　　　2230　・　　　　　2232　　　　　　210　　　　　　　201

					[600 420 980]
401		1,295,012	394,713	900,299	[781,115 154,159 359,738]
		1,295,012	394,713	900,299	01
					= 550,300
					[403,775 43,948 102,577]
					= 69,732
					[38,740 9,297 21,695]
					= 74,980
					[38,600 10,914 25,466]
					= 600,000
					[300,000 90,000 210,000]
402		51,600	0	51,600	[34,400 17,200]
		51,600	0	51,600	01
					= 51,600
					[34,400 17,200]
220		32,900	131,850	98,950	
206		2,900	3,850	950	

2000   2200   2230   ·   2232   210   206

					(=2,200)
					7,000 * 200 * 50/100= 700
					5,000 * 200 = 1,000
					, = 500
					(=700)
					150 * 3,000 = 450
					, , = 250
401		30,000	100,000	70,000	
		30,000	100,000	70,000	01
					20,000,000 * 1 = 20,000
					10,000,000 * 1 = 10,000

2000   2200   2230   ·   2232   220   206

3000		503,804	554,445	50,641	[231, 975	132, 216	139, 613]
3100		264,406	218,110	46,296	[111, 975	72, 216	80, 215]
3110		264,406	218,110	46,296	[111, 975	72, 216	80, 215]
3111		264,406	218,110	46,296	[111, 975	72, 216	80, 215]
100		15,660	16,960	1,300			
120		15,660	16,960	1,300			
201		14,760	16,960	2,200			
		14,760	16,960	2,200	01		
					< >		
					70, 000 * 18 * 1 =		1,260
					90, 000 * 150 =		13,500
202		900	0	900			
		900	0	900	01		
					10, 000 * 3 * 30 =		900
200		248,746	201,150	47,596	[111, 975	72, 216	64, 555]
210		248,146	200,550	47,596	[111, 975	72, 216	63, 955]
201		1,200	1,200	0	[480	360	360]

3000   3100   3110   3111   120   201

			1,200	1,200	0	01
						= 1,200
						[480 360 360]
206			6,276	3,250	3,026	[4,870 828 578]
						= 5,776
						[4,620 578 578]
						= 500
						[250 250]
301			25,500	25,500	0	[15,075 10,425]
			19,500	19,500	0	02
						= 19,500
						[12,675 6,825]
			6,000	6,000	0	12
						= 6,000
						[2,400 3,600]
307			21,170	13,280	7,890	[12,625 5,953 2,592]
			21,170	13,280	7,890	02

					= 6,000
				[3,000 3,000]	
					= 3,250
				[1,625 813 812]	
					= 720
				[540 180]	
					= 11,200
				[8,000 1,600 1,600]	
401	40,000	0	40,000	[20,000 20,000]	
	40,000	0	40,000	01	
					= 40,000
				[20,000 20,000]	
402	154,000	157,320	3,320	[94,000 30,000 30,000]	
	154,000	157,320	3,320	01	
					= 100,000
				[50,000 25,000 25,000]	
					= 44,000

3000   3100   3110   3111   210   307

				[44,000]
				= 10,000
				[5,000 5,000]
220	600	600	0	
206	600	600	0	
				5,000 * 60 = 300
				5,000 * 60 = 300
3200	239,398	336,335	96,937	[120,000 60,000 59,398]
3210	239,398	336,335	96,937	[120,000 60,000 59,398]
3211	239,398	336,335	96,937	[120,000 60,000 59,398]
100	59,111	55,610	3,501	
120	59,111	52,349	6,762	
201	15,871	14,569	1,302	
	15,871	14,569	1,302	01
				3,000 * 400 = 1,200
				. = 2,000
				(=450)

3000	3100	3110	3111	210	402

					1,500 * 300 = 450
					(=60)
					30 * 2,000 = 60
					(=1,124)
					A4 14,500 * 70 = 1,015
					B4 21,650 * 5 = 109
					FAX (,) 88,000 * 3 = 264
					(=2,673)
					297,000 * 3 * 3 = 2,673
					10,000 * 27 * 12 = 3,240
					< >
					5,000 * 3 * 27 * 12 = 4,860
202		38,880	33,000	5,880	
		38,880	33,000	5,880	01
					120,000 * 27 * 12 = 38,880
203		4,360	4,780	420	
		1,000	1,000	0	03

3000　　　　　　　3200　　　　　　　3210　　　　　　　3211　　　　　120　　　　　201

						= 1,000
		3,360	3,780	420	04	
					(　　30　　　)	
					350,000　*　12　*　0.8 =	3,360
200		180,287	280,725	100,438	[　　120,000　　60,000　　287]	
210		180,000	257,400	77,400	[　　120,000　　60,000]	
	402	180,000	257,400	77,400	[　　120,000　　60,000]	
		180,000	257,400	77,400	01	
					2007　　　　　　　　　　　　=	180,000
					[　　120,000　　60,000]	
220		287	23,325	23,038		
	206	287	725	438		
					(=287)	
					1,482　*　1.5　*　2　*　33　　*　1　=	147
					1,180　*　1　*　2　*　33　　*　1　=	78
					939　*　1　*　2　*　33　　*　1　=	62
		2,271,049	1,318,003	953,046	[　　1,116,836　　335,705　　818,508]	

3000　　　　　　　　　　3200　　　　　　　　　　3210　　　　　　　　　3211　　　　　　　　　120　　　　　　　　　　203

			1,349,626	1,272,446	77,180	
2000			1,349,626	1,272,446	77,180	
2400			1,349,626	1,272,446	77,180	
2420			1,349,626	1,272,446	77,180	
2423			658,553	683,438	24,885	
	100		647,323	660,248	12,925	
	110		622,922	617,060	5,862	
		101	622,922	617,060	5,862	
			622,922	617,060	5,862	09

<   >

(=188,928)

714,000	* 12	* 16 =	137,088
90,000	* 12	* 16 =	17,280
70,000	* 12	* 16 =	13,440
110,000	* 12	*16 =	21,120

(=102,336)

188,928,000	* 2/12 =	31,488
188,928,000	* 2/12 =	31,488

2000   2400   2420   2423   110   101

					188,928,000 * 2.5/12 =	39,360
					23,800 * 16 * 16 * 12 =	73,114
					(=15,840)	
					30,000 * 12 * 16 =	5,760
					( ) 20,000 * 12 * 42 =	10,080
					90,000 * 12 * 16 =	17,280
					120,000 * 12 * 16 =	23,040
					( ) 70,000 * 12 *16 =	13,440
					188,928,000 * 1.5/12 =	23,616
					(=123,322)	
					13,000 * 30 * 12 * 16 =	74,880
					52,200 * 4 * 12 * 16 =	40,090
					34,800 * 15 * 16 =	8,352
					(=9,048)	
					47,700 * 7 *4 =	1,336
					385,600 * 5 * 4 =	7,712
					200,000 * 5 * 1 =	1,000

2000	2400	2420	2423	110	101

				100,000 * 12 * 16 =	19,200
				30,000 * 12 * 16 =	5,760
				(=3,478)	
				( ) 50,000 * 16 =	800
				( ) 30,000 * 16 =	480
				( ) 50,000 * 16 =	800
				( ) 15,000 * 16 =	240
				10,000 * 16 =	160
				35,000 * 18 =	630
				23,000 * 16 =	368
				5,000 * 16 * 3 * 12 =	2,880
				20,000 * 16 * 2 =	640
120	24,401	43,188	18,787		
201	24,401	43,188	18,787		
	24,401	43,188	18,787	01	
				< >	

2000	2400	2420	2423	110	101

					500,000 * 1 =	500
				< >		
				(=1,520)		
					320,000 * 2 =	640
					440,000 * 2 =	880
				< >		
					939 * 1.5 * 8 * 75 =	846
					1,482 * 400 =	593
				< >		
				( )	9,600,000 * 2 =	19,200
				< >		
				(=259)		
					129,200 * 2 =	259
				(=583)		
					145,700 * 2 * 2 =	583
				(=900)		
				(1)	450,000 * 2 =	900

2000   2400   2420   2423   120   201

200		11,230	23,190	11,960	
220		11,230	23,190	11,960	
206		3,690	3,690	0	
					< >
					(=2,305)
					253 * 5,000 = 1,265
					170 * 2,000 = 340
					5,500 * 100 = 550
					3,000 * 50 = 150
					( ) (=1,385)
					2,500 * 500 = 1,250
					4,500 * 30 = 135
401		7,540	19,500	11,960	
		7,540	19,500	11,960	01
					26,000 * 290 = 7,540
2424		691,073	589,008	102,065	
100		546,218	488,570	57,648	

2000　　　　　　　　2400　　　　　　　　2420　　　　　　2423　　　　　220　　　　　　206

120		546,218	488,570	57,648	
	201	546,218	488,570	57,648	
		546,218	488,570	57,648	01

<   >

108,000　*　12　=　　　1,296

<   >

(   )　　　　　58,500　*　1　*　1　=　　　　59

(   )　　　170,000　*　1　*　2　=　　　340

350,000　*　1　*　1　=　　　350

(=359,053)

4,384　*　283　*　5　*　12　=　74,441

60.2　*　4,626　*　10　　*　0.28　*　365　=　284,612

26.17　*　4,700　*　115　h *　12　=　169,739

(=6,479)

6,256　*　67　*　12　=　5,030

110.836　*　30　*　3　　*　24.2　*　6　=　1,449

<   >

					( )	
					1,180 * 0.125 * 176HP * 2 * 12 =	624
					77,770 * 1 =	78
					< >	
					2,000,000 * 1 =	2,000
					2,000,000 * 1 =	2,000
					< >	
					700,000 * 12 * 1 * 0.5 =	4,200
200		144,855	100,438	44,417		
220		144,855	100,438	44,417		
206		40,555	40,318	237		
					(=40,555)	
					NH( ) 11,470 * 4,626 * 6/100 =	3,184
					NH( ) 19,830 * 4,626 * 8/100 =	7,339
					62,000 * 4,626 * 2/100 =	5,737
					22,000 * 4,626 * 3/100 =	3,054

2000   2400   2420   2424   120   201

					55,700　* 283　* 2　　* 5/100 =	1,577
					(=10,534)	
				・	495,000　* 283　　* 3/100 =	4,203
				・	44,900　* 4,700　* 3/100 =	6,331
					1,822　* 80,000m* 4/100 =	5,831
					14,259　* 4,626　* 5/100 =	3,299
307		1,200	900	300		
		1,200	900	300	05	
					(FRP　　　) 　80,000　* 15 =	1,200
401		103,100	59,220	43,880		
		103,100	59,220	43,880	01	
					(=6,000)	
					2,500,000　* 2 =	5,000
					200,000　* 5 =	1,000
					360,000　* 2,500　* 56/1000 =	50,400
					1,500,000　* 7 =	10,500

2000	2400	2420	2424	220	206

					1,500,000 * 5 =	7,500
					(=20,000)	
					320,000 * 10 =	3,200
					800,000 * 20 =	16,000
					80,000 * 10 =	800
					130,000 * 30 =	3,900
					400,000 * 12 =	4,800

2000   2400   2420   2424   220   401

3000		219,242	210,177	9,065	[3,501 3,501 212,240]
3300		219,242	210,177	9,065	[3,501 3,501 212,240]
3320 ·		219,242	210,177	9,065	[3,501 3,501 212,240]
3321		203,579	198,748	4,831	[3,501 3,501 196,577]
100		75,419	74,196	1,223	
120		75,419	74,196	1,223	
201		29,499	26,486	3,013	
		29,499	26,486	3,013	01

<   >

(=1,188)

A4	14,500 * 72 =	1,044
B4	21,650 * 5 =	109
A3	11,440 * 3 =	35

(=2,596)

	55,000 * 10 =	550
( )	297,000 * 6 =	1,782
FAX	88,000 * 3 =	264

3000   3300   3320   ·   3321   120   201

					10,000 * 24 * 12 =	2,880
					(=1,500)	
					15,000 * 100 =	1,500
					(=6,000)	
					6,000,000 * 1 =	6,000
				< >		
					(=840)	
					70,000 * 12 * 1 =	840
					(=7,175)	
					35,000 * 154 =	5,390
				(, ,)	35,000 * 51 =	1,785
				< >		
					5,000 * 24 * 3 * 12 =	4,320
					5,000 * 40 * 5 =	1,000
					(=1,000)	

3000   3300   3320   ·   3321   120   201

					5,000 * 50 * 2 = 500
					2,000 * 50 * 5 = 500
					< >
					. (=1,000)
					1,000,000 * 1 = 1,000
202		34,560	38,280	3,720	
		34,560	38,280	3,720	01
					120,000 * 24 * 12 = 34,560
203		11,360	9,430	1,930	
		3,000	2,250	750	01
					3,000,000 * 1 = 3,000
		5,000	3,400	1,600	03
					= 4,000
					= 1,000
		3,360	3,780	420	04
					350,000 * 12 * 0.8 = 3,360
200		7,002	0	7,002	[3,501 3,501]

3000　　　　　　　　3300　　　　　　　　3320 ·　　　3321　　　120　　　　　　201

210		7,002	0	7,002	[3,501 3,501]
	201	7,002	0	7,002	[3,501 3,501]
		7,002	0	7,002	01
					= 7,002
					[3,501 3,501]
400		121,158	124,552	3,394	
420		121,158	124,552	3,394	
	702	121,158	124,552	3,394	
					2007 (=121,158)
					3
					12,115,735,560 * 0.01 = 121,158
3322		15,663	11,429	4,234	
	100	7,627	5,311	2,316	
	120	7,627	5,311	2,316	
	201	7,627	5,311	2,316	
		7,627	5,311	2,316	01
					< >

3000   3300   3320   ·   3321   210   201

				196,337 * 2 * 2 * 3 =	2,357
				2,000 * 280 * 1 =	560
				2,000 * 280 * 1 =	560
				< >	
				10,000 * 12 =	120
				< >	
				70,000 * 20 * 1 =	1,400
				70,000 * 9 * 1 =	630
				< >	
				500,000 * 4 =	2,000
200		8,036	6,118	1,918	
220		8,036	6,118	1,918	
206		8,036	6,118	1,918	
				(=1,036)	
				1,480 * 100 * 5 =	740

3000   3300   3320   ·   3322   120   201

					$1,480 * 100 * 2 =$ 296
					$(=7,000)$
					$30,000 * 100 =$ 3,000
					$15,000 * 200 =$ 3,000
					$1,000,000 * 1 =$ 1,000

3000   3300   3320 ·   3322   220   206

4000	350,491	489,163	138,672	[2,448 13,792 334,251]	
4100	350,491	489,163	138,672	[2,448 13,792 334,251]	
4110	350,491	489,163	138,672	[2,448 13,792 334,251]	
4111	350,491	489,163	138,672	[2,448 13,792 334,251]	
100	319,459	452,368	132,909		
120	319,459	452,368	132,909		
201	27,075	25,930	1,145		
	26,215	25,110	1,105	01	

<   >

(=380)

100,000	* 2	=	200
20,000	* 3	=	60
200	* 600	=	120
200,000	* 1	=	200
30,000	* 40	=	1,200
50,000	* 31	=	1,550
35,000	* 26	=	910

2007

4000	4100	4110	4111	120	201

					25,000　　*　30　　＝	750
					50,000　　*　20　　＝	1,000
					,　　　　　　(＝2,000)	
					1,000　　*　2,000　＝	2,000
					1,500　　*　200　　＝	300
					<　　　　　　　　>	
					500,000　*　12　　＝	6,000
					100,000　*　12　　＝	1,200
					<　　　　>	
					200,000　*　1　　＝	200
					100,000　*　4　　＝	400
					<　　>	
					(＝4,650)	
					5,000　*　120　*　2　*　2　＝	2,400
					5,000　*　30　*　3　*　2　＝	900
					2,000　*　450　*　1　*　1　＝	900
					1,500　*　150　*　1　*2　＝	450
4000	4100	4110	4111	120	201	

					< >
					100,000 * 41 * 1 = 4,100
					2,500 * 350 = 875
					500,000 * 1 = 500
		860	820	40	02
					(=360)
					500 * 400 = 200
					4,000 * 15 = 60
					100,000 * 1 = 100
					(=500)
					(=50)
					. 50,000 * 1 = 50
					(=100)
					. 100,000 * 1 = 100
					(=350)
					. 100,000 * 1 = 100
					. 10,000 * 5 = 50

4000   4100   4110   4111   120   201

				·	200,000 * 1 = 200
301		292,384	426,438	134,054	
		292,384	426,238	133,854	09
					100,000 * 10 = 1,000
					983,000 * 1 * 12 = 11,796
					983,000 * 1 * 36 = 35,388
					(=236,400)
					( ) 65,000 * 100 * 12 = 78,000
					88,000 * 100 * 12 = 105,600
					44,000 * 100 * 12 = 52,800
					156,000 * 50 = 7,800
200		31,032	36,795	5,763	[2,448 13,792 14,792]
210		30,032	35,276	5,244	[2,448 13,792 13,792]
201		27,251	32,943	5,692	[1,613 12,819 12,819]
		27,251	32,943	5,692	01
					< >
					= 7,948

4000   4100   4110   4111   120   201

				[1,192 3,378 3,378]
				= 1,403
				[421 491 491]
				= 11,500
				[5,750 5,750]
				= 6,400
				[3,200 3,200]
301	2,781	2,333	448	[835 973 973]
	2,781	2,333	448	12
				= 2,043
				[613 715 715]
				= 738
				[222 258 258]
220	1,000	1,519	519	
206	1,000	1,519	519	
				(=1,000)
				100,000 * 1 = 100
4000	4100	4110	4111	210 201

						30,000 * 30 =	900
	1,919,359	1,971,786	52,427	[5,949	17,293	1,896,117]	

4000	4100	4110	4111	220	206

3000		1,179,990	619,402	560,588	[562,000 281,000 336,990]	
3400		1,179,990	619,402	560,588	[562,000 281,000 336,990]	
3410		1,179,990	619,402	560,588	[562,000 281,000 336,990]	
3411		1,179,990	619,402	560,588	[562,000 281,000 336,990]	
100		39,990	33,002	6,988		
110		2,910	3,797	887		
101		2,910	3,797	887		
		2,910	3,797	887	10	
					33,500 * 1 * 80 =	2,680
					2,680,000 * 2.155% =	58
					2,680,000 * 4.5% =	121
					2,680,000 * 1.25% =	34
					2,680,000 * 0.6% =	17
120		37,080	29,205	7,875		
201		20,700	14,865	5,835		
		20,700	14,865	5,835	01	

3000　　　　　　　　3400　　　　　　　3410　　　　　　3411　　　　　　110　　　　　　101

				< >
				(=5,415)
				, , 57,000 * 80 = 4,560
				57,000 * 15 = 855
				(=3,135)
				, , 57,000 * 50 = 2,850
				57,000 * 5 = 285
				· (=750)
				, 500 * 1,400 = 700
				500 * 100 = 50
				(,)
				2,000 * 500 = 1,000
				(=165)
				4 5,500 * 30 = 165
				(=500)
				1,000 * 500 = 500
				4800 15,000 * 10 = 150
3000	3400	3410	3411	120 201

				(=1, 900)
				2, 000　*　200　=　　　　400
				100, 000　*　5　=　　　　500
				100　*　10, 000　=　　1,000
				10, 000　*　8　*　12　=　　960
				<　　　　　　　>
				(　　　)
				1, 750　*　340　*　3　=　1,785
				1, 750　*　2, 000　=　3,500
				<　　>
				5, 000　*　3　*　8　*　12　=　1,440
202	11,520	10,560	960	
	11,520	10,560	960	01
				120, 000　*　8　*　12　=　11,520
203	3,360	3,780	420	
	3,360	3,780	420	04
				30　　　　350, 000　*　12　*　0. 8 =　3,360

3000　　　　3400　　　　3410　　　　3411　　　120　　　　201

307			1,500	0	1,500			
			1,500	0	1,500	02		
						=		1,500
200			1,140,000	586,400	553,600	[562,000	281,000	297,000]
210			1,124,000	560,400	563,600	[562,000	281,000	281,000]
401			1,124,000	560,400	563,600	[562,000	281,000	281,000]
			1,124,000	560,400	563,600	01		
						=		1,124,000
						[562,000	281,000	281,000]
220			16,000	26,000	10,000			
307			16,000	16,000	0			
			16,000	16,000	0	09		
						16,000,000 * 1 =		16,000
			1,179,990	619,402	560,588	[562,000	281,000	336,990]

3000	3400	3410	3411	120	307

2000	206,688	146,061	60,627	[10,500 196,188]
2400	206,688	146,061	60,627	[10,500 196,188]
2410	109,355	50,416	58,939	
2411	109,355	50,416	58,939	
100	68,176	48,290	19,886	
120	68,176	48,290	19,886	
201	26,496	16,990	9,506	
	26,496	16,990	9,506	01

<   >

(=925)

A4	14,150	* 50	=	708
B4	21,650	* 10	=	217

(=1,694)

	55,000	* 6	=	330
	297,000	* 4	=	1,188
FAX	88,000	* 2	=	176

,   (=515)

2000	2400	2410	2411	120	201

					65,000 * 4 =	260
					30,000 * 2 =	60
					55,000 * 1 =	55
					70,000 * 2 =	140
					2,000 * 100 =	200
					62,700 * 6 =	377
					500 * 300 =	150
					10,000 * 23 * 12 =	2,760
					(=2,285)	
				1,000	7,000 * 30 =	210
				1,000　　5,000	40,000 * 20 =	800
				5,000　　10,000	75,000 * 7 =	525
				10,000　　30,000	150,000 * 3 =	450
				30,000　　100,000	300,000 * 1 =	300
					(=3,050)	
					600 * 2,000 =	1,200
					(=1,600)	

2000	2400	2410	2411	120	201

					·	100,000 * 8 =	800
					·	100,000 * 8 =	800
					(=250)		
					·	75,000 * 1 =	75
					·	85,000 * 1 =	85
					·	90,000 * 1 =	90
					( ) (=5,600)		
						100,000 * 5 =	500
						20,000 * 30 =	600
					(,)	150 * 5,000 * 2 =	1,500
					( )	2,000,000 * 1 =	2,000
						=	1,000
					< >		
						70,000 * 15 * 4 =	4,200
					< >		
						5,000 * 3 * 23 * 12 =	4,140
					< >		

				300,000 * 2 = 600
202	36,720	26,520	10,200	
	18,720	17,160	1,560	01
				120,000 * 13 * 12 = 18,720
	9,000	9,360	360	02
				150,000 * 5 * 12 = 9,000
	9,000	0	9,000	03
				3,000,000 * 3 * 1 = 9,000
203	4,960	4,780	180	
	1,600	1,000	600	03
				= 1,000
				= 600
	3,360	3,780	420	04
				30　　　350,000 * 12 * 0.8 = 3,360
200	41,179	2,126	39,053	
220	41,179	2,126	39,053	
207	40,000	0	40,000	

2000　　　　　2400　　　　　　2410　　　　2411　　　　120　　　　　201

		40,000	0	40,000	02	
					S/W (=40,000)	
					web disk s/w =	20,000
					sns email s/w =	20,000
302		1,179	2,126	947		
		1,179	2,126	947	02	
					196,337 * 6 * 1 =	1,179
2420		97,333	95,645	1,688	[10,500 86,833]	
2421		97,333	95,645	1,688	[10,500 86,833]	
100		82,733	81,525	1,208		
110		82,433	76,025	6,408		
101		82,433	76,025	6,408		
		82,433	76,025	6,408	08	
					< >	
					(=46,745)	
					1,759,000 * 2 * 12 =	42,216
					42,216,000 * 3%=	1,267

2000   2400   2410   2411   220   207

					43,483,000 * 0.9/12 =	3,262
				(=13,043)		
				(=1,440)		
				·	30,000 * 2 * 12 =	720
				·	20,000 * 3 * 12 =	720
				(=3,467)		
				·	47,700 * 2 * 4 =	382
				·	385,600 * 2 * 4 =	3,085
				(=1,920)		
				· 15 20	80,000 * 2 * 12 =	1,920
				(=6,216)		
				·	6,132 * 2 * 41 * 12 =	6,034
				·	6,034,000 * 3% =	182
					105,000 * 2 * 12 =	2,520
					130,000 * 2 * 12 =	3,120
					120,000 * 2 * 12 =	2,880
					43,483,000 * 1.2/12 =	4,349

2000   2400   2420   2421   110   101

					43,483,000 * 2/12 =	7,248
					43,483,000 * 10/360 =	1,208
					50,000 * 2 * 12 =	1,200
					10,000 * 1 * 12 =	120
120			300	5,500	5,200	
	201		300	5,500	5,200	
			300	5,500	5,200	01
						< >
						300,000 * 1 = 300
200			14,600	14,120	480	[10,500 4,100]
210			14,600	14,120	480	[10,500 4,100]
	201		2,000	3,200	1,200	[2,000]
			2,000	3,200	1,200	01
						< >
						= 2,000
						[2,000]

2000   2400   2420   2421   110   101

202			12,600	10,920	1,680	[8,500 4,100]	
			12,600	10,920	1,680	02	
						150,000 * 7 * 12 = 12,600	
						[8,500 4,100]	
			206,688	146,061	60,627	[10,500 196,188]	

2000   2400   2420   2421   210   202

3000		5,375,854	5,006,766	369,088	[1,580,000 1,377,000 2,418,854]
3300		5,375,854	5,006,766	369,088	[1,580,000 1,377,000 2,418,854]
3310		5,375,854	5,006,766	369,088	[1,580,000 1,377,000 2,418,854]
3311		360,666	335,985	24,681	
100		342,666	317,985	24,681	
110		234,671	221,668	13,003	
101		234,671	221,668	13,003	
		80,130	68,947	11,183	08
					< >
					(=45,697)
					1,601,300 * 2 * 12 = 38,432
					38,432,000 * 3% = 1,153
					(=6,112)
					36,668,000 * 2/12 = 6,112
					(=9,336)
					(=1,680)
					30,000 * 2 * 12 = 720

3000   3300   3310   3311   110   101

					· 20,000 * 4 * 12 =	960
					6,132 * 2 * 41 * 12 =	6,034
					6,034,000 * 3% =	182
					(10 15) 60,000 * 2 * 12 =	1,440
					10,000 * 1 * 12 =	120
					105,000 * 2 * 12 =	2,520
					130,000 * 2 * 12 =	3,120
					120,000 * 2 * 12 =	2,880
					39,585,000 * 1.2/12 =	3,959
					39,585,000 * 10/360 =	1,100
					39,585,000 * 2/12 =	6,598
					50,000 * 2 * 12 =	1,200
					150,000 * 2 * 12 =	3,600
		154,541	152,721	1,820	09	
					< >	
					(=47,232)	
					714,000 * 12 * 4 =	34,272
3000	3300	3310	3311	110	101	

					90,000 * 12 * 4 =	4,320
					70,000 * 12 * 4 =	3,360
					110,000 * 12 * 4 =	5,280
				(=25,584)		
					47,232,000 * 2/12 =	7,872
					47,232,000 * 2/12 =	7,872
					47,232,000 * 2.5/12 =	9,840
					23,800 * 15 * 12 * 4 =	17,136
				(=3,120)		
					30,000 * 12 * 4 =	1,440
					20,000 * 12 * 7 =	1,680
					90,000 * 12 * 4 =	4,320
					120,000 * 12 * 4 =	5,760
				( )	70,000 * 12 * 4 =	3,360
					47,232,000 * 1.5/12 =	5,904
				(=30,831)		
					13,000 * 30 * 12 * 4 =	18,720
3000	3300	3310	3311	110	101	

				52,200 * 12 * 4 * 4 =	10,023
				34,800 * 15 * 4 =	2,088
			(=3,667)		
				47,700 * 2 * 4 =	382
				385,600 * 2 * 4 =	3,085
				200,000 * 1 =	200
				100,000 * 12 * 4 =	4,800
				30,000 * 12 * 4 =	1,440
			(=747)		
			( )	40,000 * 4 =	160
			( )	30,000 * 4 =	120
			( )	50,000 * 4 =	200
				15,000 * 4 =	60
				10,000 * 4 =	40
			( )	15,000 * 5 =	75
				23,000 * 4 =	92
				5,000 * 4 * 2 * 12 =	480
3000	3300	3310	3311	110	101

					20,000	* 4	* 2	=	160
120		107,995	96,317	11,678				
201		64,755	53,257	11,498				
		64,755	53,257	11,498	01			

<   >

	20,000	* 25	=	500
(=3,045)			
A1	118,800	* 10	=	1,188
A4	14,500	* 80	=	1,160
B4	21,650	* 20	=	433
A3	26,400	* 10	=	264
(=3,051)			
	55,000	* 15	=	825
	175,300	* 10	=	1,753
( )	297,000	* 1	=	297
FAX	88,000	* 2	=	176
	47,000	* 10	=	470

| 3000 | 3300 | 3310 | 3311 | 110 | 101 |

				( )	35,000 * 5 = 175
					1,000 * 500 = 500
					5,000 * 120 = 600
					233,200 * 30 = 6,996
				( ) 500,000 * 1 = 500	
					30,000 * 12 = 360
				10,000 * 29 * 12 = 3,480	
					100,000 * 30 = 3,000
					2,000,000 * 4 = 8,000
				( ) 400,000 * 1 = 400	
				< >	
				(=48)	
				(2.5) 48,000 * 1 = 48	
				(=330)	
				(2.5) 164,570 * 1 * 2 = 330	
					350,000 * 1 = 350
				< >	

3000	3300	3310	3311	120	201

					70,000　　* 19　* 4　=　　5,320
					70,000　　* 15　* 3　=　　3,150
					70,000　　* 4　* 2　=　　560
					70,000　　* 4　* 10　=　　2,800
					<　　　>
					5,000　* 3　* 29　* 12　=　5,220
					<　　　　　　>
					1,500,000　* 1　=　1,500
					.　　5,000,000　* 1　=　5,000
					,　　　7,000,000　* 1　=　7,000
					<　　　　>
					(2.5)　　4,800,000　* 1　* 0.5 =　2,400
202	38,880	38,280	600		
	38,880	38,280	600	01	
					120,000　* 27　* 12　=　38,880
203	4,360	4,780	420		
	1,000	1,000	0	03	

3000　　　　　　3300　　　　　　3310　　　　3311　　　　120　　　　201

					=	1,000

	3,360	3,780	420	04	

				(30)	
				350,000 * 12 * 0.8 =	3,360

200					
	18,000	18,000	0		

220					
	18,000	18,000	0		

206					
	18,000	18,000	0		

				( ) (=18,000)	
				10,000 * 1,000 =	10,000
				, , 800,000 * 10 =	8,000

3312					
	5,015,188	4,670,781	344,407	[1,580,000 1,377,000 2,058,188]	

100					
	152,000	18,000	134,000		

120					
	152,000	18,000	134,000		

201					
	152,000	18,000	134,000		

	152,000	18,000	134,000	01	
				(=150,000)	
				11,000,000 * 12 =	132,000

3000   3300   3310   3311   120   203

					1,500,000 * 12 =	18,000
				(, ,)	(=2,000)	
					2,000,000 * 1 =	2,000
200		4,836,000	4,622,900	213,100	[1,580,000 1,377,000 1,879,000]	
210		2,986,000	2,467,000	519,000	[1,580,000 1,377,000 29,000]	
401		2,986,000	2,067,000	919,000	[1,580,000 1,377,000 29,000]	
		2,986,000	2,067,000	919,000	01	
					=	2,696,000
					[1,348,000 1,348,000]	
					=	290,000
					[232,000 29,000 29,000]	
220		1,850,000	2,155,900	305,900		
401		1,850,000	1,999,900	149,900		
		1,850,000	1,999,900	149,900	01	
					=	600,000
					=	1,000,000
					=	100,000

3000   3300   3310   3312   120   201

					( )	=	100,000
					( )	=	50,000
400		27,188	29,881	2,693			
420		27,188	29,881	2,693			
305		27,188	29,881	2,693			
					( ) (=27,188)		
					298-19 (410)	=	14,029
					725-2 1 (635)	=	116
					14-2 (694)	=	1,512
					8-1 (237)	=	228
					293-145 (352)	=	1,820
					521-183 (977)	=	4,378
					317-6 (77.32)	=	1,320
					881-3 (526)	=	1,068
					25-2 (254)	=	1,917
					4-2 1 (238)	=	800
		5,375,854	5,006,766	369,088	[1,580,000 1,377,000 2,418,854]		

3000   3300   3310   3312   220   401

2000		101,329	104,678	3,349	[4,000 97,329]
2400		101,329	104,678	3,349	[4,000 97,329]
2420		101,329	104,678	3,349	[4,000 97,329]
2422		101,329	104,678	3,349	[4,000 97,329]
100		100,602	97,522	3,080	[3,273 97,329]
110		6,910	5,565	1,345	[3,273 3,637]
101		6,910	5,565	1,345	[3,273 3,637]
		6,910	5,565	1,345	10

(=3,637)

33,500   * 1   * 100   =   3,350

3,350,000   * 1.25% =   42

3,350,000   * 0.6% =   21

3,350,000   * 4.5% =   151

3,350,000   * 2.155% =   73

(=3,273)

33,500   * 1   * 90   =   3,015

[3,015]

2000   2400   2420   2422   110   101

					3,015,000　* 1.25% =	38
					[　38]	
					3,015,000　* 0.6% =	19
					[　19]	
					3,015,000　* 4.5% =	136
					[　136]	
					3,015,000　* 2.15% =	65
					[　65]	
120			93,692	91,957	1,735	
	201		56,212	56,817	605	
			56,212	56,817	605	01
						<　　　　　>
						(=2,507)
						A4　　　　　　　14,500　* 12　* 12　= 　　2,088
						B4　　　　　　　21,650　* 1　* 12　= 　　260
						A3　　　　　　　　26,400　* 6　= 　　159
						(=938)

2000　　　　　　　　　2400　　　　　　　　　　2420　　　　2422　　　　110　　　　101

					99,000 * 1 * 1 =	99
					33,000 * 3 * 1 * 1 =	99
					15,400 * 1 * 4 * 12 =	740
					(=675)	
					1,500 * 1 * 30 * 12 =	540
					1,500 * 3 * 30 =	135
					(=6,503)	
					55,000 * 4 * 6 =	1,320
					175,300 * 8 * 1 =	1,403
					450,000 * 1 * 12 * 0.7 =	3,780
				FAX	200,000 * 1 * 2 =	400
					10,000 * 23 * 12 =	2,760
					40,000 * 15 =	600
					4,000,000 * 1 * 50% =	2,000
					(=14,784)	
					15,448 / (46,343 / 1,267) * 38,000 * 50% =	8,025

2000	2400	2420	2422	120	201

					38,000 * 900 * 50% * 30% * 50% =	2,565
					38,000 * 300 * 50% * 50% =	2,850
					(8,025,000 + 2,565,000 + 2,850,000) * 10% =	1,344
					1,057,600 * 3 =	3,173
					2,000 * 30 =	60
					(KLIS) S/W (=5,000)	
					Auto CAD MAP 5,000,000 * 1 =	5,000
					(=3,692)	
					Arc SDE 39,288,570 * 7% =	2,751
					Visi Broker 13,431,000 * 7% =	941
					200,000 * 15 =	3,000
					10,000 * 300 =	3,000
					< >	
					70,000 * 8 * 3 =	1,680
					< >	
2000	2400	2420	2422	120	201	

					5,000 * 3 * 23 * 12 = 4,140
				< >	
					= 1,300
202		33,120	30,360	2,760	
		33,120	30,360	2,760	01
					120,000 * 23 * 12 = 33,120
203		4,360	4,780	420	
		1,000	1,000	0	03
					= 1,000
		3,360	3,780	420	04
					30 350,000 * 12 * 0.8 = 3,360
200		727	7,156	6,429	[727]
210		727	1,156	429	[727]
201		727	1,156	429	[727]
		727	1,156	429	01
					< >
					127,000 * 1 = 127

2000	2400	2420	2422	120	201

					[127]
					< >
					50,000 * 12 = 600
					[600]
		101,329	104,678	3,349	[4,000 97,329]

2000   2400   2420   2422   210   201

2000	4,830,065	4,286,008	544,057	[1,188,372 881,812 2,759,881]	
2200	4,830,065	4,286,008	544,057	[1,188,372 881,812 2,759,881]	
2210	4,830,065	4,286,008	544,057	[1,188,372 881,812 2,759,881]	
2211	4,830,065	4,286,008	544,057	[1,188,372 881,812 2,759,881]	
100	2,395,560	2,223,211	172,349	[129,955 146,351 2,119,254]	
110	2,143,139	1,975,416	167,723	[129,955 146,351 1,866,833]	
101	2,143,139	1,975,416	167,723	[129,955 146,351 1,866,833]	
	964,132	1,015,483	51,351	01	

(=883,005)

(   )

(64,041,000 + 64,041,000 * 66% * 3%) * 0.85 = 55,513

5   2,495,900 * 2 * 12 * 0.85 = 50,917

6   2,450,500 * 7 * 12 * 0.85 = 174,966

7   2,030,200 * 19 * 12 * 0.85 = 393,453

8   1,614,500 * 10 * 12 * 0.85 = 164,679

9   1,049,200 * 1 * 12 * 0.85 = 10,702

10   850,200 * 1 * 12 * 0.85 = 8,673

2000	2200	2210	2211	110	101

					945,164,000　　*　3%　*　0.85　=	24,102
				(=81,127)		
					973,519,000　　*　1/12　=	81,127
		297,592	248,225	49,367	02	
					(=151,727)	
					(=20,160)	
					・	30,000　*　26　*　12　=	9,360
					・	20,000　*　45　*　12　=	10,800
					(=11,751)	
					・	47,700　*　5　*　4　=	954
					・	385,600　*　7　*　4　=	10,797
					(=40,680)	
					・ 25	130,000　*　11　*　12　=	17,160
					・ 20 25	110,000　*　6　*　12　=	7,920
					・ 15 20	80,000　*　9　*　12　=	8,640
					・ 10 15	60,000　*　8　*　12　=	5,760
					・ 5 10	50,000　*　2　*　12　=	1,200

2000　　　　　　2200　　　　　　　　2210　　　　2211　　　　110　　　　101

					1,038,829,000 * 4.8% * 1/2 =	24,932
				(=15,960)		
				·	40,000 * 19 * 12 =	9,120
				·	30,000 * 19 * 12 =	6,840
				(=38,244)		
				· (=3,480)		
				5	50,000 * 1 * 12 =	600
				6 7	30,000 * 6 * 12 =	2,160
				8	20,000 * 3 * 12 =	720
				· (=32,724)		
				,	50,000 * 20 * 12 =	12,000
				( )	909,000 * 1 * 12 =	10,908
				( )	818,000 * 1 * 12 =	9,816
				·	40,000 * 2 * 12 =	960
				·	30,000 * 3 * 12 =	1,080
				(=145,865)		
				5	9,471 * 2 * 41 * 12 =	9,320
2000		2200	2210	2211	110	101

				6	8,036 * 7 * 41 * 12 = 27,676
				7	7,210 * 19 * 41 * 12 = 67,400
				8	6,461 * 10 * 41 * 12 = 31,789
				9	5,794 * 1 * 41 * 12 = 2,851
				10	5,242 * 1 * 41 * 12 = 2,580
					141,616,000 * 3% = 4,249
63,960	59,280	4,680	03		
					130,000 * 41 * 12 = 63,960
61,440	56,880	4,560	04		
				5	140,000 * 3 * 12 = 5,040
				6 7	130,000 * 26 * 12 = 40,560
				8 10	120,000 * 11 * 12 = 15,840
77,882	89,385	11,503	05		
					973,519,000 * 1.2/12 * 0.8 = 77,882
129,803	148,975	19,172	06		
					973,519,000 * 2.0/12 * 0.8 = 129,803
65,508	66,731	1,223	08		

2000   2200   2210   2211   110   101

				< >
				( )
				41,855,000 + 41,855,000 * 66% * 3% = 42,684
				30,000 * 2 * 12 = 720
				1,312,000 * 1 * 12 = 15,744
				(4) 400,000 * 1 * 12 = 4,800
				130,000 * 1 * 12 = 1,560
	482,822	259,247	223,575	10
				( ) 50,000 * 280 * 1 = 14,000
				(=12,500)
				50,000 * 1 * 200 = 10,000
				50,000 * 1 * 5 * 10 = 2,500
				40,510 * 4 * 160 = 25,927
				( ) = 97,500
				[48,750 48,750]
				( ) = 124,659
				[62,330 31,164 31,165]
2000	2200	2210	2211 110 101	

				( ) =	12,500
				[6,250 6,250]	
				( ) =	8,000
				[4,000 4,000]	
				=	6,750
				[3,375 1,687 1,688]	
				( )	
				55,000 * 1 * 280 =	15,400
				(,)	
				1,500,000 * 2 * 13 =	39,000
				[19,500 9,750 9,750]	
				(,) =	70,000
				[35,000 35,000]	
				=	19,500
				[9,750 9,750]	
				436,013,000 * 4.5% =	19,621
				436,013,000 * 2.155% =	9,397

2000   2200   2210   2211   110   101

					436,013,000 * 1.25% =	5,451
					436,013,000 * 0.6% =	2,617
120		252,421	247,795	4,626		
	201	76,061	86,346	10,285		
		76,061	85,346	9,285	01	
					< >	
					1,000 * 2,000 =	2,000
					500 * 500 =	250
					500 * 500 =	250
					10,000 * 20 =	200
					500 * 500 =	250
					30,000 * 12 =	360
					50,000 * 12 =	600
					10,000 * 200 =	2,000
					300,000 * 2 =	600
					2,000 * 20 * 8 =	320
					UV 121,000 * 6 =	726

2000　　　　　2200　　　　　　　2210　　　　2211　　　　　110　　　　　101

					, ,	500 * 500 * 4 =		1,000
						500 * 3,000 =		1,500
						2,500 * 3kg * 249 =		1,868
						500,000 * 1 =		500
						30,000 * 12 =		360
						250,000 * 2 =		500
						1,000 * 2,000 =		2,000
					(=689)			
					A4	14,500 * 40 =		580
					B4	21,650 * 5 =		109
					(=1,518)			
						55,000 * 6 =		330
						297,000 * 4 =		1,188
						10,000 * 38 * 12 =		4,560
					< >			
					(=2,976)			
						220 * 5,000 =		1,100

| 2000 | | 2200 | | 2210 | 2211 | 120 | 201 | |

						1,720	* 500	=	860
					(600g)	1,270	* 4 * 200	=	1,016
					(=689)				
					( )	220,000	* 1 * 2	=	440
					( )	65,000	* 1 * 1	=	65
					( )	28,500	* 1 * 1	=	29
					( )	90,000	* 1 * 1	=	90
					( )	65,000	* 1 * 1	=	65
					(=1,449)				
					( )	148,000	* 1	=	148
					( )	280,000	* 1	=	280
					( )	285,000	* 1	=	285
						270,000	* 1	=	270
					( )	141,000	* 1	=	141
					( )	325,000	* 1	=	325
					(=697)				
					( )	42,240	* 1 * 2	=	85
2000		2200		2210	2211	120	201		

				( )	59,130 * 1 * 2 =		119
					42,240 * 1 * 2 =		85
				( )	52,800 * 1 * 2 =		106
				( )	150,670 * 1 * 2 =		302
				< >			
					70,000 * 13 * 1 =		910
					35,000 * 2 * 120 =		8,400
				< >			
					30,000 * 4 * 2 =		240
				< >			
					5,000 * 3 * 41 * 12 =		7,380
				< >			
				,			
					586 * 5.5 *8 * 2 * 75 =		3,868
				(5) 330 * 8 * 6 * 75 =			1,188
				< >			
					500,000 * 7 * 5/100 =		175

2000	2200	2210	2211	120	201

					1,000,000 * 10 * 5/100 =	500
					700,000 * 12 =	8,400
					300,000 * 12 =	3,600
				,	300,000 * 30 *5/100 =	450
				(6)	=	1,500
					100,000 * 12 =	1,200
					2,470 * 1,435 =	3,545
				< >		
					2,281,000 * 6 * 0.5 =	6,843
202		59,760	49,560	10,200		
		56,160	44,880	11,280	01	
					120,000 * 39 * 12 =	56,160
		3,600	4,680	1,080	02	
					150,000 * 2 * 12 =	3,600
203		8,840	8,170	670		
		3,000	2,250	750	01	
					=	3,000

2000   2200   2210   2211   120   201

		2,000	1,600	400	03	
						= 2,000
		3,840	4,320	480	04	
					40 4,800,000 * 0.8 =	3,840
204		97,680	93,900	3,780		
		6,000	6,000	0	01	
					(4) 400,000 * 1 * 12 =	4,800
					(5) 100,000 * 1 * 12 =	1,200
		69,480	66,900	2,580	02	
					4 400,000 * 1 * 12 =	4,800
					5 250,000 * 2 * 12 =	6,000
					6 155,000 * 7 * 12 =	13,020
					7 140,000 * 19 * 12 =	31,920
					8 9 105,000 * 10 * 12 =	12,600
					10 95,000 * 1 * 12 =	1,140
		22,200	21,000	1,200	03	
					50,000 * 37 * 12 =	22,200

2000   2200   2210   2211   120   203

301		10,080	9,819	261	
		10,080	9,819	261	09
					( ) 65,000 * 4 * 12 = 3,120
					4,000 * 22 * 4 * 12 = 4,224
					2,000 * 22 * 4 * 12 = 2,112
					156,000 * 4 = 624
200		2,434,505	2,062,797	371,708	[1,058,417 735,461 640,627]
210		2,126,618	1,787,493	339,125	[1,058,417 735,461 332,740]
201		164,501	116,419	48,082	[71,467 60,474 32,560]
		164,501	116,419	48,082	01
					( ) = 6,561
					[3,280 1,641 1,640]
					( ) = 15,786
					[7,893 7,893]
					= 26,392
					[13,196 6,598 6,598]
					(, ,) = 4,000

2000 2200 2210 2211 120 301

				[2,000 2,000]	
				(,) =	1,200
				[600 600]	
				( ) =	800
				[400 200 200]	
				=	2,000
				[1,000 1,000]	
				=	46,550
				[23,275 23,275]	
				=	45,000
				[22,500 11,250 11,250]	
				( ) =	10,432
				[5,216 2,608 2,608]	
				=	2,250
				[2,250]	
				=	3,000
				[3,000]	

2000   2200   2210   2211   210   201

					= 530
				[159 371]	
202		11,000	5,000	6,000	[4,500 4,250 2,250]
		11,000	5,000	6,000	01
					= 4,000
				[2,000 2,000]	
					= 2,000
				[1,000 1,000]	
					= 4,000
				[2,000 1,000 1,000]	
					= 1,000
				[500 250 250]	
307		1,928,117	1,643,074	285,043	[973,950 660,987 293,180]
		1,671,697	1,191,857	479,840	01
				.	= 469,630
				[234,815 234,815]	
					= 18,700

| 2000 | 2200 | 2210 | 2211 | 210 | 201 |

					[9,350 4,675 4,675]
					= 173,420
					[86,710 43,355 43,355]
					= 3,561
					[1,424 1,068 1,069]
					= 49,594
					[19,838 14,878 14,878]
					= 220,586
					[110,293 110,293]
					= 45,400
					[22,700 22,700]
					= 6,300
					[3,150 3,150]
					= 5,000
					[2,500 1,250 1,250]
					= 104,550
					[52,275 26,138 26,137]
2000	2200		2210	2211	210 307

					=	30,808
				[12,323 9,242 9,243]		
				(, ,)	=	2,000
				[1,000 1,000]		
					=	60,000
				[30,000 30,000]		
					=	5,000
				[2,500 1,250 1,250]		
				( )	=	349,076
				[174,538 87,269 87,269]		
				( )	=	92,092
				[46,046 23,023 23,023]		
					=	30,130
				[12,052 9,039 9,039]		
					=	1,000
				[500 500]		
					=	1,600

2000   2200   2210   2211   210   307

					[800 800]
					= 1,250
					[1,250]
					= 2,000
					[2,000]
		256,420	183,480	72,940	02
					( ) = 150,000
					[75,000 37,500 37,500]
					= 30,000
					[15,000 15,000]
					, = 76,420
					[61,136 7,642 7,642]
405		23,000	13,000	10,000	[8,500 9,750 4,750]
		23,000	13,000	10,000	01
					= 10,000
					[5,000 5,000]
					= 7,000

2000   2200   2210   2211   210   307

					[3,500 1,750 1,750] = 6,000 [3,000 3,000]
220		307,887	275,304	32,583	
	206	55,780	52,713	3,067	
					(=39,820)
					35,000 * 50 * 6 = 10,500
					35,000 * 300 * 0.2 * 7 = 14,700
					56,100 * 0.4 * 90 = 2,020
					35,000 * 1 * 20 * 18 = 12,600
					750,000 * 18 = 13,500
					(=2,100)
					( ) 1,500 * 1 * 200 = 300
					( ) 1,500 * 1 * 1,200 = 1,800
					(=360)
					( ) 2,000 * 60 = 120

2000   2200   2210   2211   210   405

							( )	800 * 300 =	240
307		242,830	220,714	22,116					
		239,230	217,114	22,116	01				
						(=23,475)			
						B	900 * 1,600 =		1,440
							6,000 * 60 =		360
							300 * 1,000 =		300
							130 * 2,500 =		325
							3,000 * 1,500 =		4,500
							3,000 * 500 =		1,500
							1,000 * 5,000 =		5,000
							600 * 1,000 =		600
							1,000 * 2,000 =		2,000
						C	2,500 * 100 =		250
						H V	3,000 * 500 =		1,500
							600 * 2,000 =		1,200
							5,000 * 900 =		4,500

2000　　　　　2200　　　　　　2210　　　2211　　　　220　　　　206

					(=4,280)		
					80,000	* 8	=	640
					70,000	* 10	=	700
				( )	110,000	* 5	=	550
					60,000	* 10	=	600
					11,000	* 50	=	550
			1		200,000	* 3	=	600
					10,000	* 10	=	100
			1		900	* 600	=	540
				(-B 6)		=	34,175
				( )	7,500	* 20,000	=	150,000
				( )	3,500	* 200	=	700
				( )	5,000	* 1,000	=	5,000
				, , (=2,600)			
					100	* 15,000	=	1,500
					110,000	* 10	=	1,100
				(=2,850)			

2000	2200	2210	2211	220	307

					70,000 * 5 =	350
					60,000 * 25 =	1,500
					60,000 * 10 =	600
					40,000 * 10 =	400
					25,000 * 2 * 4 =	200
					(=4,350)	
					10,000 * 150 =	1,500
					30,000 * 50 =	1,500
					4,000 * 150 =	600
					5,000 * 150 =	750
					(=4,750)	
					30,000 * 5 =	150
					50,000 * 2 =	100
					30,000 * 150 =	4,500
					15,000 * 150 =	2,250
					(=200)	
					20,000 * 10 =	200

2000   2200   2210   2211   220   307

					(=4,000)
					, 6,000 * 400 = 2,400
					4,000 * 400 = 1,600
					(=400)
					100,000 * 4 = 400
		3,600	3,600	0	05
					300,000 * 1 * 12 = 3,600
402		1,877	1,877	0	
		1,877	1,877	0	02
					156,400 * 12 = 1,877
405		7,400	0	7,400	
		7,400	0	7,400	01
					(=4,400)
					= 4,400
					3,000,000 * 1 = 3,000
		4,830,065	4,286,008	544,057	[1,188,372 881,812 2,759,881]

2000   2200   2210   2211   220   307

2000			1,286,093	1,327,426	41,333	[32,000	1,254,093]
2100			1,286,093	1,327,426	41,333	[32,000	1,254,093]
2110			1,286,093	1,327,426	41,333	[32,000	1,254,093]
2112			1,286,093	1,327,426	41,333	[32,000	1,254,093]
100			1,161,889	1,208,222	46,333		
110			850,408	929,395	78,987		
101			850,408	929,395	78,987		

385,236	438,414	53,178	01

(=350,840)

5		2,748,500	* 1	* 12	* 0.85 =	28,035
6		2,214,900	* 2	* 12	* 0.85 =	45,184
7		1,606,500	* 5	* 12	* 0.85 =	81,932
8		1,530,800	* 9	* 12	* 0.85 =	140,528
9		1,101,500	* 4	* 12	* 0.85 =	44,942
		400,729,000		* 3% *	0.85 =	10,219

(=34,396)

412,751,000   * 1/12 =   34,396

2000   2100   2110   2112   110   101

		119,420	115,824	3,596	02

　　　　　　　　　　　　　　　(=119,420)

　　　　　　　　　　　　　　(=10,920)

・　　　　　　　　　　　　　　　30,000　*　13　*　12　=　　　4,680

・　　　　　　　　　　　　　　　20,000　*　26　*　12　=　　　6,240

　　　　　　　　　　　(=1,925)

・　　　　　　　　　　　　　47,700　*　2　*　4　=　　　382

・　　　　　　　　　　　　385,600　*　1　*　4　=　　1,543

　　　　　　　　　　(=14,520)

・　25　30　　　　　　　130,000　*　2　*　12　=　　3,120

・　20　25　　　　　　　110,000　*　2　*　12　=　　2,640

・　15　20　　　　　　　80,000　*　4　*　12　=　　3,840

・　10　15　　　　　　　60,000　*　6　*　12　=　　4,320

・　5　10　　　　　　　50,000　*　1　*　12　=　　600

　　　　　　　　　412,751,000　*　4.8%　*　1/2　=　　9,907

　　　　　　　（　　）　　　30,000　*　2　*　12　=　　720

　　　　　　　　(=3,600)

2000	2100	2110	2112	110	101

				・　　　　　(5　)	30,000　＊1　＊12　＝	360
				・　　　　　(6　　　)	20,000　＊9　＊12　＝	2,160
				・　　　　(　　)	30,000　＊1　＊12　＝	360
				・　　　　(　　　　)	10,000　＊1　＊12　＝	120
				・	50,000　＊1　＊12　＝	600
					400,000　＊1　＊12　＝	4,800
					50,000　＊1　＊12　＝	600
				(＝72,428)		
				・5	9,471　＊1　＊41　　＊12　＝	4,660
				・6	8,036　＊2　＊41　　＊12　＝	7,908
				・7	7,210　＊5　＊41　　＊12　＝	17,737
				・8	6,461　＊9　＊41　　＊12　＝	28,610
				・9	5,794　＊4　＊41　　＊12　＝	11,403
				・	70,318,000　＊3%＝	2,110
	32,760	34,320	1,560	03		
					130,000　＊21　＊12　＝	32,760
	31,320	32,880	1,560	04		

2000	2100	2110	2112	110	101

				(=31,320)
				5 　　　　　　　　　　　140,000　* 1　* 12　= 　　1,680
				6　7 　　　　　　　　　130,000　* 7　* 12　= 　10,920
				8　9 　　　　　　　　　120,000　*13　* 12　= 　18,720
33,021	41,102	8,081	05	
				412,751,000　* 1.2/12 * 0.8 = 　33,021
55,034	68,503	13,469	06	
				412,751,000　* 2.0/12 * 0.8 = 　55,034
193,617	185,146	8,471	08	
				(=193,617)
				1,601,300　* 5　* 12　= 　96,078
				96,078,000　* 3% = 　　2,883
				98,961,000　* 0.9/12 = 　　7,423
				(=4,200)
				・　　　　　30,000　* 5　* 12　= 　　1,800
				・　　　　　20,000　* 10　* 12　= 　　2,400
				(=3,467)

2000	2100	2110	2112	110	101

					·	47,700 * 2 * 4 = 382
					·	385,600 * 2 * 4 = 3,085
						10,000 * 1 * 12 = 120
						105,000 * 5 * 12 = 6,300
					(=4,320)	
					· 15 20	80,000 * 3 * 12 = 2,880
					· 10 15	60,000 * 2 * 12 = 1,440
						98,961,000 * 1.2/12 = 9,897
						130,000 * 5 * 12 = 7,800
						120,000 * 5 * 12 = 7,200
						98,961,000 * 10/360 = 2,749
						98,961,000 * 2/12 = 16,494
					(=21,686)	
					·	16,352 * 1 * 365 = 5,969
					·	6,132 * 5 * 41 * 12 = 15,085
					·	21,054,000 * 3% = 632
						50,000 * 5 * 12 = 3,000

2000　　　　2100　　　　2110　　　2112　　　　110　　　　101

120		311,481	278,827	32,654	
	201	223,961	190,003	33,958	
		223,801	190,003	33,798	01

<   >

10,000 * 20 * 12 =		2,400
(=6,552)		
13,000 * 30 * 12 =		4,680
12,000 * 13 * 12 =		1,872
(,) 2,000,000 * 1 =		2,000
40,000 * 3 * 1 =		120
150,000 * 1 =		150
(=729)		
A4 14,500 * 30 =		435
B5 11,440 * 3 =		35
B4 21,650 * 5 =		109
15,000 * 10 =		150
(=1,507)		

2000	2100	2110	2112	120	201

						297,000 * 3 =	891
					FAX	88,000 * 2 =	176
						55,000 * 8 =	440
						180,000 * 1 =	180
						45,000 * 5 =	225
						600,000 * 1 =	600
						300,000 * 2 =	600
						170,000 * 1 =	170
					( )	154,000 * 12 =	1,848
						1,000,000 * 1 =	1,000
						150,000 * 12 =	1,800
						50,000 * 1 =	50
						200,000 * 1 =	200
						12,000 * 360 =	4,320
						100,000 * 4 * 2 =	800
						500,000 * 2 =	1,000
						900 * 700 =	630
2000	2100	2110	2112	120	201		

				350 * 2,000 =	700
				< >	
				30,000 * 1 * 1 =	30
				45,000 * 1 * 1 =	45
				100,000 * 1 * 1 =	100
				35,000 * 1 * 1 =	35
				22,500 * 1 * 1 =	23
				< >	
				450,000 * 1 =	450
				300,000 * 1 =	300
				50,000 * 1 =	50
				48,000 * 1 =	48
				100,000 * 1 =	100
				(=300)	
				250 * 500 =	125
				1,750 * 100 =	175
				(: E1) 1,200,000 * 12 =	14,400
2000	2100	2110	2112	120 201	

					5,600,000　　*　12　=	67,200
					1,200,000　　*　12　=	14,400
					220,000　　*　1　=	220
					155,000 *　1　=	155
				(=2,804)		
					1,354,960　　*　2　=	2,710
					46,570　　*　2　=	94
					1,454,000　　*　1　=	1,454
					40,000　　*　12　=	480
				<　　　　　>		
					70,000　　*　8　=	560
					70,000　*　2　*　2　=	280
					80,000　　*　2　=	160
				,		
				<　　　>		
					5,000　*　20　*　3　*　12　=	3,600
				<　　>		
					11,700　*　4.5　*　8　　*　75　=	31,590

2000　　　　　　　　　　2100　　　　　　　　2110　　　　　　2112　　　　　　　120　　　　　　　201

					( )		
						939.44 * 2 * 8 * 75 =	1,128
						1,179.11 * 40 * 12 =	566
				< >			
						1,897 * 8,466 =	16,061
					,	68,000 * 3 * 12 =	2,448
						200,000 * 12 =	2,400
				S/W		900,000 * 12 =	10,800
				(A/S)		250,000 * 12 =	3,000
						300,000 * 12 =	3,600
				S/W(web-booking)			
						135,000 * 12 =	1,620
						2,000,000 * 1 =	2,000
						500,000 * 1 =	500
						1,000,000 * 4 =	4,000
						200,000 * 1 =	200
2000	2100	2110	2112	120	201		

					300,000 * 1 = 300
					1,000,000 * 2 = 2,000
					1,000,000 * 1 = 1,000
					8,000 * 67 * 2 = 1,072
					600,000 * 6 = 3,600
					< >
					2,281,000 * 1 * 0.5 = 1,141
		160	0	160	02
					40,000 * 4 = 160
202		30,240	29,040	1,200	
		30,240	29,040	1,200	01
					120,000 * 21 * 12 = 30,240
203		4,360	4,780	420	
		1,000	1,000	0	03
					= 1,000
		3,360	3,780	420	04

| 2000 | 2100 | 2110 | 2112 | 120 | 201 |

				(=3,360)
				(30) 350,000 * 12 * 0.8 = 3,360
204	45,300	47,580	2,280	
	1,800	1,800	0	01
				(=1,800)
				(5) 150,000 * 1 * 12 = 1,800
	31,500	33,180	1,680	02
				(=31,500)
				5 250,000 * 1 * 12 = 3,000
				6 155,000 * 2 * 12 = 3,720
				7 140,000 * 5 * 12 = 8,400
				8 9 105,000 * 13 * 12 = 16,380
	12,000	12,600	600	03
				(=12,000)
				50,000 * 20 * 12 = 12,000
301	7,560	7,364	196	
	7,560	7,364	196	09

2000	2100	2110	2112	120	203

				(=7,560)
				65,000　*　3　*　12　=　2,340
				88,000　*　3　*　12　=　3,168
				44,000　*　3　*　12　=　1,584
				156,000　*　3　=　468
307	60	60	0	
	60	60	0	06
				(=60)
				60,000　*　1　=　60
200	124,204	119,204	5,000	[　32,000　　92,204]
210	32,000	60,000	28,000	[　32,000]
307	6,000	0	6,000	[　6,000]
	6,000	0	6,000	02
				=　6,000
				[　6,000]
405	26,000	60,000	34,000	[　26,000]
	26,000	60,000	34,000	02

2000　　　　　　2100　　　　　　2110　　　　　2112　　　　　　120　　　　　　301

						=	26,000
					[　　26,000]	
220			92,204	59,204	33,000		
	206		4,844	4,844	0		
						(=4,844)	
						7,500　* 25kg * 12　=	2,250
						8,200　* 10kg * 12　=	984
						3,000　* 20kg * 3　=	180
						3,500　* 20kg * 1　=	70
						45,000　* 1　* 8　=	360
						1,000,000　* 1　=	1,000
	307		50,400	50,400	0		
			50,400	50,400	0	05	
						(=50,400)	
						4,200,000　* 12　=	50,400
	401		13,000	0	13,000		
			13,000	0	13,000	01	

2000　　　　　　　　　　　2100　　　　　　　　2110　　　　　　　2112　　　　　　　　210　　　　　　　　405

				4	8,000,000 * 1 = 8,000
				1	5,000,000 * 1 = 5,000
402		3,960	3,960	0	
		3,960	3,960	0	02
					(=3,960)
					330,000 * 12 = 3,960
405		20,000	0	20,000	
		20,000	0	20,000	02
					(=20,000)
					20,000 * 900 = 18,000
					25,000 * 80 = 2,000
		1,286,093	1,327,426	41,333	[32,000 1,254,093]

2000   2100   2110   2112   220   401

2000		1,956,252	1,861,374	94,878	[500,000 1,456,252]	
2100		1,956,252	1,861,374	94,878	[500,000 1,456,252]	
2110		1,956,252	1,861,374	94,878	[500,000 1,456,252]	
2113		1,956,252	1,861,374	94,878	[500,000 1,456,252]	
100		1,241,312	1,385,663	144,351		
110		1,041,188	986,462	54,726		
101		1,041,188	986,462	54,726		
		449,674	421,692	27,982	01	

(=409,524)

5	2,863,100	* 1 * 12 * 0.85 =	29,204
6	2,490,700	* 3 * 12 * 0.85 =	76,216
7	1,996,600	* 6 * 12 * 0.85 =	122,192
8	1,691,000	* 8 * 12 * 0.85 =	137,986
9	1,335,100	* 1 * 12 * 0.85 =	13,619
10	900,900	* 2 * 12 * 0.85 =	18,379
	467,760,000	* 3% * 0.85 =	11,928

(=40,150)

2000　　　　　　　2100　　　　　　2110　　　　　　2113　　　　　　　　　110　　　　　101

					481,793,000　* 1/12 =	40,150
	204,848	177,541	27,307	02	
				(=53,839)	
				(=12,600)	
				・　30,000　* 15　* 12　=	5,400
				・　20,000　* 30　* 12　=	7,200
				(=1,955)	
				・　47,700　* 2　* 4　=	382
				・　393,100　* 1　* 4　=	1,573
				(=21,120)	
				・25　130,000　* 6　* 12　=	9,360
				・20　25　110,000　* 4　* 12　=	5,280
				・15　20　80,000　* 4　* 12　=	3,840
				・10　15　60,000　* 2　* 12　=	1,440
				・5　10　50,000　* 2　* 12　=	1,200
				481,793,000　* 4.8%* 1/2 =	11,564
				(=3,960)	

2000	2100	2110	2113	110　　101

					·	( )	30,000	* 11	* 12	=			3,960
						(=1,560)							
					· 6 7		30,000	* 3	* 12	=			1,080
					· 8 9		20,000	* 2	* 12	=			480
						( )	20,000	* 3	* 12	=			720
							30,000	* 1	* 12	=			360
						(=73,385)							
					5		9,471	* 1	* 41	* 12	=		4,660
					6		8,036	* 3	* 41	* 12	=		11,862
					7		7,210	* 6	* 41	* 12	=		21,284
					8		6,461	* 8	* 41	* 12	=		25,431
					9		5,794	* 1	* 41	* 12	=		2,851
					10		5,242	* 2	* 41	* 12	=		5,159
							71,247,000	* 3%	=				2,138
					(	)							
							7,210	* 20	* 20	* 12	=		34,608
							54,313	* 12	* 66	=			43,016

2000	2100	2110	2113	110	101

		32,760	29,640	3,120	03
					130,000 * 21 * 12 = 32,760
		31,560	28,320	3,240	04
					5 140,000 * 1 * 12 = 1,680
					6 7 130,000 * 9 * 12 = 14,040
					8 9 120,000 * 11 * 12 = 15,840
		38,544	39,534	990	05
					481,793,000 * 1.2/12 * 0.8 = 38,544
		64,240	65,890	1,650	06
					481,793,000 * 2/12 * 0.8 = 64,240
		208,242	198,852	9,390	08
					< >
					(=118,674)
					1,786,300 * 5 * 12 = 107,178
					107,178,000 * 3% = 3,216
					(=8,280)

				·	110,394,000　*　0.9/12 ＝
				(=5,076)	
				(=1,800)	
				·	30,000　*　3　*　12　＝
				·	20,000　*　3　*　12　＝
				(=3,276)	
				·	47,700　*　1　*　4　＝
				·	385,600　*　2　*　4　＝
					10,000　*　1　*　12　＝
				(=5,880)	
				20　　25	110,000　*　3　*　12　＝
				15　　20	80,000　*　2　*　12　＝
					105,000　*　5　*　12　＝
					130,000　*　5　*　12　＝
					120,000　*　5　*　12　＝
					110,394,000　*　1.2/12　＝
					110,394,000　*　10/360　＝

Values (right column):
8,280
1,080
720
191
3,085
120
3,960
1,920
6,300
7,800
7,200
11,040
3,067

2000	2100	2110	2113	110	101

					110,394,000　*　2/12　=	18,399
				(=21,686)	
				16,352　*　1　*　365　=	5,969
				6,132　*　5　*　41　*　12　=	15,085
				21,054,000　*　3%　=	632
				50,000　*　5　*　12　=	3,000
	11,320	12,291	971	10	
				(=10,125)	
				33,500　*　2　*　150　=	10,050
				10,050,000　*　0.74%　=	75
				,　　,	70,264　*　1　*　17　=	1,195
120	200,124	399,201	199,077		
201	116,080	320,573	204,493		
	76,120	277,713	201,593	01	
				<　　　　　　>	
				10,000　*　21　*　12　=	2,520
				(=587)	

2000　　　　　　　　2100　　　　　　2110　　　　　　2113　　　　　　　　110　　　　　　101

					A4	14,500	* 30	=	435
					B4	21,650	* 5	=	109
					A3	14,300	* 3	=	43
					(=1,012)				
					(　　)	55,000	* 6	=	330
					FAX	88,000	* 1	=	88
						297,000	* 2	=	594
						50,000	* 1	* 2 =	100
					(=1,810)				
						100	* 500	* 15 =	750
						40,000	* 5	* 5 =	1,000
						30	* 500	* 4 =	60
						100,000	* 3	* 4 =	1,200
						20,000	* 30	* 4 =	2,400
						20,000	* 2	* 4 =	160
						150	* 250	* 4 =	150
						200	* 5,000	=	1,000
2000	2100	2110	2113	120	201				

				500 * 1,000 =	500
				20,000 * 40 =	800
				500,000 * 1 =	500
				1,500,000 * 2 =	3,000
				300,000 * 1 =	300
				450,000 * 1 =	450
				117,000 * 1 =	117
				350,000 * 1 =	350
				3,000,000 * 1 =	3,000
				(135-0.75) * 11,900 + 16,200 =	1,614
				1,000,000 * 1 =	1,000
				200,000 * 5 =	1,000
				< >	
				20,000 * 1 =	20
				216,000 * 3 * 1 =	648
				< >	
2000	2100	2110	2113	120	201

					80,000　＊ 1　＝	80
				(=4,080)		
					250　＊ 800　＊ 12　＝	2,400
					1,750　＊ 80　＊ 12　＝	1,680
					29,000　＊ 1　＝	29
					335,000　＊ 1　＝	335
				(=2,330)		
					65,000　＊ 2　＝	130
					1,100,000　＊ 2　＝	2,200
					6,500,000　＊ 1　＝	6,500
				TV	2,500　＊ 3　＊ 12　＝	90
				(　　　　)		
					700,000　＊ 12　＝	8,400
					100,000　＊ 1　＝	100
					100,000　＊ 1　＝	100
					53,000　＊ 12　＝	636
					24,000　＊ 12　＝	288

| 2000 | 2100 | 2110 | 2113 | 120 | 201 | |

				<　　　　　>	
				35,000 * 1 * 118 =	4,130
				<　　　>	
				5,000 * 3 * 21 * 12 =	3,780
				<　　　　　>	
				2,000,000 * 1 * 0.5 =	1,000
				<　　　　　　　>	
				1,216 * 16,450 =	20,004
	39,960	42,860	2,900	02	
				(=6,200)	
				100,000 * 2 * 4 =	800
				300 * 1,000 * 4 =	1,200
				70 * 5,000 * 4 =	1,400
				500 * 800 * 4 =	1,600
				50,000 * 1 * 4 =	200
				250,000 * 4 =	1,000
				(=33,760)	

| 2000 | 2100 | 2110 | 2113 | 120 | 201 |

				200,000 * 2 = 400
				100 * 800 * 12 = 960
				100 * 4,000 * 12 = 4,800
				550 * 2,000 * 12 = 13,200
				250,000 * 48 = 12,000
				50,000 * 48 = 2,400
202	30,240	26,577	3,663	
	30,240	26,577	3,663	01
				120,000 * 21 * 12 = 30,240
203	5,360	5,780	420	
	2,000	2,000	0	03
				= 2,000
	3,360	3,780	420	04
				30 350,000 * 12 * 0.8 = 3,360
204	46,080	40,920	5,160	
	1,800	1,800	0	01
				5 150,000 * 1 * 12 = 1,800

2000　　　　　2100　　　　　2110　　　　　2113　　　　　120　　　　　201

			32,280	28,320	3,960	02

| | | | | | 250,000 * 1 * 12 = | 3,000 |

6   155,000 * 3 * 12 = 5,580

7   140,000 * 6 * 12 = 10,080

8 9   105,000 * 9 * 12 = 11,340

10   95,000 * 2 * 12 = 2,280

| | | 12,000 | 10,800 | 1,200 | 03 |

50,000 * 20 * 12 = 12,000

| 301 | | 2,364 | 5,351 | 2,987 | |

| | | 2,364 | 5,351 | 2,987 | 09 |

(   )   65,000 * 1 * 12 = 780

4,000 * 22 * 1 * 12 = 1,056

2,000 * 22 * 1 * 12 = 528

| 200 | 714,940 | 475,711 | 239,229 | [500,000   214,940] |

| 210 | 683,414 | 348,260 | 335,154 | [500,000   183,414] |

| 201 | 469,114 | 231,720 | 237,394 | [348,844   120,270] |

462,114 | 231,720 | 230,394 | 01

2000   2100   2110   2113   120   204

<   >

265 * $2,000$ * 12 = 6,360

[4,240   2,120]

500 * $1,500$ * 4 = 3,000

[2,000   1,000]

150 * $10,000$ = 1,500

[1,000   500]

(   ) $50,000$ * 40 = 2,000

[1,333   667]

$3,000,000$ * 1 = 3,000

[2,000   1,000]

<   >

(=112,309)

530kw * $5,517$ * 12 = 35,089

[23,393   11,696]

65,000kw * 99 * 12 = 77,220

[51,480   25,740]

2000	2100	2110	2113	210	201

					・　　　　　　　　　　　（＝7,776）	
					486,000　　＊ 12　＝	5,832
					[　　3,888　　　1,944]	
					162,000　　＊ 12　＝	1,944
					[　　1,296　　　648]	
					・　　　　　　　　　　　277　＊ 8　　＊ 325　＊ 67　＝	48,254
					[　　32,409　　　15,845]	
					<　　　　>	
					（＝227,400）	
					2　　　　　　　（＝135,000）	
					・ 1　　　　　　　　　　30,000　＊ 9　＊ 12　＊ 20　　＝	64,800
					[　　48,600　　　16,200]	
					・ 1　　　　　　　　　　50,000　＊ 9　＊ 12　＊ 13　　＝	70,200
					[　　52,650　　　17,550]	
					1　　　　　　　（＝92,400）	
					・ 1　　　　　　　　　　30,000　＊ 5　＊ 12　＊ 3　　＝	5,400
					[　　4,050　　　1,350]	

| 2000 | | 2100 | 2110 | 2113 | 210 | 201 |

				· 1	50,000 * 5 * 12 * 29 =	87,000
				[73,343 13,657]		
				< >		
				PC	10,000 * 36 * 12 =	4,320
				[4,104 216]		
					2,000,000 * 1 =	2,000
				[1,800 200]		
					5,000 * (219.6 + 106.1 + 99) =	2,124
				[1,490 634]		
				(2)	1,320,000 * 1 =	1,320
				[1,188 132]		
				(=11,800)		
				200R/T	2,400,000 * 1 =	2,400
				[2,160 240]		
				400R/T	4,800,000 * 1 =	4,800

2000	2100	2110	2113	210	201

				[4,320 480]
				400R/T 800,000 * 1 = 800
				[720 80]
				400R/T 2,100,000 * 1 = 2,100
				[1,890 210]
				400R/T
				1,700,000 * 1 = 1,700
				[1,530 170]
				(=2,000)
				2,000,000 * 1 = 2,000
				[1,800 200]
				(=3,470)
				(, , , ,)
				11 * 150,000 * 1 = 1,650
				[1,485 165]
				(1) (=1,820)
				· (610*610*20T) 64 25,000 * 64 = 1,600

2000	2100	2110	2113	210	201

				[1,440 160]	
				· (597*287*20I) 11 20,000 * 11 =	220
				[198 22]	
				(=1,500)	
				(, , ,)	
				50,000 * 30 =	1,500
				[1,350 150]	
				(=1,000)	
				(7) 1,000,000 * 1 =	1,000
				[900 100]	
				(=8,640)	
				DDC COM CPU 1,870,000 * 1 =	1,870
				[1,683 187]	
				(, ,) 1,170,000 * 1 =	1,170
				[1,053 117]	
				5,600,000 * 1 =	5,600
				[5,040 560]	
2000	2100	2110	2113	210	201

				500,000 * 1 = 500
				[450 50]
				(20)
				2,500,000 * 2 = 5,000
				[3,333 1,667]
				1,250,000 * 4 = 5,000
				[3,333 1,667]
				(=1,841)
				1,000,000 * 1 * 0.9 = 900
				[600 300]
				1,300 * 67 * 12 * 0.9 = 941
				[627 314]
	7,000	0	7,000	02
				2,000,000 * 2 = 4,000
				[2,668 1,332]
				(=3,000)
				(, ,) 2,000,000 * 1 = 2,000
2000	2100	2110	2113	210 201

					[1,333 667]	
					1,000,000 * 1 =	1,000
					[667 333]	
206		19,500	24,300	4,800	[17,306 2,194]	
					(10)	
					2,500,000 * 3 =	7,500
					[6,750 750]	
					(10)	
					5,000,000 * 2 =	10,000
					[9,000 1,000]	
					30,000 * 50 =	1,500
					[1,200 300]	
					100,000 * 5 =	500
					[356 144]	
301		69,000	66,240	2,760	[41,400 27,600]	
		69,000	66,240	2,760	10	
					10,000 * 3 * 25 * 12 =	9,000

2000   2100   2110   2113   210   201

				[5,400 3,600]	
				20,000,000 * 3 =	60,000
				[36,000 24,000]	
307		99,600	0	99,600	[68,640 30,960]
		99,600	0	99,600	05
				8,300,000 * 12 =	99,600
				[68,640 30,960]	
401		20,000	26,000	6,000	[18,000 2,000]
		20,000	26,000	6,000	01
				(Dinner)	
				20,000,000 * 1 =	20,000
				[18,000 2,000]	
405		6,200	0	6,200	[5,810 390]
		6,200	0	6,200	01
				2,300,000 * 2 =	4,600
				[4,370 230]	
				800,000 * 2 =	1,600

2000	2100	2110	2113	210	301

				[1,440 160]	
220		31,526	127,451	95,925	
	206	16,226	16,991	765	
					46,000　　* 15　 = 　　690
					10,500　 * 32　　* 12　= 　4,032
					(　　　　30　)
					3,000,000　　* 1　= 　3,000
					1,100,000　 * 1　= 　1,100
					36,300　 * 56　= 　2,033
				,	57,600　 * 5　= 　288
					5,610　 * 300　= 　1,683
					300,000　 * 8　= 　2,400
				(　　　3) 1,000,000　 * 1　= 　1,000	
	307	11,700	106,860	95,160	
		11,700	106,860	95,160	05
					300,000　 * 12　= 　3,600
					100,000　 * 3　 * 12　= 　3,600

2000	2100	2110	2113	210	405

					200,000 * 12 = 2,400
					, 35,000 * 5 * 12 = 2,100
402		3,600	3,600	0	
		3,600	3,600	0	02
					300,000 * 12 = 3,600
		1,956,252	1,861,374	94,878	[500,000 1,456,252]

2000   2100   2110   2113   220   307

1000		498,194	450,597	47,597	
1200		498,194	450,597	47,597	
1230		496,894	449,297	47,597	
1232		496,894	449,297	47,597	
100		495,214	449,297	45,917	
110		374,844	337,967	36,877	
101		374,844	337,967	36,877	
		214,628	199,303	15,325	01

(=195,464)

5	2,863,100 * 1 * 12 * 0.85 =	29,204
6	2,316,400 * 2 * 12 * 0.85 =	47,255
7	1,843,900 * 3 * 12 * 0.85 =	56,424
8	1,231,300 * 3 * 12 * 0.85 =	37,678
9	941,600 * 2 * 12 * 0.85 =	19,209
	223,259,000 * 3% * 0.85 =	5,694

(=19,164)

229,957,000 * 1/12 = 19,164

1000	1200	1230	1232	110	101

			77,318	54,993	22,325	02

(=37,715)	
(=9,360)	
・	30,000 * 10 * 12 = 3,600
・	20,000 * 24 * 12 = 5,760
(=3,276)	
・	47,700 * 1 * 4 = 191
・	385,600 * 2 * 4 = 3,085
(=9,360)	
・25	130,000 * 3 * 12 = 4,680
・15 20	80,000 * 3 * 12 = 2,880
・5 10	50,000 * 3 * 12 = 1,800
	229,957,000 * 4.8% * 1/2 = 5,519
(=10,200)	
・	30,000 * 3 * 12 = 1,080
・	70,000 * 10 * 12 = 8,400
・	30,000 * 2 * 12 = 720

1000	1200	1230	1232	110	101

				(=39,603)	
				5　　　　9,471　*　1　*　41　　*　12　=	4,660
				6　　　　8,036　*　2　*　41　　*　12　=	7,908
				7　　　　7,210　*　3　*　41　　*　12　=	10,642
				8　　　　6,461　*　3　*　41　　*　12　=	9,537
				9　　　　5,794　*　2　*　41　　*　12　=	5,702
				38,449,000　*　3%=	1,154
17,160	14,040	3,120	03		
				130,000　*　11　*　12　=	17,160
16,680	13,800	2,880	04		
				(=16,680)	
				5　　　　140,000　*　1　*　12　=	1,680
				6 7　　　130,000　*　5　*　12　=	7,800
				8 9　　　120,000　*　5　*　12　=	7,200
18,397	18,685	288	05		
				229,957,000　*　1.2/12　*　0.8　=	18,397
30,661	31,142	481	06		

1000　　　　　　1200　　　　　　1230　　　　　1232　　　　　110　　　　　101

					229,957,000　 * 2.0/12 * 0.8 =　　30,661
120		120,370	111,330	9,040	
201		21,200	20,860	340	
		21,200	20,860	340	01
					=　　8,560
					=　　6,636
					=　　350
					=　　1,980
					=　　1,934
					=　　1,140
					=　　600
202		19,800	14,040	5,760	
		19,800	0	19,800	01
					150,000　 * 11 　* 12 　=　　19,800
203		8,100	7,500	600	
		5,700	4,800	900	01
					(　　3　　)　　　　　　　　=　　5,700

1000　　　　　　1200　　　　　　1230　　　　　1232　　　　　　110　　　　　101

			2,400	2,700	300	04	
						15	250,000 * 12 * 0.8 = 2,400
204			19,860	17,160	2,700		
			1,800	1,800	0	01	
						(5)	150,000 * 1 * 12 = 1,800
			18,060	15,360	2,700	02	
						(=18,060)	
						5	250,000 * 1 * 12 = 3,000
						6	155,000 * 2 * 12 = 3,720
						7	140,000 * 3 * 12 = 5,040
						8 9	105,000 * 5 * 12 = 6,300
301			51,410	51,770	360		
			49,970	49,970	0	05	
							200,000 * 14 * 12 = 33,600
							200,000 * 14 * 2 = 5,600
							20,000 * 14 * 2 * 12 = 6,720
							25,000 * 81 * 2 = 4,050

1000   1200   1230   1232   120   203

		1,440	1,200	240	12
					120,000 * 12 = 1,440
200		1,680	0	1,680	
220		1,680	0	1,680	
402		1,680	0	1,680	
		1,680	0	1,680	02
					140,000 * 12 = 1,680
1240		1,300	1,300	0	
1242		1,300	1,300	0	
100		1,300	1,300	0	
120		1,300	1,300	0	
201		1,300	1,300	0	
		1,300	1,300	0	01
					1,300,000 * 1 = 1,300
		498,194	450,597	47,597	

1000   1200   1230   1232   120   301

1000			457,609	449,515	8,094		
1200			457,609	449,515	8,094		
1230			456,309	448,215	8,094		
1232			456,309	448,215	8,094		
100			454,629	448,215	6,414		
110			332,012	330,727	1,285		
101			332,012	330,727	1,285		
			189,805	192,869	3,064	01	

(=172,858)

5		2,863,100	* 1	* 12	* 0.85 =	29,204
6		2,214,900	* 1	* 12	* 0.85 =	22,592
7		1,801,000	* 2	* 12	* 0.85 =	36,741
8		1,390,600	* 3	* 12	* 0.85 =	42,553
9		1,200,400	* 3	* 12	* 0.85 =	36,733
		197,438,000	* 3%	* 0.85 =		5,035

(=16,947)

203,362,000　* 1/12 =　16,947

1000　　　　1200　　　　1230　　　　1232　　　　110　　　　101

			68,223	56,110	12,113	02

(=33,411)

(=6,240)

・	30,000	* 8	* 12	=	2,880
・	20,000	* 14	* 12	=	3,360

(=5,010)

・	47,700	* 2	* 4	=	382
・	385,600	* 3	* 4	=	4,628

(=6,960)

・ 25	130,000	* 1	* 12	=	1,560
・ 15 20	80,000	* 2	* 12	=	1,920
・ 10 15	60,000	* 4	* 12	=	2,880
・ 5 10	50,000	* 1	* 12	=	600
	50,000	* 1	* 12	=	600
	203,362,000	* 4.8%	* 1/2	=	4,881

(=9,720)

・	70,000	* 9	* 12	=	7,560

				·	30,000 * 4 * 12 =	1,440
				·	30,000 * 2 * 12 =	720
				(=34,812)		
				5	9,471 * 1 * 41 * 12 =	4,660
				6	8,036 * 1 * 41 * 12 =	3,954
				7	7,210 * 2 * 41 * 12 =	7,095
				8	6,461 * 3 * 41 * 12 =	9,537
				9	5,794 * 3 * 41 * 12 =	8,552
					33,798,000 * 3% =	1,014
	15,600	14,040	1,560	03		
					130,000 * 10 * 12 =	15,600
	15,000	13,680	1,320	04		
				(=15,000)		
				5	140,000 * 1 * 12 =	1,680
				6 7	130,000 * 3 * 12 =	4,680
				8 9	120,000 * 6 * 12 =	8,640
	16,269	18,082	1,813	05		

1000   1200   1230   1232   110   101

					203,362,000 * 1.2/12 * 0.8 = 16,269
		27,115	30,136	3,021	06
					203,362,000 * 2.0/12 * 0.8 = 27,115
120		122,617	117,488	5,129	
	201	23,447	23,358	89	
		23,447	23,358	89	01
					= 8,375
					= 9,040
					= 350
					= 1,800
					= 2,142
					= 600
					= 1,140
	202	18,000	14,040	3,960	
		18,000	0	18,000	01
					150,000 * 10 * 12 = 18,000
	203	8,100	7,500	600	

1000   1200   1230   1232   110   101

			5,700	4,800	900	01	
						(3) =	5,700
			2,400	2,700	300	04	
						15 250,000 * 12 * 0.8 =	2,400
204			17,580	16,740	840		
			1,800	1,800	0	01	
						(5) 150,000 * 1 * 12 =	1,800
			15,780	14,940	840	02	
						5 250,000 * 1 * 12 =	3,000
						6 155,000 * 1 * 12 =	1,860
						7 140,000 *2 * 12 =	3,360
						8 9 105,000 * 6 * 12 =	7,560
301			55,490	55,850	360		
			54,050	54,050	0	05	
						200,000 * 15 *12 =	36,000
						200,000 * 15 * 2 =	6,000
						20,000 * 15 * 2 * 12 =	7,200

1000 1200 1230 1232 120 203

					25,000 * 97 * 2 = 4,850
		1,440	1,200	240	12
					120,000 * 12 = 1,440
200		1,680	0	1,680	
220		1,680	0	1,680	
402		1,680	0	1,680	
		1,680	0	1,680	02
					140,000 * 12 = 1,680
1240		1,300	1,300	0	
1242		1,300	1,300	0	
100		1,300	1,300	0	
120		1,300	1,300	0	
201		1,300	1,300	0	
		1,300	1,300	0	01
					1,300,000 * 1 = 1,300

1000　　　　1200　　　　1230　　　　1232　　　　120　　　　301

3000		720	960	240	
3300		720	960	240	
3310		720	960	240	
3311		720	960	240	
100		720	960	240	
120		720	960	240	
201		720	960	240	
		720	960	240	01
					30,000 * 2 * 12 = 720
		458,329	450,475	7,854	

3000   3300   3310   3311   120   201

1000			373,291	451,815	78,524	
1200			373,291	451,815	78,524	
1230			371,991	450,515	78,524	
1232			371,991	450,515	78,524	
	100		370,311	450,515	80,204	
	110		278,690	356,598	77,908	
		101	278,690	356,598	77,908	
			162,970	212,269	49,299	01

(=148,419)

5	2,863,100	* 1	* 12	* 0.85 =	29,204
6	2,284,600	* 1	* 12	* 0.85 =	23,303
7	1,708,400	* 2	* 12	* 0.85 =	34,852
8	1,390,600	* 4	* 12	* 0.85 =	56,737
	169,525,000	* 3%		* 0.85 =	4,323

(=14,551)

169,525,000 → 174,611,000 * 1/12 = 14,551

| | | | 53,869 | 57,027 | 3,158 | 02 |

1000   1200   1230   1232   110   101

				(=24,591)		
				(=5,880)		
				·	30,000 * 7 * 12 =	2,520
				·	20,000 * 14 * 12 =	3,360
				(=7,200)		
				· 25	130,000 * 1 * 12 =	1,560
				· 20 25	110,000 * 1 * 12 =	1,320
				· 15 20	80,000 * 1 * 12 =	960
				· 10 15	60,000 * 3 * 12 =	2,160
				· 5 10	50,000 * 2 * 12 =	1,200
					174,611,000 * 4.8% * 1/2 =	4,191
				(=7,320)		
				·	70,000 * 7 * 12 =	5,880
				·	30,000 * 3 * 12 =	1,080
				·	30,000 * 1 * 12 =	360
				(=29,278)		
				5	9,471 * 1 * 41 * 12 =	4,660
1000	1200	1230	1232	110	101	

					6	8,036 * 1 * 41 * 12 = 3,954
					7	7,210 * 2 * 41 * 12 = 7,095
					8	6,461 * 4 * 41 * 12 = 12,716
						28,425,000 * 3% = 853
	12,480	14,040	1,560	03		
						130,000 * 8 * 12 = 12,480
	12,120	13,800	1,680	04		
					5	140,000 * 1 * 12 = 1,680
					6 7	130,000 * 3 * 12 = 4,680
					8 9	120,000 * 4 * 12 = 5,760
	13,969	19,901	5,932	05		
						174,611,000 * 1.2/12 * 0.8 = 13,969
	23,282	33,167	9,885	06		
						174,611,000 * 2.0/12 * 0.8 = 23,282
120	91,621	93,917	2,296			
201	19,851	20,647	796			
	19,851	20,647	796	01		

1000   1200   1230   1232   110   101

					=	7,201
					=	6,480
					=	350
					=	1,440
					=	2,640
					=	600
					=	1,140
202		14,400	14,040	360		
		14,400	0	14,400	01	
					150,000　*　8　*　12　=	14,400
203		8,100	7,500	600		
		5,700	4,800	900	01	
					(　　3　　　) 　　　　=	5,700
		2,400	2,700	300	04	
					15　　　　　　　250,000　*　12　*　0.8 =	2,400
204		15,060	17,160	2,100		
		1,800	1,800	0	01	

1000　　　　　　　　1200　　　　　　1230　　　　　　　1232　　　　　　　120　　　　　　　201

					(5)	150,000 * 1 * 12 =	1,800
		13,260	15,360	2,100	02		
					5	250,000 * 1 * 12 =	3,000
					6	155,000 * 1 * 12 =	1,860
					7	140,000 * 2 * 12 =	3,360
					8 9	105,000 * 4 * 12 =	5,040
	301	34,210	34,570	360			
		32,770	32,770	0	05		
						200,000 * 9 * 12 =	21,600
						200,000 * 9 * 2 =	3,600
						20,000 * 9 * 2 * 12 =	4,320
						25,000 * 65 * 2 =	3,250
		1,440	1,200	240	12		
						120,000 * 12 =	1,440
200		1,680	0	1,680			
220		1,680	0	1,680			
	402	1,680	0	1,680			
1000	1200	1230	1232	120	204		

			1,680	0	1,680	02	
						140,000 * 12 =	1,680
1240			1,300	1,300	0		
1242			1,300	1,300	0		
	100		1,300	1,300	0		
	120		1,300	1,300	0		
		201	1,300	1,300	0		
			1,300	1,300	0	01	
						1,300,000 * 1 =	1,300

1000   1200   1230   1232   220   402

3000		960	960	0	
3300		960	960	0	
3310		960	960	0	
3311		960	960	0	
100		960	960	0	
120		960	960	0	
201		960	960	0	
		960	960	0	01
					960,000 * 1 = 960
		374,251	452,775	78,524	

3000   3300   3310   3311   120   201

1000	407,454	427,443	19,989		
1200	407,454	427,443	19,989		
1230	406,154	426,143	19,989		
1232	406,154	426,143	19,989		
100	404,474	426,143	21,669		
110	305,234	330,847	25,613		
101	305,234	330,847	25,613		
	176,252	200,311	24,059	01	
				(=160, 515)	
				5　　　　　　　2, 863, 100　 * 1 　* 12 　* 0. 85 =	29,204
				6　　　　　　　2, 316, 400　 * 1 　* 12 　* 0. 85 =	23,628
				7　　　　　　　1, 924, 800　 * 2 　* 12 　* 0. 85 =	39,266
				8　　　　　　　1, 340, 000　 * 4 　* 12 　* 0. 85 =	54,672
				9　　　　　　　　889, 100　 * 1 　* 12 　* 0. 85 =	9,069
				183, 341, 000　　* 3% * 0. 85 =	4,676
				(=15, 737)	
				188, 842, 000　　* 1/12 =	15,737

			61,095	49,583	11,512	02	
						(=28,880)	
						(=4,920)	
						・	30,000 * 7 * 12 =	2,520
						・	20,000 * 10 * 12 =	2,400
						(=3,467)	
						・	47,700 * 2 * 4 =	382
						・	385,600 * 2 * 4 =	3,085
						(=7,800)	
						・ 25	130,000 * 2 * 12 =	3,120
						・ 15 20	80,000 * 3 * 12 =	2,880
						・ 5 10	50,000 * 3 *12 =	1,800
							188,842,000 * 4.8% * 1/2 =	4,533
						(=8,160)	
						・	70,000 * 8 * 12 =	6,720
						・	30,000 * 3 * 12 =	1,080
						・	30,000 * 1 * 12 =	360

1000	1200	1230	1232	110	101

					(=32,215)	
				5	9,471 * 1 * 41 * 12 =	4,660
				6	8,036 * 1 * 41 * 12 =	3,954
				7	7,210 * 2 * 41 * 12 =	7,095
				8	6,461 * 4 * 41 * 12 =	12,716
				9	5,794 * 1 * 41 * 12 =	2,851
					31,276,000 * 3% =	939
14,040	12,480	1,560	03			
					130,000 * 9 * 12 =	14,040
13,560	12,360	1,200	04			
				5	140,000 * 1 * 12 =	1,680
				6 7	130,000 * 3 * 12 =	4,680
				8 9	120,000 * 5 * 12 =	7,200
15,108	18,780	3,672	05			
					188,842,000 * 1.2/12 * 0.8 =	15,108
25,179	31,299	6,120	06			
					188,842,000 * 2.0/12 * 0.8 =	25,179

1000   1200   1230   1232   110   101

120			99,240	95,296	3,944	
	201		24,810	25,246	436	
			24,810	25,246	436	01
						= 6,666
						= 12,500
						= 350
						= 1,620
						= 1,934
						= 600
						= 1,140
	202		16,200	12,480	3,720	
			16,200	0	16,200	01
						150,000 * 9 * 12 = 16,200
	203		8,100	7,500	600	
			5,700	4,800	900	01
						(3) = 5,700
			2,400	2,700	300	04

1000 1200 1230 1232 120 201

				15	250,000 * 12 * 0.8 =	2,400
204		16,320	15,900	420	
		1,800	1,800	0	01
					(5) 150,000 * 1 * 12 = 1,800
		14,520	14,100	420	02
					5 250,000 * 1 * 12 = 3,000
					6 155,000 * 1 * 12 = 1,860
					7 140,000 * 2 * 12 = 3,360
					8 9 105,000 * 5 * 12 = 6,300
301		33,810	34,170	360	
		32,370	32,370	0	05
					200,000 * 9 * 12 = 21,600
					200,000 * 9 * 2 = 3,600
					20,000 * 9 * 2 * 12 = 4,320
					25,000 * 57 * 2 = 2,850
		1,440	1,200	240	12
					120,000 * 12 = 1,440

1000   1200   1230   1232   120   203

200		1,680	0	1,680	
220		1,680	0	1,680	
402		1,680	0	1,680	
		1,680	0	1,680	02
					140,000 * 12 = 1,680
1240		1,300	1,300	0	
1242		1,300	1,300	0	
100		1,300	1,300	0	
120		1,300	1,300	0	
201		1,300	1,300	0	
		1,300	1,300	0	01
					1,300,000 * 1 = 1,300

1000   1200   1230   1232   220   402

3000		480	480	0	
3300		480	480	0	
3310		480	480	0	
3311		480	480	0	
100		480	480	0	
120		480	480	0	
201		480	480	0	
		480	480	0	01
					40,000 * 12 = 480
		407,934	427,923	19,989	

3000　　　　　　　　3300　　　　　　　　　　3310　　　　　　　3311　　　　　　120　　　　　　　　201

1000		478,262	497,806	19,544	
1200		478,262	497,806	19,544	
1230		476,962	496,506	19,544	
1232		476,962	496,506	19,544	
100		475,282	496,506	21,224	
110		349,682	372,965	23,283	
101		349,682	372,965	23,283	
		201,720	215,263	13,543	01

(=183,709)

5	2,800,100	* 1	* 12	* 0.85 =	28,562
6	2,346,900	* 1	* 12	* 0.85 =	23,939
7	1,755,800	* 4	* 12	* 0.85 =	71,637
8	1,286,800	* 3	* 12	* 0.85 =	39,377
9	1,455,100	* 1	* 12	* 0.85 =	14,843
	209,831,000	* 3%	* 0.85 =	5,351

(=18,011)

209,831,000 * 3% * 0.85 = 5,351

216,126,000 * 1/12 = 18,011

				71,014	66,562	4,452	02

(=34,766)

   (=7,800)

    ·   30,000   * 7 * 12 =   2,520

    ·   20,000   * 22 * 12 =   5,280

       (=3,658)

    ·   47,700   * 3 * 4 =   573

    ·   385,600   * 2 * 4 =   3,085

       (=8,400)

   · 25   130,000   * 2 * 12 =   3,120

   · 15 20   80,000   * 4 * 12 =   3,840

   · 10 15   60,000   * 2 * 12 =   1,440

         216,126,000   * 4.8% * 1/2 =   5,188

       (=9,720)

    ·   70,000   * 9 * 12 =   7,560

    ·   30,000   * 4 * 12 =   1,440

    ·   30,000   * 2 * 12 =   720

1000	1200	1230	1232	110	101

				(=36,248)
				5　　　　　　　　　　　　9,471　*　1　*　41　　*　12　=　　　　4,660
				6　　　　　　　　　　　　8,036　*　1　*　41　　*　12　=　　　　3,954
				7　　　　　　　　　　　　7,210　*　4　*　41　　*　12　=　　　14,190
				8　　　　　　　　　　　　6,461　*　3　*　41　　*　12　=　　　　9,537
				9　　　　　　　　　　　　5,794　*　1　*　41　　*　12　=　　　　2,851
				35,192,000　　*　3%　=　　　　1,056
	15,600	15,600	0	03
				130,000　　*　10　*　12　=　　　15,600
	15,240	15,240	0	04
				(=15,240)
				5　　　　　　　　　　　　　140,000　*　1　*　12　=　　　　1,680
				6 7　　　　　　　　　　　130,000　*　5　*　12　=　　　　7,800
				8 9　　　　　　　　　　　120,000　*　4　*　12　=　　　　5,760
	17,291	20,181	2,890	05
				216,126,000　　*　1.2/12　*　0.8　=　　　17,291
	28,817	33,635	4,818	06

1000　　　　　　　1200　　　　　　1230　　　　　　1232　　　　　110　　　　　　101

					216,126,000　*　2/12　*　0.8 =　28,817
120		125,600	123,541	2,059	
201		25,590	26,021	431	
		25,590	26,021	431	01
					=　8,800
					=　9,000
					=　350
					=　1,800
					=　3,400
					=　600
					=　1,640
202		18,000	15,600	2,400	
		18,000	0	18,000	01
					150,000　*　10　*　12　=　18,000
203		8,100	7,500	600	
		5,700	4,800	900	01
					(　　3　　)　　　　　　=　5,700

1000　　　　　　　　1200　　　　　　　1230　　　　　　1232　　　　　110　　　　　　101

		2,400	2,700	300	04	
					15	250,000 * 12 * 0.8 = 2,400
204		18,420	18,420	0		
		1,800	1,800	0	01	
					(5)	150,000 * 1 * 12 = 1,800
		16,620	16,620	0	02	
					5	250,000 * 1 * 12 = 3,000
					6	155,000 * 1 * 12 = 1,860
					7	140,000 * 4 * 12 = 6,720
					8 9	105,000 * 4 * 12 = 5,040
301		55,490	56,000	510		
		54,050	54,200	150	05	
						200,000 * 15 * 12 = 36,000
						200,000 * 15 * 2 = 6,000
						20,000 * 15 * 2 * 12 = 7,200
						25,000 * 97 * 2 = 4,850
		1,440	1,200	240	12	

1000　　　　　　1200　　　　　1230　　　　　1232　　　　　120　　　　　203

					120,000 * 12 =	1,440
200		1,680	0	1,680		
220		1,680	0	1,680		
402		1,680	0	1,680		
		1,680	0	1,680	02	
					140,000 * 12 =	1,680
1240		1,300	1,300	0		
1242		1,300	1,300	0		
100		1,300	1,300	0		
120		1,300	1,300	0		
201		1,300	1,300	0		
		1,300	1,300	0	01	
					1,300,000 * 1 =	1,300

1000   1200   1230   1232   120   301

3000		720	1,000	280	
3300		720	1,000	280	
3310		720	1,000	280	
3311		720	1,000	280	
100		720	1,000	280	
120		720	1,000	280	
201		720	1,000	280	
		720	1,000	280	01
					30,000 * 2 * 12 = 720
		478,982	498,806	19,824	

3000   3300   3310   3311   120   201

1000		510,678	502,235	8,443	
1200		510,678	502,235	8,443	
1230		509,378	500,935	8,443	
1232		509,378	500,935	8,443	
100		507,698	500,935	6,763	
110		386,168	381,450	4,718	
101		386,168	381,450	4,718	
		228,867	222,331	6,536	01

(=208,432)

5	2,863,100	* 1	* 12	* 0.85 =	29,204
6	2,375,800	* 2	* 12	* 0.85 =	48,467
7	1,924,300	* 3	* 12	* 0.85 =	58,884
8	1,390,600	* 4	* 12	* 0.85 =	56,737
9	889,100	* 1	* 12	* 0.85 =	9,069

238,072,000   * 3% * 0.85 =   6,071

(=20,435)

245,215,000   * 1/12 =   20,435

1000   1200   1230   1232   110   101

			71,147	63,119	8,028	02

(=31,206)

(=5,400)

·	30,000	* 7	* 12	=	2,520
·	20,000	* 12	* 12	=	2,880

(=9,360)

· 25	130,000	* 1	* 12	=	1,560
· 20-25	110,000	* 2	* 12	=	2,640
· 15-20	80,000	* 2	* 12	=	1,920
· 10-15	60,000	* 2	* 12	=	1,440
· 5-10	50,000	* 3	* 12	=	1,800

245,215,000 * 4.8% % 1/2 =   5,886

(=10,560)

·	70,000	* 10	* 12	=	8,400
·	30,000	* 3	* 12	=	1,080
·	30,000	* 3	* 12	=	1,080

(=39,941)

1000	1200	1230	1232	110	101

				5	9,471 * 1 * 41 * 12 =	4,660
				6	8,036 * 2 * 41 * 12 =	7,908
				7	7,210 * 3 * 41 * 12 =	10,642
				8	6,461 * 4 * 41 * 12 =	12,716
				9	5,794 * 1 * 41 * 12 =	2,851
					38,777,000 * 3% =	1,164
	17,160	17,160	0	03		
					130,000 * 11 * 12 =	17,160
	16,680	16,560	120	04		
					(=16,680)	
				5	140,000 * 1 * 12 =	1,680
				6-7	130,000 * 5 * 12 =	7,800
				8-9	120,000 * 5 * 12 =	7,200
	19,618	20,844	1,226	05		
					245,215,000 * 1.2/12 * 0.8 =	19,618
	32,696	34,739	2,043	06		
					245,215,000 * 2/12 * 0.8 =	32,696

1000   1200   1230   1232   110   101

			121,530	119,485	2,045	
120						
	201		21,960	23,395	1,435	
			21,960	23,395	1,435	01
						= 8,050
						= 8,100
						= 350
						= 1,980
						= 1,740
						= 600
						= 1,140
	202		19,800	17,160	2,640	
			19,800	0	19,800	01
						150,000 * 11 * 12 = 19,800
	203		8,100	7,500	600	
			5,700	4,800	900	01
						(3) = 5,700
			2,400	2,700	300	04

1000   1200   1230   1232   120   201

					15	250,000 * 12 * 0.8 =	2,400
204		19,860	19,260	600			
		1,800	1,800	0	01		
					(5)	150,000 * 1 * 12 =	1,800
		18,060	17,460	600	02		
					5	250,000 * 1 * 12 =	3,000
					6	155,000 * 2 * 12 =	3,720
					7	140,000 * 3 * 12 =	5,040
					8-9	105,000 * 5 * 12 =	6,300
301		51,810	52,170	360			
		50,370	50,370	0	05		
						200,000 * 14 * 12 =	33,600
						200,000 * 14 * 2 =	5,600
						20,000 * 14 * 2 * 12 =	6,720
						25,000 * 89 * 2 =	4,450
		1,440	1,200	240	12		
						120,000 * 12 =	1,440

1000   1200   1230   1232   120   203

	200		1,680	0	1,680
	220		1,680	0	1,680
	402		1,680	0	1,680
			1,680	0	1,680	02
						140,000 * 12 = 1,680
1240			1,300	1,300	0
1242			1,300	1,300	0
	100		1,300	1,300	0
	120		1,300	1,300	0
	201		1,300	1,300	0
			1,300	1,300	0	01
						1,300,000 * 1 = 1,300

1000	1200	1230	1232	220	402

		120	480	360	
3000		120	480	360	
3300		120	480	360	
3310		120	480	360	
3311		120	480	360	
100		120	480	360	
120		120	480	360	
201		120	480	360	
		120	480	360	01
					10,000 * 12 = 120
	510,798	502,715	8,083		

3000   3300   3310   3311   120   201

1000			517,861	515,857	2,004	
1200			517,861	515,857	2,004	
1230			516,561	514,557	2,004	
1232			516,561	514,557	2,004	
	100		514,881	514,557	324	
	110		377,640	381,077	3,437	
		101	377,640	381,077	3,437	
			217,903	220,502	2,599	01

(=198,447)

5	2,863,100	* 1	* 12	* 0.85 = 29,204
6	2,214,900	* 2	* 12	* 0.85 = 45,184
7	1,708,400	* 4	* 12	* 0.85 = 69,703
8	1,439,500	* 2	* 12	* 0.85 = 29,366
9	941,600	* 2	* 12	* 0.85 = 19,209
	226,667,000	* 3%	* 0.85 =	5,781

(=19,456)

233,468,000   * 1/12 =   19,456

1000   1200   1230   1232   110   101

			75,969	65,087	10,882	02		
						(=36,071)		
						(=6,720)		
						·	30,000 * 8 * 12 =	2,880
						·	20,000 * 16 * 12 =	3,840
						(=3,467)		
						·	47,700 * 2 * 4 =	382
						·	385,600 * 2 * 4 =	3,085
						(=9,000)		
						· 25	130,000 * 1 * 12 =	1,560
						· 20 25	110,000 * 2 * 12 =	2,640
						· 15 20	80,000 * 3 * 12 =	2,880
						· 10 15	60,000 * 1 * 12 =	720
						· 5 10	50,000 * 2 * 12 =	1,200
							233,468,000 * 4.8% * 1/2 =	5,604
						(=11,280)		
						·	30,000 * 6 * 12 =	2,160

1000	1200	1230	1232	110	101

				・	70,000　＊ 10　＊ 12　＝	8,400
				・	30,000　＊ 2　＊ 12　＝	720
				(=39,898)		
				5	9,471　＊ 1　＊ 41　　＊ 12　＝	4,660
				6	8,036　＊ 2　＊ 41　　＊ 12　＝	7,908
				7	7,210　＊ 4　＊ 41　　＊ 12　＝	14,190
				8	6,461　＊ 2　＊ 41　　＊ 12　＝	6,358
				9	5,794　＊ 2　＊ 41　　＊ 12　＝	5,702
					35,967,000　　＊ 3%＝	1,080
	17,160	17,160	0	03		
					130,000　＊ 11　＊ 12　＝	17,160
	16,800	16,560	240	04		
				(=16,800)		
				5	140,000　＊ 1　＊ 12　＝	1,680
				6 7	130,000　＊ 6　＊ 12　＝	9,360
				8 9	120,000　＊ 4　＊ 12　＝	5,760
	18,678	20,672	1,994	05		

1000　　　　　　　　1200　　　　　　1230　　　　　　1232　　　　　110　　　　　　101

						233,468,000 * 1.2/12 * 0.8 =	18,678
			31,130	34,454	3,324	06	
						233,468,000 * 2/12 * 0.8 =	31,130
120			137,241	133,480	3,761		
	201		22,071	21,970	101		
			22,071	21,970	101	01	
						=	8,050
						=	8,500
						=	350
						=	1,980
						=	1,451
						=	1,140
						=	600
	202		19,800	17,160	2,640		
			19,800	0	19,800	01	
						150,000 * 11 * 12 =	19,800
	203		8,100	7,500	600		

1000　　　　　　　　1200　　　　　　　1230　　　　　　　1232　　　　　110　　　　　　101

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			5,700	4,800	900	01	
						(3)	=	5,700
			2,400	2,700	300	04	
						15	250,000 * 12 * 0.8 =	2,400
204			20,280	19,260	1,020		
			1,800	1,800	0	01	
						(5)	150,000 * 1 * 12 =	1,800
			18,480	17,460	1,020	02	
						5	250,000 * 1 * 12 =	3,000
						6	155,000 * 2 * 12 =	3,720
						7	140,000 * 4 * 12 =	6,720
						8 9	105,000 * 4 * 12 =	5,040
301			66,990	67,590	600		
			65,790	65,790	0	05	
							200,000 * 18 * 12 =	43,200
							200,000 * 18 * 2 =	7,200
							20,000 * 18 * 2 * 12 =	8,640

1000	1200	1230	1232	120	203

					25,000 * 135 * 2 =		6,750
		1,200	1,200	0	12		
					100,000 * 12 =		1,200
200		1,680	0	1,680			
220		1,680	0	1,680			
402		1,680	0	1,680			
		1,680	0	1,680	02		
					140,000 * 12 =		1,680
1240		1,300	1,300	0			
1242		1,300	1,300	0			
100		1,300	1,300	0			
120		1,300	1,300	0			
201		1,300	1,300	0			
		1,300	1,300	0	01		
					1,300,000 * 1 =		1,300

1000　　　　　　　　1200　　　　　　　1230　　　　　　　　1232　　　　　　　120　　　　　　　　301

3000		960	960	0	
3300		960	960	0	
3310		960	960	0	
3311		960	960	0	
100		960	960	0	
120		960	960	0	
201		960	960	0	
		960	960	0	01
					80,000 * 12 = 960
		518,821	516,817	2,004	

3000   3300   3310   3311   120   201

1000		525,045	509,580	15,465		
1200		525,045	509,580	15,465		
1230		523,745	508,280	15,465		
1232		523,745	508,280	15,465		
100		522,065	508,280	13,785		
110		384,485	377,060	7,425		
101		384,485	377,060	7,425		
		224,133	220,131	4,002	01	
					(=204,121)	
					5	2,863,100 * 1 * 12 * 0.85 = 29,204
					6	2,316,400 * 2 * 12 * 0.85 = 47,255
					7	1,755,800 * 4 * 12 * 0.85 = 71,637
					8	1,286,800 * 3 * 12 * 0.85 = 39,377
					9	1,049,200 * 1 * 12 * 0.85 = 10,702
						233,147,000 * 3% * 0.85 = 5,946
					(=20,012)	
						240,142,000 * 1/12 = 20,012

1000   1200   1230   1232   110   101

			75,161	62,864	12,297	02
						(=34,840)
						(=7,320)
						· 30,000 * 7 * 12 = 2,520
						· 20,000 * 20 * 12 = 4,800
						(=3,276)
						· 47,700 * 1 * 4 = 191
						· 385,600 * 2 * 4 = 3,085
						(=7,920)
						· 25 130,000 * 1 * 12 = 1,560
						· 20 25 110,000 * 2 * 12 = 2,640
						· 15 20 80,000 * 1 * 12 = 960
						· 10 15 60,000 * 3 * 12 = 2,160
						· 5 10 50,000 * 1 * 12 = 600
						240,142,000 * 4.8% * 1/2 = 5,764
						(=10,560)
						· 30,000 * 4 * 12 = 1,440

1000   1200   1230   1232   110   101

				·	70,000	* 10	* 12	=	8,400
				·	30,000	* 2	* 12	=	720
				(=40,321)				
				5	9,471 * 1 * 41	* 12	=	4,660
				6	8,036 * 2 * 41	* 12	=	7,908
				7	7,210 * 4 * 41	* 12	=	14,190
				8	6,461 * 3 * 41	* 12	=	9,537
				9	5,794 * 1 * 41	* 12	=	2,851
					39,146,000 * 3% =			1,175

| | 17,160 | 17,160 | 0 | 03 |
| | | | | 130,000 * 11 * 12 = 17,160 |

	16,800	15,240	1,560	04
				(=16,800)
				5	140,000 * 1 * 12 =	1,680
				6 7	130,000 * 6 * 12 =	9,360
				8 9	120,000 * 4 * 12 =	5,760

| | 19,212 | 20,638 | 1,426 | 05 |

1000   1200   1230   1232   110   101

					$240,142,000$ * 1.2/12 * 0.8 =	19,212
		32,019	34,396	2,377	06
					$240,142,000$ * 2/12 * 0.8 =	32,019
120		137,580	131,220	6,360	
201		25,150	25,090	60	
		25,150	25,090	60	01
					=	9,650
					=	8,900
					=	350
					=	1,980
					=	2,530
					=	1,140
					=	600
202		19,800	15,600	4,200	
		19,800	0	19,800	01
					$150,000$ * 11 * 12 =	19,800
203		8,100	7,500	600	

1000　　　　　　　1200　　　　　　1230　　　　　　1232　　　　　110　　　　　　101

			5,700	4,800	900	01	
						(3)	=	5,700
			2,400	2,700	300	04	
						250,000 * 12 * 0.8 =	2,400
204			20,280	18,420	1,860		
			1,800	1,800	0	01	
						150,000 * 1 * 12 =	1,800
			18,480	16,620	1,860	02	
						(=18,480)	
						5 250,000 * 1 * 12 =	3,000
						6 155,000 * 2 * 12 =	3,720
						7 140,000 * 4 * 12 =	6,720
						8 9 105,000 * 4 * 12 =	5,040
301			64,250	64,610	360		
			62,810	62,810	0	05	
						200,000 * 17 * 12 =	40,800
						200,000 * 17 * 2 =	6,800

1000   1200   1230   1232   120   203

					$20,000 \quad * 17 \quad * 2 \quad * 12 \quad = \qquad 8,160$
					$25,000 \quad * 141 \quad * 2 \quad = \qquad 7,050$
		1,440	1,200	240	12
					$120,000 \quad * 12 \quad = \qquad 1,440$
200		1,680	0	1,680	
220		1,680	0	1,680	
402		1,680	0	1,680	
		1,680	0	1,680	02
					$140,000 \quad * 12 \quad = \qquad 1,680$
1240		1,300	1,300	0	
1242		1,300	1,300	0	
100		1,300	1,300	0	
120		1,300	1,300	0	
201		1,300	1,300	0	
		1,300	1,300	0	01
					$1,300,000 \quad * 1 \quad = \qquad 1,300$

1000　　　　　　　　　1200　　　　　　　　1230　　　　　　　　1232　　　　　　　120　　　　　　　　301

3000	2,400	2,400	0	
3300	2,400	2,400	0	
3310	2,400	2,400	0	
3311	2,400	2,400	0	
100	2,400	2,400	0	
120	2,400	2,400	0	
201	2,400	2,400	0	
	2,400	2,400	0	01
				(=2,400) 50,000 * 4 * 12 = 2,400
	527,445	511,980	15,465	

3000	3300	3310	3311	120	201

1000		470,258	459,879	10,379	
1200		470,258	459,879	10,379	
1230		468,958	458,579	10,379	
1232		468,958	458,579	10,379	
100		467,278	458,579	8,699	
110		345,775	339,675	6,100	
101		345,775	339,675	6,100	
		200,955	195,046	5,909	01

(=182,993)

5	2,843,100 * 1 * 12 * 0.85 =	29,000
6	2,316,400 * 1 * 12 * 0.85 =	23,628
7	1,924,300 * 4 * 12 * 0.85 =	78,512
8	1,231,300 * 2 * 12 * 0.85 =	25,119
9	1,049,200 * 2 * 12 * 0.85 =	21,404
	209,015,000 * 3% * 0.85 =	5,330

(=17,962)

215,533,000 * 1/12 = 17,962

1000   1200   1230   1232   110   101

			67,999	59,392	8,607	02	
						(=32,089)	
						(=5,880)	
						·　　　　　　　　　　30,000　* 7　* 12　=	2,520
						·　　　　　　　　　　20,000　* 14　* 12　=	3,360
						(=3,276)	
						·　　　　　　　　　　47,700　* 1　* 4　=	191
						·　　　　　　　　　385,600　* 2　* 4　=	3,085
						(=8,400)	
						· 25　　　　　　　　130,000　* 1　* 12　=	1,560
						· 20　　25　　　　　110,000　* 1　* 12　=	1,320
						· 15　　20　　　　　 80,000　* 3　* 12　=	2,880
						· 10　　15　　　　　 60,000　* 2　* 12　=	1,440
						· 5　　10　　　　　 50,000　* 2　* 12　=	1,200
						215,533,000　* 4.8%* 1/2　=	5,173
						(=9,360)	
						·　　　　　　　　　 70,000　* 9　* 12　=	7,560

1000　　　　　　　　　　1200　　　　　　　1230　　　　　　　1232　　　　　　110　　　　　　　101

					·	30,000 * 3 * 12 = 1,080
					·	30,000 * 2 * 12 = 720
					(=35,910)	
					5	9,471 * 1 * 41 * 12 = 4,660
					6	8,036 * 1 * 41 * 12 = 3,954
					7	7,210 * 4 * 41 * 12 = 14,190
					8	6,461 * 2 * 41 * 12 = 6,358
					9	5,794 * 2 * 41 * 12 = 5,702
						34,864,000 * 3% = 1,046
		15,600	15,600	0	03	
						130,000 * 10 * 12 = 15,600
		15,240	15,000	240	04	
					5	140,000 * 1 * 12 = 1,680
					6 7	130,000 * 5 * 12 = 7,800
					8 9	120,000 * 4 * 12 = 5,760
		17,243	18,286	1,043	05	
						215,533,000 * 1.2/12 * 0.8 = 17,243

1000   1200   1230   1232   110   101

			28,738	30,476	1,738	06
						215,533,000　*　2.0/12 * 0.8 =　　28,738
120			121,503	118,904	2,599	
	201		21,193	22,074	881	
			21,193	22,074	881	01
						=　　8,050
						=　　7,000
						=　　350
						=　　1,800
						=　　2,253
						=　　600
						=　　1,140
	202		18,000	15,600	2,400	
			18,000	0	18,000	01
						150,000　*　10　*　12　=　　18,000
	203		8,100	7,500	600	
			5,700	4,800	900	01

				(3)	=	5,700
	2,400	2,700	300	04	
				15	250,000 * 12 * 0.8 =	2,400
204	18,420	17,580	840		
	1,800	1,800	0	01	
				(5)	150,000 * 1 * 12 =	1,800
	16,620	15,780	840	02	
				5	250,000 * 1 * 12 =	3,000
				6	155,000 * 1 * 12 =	1,860
				7	140,000 * 4 * 12 =	6,720
				8 9	105,000 * 4 * 12 =	5,040
301	55,790	56,150	360		
	54,350	54,350	0	05	
					200,000 * 15 * 12 =	36,000
					200,000 * 15 * 2 =	6,000
					20,000 * 15 * 2 * 12 =	7,200
					25,000 * 103 * 2 =	5,150

1000   1200   1230   1232   120   203

				1,440	1,200	240	12
							120,000 * 12 = 1,440
200				1,680	0	1,680	
220				1,680	0	1,680	
	402			1,680	0	1,680	
				1,680	0	1,680	02
							140,000 * 12 = 1,680
1240				1,300	1,300	0	
1242				1,300	1,300	0	
	100			1,300	1,300	0	
	120			1,300	1,300	0	
		201		1,300	1,300	0	
				1,300	1,300	0	01
							1,300,000 * 1 = 1,300

1000   1200   1230   1232   120   301

3000		480	480	0	
3300		480	480	0	
3310		480	480	0	
3311		480	480	0	
100		480	480	0	
120		480	480	0	
201		480	480	0	
		480	480	0	01
					40,000 ＊ 1 ＊ 12 ＝ 480
		470,738	460,359	10,379	

3000	3300	3310	3311	120	201

1000	543,611	567,872	24,261	
1200	543,611	567,872	24,261	
1230	542,311	566,572	24,261	
1232	542,311	566,572	24,261	
100	540,631	566,572	25,941	
110	398,817	428,318	29,501	
101	398,817	428,318	29,501	
	227,820	248,046	20,226	01

(=207, 479)

5	2,843,100 * 1 * 12 * 0.85 =	29,000
6	2,346,900 * 2 * 12 * 0.85 =	47,877
7	1,801,000 * 3 * 12 * 0.85 =	55,111
8	1,231,300 * 4 * 12 * 0.85 =	50,238
9	941,600 * 2 * 12 * 0.85 =	19,209
	236,982,000 * 3% * 0.85 =	6,044

(=20, 341)

244,092,000 * 1/12 = 20,341

1000   1200   1230   1232   110   101

			82,083	73,947	8,136	02

(=39,206)

(=7,080)

·	30,000	* 11	* 12	=	3,960

| · | 20,000 | * 13 | * 12 | = | 3,120 |

(=3,467)

| · | 47,700 | * 2 | * 4 | = | 382 |

| · | 385,600 | * 2 | * 4 | = | 3,085 |

(=10,680)

· 25	130,000	* 1	* 12	=	1,560
· 20 25	110,000	* 3	* 12	=	3,960
· 10 15	60,000	* 3	* 12	=	2,160
· 5 10	50,000	* 5	* 12	=	3,000

244,092,000 * 4.8% * 1/2 = 5,859

(=12,120)

| · | 70,000 | * 11 | * 12 | = | 9,240 |
| · | 30,000 | * 6 | * 12 | = | 2,160 |

1000	1200	1230	1232	110	101

				.	30,000 * 2 * 12 = 720
				(=42,877)	
				5	9,471 * 1 * 41 * 12 = 4,660
				6	8,036 * 2 * 41 * 12 = 7,908
				7	7,210 * 3 * 41 * 12 = 10,642
				8	6,461 * 4 * 41 * 12 = 12,716
				9	5,794 * 2 * 41 * 12 = 5,702
					41,628,000 * 3% = 1,249
	18,720	18,720	0	03	
					130,000 * 12 * 12 = 18,720
	18,120	18,120	0	04	
				(=18,120)	
				5	140,000 * 1 * 12 = 1,680
				6 7	130,000 * 5 * 12 = 7,800
				8 9	120,000 * 6 * 12 = 8,640
	19,528	23,255	3,727	05	
					244,092,000 * 1.2/12 * 0.8 = 19,528

1000   1200   1230   1232   110   101

			32,546	38,758	6,212	06
						244,092,000　*　2/12　*　0.8　= 　32,546
120			141,814	138,254	3,560	
	201		21,884	21,744	140	
			21,884	21,744	140	01
						=　8,650
						=　7,400
						=　2,160
						=　1,934
						=　1,140
						=　600
	202		21,600	18,720	2,880	
			21,600	0	21,600	01
						150,000　*　12　*　12　=　21,600
	203		8,100	7,500	600	
			5,700	4,800	900	01
						(　3　)　=　5,700

1000　　　　　　　　1200　　　　　　　　1230　　　　　　　　1232　　　　　　　110　　　　　　　101

		2,400	2,700	300	04	
					15	250,000 * 12 * 0.8 = 2,400
204		21,120	20,820	300		
		1,800	1,800	0	01	
					(5)	150,000 * 12 = 1,800
		19,320	19,020	300	02	
					5	250,000 * 1 * 12 = 3,000
					6	155,000 * 2 * 12 = 3,720
					7	140,000 * 3 * 12 = 5,040
					8 9	105,000 * 6 * 12 = 7,560
301		69,110	69,470	360		
		67,670	67,670	0	05	
						200,000 * 19 * 12 = 45,600
						200,000 * 19 * 2 = 7,600
						20,000 * 19 * 2 * 12 = 9,120
						25,000 * 107 * 2 = 5,350
		1,440	1,200	240	12	

1000   1200   1230   1232   120   203

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					120,000 * 12 = 1,440
200		1,680	0	1,680	
220		1,680	0	1,680	
402		1,680	0	1,680	
		1,680	0	1,680	02
					140,000 * 12 = 1,680
1240		1,300	1,300	0	
1242		1,300	1,300	0	
100		1,300	1,300	0	
120		1,300	1,300	0	
201		1,300	1,300	0	
		1,300	1,300	0	01
					1,300,000 * 1 = 1,300
		543,611	567,872	24,261	

1000	1200	1230	1232	120	301

1000	473,662	503,656	29,994	
1200	473,662	503,656	29,994	
1230	472,362	502,356	29,994	
1232	472,362	502,356	29,994	
100	470,682	502,356	31,674	
110	354,092	387,276	33,184	
101	354,092	387,276	33,184	
	205,860	228,821	22,961	01

(=187,479)

5	2,863,100 * 1 * 12 * 0.85 =	29,204
6	2,316,400 * 2 * 12 * 0.85 =	47,255
7	1,708,400 * 4 * 12 * 0.85 =	69,703
8	1,286,800 * 2 * 12 * 0.85 =	26,251
9	941,600 * 1 * 12 * 0.85 =	9,605
	214,140,000 * 3% * 0.85 =	5,461

(=18,381)

220,565,000 * 1/12 = 18,381

				70,217	63,396	6,821	02

(=33,170)

(=5,760)

·	30,000	* 6	* 12	=	2,160
·	20,000	* 15	* 12	=	3,600

(=3,276)

·	47,700	* 1	* 4	=	191
·	385,600	* 2	* 4	=	3,085

(=9,480)

· 25	130,000	* 2	* 12	=	3,120
· 20 25	110,000	* 1	* 12	=	1,320
· 15 20	80,000	* 3	* 12	=	2,880
· 10 15	60,000	* 3	* 12	=	2,160
	220,565,000	* 4.8%	* 1/2	=	5,294

(=9,360)

·	70,000	* 9	* 12	=	7,560
·	30,000	* 3	* 12	=	1,080

1000	1200	1230	1232	110	101

				・ 30,000 * 2 * 12 =	720
				(=37,047)	
				5 9,471 * 1 * 41 * 12 =	4,660
				6 8,036 * 2 * 41 * 12 =	7,908
				7 7,210 * 4 * 41 * 12 =	14,190
				8 6,461 * 2 * 41 * 12 =	6,358
				9 5,794 * 1 * 41 * 12 =	2,851
				35,967,000 * 3% =	1,080
	15,600	15,600	0	03	
				130,000 * 10 * 12 =	15,600
	15,360	15,360	0	04	
				5 140,000 * 1 * 12 =	1,680
				6 7 130,000 * 6 * 12 =	9,360
				8 9 120,000 * 3 * 12 =	4,320
	17,646	21,452	3,806	05	
				220,565,000 * 1.2/12 * 0.8 =	17,646
	29,409	35,754	6,345	06	

1000 1200 1230 1232 110 101

					220,565,000　＊ 2/12 ＊ 0.8 ＝　　29,409
120		116,590	115,080	1,510	
201		24,140	25,450	1,310	
		24,140	25,450	1,310	01
					＝　　8,550
					＝　　10,000
					＝　　350
					＝　　1,800
					＝　　1,700
					＝　　600
					＝　　1,140
202		18,000	15,600	2,400	
		18,000	0	18,000	01
					150,000　＊ 10 ＊ 12 ＝　　18,000
203		8,100	7,500	600	
		5,700	4,800	900	01
					（　 3　 ）　　＝　　5,700

1000　　　　　　　　1200　　　　　　　1230　　　　　　　1232　　　　　　　110　　　　　　　101

			2,400	2,700	300	04
						15　　　　　　　　　250,000　*　12　*　0.8　=　2,400
204			19,020	18,840	180	
			1,800	1,800	0	01
						（5　）　　　　　150,000　*　1　*　12　=　1,800
			17,220	17,040	180	02
						5　　　　　　　　250,000　*　1　*　12　=　3,000
						6　　　　　　　　155,000　*　2　*　12　=　3,720
						7　　　　　　　　140,000　*　4　*　12　=　6,720
						8　9　　　　　　105,000　*　3　*　12　=　3,780
301			47,330	47,690	360	
			45,890	45,890	0	05
						200,000　*　13　*　12　=　31,200
						200,000　*　13　*　2　=　5,200
						20,000　*　13　*　2　*　12　=　6,240
						25,000　*　65　*　2　=　3,250
			1,440	1,200	240	12

1000　　　　　　1200　　　　　　1230　　　　　　1232　　　　　120　　　　　　203

				120,000　　*　12　　=　　　　1,440
200	1,680	0	1,680	
220	1,680	0	1,680	
402	1,680	0	1,680	
	1,680	0	1,680	02
				140,000　　*　12　　=　　　　1,680
1240	1,300	1,300	0	
1242	1,300	1,300	0	
100	1,300	1,300	0	
120	1,300	1,300	0	
201	1,300	1,300	0	
	1,300	1,300	0	01
				1,300,000　　*　1　　=　　　　1,300
	473,662	503,656	29,994	

1000　　　　　　　1200　　　　　　　1230　　　　　　　1232　　　　　　　120　　　　　　　301

1000	392,927	456,100	63,173		
1200	392,927	456,100	63,173		
1230	391,627	454,800	63,173		
1232	391,627	454,800	63,173		
100	389,947	454,800	64,853		
110	285,197	349,539	64,342		
101	285,197	349,539	64,342		
	166,196	208,653	42,457	01	

(=151,357)

5	2,863,100	* 1	* 12	* 0.85 =	29,204
6	2,284,600	* 1	* 12	* 0.85 =	23,303
7	1,843,900	* 4	* 12	* 0.85 =	75,232
9	941,600	* 2	* 12	* 0.85 =	19,209
	172,881,000	* 3%		* 0.85 =	4,409

(=14,839)

178,068,000   * 1/12 =   14,839

56,172	57,477	1,305	02

1000	1200	1230	1232	110	101

				(=26,810)	
				(=4,200)	
				·	30,000 * 5 * 12 = 1,800
				·	20,000 * 10 * 12 = 2,400
				(=3,336)	
				·	47,700 * 1 * 4 = 191
				·	393,100 * 2 * 4 = 3,145
				(=7,080)	
				· 25	130,000 * 3 * 12 = 4,680
				· 15 20	80,000 * 1 * 12 = 960
				· 10 15	60,000 * 2 * 12 = 1,440
					50,000 * 1 * 12 = 600
					178,068,000 * 4.8% * 1/2 = 4,274
				(=7,320)	
				·	30,000 * 3 * 12 = 1,080
				·	30,000 * 1 * 12 = 360
				·	70,000 * 7 * 12 = 5,880

1000   1200   1230   1232   110   101

					(=29,362)
					5 9,471 * 1 * 41 * 12 = 4,660
					6 8,036 * 1 * 41 * 12 = 3,954
					7 7,210 * 4 * 41 * 12 = 14,190
					9 5,794 * 2 * 41 * 12 = 5,702
					28,506,000 * 3% = 856
		12,480	12,480	0	03
					130,000 * 8 * 12 = 12,480
		12,360	12,480	120	04
					5 140,000 * 1 * 12 = 1,680
					6 7 130,000 * 5 * 12 = 7,800
					8 9 120,000 * 2 * 12 = 2,880
		14,246	19,562	5,316	05
					178,068,000 * 1.2/12 * 0.8 = 14,246
		23,743	32,602	8,859	06
					178,068,000 * 2.0/12 * 0.8 = 23,743
120		104,750	105,261	511	

1000   1200   1230   1232   110   101

201		21,750	23,901	2,151		
		21,750	23,901	2,151	01	
					=	7,731
					=	8,500
					=	350
					=	1,440
					=	1,989
					=	600
					=	1,140
202		14,400	12,480	1,920		
		14,400	0	14,400	01	
					150,000 * 8 * 12 =	14,400
203		8,100	7,500	600		
		5,700	4,800	900	01	
					(3) =	5,700
		2,400	2,700	300	04	
					15 250,000 * 12 * 0.8 =	2,400

1000   1200   1230   1232   120   201

204			15,900	16,320	420		
			1,800	1,800	0	01	
						(5)	150,000 * 1 * 12 = 1,800
			14,100	14,520	420	02	
						5	250,000 * 1 * 12 = 3,000
						6	155,000 * 1 * 12 = 1,860
						7	140,000 * 4 * 12 = 6,720
						9	105,000 * 2 * 12 = 2,520
301			44,600	45,060	460		
			43,160	43,260	100	05	
							200,000 * 12 * 12 = 28,800
							200,000 * 12 * 2 = 4,800
							20,000 * 12 * 2 * 12 = 5,760
							25,000 * 76 * 2 = 3,800
			1,440	1,200	240	12	
							120,000 * 12 = 1,440
200			1,680	0	1,680		

1000　　　1200　　　1230　　　1232　　　120　　　204

220		1,680	0	1,680		
	402	1,680	0	1,680		
		1,680	0	1,680	02	
					140,000 * 12 = 1,680	
1240		1,300	1,300	0		
1242		1,300	1,300	0		
100		1,300	1,300	0		
120		1,300	1,300	0		
201		1,300	1,300	0		
		1,300	1,300	0	01	
					1,300,000 * 1 = 1,300	
		392,927	456,100	63,173		

1000   1200   1230   1232   220   402

1000		353,237	345,243	7,994	
1200		353,237	345,243	7,994	
1230		351,937	343,943	7,994	
1232		351,937	343,943	7,994	
100		350,257	343,943	6,314	
110		263,108	260,028	3,080	
101		263,108	260,028	3,080	
		156,541	156,766	225	01

(=142,564)

5	2,843,100	* 1	* 12	* 0.85 = 29,000
6	2,527,000	* 1	* 12	* 0.85 = 25,776
7	1,885,000	* 2	* 12	* 0.85 = 38,454
8	1,614,500	* 2	* 12	* 0.85 = 32,936
9	1,200,400	* 1	* 12	* 0.85 = 12,245
	162,835,000	* 3%		* 0.85 = 4,153

(=13,977)

167,721,000 * 1/12 = 13,977

1000   1200   1230   1232   110   101

			49,186	40,748	8,438	02
						(=23,520)
						(=5,040)
						・ 30,000 * 6 * 12 = 2,160
						・ 20,000 * 12 * 12 = 2,880
						(=1,734)
						・ 47,700 * 1 * 4 = 191
						・ 385,600 * 1 * 4 = 1,543
						(=6,600)
						・ 25 130,000 * 3 * 12 = 4,680
						・ 15 20 80,000 * 2 * 12 = 1,920
						167,721,000 * 4.8% * 1/2 = 4,026
						(=6,120)
						・ 70,000 * 6 *12 = 5,040
						・ 30,000 * 2 * 12 = 720
						・ 30,000 * 1 * 12 = 360
						(=25,666)

1000　　　　　　　1200　　　　　1230　　　　　1232　　　　110　　　　101

					5	9,471 * 1 * 41 * 12 = 4,660
					6	8,036 * 1 * 41 * 12 = 3,954
					7	7,210 * 2 * 41 * 12 = 7,095
					8	6,461 * 2 * 41 * 12 = 6,358
					9	5,794 * 1 * 41 * 12 = 2,851
						24,918,000 * 3% = 748
			10,920	9,360	1,560	03
						130,000 * 7 * 12 = 10,920
			10,680	9,240	1,440	04
					5	140,000 * 1 * 12 = 1,680
					6 7	130,000 * 3 * 12 = 4,680
					8 9	120,000 * 3 * 12 = 4,320
			13,418	14,697	1,279	05
						167,721,000 * 1.2/12 * 0.8 = 13,418
			22,363	24,495	2,132	06
						167,721,000 * 2/12 * 0.8 = 22,363
120			87,149	83,915	3,234	

1000   1200   1230   1232   110   101

201		17,209	18,715	1,506		
		17,209	18,715	1,506	01	
					=	6,128
					=	5,490
					=	350
					=	1,260
					=	1,741
					=	600
					=	1,640
202		12,600	9,360	3,240		
		12,600	0	12,600	01	
					150,000 * 7 * 12 =	12,600
203		8,100	7,500	600		
		5,700	4,800	900	01	
					(3) =	5,700
		2,400	2,700	300	04	
					15 250,000 * 12 * 0.8 =	2,400

1000   1200   1230   1232   120   201

204			13,800	12,540	1,260	
			1,800	1,800	0	01
						150,000 * 1 * 12 = 1,800
			12,000	10,740	1,260	02
						5 250,000 * 1 * 12 = 3,000
						6 155,000 * 1 * 12 = 1,860
						7 140,000 * 2 * 12 = 3,360
						8 9 105,000 * 3 * 12 = 3,780
301			35,440	35,800	360	
			34,000	34,000	0	05
						200,000 * 10 * 12 = 24,000
						200,000 * 10 * 2 = 4,000
						20,000 * 10 * 2 * 12 = 4,800
						25,000 * 24 * 2 = 1,200
			1,440	1,200	240	12
						120,000 * 12 = 1,440
200			1,680	0	1,680	

1000   1200   1230   1232   120   204

220		1,680	0	1,680	
	402	1,680	0	1,680	
		1,680	0	1,680	02
					140,000 * 12 = 1,680
1240		1,300	1,300	0	
1242		1,300	1,300	0	
	100	1,300	1,300	0	
	120	1,300	1,300	0	
	201	1,300	1,300	0	
		1,300	1,300	0	01
					1,300,000 * 1 = 1,300

1000   1200   1230   1232   220   402

3000		6,000	6,000	0	
3300		6,000	6,000	0	
3310		6,000	6,000	0	
3311		6,000	6,000	0	
100		6,000	6,000	0	
120		6,000	6,000	0	
201		6,000	6,000	0	
		6,000	6,000	0	01
					500,000 * 12 = 6,000
		359,237	351,243	7,994	

3000	3300	3310	3311	120	201

1000	404,583	388,336	16,247		
1200	404,583	388,336	16,247		
1230	403,283	387,036	16,247		
1232	403,283	387,036	16,247		
100	401,603	387,036	14,567		
110	294,169	286,901	7,268		
101	294,169	286,901	7,268		
	169,260	167,680	1,580	01	

$(=154,147)$

5	2,276,700	* 1	* 12	* 0.85 =	23,223
6	2,250,800	* 1	* 12	* 0.85 =	22,959
7	1,755,800	* 4	* 12	* 0.85 =	71,637
8	1,116,100	* 2	* 12	* 0.85 =	22,769
9	889,100	* 1	* 12	* 0.85 =	9,069
	176,067,000		* 3%	* 0.85 =	4,490

$(=15,113)$

181,350,000   * 1/12 =   15,113

1000   1200   1230   1232   110   101

			58,381	47,530	10,851	02

(=25,407)

(=4,200)

·	30,000	* 5	* 12	=	1,800
·	20,000	* 10	* 12	=	2,400

(=1,734)

·	47,700	* 1	* 4	=	191
·	385,600	* 1	* 4	=	1,543

(=6,960)

· 25	130,000	* 1	* 12	=	1,560
· 20-25	110,000	* 1	* 12	=	1,320
· 10-15	60,000	* 4	* 12	=	2,880
· 5-10	50,000	* 2	* 12	=	1,200
	181,350,000	* 4.8% * 1/2	=		4,353

(=8,160)

·	70,000	* 8	* 12	=	6,720
·	30,000	* 3	* 12	=	1,080

1000	1200	1230	1232	110	101

				・ 　　　　　　　　　30,000 * 1 * 12 = 360
				(=32,974)
				5 　　　　　　9,471 * 1 * 41 * 12 = 4,660
				6 　　　　　　8,036 * 1 * 41 * 12 = 3,954
				7 　　　　　　7,210 * 4 * 41 * 12 = 14,190
				8 　　　　　　6,461 * 2 * 41 * 12 = 6,358
				9 　　　　　　5,794 * 1 * 41 * 12 = 2,851
				32,013,000 * 3% = 961
	14,040	12,480	1,560	03
				130,000 * 9 * 12 = 14,040
	13,800	12,240	1,560	04
				(=13,800)
				5 　　　　　140,000 * 1 * 12 = 1,680
				6 7 　　　　130,000 * 5 * 12 = 7,800
				8 9 　　　　120,000 * 3 * 12 = 4,320
	14,508	15,720	1,212	05
				181,350,000 * 1.2/12 * 0.8 = 14,508

1000　　　　　　　1200　　　　　　1230　　　　　　1232　　　　　110　　　　　101

			24,180	26,200	2,020	06	
						181, 350, 000 * 2/12 * 0.8 =	24,180
120			107,434	100,135	7,299		
	201		25,454	23,795	1,659		
			25,454	23,795	1,659	01	
						=	8,450
						=	9,904
						=	350
						=	1,620
						=	2,890
						=	600
						=	1,640
	202		16,200	12,480	3,720		
			16,200	0	16,200	01	
						150, 000 * 9 * 12 =	16,200
	203		8,100	7,500	600		
			5,700	4,800	900	01	

| 1000 | 1200 | 1230 | 1232 | 110 | 101 | |

					(3)	=	5,700
		2,400	2,700	300	04		
					15	250,000 * 12 * 0.8 =	2,400
204		17,160	15,480	1,680			
		1,800	1,800	0	01		
					(5)	150,000 * 1 * 12 =	1,800
		15,360	13,680	1,680	02		
					5	250,000 * 1 * 12 =	3,000
					6	155,000 * 1 * 12 =	1,860
					7	140,000 * 4 * 12 =	6,720
					8 9	105,000 * 3 * 12 =	3,780
301		40,520	40,880	360			
		39,080	39,080	0	05		
						200,000 * 11 * 12 =	26,400
						200,000 * 11 * 2 =	4,400
						20,000 * 11 * 2 * 12 =	5,280
						25,000 * 60 * 2 =	3,000

1000   1200   1230   1232   120   203

			1,440	1,200	240	12	
						120,000 * 12 = 1,440	
200			1,680	0	1,680		
220			1,680	0	1,680		
	402		1,680	0	1,680		
			1,680	0	1,680	02	
						140,000 * 12 = 1,680	
1240			1,300	1,300	0		
1242			1,300	1,300	0		
	100		1,300	1,300	0		
	120		1,300	1,300	0		
		201	1,300	1,300	0		
			1,300	1,300	0	01	
						1,300,000 * 1 = 1,300	

1000	1200	1230	1232	120	301

3000		4,200	0	4,200	
3300		4,200	0	4,200	
3310		4,200	0	4,200	
3311		4,200	0	4,200	
100		4,200	0	4,200	
120		4,200	0	4,200	
201		4,200	0	4,200	
		4,200	0	4,200	01
					350,000 * 12 = 4,200
		408,783	388,336	20,447	

3000　　　　　　　　3300　　　　　　　　　3310　　　　　　3311　　　　　　120　　　　　　　　201

1000		671,928	716,046	44,118	
1200		671,928	716,046	44,118	
1230		670,628	714,746	44,118	
1232		670,628	714,746	44,118	
100		668,948	714,746	45,798	
110		451,540	506,694	55,154	
101		451,540	506,694	55,154	
		259,860	295,600	35,740	01

(=236,658)

5	2,863,100 * 1 * 12 * 0.85 =	29,204
6	2,214,900 * 2 * 12 * 0.85 =	45,184
7	1,755,800 * 5 * 12 * 0.85 =	89,546
8	1,116,100 * 4 * 12 * 0.85 =	45,537
9	994,800 * 2 * 12 * 0.85 =	20,294
	270,313,000 * 3% * 0.85 =	6,893

(=23,202)

278,423,000 * 1/12 = 23,202

1000   1200   1230   1232   110   101

			89,202	86,649	2,553	02

(=39,017)

(=6,840)

·	30,000	* 7	* 12	=	2,520
·	20,000	* 18	* 12	=	4,320

(=1,734)

·	47,700	* 1	* 4	=	191
·	385,600	* 1	* 4	=	1,543

(=9,240)

· 25	130,000	* 1	* 12	=	1,560
· 20 25	110,000	* 1	* 12	=	1,320
· 15 20	80,000	* 1	* 12	=	960
· 10 15	60,000	* 5	* 12	=	3,600
· 5 10	50,000	* 3	* 12	=	1,800
	278,423,000	* 4.8% * 1/2	=		6,683

(=14,520)

·	30,000	* 7	* 12	=	2,520

1000   1200   1230   1232   110   101

					・	70,000　*　13　*　12　=	10,920
					・	30,000　*　3　*　12　=	1,080
					（　　　）（=50,185）	
					5	9,471　*　1　*　41　*　12　=	4,660
					6	8,036　*　2　*　41　*　12　=	7,908
					7	7,210　*　5　*　41　*　12　=	17,737
					8	6,461　*　4　*　41　*　12　=	12,716
					9	5,794　*　2　*　41　*　12　=	5,702
					48,723,000　*　3%　=	1,462
		21,840	20,280	1,560	03	
					130,000　*　14　*　12　=	21,840
		21,240	21,360	120	04	
					（=21,240）	
					5	140,000　*　1　*　12　=	1,680
					6　7	130,000　*　7　*　12　=	10,920
					8　9	120,000　*　6　*　12　=	8,640
		22,274	27,713	5,439	05	

1000	1200	1230	1232	110	101

					278,423,000 * 1.2/12 * 0.8 =	22,274
		37,124	46,188	9,064	06	
					278,423,000 * 2.0/12 * 0.8 =	37,124
120		217,408	208,052	9,356		
	201	33,148	27,332	5,816		
		33,148	27,332	5,816	01	
					=	10,000
					=	16,438
					=	2,520
					=	2,100
					=	350
					=	1,140
					=	600
	202	25,200	21,840	3,360		
		25,200	0	25,200	01	
					150,000 * 14 * 12 =	25,200
	203	9,240	8,460	780		

1000   1200   1230   1232   110   101

			6,840	5,760	1,080	01
						(8) = 6,840
			2,400	2,700	300	04
						15 250,000 * 12 * 0.8 = 2,400
204			24,480	24,720	240	
			1,800	1,800	0	01
						(5) 150,000 * 1 * 12 = 1,800
			22,680	22,920	240	02
						5 250,000 * 1 * 12 = 3,000
						6 155,000 * 2 * 12 = 3,720
						7 140,000 * 5 * 12 = 8,400
						8 9 105,000 * 6 * 12 = 7,560
301			125,340	125,700	360	
			123,900	123,900	0	05
						200,000 * 35 * 12 = 84,000
						200,000 * 35 * 2 = 14,000
						20,000 * 35 * 2 * 12 = 16,800

1000   1200   1230   1232   120   203

				25,000 * 182 * 2 =	9,100
	1,440	1,200	240	12	
				120,000 * 12 =	1,440
200	1,680	0	1,680		
220	1,680	0	1,680		
402	1,680	0	1,680		
	1,680	0	1,680	02	
				140,000 * 12 =	1,680
1240	1,300	1,300	0		
1242	1,300	1,300	0		
100	1,300	1,300	0		
120	1,300	1,300	0		
201	1,300	1,300	0		
	1,300	1,300	0	01	
				1,300,000 * 1 =	1,300

1000   1200   1230   1232   120   301

3000		480	480	0	
3300		480	480	0	
3310		480	480	0	
3311		480	480	0	
100		480	480	0	
120		480	480	0	
201		480	480	0	
		480	480	0	01
					40,000 * 1 * 12 = 480
		672,408	716,526	44,118	

3000	3300	3310	3311	120	201

1000	477,007	550,126	73,119		
1200	477,007	550,126	73,119		
1230	475,707	548,826	73,119		
1232	475,707	548,826	73,119		
100	474,027	548,826	74,799		
110	340,223	411,721	71,498		
101	340,223	411,721	71,498		
	197,465	241,223	43,758	01	

(=179, 834)

5	2, 863, 100 * 1 * 12 * 0.85 =	29,204
6	2, 346, 900 *1 * 12 * 0.85 =	23,939
7	1, 801, 000 * 3 * 12 * 0.85 =	55,111
8	1, 390, 600 * 4 * 12 * 0.85 =	56,737
9	941, 600 * 1 * 12 * 0.85 =	9,605
	205, 406, 000 * 3% * 0.85 =	5,238

(=17, 631)

211, 569, 000 * 1/12 =   17,631

1000   1200   1230   1232   110   101

				66,902	66,205	697	02

(=31,034)

(=5,160)

·	30,000　 * 5 　* 12 　=	1,800
·	20,000　 * 14 　* 12 　=	3,360

(=3,276)

| · | 47,700 　* 1 　* 4 　= | 191 |
| · | 385,600 　* 2 　* 4 　= | 3,085 |

(=7,440)

· 25	130,000 　* 2 　* 12 　=	3,120
· 20　25	110,000 　* 1 　* 12 　=	1,320
· 15　20	80,000 　* 1 　* 12 　=	960
· 10　15	60,000 　* 2 　* 12 　=	1,440
· 5　10	50,000 　* 1 　*12 　=	600

211,569,000 　* 4.8% * 1/2 = 　5,078

(=10,080)

| · | 30,000 　* 5 　* 12 　= | 1,800 |

				·	70,000 * 9 * 12 =	7,560
				·	30,000 * 2 * 12 =	720
				( ) (=35,868)	
				5	9,471 * 1 * 41 * 12 =	4,660
				6	8,036 * 1 * 41 *12 =	3,954
				7	7,210 * 3 * 41 * 12 =	10,642
				8	6,461 * 4 * 41 * 12 =	12,716
				9	5,794 * 1 * 41 * 12 =	2,851
				34,823,000 * 3% =	1,045
	15,600	18,720	3,120	03	
				130,000 * 10 * 12 =	15,600
	15,120	18,000	2,880	04	
				(=15,120)	
				5	140,000 * 1 * 12 =	1,680
				6 7	130,000 * 4 * 12 =	6,240
				8 9	120,000 * 5 * 12 =	7,200
	16,926	22,615	5,689	05	

1000   1200   1230   1232   110   101

					211,569,000 * 1.2/12 * 0.8 =	16,926
		28,210	37,692	9,482	06	
					211,569,000 * 2/12 * 0.8 =	28,210
120		133,804	137,105	3,301		
	201	23,074	22,575	499		
		23,074	22,575	499	01	
					=	8,450
					=	8,800
					=	350
					=	1,800
					=	1,934
					=	1,140
					=	600
	202	18,000	18,720	720		
		18,000	0	18,000	01	
					150,000 * 10 * 12 =	18,000
	203	8,100	7,500	600		

1000   1200   1230   1232   110   101

				5,700	4,800	900	01
							(3) = 5,700
				2,400	2,700	300	04
							250,000 * 12 * 0.8 = 2,400
204				18,000	20,520	2,520	
				1,800	1,800	0	01
							(5) 150,000 * 1 * 12 = 1,800
				16,200	18,720	2,520	02
							(=16,200)
							5 250,000 * 1 * 12 = 3,000
							6 155,000 * 1 * 12 = 1,860
							7 140,000 * 3 * 12 = 5,040
							8 9 105,000 * 5 * 12 = 6,300
301				66,630	67,790	1,160	
				65,190	65,990	800	05
							200,000 * 18 * 12 = 43,200
							200,000 * 18 * 2 = 7,200

1000   1200   1230   1232   120   203

					20,000 * 18 * 2 * 12 =	8,640
					25,000 * 123 * 2 =	6,150
		1,440	1,200	240	12	
					120,000 * 12 =	1,440
200		1,680	0	1,680		
220		1,680	0	1,680		
402		1,680	0	1,680		
		1,680	0	1,680	02	
					140,000 * 12 =	1,680
1240		1,300	1,300	0		
1242		1,300	1,300	0		
100		1,300	1,300	0		
120		1,300	1,300	0		
201		1,300	1,300	0		
		1,300	1,300	0	01	
					1,300,000 * 1 =	1,300

1000   1200   1230   1232   120   301

3000		1,080	1,080	0
3300		1,080	1,080	0
3310		1,080	1,080	0
3311		1,080	1,080	0
100		1,080	1,080	0
120		1,080	1,080	0
201		1,080	1,080	0
		1,080	1,080	0	01
					90,000 * 12 = 1,080
		478,087	551,206	73,119

3000	3300	3310	3311	120	201

1000		660,555	660,052	503	
1200		660,555	660,052	503	
1230		659,255	658,752	503	
1232		659,255	658,752	503	
100		657,575	658,752	1,177	
110		463,038	467,656	4,618	
101		463,038	467,656	4,618	
		268,576	274,444	5,868	01

(=244,596)		
5	2,863,100 * 1 * 12 * 0.85 =	29,204
6	2,214,900 * 2 * 12 * 0.85 =	45,184
7	1,843,900 * 6 * 12 * 0.85 =	112,847
8	1,573,400 * 2 * 12 * 0.85 =	32,098
9	889,100 * 2 * 12 * 0.85 =	18,138
	279,378,000 * 3% * 0.85 =	7,125
(=23,980)		
	287,760,000 * 1/12 =	23,980

1000   1200   1230   1232   110   101

			92,873	79,254	13,619	02

(=45,583)

(=9,480)

・	30,000 * 13 * 12 =	4,680
・	20,000 * 20 * 12 =	4,800

(=3,276)

・	47,700 * 1 * 4 =	191
・	385,600 * 2 * 4 =	3,085

(=12,960)

・25	130,000 * 1 * 12 =	1,560
・20 25	110,000 * 2 * 12 =	2,640
・15 20	80,000 * 7 * 12 =	6,720
・10 15	60,000 * 2 * 12 =	1,440
・5 10	50,000 * 1 * 12 =	600
	287,760,000 * 4.8% * 1/2 =	6,907

(=12,960)

・	70,000 * 12 * 12 =	10,080

1000　　　　　　1200　　　　　1230　　　　　1232　　　　110　　　　　101

					・ 　　30,000 ＊6 ＊12 ＝	2,160
					・ 　　30,000 ＊2 ＊12 ＝	720
					(=47,290)	
					5 　9,471 ＊1 ＊41 ＊12 ＝	4,660
					6 　8,036 ＊2 ＊41 ＊12 ＝	7,908
					7 　7,210 ＊6 ＊41 ＊12 ＝	21,284
					8 　6,461 ＊2 ＊41 ＊12 ＝	6,358
					9 　5,794 ＊2 ＊41 ＊12 ＝	5,702
					45,912,000 ＊3% ＝	1,378
	20,280	18,720	1,560	03		
					130,000 ＊13 ＊12 ＝	20,280
	19,920	18,360	1,560	04		
					(=19,920)	
					5 　140,000 ＊1 ＊12 ＝	1,680
					6 7 　130,000 ＊8 ＊12 ＝	12,480
					8 9 　120,000 ＊4 ＊12 ＝	5,760
	23,021	25,729	2,708	05		

1000　　　　　　　1200　　　　　1230　　　　　1232　　　　　110　　　　　101

					287,760,000 * 1.2/12 * 0.8 = 23,021
	38,368	42,882	4,514	06	
					287,760,000 * 2.0/12 * 0.8 = 38,368
120	194,537	191,096	3,441		
201	27,367	24,936	2,431		
	27,367	24,936	2,431	01	
					= 10,250
					= 10,434
					= 350
					= 2,340
					= 2,253
					= 600
					= 1,140
202	23,400	18,720	4,680		
	23,400	0	23,400	01	
					150,000 * 13 * 12 = 23,400
203	9,240	7,500	1,740		

1000   1200   1230   1232   110   101

		6,840	4,800	2,040	01		
					(　 8 　)	=	6,840
		2,400	2,700	300	04		
					15	250,000 * 12 * 0.8 =	2,400
204		23,640	21,780	1,860			
		1,800	1,800	0	01		
					(5)	150,000 * 1 * 12 =	1,800
		21,840	19,980	1,860	02		
					5	250,000 * 1 * 12 =	3,000
					6	155,000 * 2 * 12 =	3,720
					7	140,000 * 6 * 12 =	10,080
					8 9	105,000 * 4 * 12 =	5,040
301		110,890	118,160	7,270			
		109,450	116,360	6,910	05		
						200,000 * 30 * 12 =	72,000
						200,000 * 30 * 2 =	12,000
						20,000 * 30 * 2 * 12 =	14,400

1000　　　　　　1200　　　　　　1230　　　　　　1232　　　　　　120　　　　　　203

					25,000　＊ 221　＊ 2　＝	11,050
		1,440	1,200	240	12	
					120,000　＊ 12　＝	1,440
200		1,680	0	1,680		
220		1,680	0	1,680		
402		1,680	0	1,680		
		1,680	0	1,680	02	
					140,000　＊ 12　＝	1,680
1240		1,300	1,300	0		
1242		1,300	1,300	0		
100		1,300	1,300	0		
120		1,300	1,300	0		
201		1,300	1,300	0		
		1,300	1,300	0	01	
					1,300,000　＊ 1　＝	1,300

1000　　　　　　　　　　1200　　　　　　　　1230　　　　　　　　1232　　　　　　　120　　　　　　　　301

3000		480	480	0	
3300		480	480	0	
3310		480	480	0	
3311		480	480	0	
100		480	480	0	
120		480	480	0	
201		480	480	0	
		480	480	0	01
					40,000 *1 *12 = 480
		661,035	660,532	503	

3000   3300   3310   3311   120   201

1000		296,218	298,681	2,463	
1200		296,218	298,681	2,463	
1230		294,918	297,381	2,463	
1232		294,918	297,381	2,463	
100		293,238	297,381	4,143	
110		231,855	235,584	3,729	
101		231,855	235,584	3,729	
		138,420	139,269	849	01

(=126,061)

5	2,863,100	* 1	* 12	* 0.85 =	29,204
6	2,375,800	* 1	* 12	* 0.85 =	24,234
7	1,551,800	* 1	* 12	* 0.85 =	15,829
8	1,691,000	* 2	* 12	* 0.85 =	34,497
9	1,825,900	* 1	* 12	* 0.85 =	18,625
	143,985,000		* 3%	* 0.85 =	3,672

(=12,359)

	148,305,000	* 1/12 =	12,359

1000	1200	1230	1232	110	101

			43,316	38,942	4,374	02	

(=21,303)

(=3,600)

·	30,000	* 4	* 12	=	1,440
·	20,000	* 9	* 12	=	2,160

(=1,543)

·	385,600	* 1	* 4	=	1,543

(=7,320)

· 25	130,000	* 3	* 12	=	4,680
· 21 25	110,000	* 1	* 12	=	1,320
· 10 15	60,000	* 1	* 12	=	720
· 5 10	50,000	* 1	* 12	=	600

(=5,280)

·	70,000	* 5	* 12	=	4,200
·	30,000	* 2	* 12	=	720
·	30,000	* 1	* 12	=	360

148,305,000 * 4.8% * 1/2 = 3,560

1000	1200	1230	1232	110	101

				(=22,013)
				5　　　　　　　　　　　　9,471 * 1 * 41 * 12 = 4,660
				6　　　　　　　　　　　　8,036 * 1 * 41 * 12 = 3,954
				7　　　　　　　　　　　　7,210 * 1 * 41 * 12 = 3,548
				8　　　　　　　　　　　　6,461 * 2 * 41 * 12 = 6,358
				9　　　　　　　　　　　　5,794 * 1 * 41 * 12 = 2,851
				21,371,000 * 3% = 642
	9,360	9,360	0	03
				130,000 * 6 * 12 = 9,360
	9,120	9,000	120	04
				(=9,120)
				5　　　　　　　　　　　　140,000 * 1 * 12 = 1,680
				6 7　　　　　　　　　　130,000 * 2 * 12 = 3,120
				8 9　　　　　　　　　　120,000 * 3 * 12 = 4,320
	11,865	13,057	1,192	05
				148,305,000 * 1.2/12 * 0.8 = 11,865
	19,774	21,761	1,987	06

1000　　　　　　　1200　　　　　　1230　　　　　1232　　　　110　　　　　101

					148,305,000 * 2/12 * 0.8 = 19,774
120		61,383	61,797	414	
201		18,583	21,217	2,634	
		18,583	21,217	2,634	01
					= 5,574
					= 7,055
					= 1,080
					= 2,634
					= 600
					= 1,640
202		10,800	9,360	1,440	
		10,800	0	10,800	01
					150,000 * 6 * 12 = 10,800
203		8,100	7,500	600	
		5,700	4,800	900	01
					(3) = 5,700
		2,400	2,700	300	04

1000	1200	1230	1232	110	101

					15	250,000 * 12 * 0.8 = 2,400
204		12,120	11,580	540		
		1,800	1,800	0	01	
					(5)	150,000 * 12 = 1,800
		10,320	9,780	540	02	
					5	250,000 * 1 * 12 = 3,000
					6	155,000 * 1 * 12 = 1,860
					7	140,000 * 1 * 12 = 1,680
					8 9	105,000 * 3 * 12 = 3,780
301		11,780	12,140	360		
		10,340	10,340	0	05	
						200,000 * 3 * 12 = 7,200
						200,000 * 3 * 2 = 1,200
						20,000 * 3 * 2 * 12 = 1,440
						25,000 * 10 * 2 = 500
		1,440	1,200	240	12	
						120,000 * 12 = 1,440

1000   1200   1230   1232   120   203

200	1,680	0	1,680		
220	1,680	0	1,680		
402	1,680	0	1,680		
	1,680	0	1,680	02	
				140,000 * 12 = 1,680	
1240	1,300	1,300	0		
1242	1,300	1,300	0		
100	1,300	1,300	0		
120	1,300	1,300	0		
201	1,300	1,300	0		
	1,300	1,300	0	01	
				1,300,000 * 1 = 1,300	
	296,218	299,681	3,463		

1000   1200   1230   1232   220   402