

:(3000)		:(3100)		:(3110)		:(3111)		:(110)		[ ] [ : ]
3000		12,142,426	11,209,191	933,235	[ 1,323,298	1,126,744	20,000 ]	[ 1,339,500	3,600	8,329,284 ]
3100		3,171,529	3,084,523	87,006	[ 83,047	341,111	20,000 ]	[ 1,322,500	3,600	1,401,271 ]
3110		3,068,191	2,990,425	77,766	[ 83,047	341,111	20,000 ]	[ 1,322,500	3,600	1,297,933 ]
3111		406,292	373,981	32,311	[ 83,047	16,260	0 ]	[ 0	3,600	303,385 ]
100		116,316	84,005	32,311						
110		11,409	0	11,409						
101		11,409	0	11,409						
		11,409	0	11,409	10					
					○	( )				
					50,000	x1 x50 x3	=			7,500
					○	( )				
					31,300	x3 x28	=			2,630
					○ 4	( )	1,279,000	=		1,279
120		104,907	84,005	20,902						
201		33,162	27,020	6,142						
		33,162	27,020	6,142	01					

:(3000)		:(3100)		:(3110)		:(3111)		:(120)		[ ] [ : ]
. . . .										
						○ 3.				6,142
						-	( )			
						50,000 x2		=		100
						-	( )			
						2,520,000		=		2,520
						-	( )			
						3,522,000		=		3,522
	202									
		67,545	52,785		14,760					
		67,545	52,785		14,760	01				
						○				14,760
						- (3 )	20,000 x3 x5 x6	=		1,800
						-	20,000 x27 x4 x6	=		12,960

:(3000)		:(3100)		:(3110)		:(3113)		:(210)		[ ] [ : ]
3113		1,379,444	1,338,444	41,000	[	0	248,351	20,000	]	
					[	300,000	0	811,093	]	
200		1,370,144	1,329,144	41,000	[	0	248,351	20,000	]	
					[	300,000	0	801,793	]	
210		1,047,182	1,047,182	0	[	0	248,351	0	]	
					[	300,000	0	498,831	]	
	401	1,023,672	1,023,672	0						
		1,020,000	1,020,000	0	01					
					o					
						-50,000,000	x1	=	50,000	
								( )	15,000	
								( )	35,000	
					o	1	( )			
						50,000,000	x1	=	50,000	
								( )	15,000	
								( )	35,000	
220		322,962	281,962	41,000	[	0	0	20,000	]	
					[	0	0	302,962	]	
	401	272,512	231,512	41,000						
		271,000	230,000	41,000	01					
					o					
						(POOL)				
						(35,000,000	x1 )-	(20,000,000	x1 ) =	15,000

:(3000)	:(3100)	:(3110)	:(3113)	:(220)	[ ] [ : ]
. . . .					
					<p>○ ( )</p> <p>11,000,000 x1 = 11,000</p> <p>○ (L=50m)</p> <p>15,000,000 x1 = 15,000</p>

:(3000)		:(3100)		:(3110)		:(3114)		:(210)		[ ] [ : ]
. . . . .										
3114		1,282,455	1,278,000	4,455	[	0	76,500	0	]	
					[	1,022,500	0	183,455	]	
200		1,282,455	1,278,000	4,455	[	0	76,500	0	]	
					[	1,022,500	0	183,455	]	
210		1,282,455	1,278,000	4,455	[	0	76,500	0	]	
					[	1,022,500	0	183,455	]	
	401	1,282,455	1,278,000	4,455						
		1,271,670	1,278,000	6,330	01					
					o					
						(1,237,465,000 x1 )-	(1,243,795,000 x1 )	=	6,330	
		6,330	0	6,330	02					
					o		(3 )		6,330	
					-	2				
						100,000,000 x2.11/100		=	2,110	
					-	2				
						100,000,000 x2.11/100		=	2,110	
					-					
						100,000,000 x2.11/100		=	2,110	
		4,455	0	4,455	03					
					o					

:(3000)	:(3100)	:(3110)	:(3114)	:(210)	[ ] [ : ]
					$1,237,465,000 \times 0.36 / 100 = 4,455$

:(3000)		:(3100)		:(3120)		:(3121)		:(220)		[ ] [ : ]
. . . .										
3120				103,338	94,098	9,240				
3121				103,338	94,098	9,240				
200				96,238	86,998	9,240				
220				96,238	86,998	9,240				
402				87,090	77,850	9,240				
				87,090	77,850	9,240	01			
							○ 가			
								(300,000 x64 x70/100) - (300,000 x40 x70/100)	=	5,040
							○ FTA			
								1,000,000 x6 x70/100	=	4,200

:(3000)		:(3300)		:(3310)		:(3311)		:(110)		[ ] [ : ]
3300		8,970,897	8,124,668	846,229	[ 1,240,251	785,633	0 ]	[ 17,000	0	6,928,013 ]
3310		3,479,654	3,562,515	82,861	[ 968,227	217,733	0 ]	[ 17,000	0	2,276,694 ]
3311		3,479,654	3,562,515	82,861	[ 968,227	217,733	0 ]	[ 17,000	0	2,276,694 ]
100		1,306,603	1,309,043	2,440	[ 270,960	56,552	0 ]	[ 5,000	0	974,091 ]
110		1,197,739	1,210,939	13,200	[ 270,960	56,552	0 ]	[ 5,000	0	865,227 ]
101		1,197,739	1,210,939	13,200						
		1,197,739	1,210,939	13,200	10					
					o					
						(12,000,000 x1 )-	(16,619,000 x1 ) =			4,619
							( )			3,228
							( )			417
							( )			974
					o					
						-18,391,000 x1	=			18,391
							( )			15,014
							( )			1,931
							( )			1,446
					o 4	( )				
						-3,060,000	=			3,060
					o					
								6,951,000 x1	=	6,951

:(3000)		:(3300)		:(3310)		:(3311)		:(110)		[ ] [ : ]
								( )		4,857
								( )		632
								( )		1,462
							○ 가			
							(47,350 x5 x10 )-	(47,350 x5 x5 )	=	1,184
							○ ( )			
							47,350 x1 x100		=	4,735
120		108,864	98,104	10,760						
	201	106,364	96,104	10,260						
		106,364	96,104	10,260	01					
					○ 1.					6,870
					-					
					50,000 x20				=	1,000
					-		8,000 x500		=	4,000
					- 가					
					187,000 x10				=	1,870
					○ 3.					990
					-					
					20,000 x6				=	120
					-		20,000 x6		=	120



:(3000)		:(3300)		:(3310)		:(3311)		:(210)		[ ] [ : ]
. . . .										
							-			
							-569,000 x1	=		569
								( )		399
								( )		51
								( )		119
	206	37,161	36,901	260	○		130,000 x2	=		260
								( )		130
								( )		39
								( )		91
	401	1,137,584	1,340,766	203,182						
		1,103,206	1,292,388	189,182	01					
					○	가	(	13	965ha)	
										339,828
								( )		190,893
								( )		45,374
								( )		103,561
							-			
							(686,863,000 x1 )-	(1,010,371,000 x1 )	=	323,508
								( )		181,822
								( )		43,241
								( )		98,445
							-			
							(45,045,000 x1 )-	(61,365,000 x1 )	=	16,320

:(3000)		:(3300)		:(3310)		:(3311)		:(210)		[ ] [ : ]
. . . .										
								( )		9,071
								( )		2,133
								( )		5,116
							○ ( ) (2ha)			
							(4,623,000 x1 )-	(6,711,000 x1 ) =		2,088
								( )		1,208
								( )		880
							○ ( )			
							(3,563,000 x1 )-	(7,179,000 x1 ) =		3,616
								( )		1,725
								( )		567
								( )		1,324
							○ ( )			
							7,771,000 x1	=		7,771
								( )		3,286
								( )		1,346
								( )		3,139
							○ ( )			
							(2,016,000 x1 )-	(9,980,000 x1 ) =		7,964
								( )		3,603
								( )		1,309
								( )		3,052
							○ ( )	3,019,000 x1 =		3,019
								( )		1,371
								( )		495
								( )		1,153
							○			

:(3000)		:(3300)		:(3310)		:(3311)		:(210)		[ ] [ : ]
. . . .										
								(48,577,000 x1 )-	(48,597,000 x1 ) =	20
								( )		1,088
								( )		320
								( )		748
							○			
								(13,997,000 x1 )-	(13,480,000 x1 ) =	517
								( )		270
								( )		74
								( )		173
							○			
								77,422,000 x1	=	77,422
								( )		54,627
								( )		6,838
								( )		15,957
							○			
								76,089,000 x1	=	76,089
								( )		54,257
								( )		6,551
								( )		15,281
							○			
								30,000,000 x1	=	30,000
								( )		21,000
								( )		2,700
								( )		6,300
							○			
								7,444,000 x1	=	7,444
								( )		5,208
								( )		672
								( )		1,564
							○			
								31,683,000 x1	=	31,683

:(3000)		:(3300)		:(3310)		:(3311)		:(210)		[ ] [ : ]
									( )	30,127
									( )	467
									( )	1,089
								○		
									(1,524,000 x1 ) - (71,135,000 x1 ) =	69,611
									( )	67,364
									( )	998
									( )	1,249
		29,436	43,436	14,000	02					
								○	가 ( 13 )	
									(29,436,000 x1 ) - (43,436,000 x1 ) =	14,000
									( )	7,781
									( )	1,828
									( )	4,391
220		877,686	754,616	123,070						
	206	74,025	69,425	4,600	○				18,000 x200m <sup>3</sup>	= 3,600
					○				10,000 x10 x10	= 1,000
	401	790,491	672,591	117,900						
		786,144	669,144	117,000	01					
					○				( )	60,000

:(3000)		:(3300)		:(3310)		:(3311)		:(220)		[ ] [ : ]
. . . .										
								-	56,934,000 x1	= 56,934
								-	60,000,000 x5.11/100	= 3,066
								○ 가 ( )		
								15,000,000 x1		= 15,000
								○	1,000,000 x2	= 2,000
								○		
								40,000,000 x1		= 40,000
		4,347	3,447			900	03			
								○	100,000,000 x0.90/100	= 900
	405	13,170	12,600			570				
		13,170	12,600			570	01			
								○	570,000 x1	= 570

:(3000)		:(3300)		:(3320)		:(3321)		:(210)		[ ] [ : ]
3320		1,199,106	1,109,145	89,961	[ 272,024	0	0	0	0	[ ]
					[ 0	0	0	927,082	]	
3321		1,199,106	1,109,145	89,961	[ 272,024	0	0	0	0	[ ]
					[ 0	0	0	927,082	]	
200		1,170,716	1,080,755	89,961	[ 272,024	0	0	0	0	[ ]
					[ 0	0	0	898,692	]	
210		909,632	909,671	39	[ 272,024	0	0	0	0	[ ]
					[ 0	0	0	637,608	]	
401		909,632	909,671	39						
		903,936	903,975	39	01					
					○	(L=250m)				39
							( )			39
					-					
						(160,022,000 )-	(160,061,000 )	=		39
							( )			39
220		261,084	171,084	90,000						
401		250,936	160,936	90,000						
		250,000	160,000	90,000	01					
					○		(L=400m,B=4m)			
						(170,000,000 x1 )-	(80,000,000 x1 )	=		90,000

:(3000)		:(3300)		:(3330)		:(3331)		:(110)		[ ] [ : ]
. . . . .										
3330		4,292,137	3,453,008	839,129	[	0	567,900	0	]	
					[	0	0	3,724,237	]	
3331		2,856,404	2,177,851	678,553	[	0	27,900	0	]	
					[	0	0	2,828,504	]	
100		901,394	869,941	31,453	[	0	27,900	0	]	
					[	0	0	873,494	]	
110		293,355	280,143	13,212	[	0	27,900	0	]	
					[	0	0	265,455	]	
		101	293,355	280,143	13,212					
			290,632	277,420	13,212	09				
						○	가			
							38,630 x10 x3 x12 x50%	=	6,954	
						○	가		6,258	
						-				
							(1,158,750 x2 x300%) - (1,158,750 x1 x300%)	=	3,477	
						-	가	46,350 x2 x5 x12 x50%	=	2,781
120		608,039	589,798	18,241						
		201	500,809	501,024	215					
			500,809	501,024	215	01				
						○	6.		215	



:(3000)		:(3300)		:(3330)		:(3331)		:(120)		[ ] [ : ]
								30,000 x12		= 360
200		1,955,010	1,307,910	647,100						
220		1,955,010	1,307,910	647,100						
	206	60,010	49,110	10,900	○	가			3,700	
					-	(60,000 x80 )-	(60,000 x60 )	=	1,200	
					-	(25,000 x250 )-	(25,000 x200 )	=	1,250	
					-	(25,000 x250 )-	(25,000 x200 )	=	1,250	
					○				7,200	
					-	(44,500 x300 )-	(44,500 x200 )	=	4,450	
					-	(27,500 x300 )-	(27,500 x200 )	=	2,750	
	401	1,856,300	1,223,600	632,700						
		1,850,000	1,220,000	630,000	01					
					○	(250,000,000 x1 )-	(200,000,000 x1 )	=	50,000	



:(3000)		:(3300)		:(3330)		:(3332)		:(210)		[ ] [ : ]
. . . . .										
3332				1,435,733	1,275,157	160,576	[ 0	540,000	0 ]	
							[ 0	0	895,733 ]	
200				1,435,733	1,275,157	160,576	[ 0	540,000	0 ]	
							[ 0	0	895,733 ]	
210				1,284,608	1,124,032	160,576	[ 0	540,000	0 ]	
							[ 0	0	744,608 ]	
		401		1,284,608	1,124,032	160,576				
				1,280,000	1,120,000	160,000	01			
							○	( 203) (L=800m,B=6.5m)		
								(280,000,000 x1 ) - (120,000,000 x1 )	=	160,000
								( )		80,000
								( )		80,000
				4,608	4,032	576	03			
							○	(1,280,000,000 x0.36/100)		
							-	(1,120,000,000 x0.36/100)	=	576
				12,142,426	11,209,191	933,235				