

	301	5,500	5,300	200	
		5,500	5,300	200	11
					- () 30,000 * 5 = 150
					- 10,000 * 5 = 50
	200	77,811	17,239	60,572	[23,672 36,900]
	210	23,672	0	23,672	[23,672]
	401	23,672	0	23,672	[23,672]
		23,672	0	23,672	01
					= 1,200
					[1,200]
					359-3 = 15,000
					[15,000]
					= 1,400
					[1,400]
					(78-2) = 3,036
					[3,036]

2000

2200

2220

2221

120

301

