

:(3000)		:(3100)		:(3110)		:(3111)		:(110)		[ ] [ : ]
3000		14,745,670	9,219,304	5,526,366	[	746,735	1,804,316	11,571,619	623,000]	
3100		959,938	554,163	405,775	[	176,556	46,609	113,773	623,000]	
3110		959,938	554,163	405,775	[	176,556	46,609	113,773	623,000]	
3111		959,938	554,163	405,775	[	176,556	46,609	113,773	623,000]	
100		71,278	31,974	39,304	[	0	9,919	61,359	0]	
110		19,126	22,633	3,507	[	0	9,919	9,207	0]	
101		19,126	22,633	3,507						
		15,586	18,798	3,212	01					15,586
										( ) 8,741
										( ) 6,845
					1.					11,762
					가.		929,900	x 1 x 12 =		11,159
										( ) 7,827
										( ) 3,332
					.		11,159,000	x 5.4% =		603

:(3000)		:(3100)		:(3110)		:(3111)		:(110)		[ ] [ : ]
. . . .										
								2.		3,824
								가.	11,762,000 x 1/12 x 200% =	1,961
								.	11,762,000 x 1.9/12 =	1,863
									( )	914
									( )	949
		3,540	3,835	295	02					
										3,540
									( )	1,178
									( )	2,362
								1.		1,560
								가. 가		840
								1)	30,000 x 1 x 12 =	360
									( )	200
									( )	160
								2) 가	20,000 x 2 x 12 =	480
									( )	240
									( )	240
								.	가	
									50,000 x 1 x 12 =	600
									( )	370

:(3000)		:(3100)		:(3110)		:(3111)		:(110)		[ ] [ : ]
									( )	230
									10,000 x 1 x 12 =	120
									( )	100
									( )	20
									2.	
									5,500 x 1 x 30 x 12 =	1,980
									( )	268
									( )	1,712
120										
		52,152	9,341	42,811						
	201									
		9,751	7,051	2,700						
		9,751	7,051	2,700	01					
									1.	6,251
									가.	
									174,020 x 20 =	3,481
									100 x 2,000 x 8 =	1,600
									( )	
									45,000 x 26 =	1,170
									2.	3,500

:(3000)		:(3100)		:(3110)		:(3111)		:(120)		[ ] [ : ]
										3,500
								1)	70,000 x 7 x 5 =	2,450
								2) 2	30,000 x 7 x 5 =	1,050
	301	1,901	1,790	111						
		1,901	1,790	111	08					1,901
								가.	20,900 x 1 x 12 =	251
								.	3,500 x 25 x 1 x 12 =	1,050
								.	1,400 x 25 x 1 x 12 =	420
								.		180
								1) ( · )	130,000 x 1 =	130
								2)	50,000 x 1 =	50
	307	40,500	500	40,000						
		500	500	0	02					

:(3000)		:(3100)		:(3110)		:(3111)		:(120)		[ ] [ : ]
								10,000 x 50 =		500
		40,000 0		40,000 04				40,000,000 =		40,000
200		888,660	522,189	366,471	[	176,556	36,690	52,414	623,000]	
210		882,560	503,989	378,571	[	176,556	36,690	46,314	623,000]	
	201	1,400	1,450	50						
		1,400	1,450	50	01					
					1.	50,000	x 24	=	1,200	
						( )			480	
						( )			720	
					2.	200,000	=	200		
						( )			200	
	203	1,860	2,280	420						
		1,860	2,280	420	04					
										1,860
								( )		1,667
								( )		193

:(3000)		:(3100)		:(3110)		:(3111)		:(210)		[ ] [ : ]
. . . .										
								가.	105,000 x 1 x 12 =	1,260
									( )	1,167
									( )	93
								.	50,000 x 1 x 12 =	600
									( )	500
									( )	100
	204									
		6,629	7,740	1,111						6,629
									( )	2,614
									( )	4,015
								가.	80,000 x 1 x 12 =	960
									( )	225
									( )	735
								.	120,000 x 1 x 12 =	1,440
									( )	260
									( )	1,180
								.	가	
									11,762,000 x 1/12 x 75% x 2 =	1,471
									( )	691
									( )	780
								. 가	11,762,000 x 1/12 x 250% =	2,451
									( )	1,151
									( )	1,300

:(3000)		:(3100)		:(3110)		:(3111)		:(210)		[ ] [ : ]
. . . .										
								가		
								11,762,000 x 1/12 x 1/24 x 15 x 50% =	307	
								( )	287	
								( )	20	
301		217,936	130,336	87,600						
		36,812	0	36,812	01			(30 )		
								36,812,000 =	36,812	
								( )	18,406	
								( )	9,203	
								( )	9,203	
		37,479	56,666	19,187	02			(39 )		
								37,479,000 =	37,479	
								( )	11,244	
								( )	11,244	
								( )	14,991	
		143,645	73,670	69,975	11					
								1. (271ha) 134,955,000 =	134,955	
								( )	134,955	
								2. 30,000 x 2 x 21 =	1,260	
								( )	630	

:(3000)			:(3100)		:(3110)		:(3111)		:(210)		[ ] [ ] : ]
									( )	630	
								3.	600,000 x 1 x 12 =	7,200	
									( )	3,600	
									( )	3,600	
								4.	(0.54ha)		
									230,000 =	230	
									( )	230	
307			17,934	15,544	2,390						
			7,560	11,700	4,140	02			6,300 x 1,200 =	7,560	
									( )	3,240	
									( )	4,320	
			10,374	3,844	6,530	05				10,374	
									( )	3,112	
									( )	7,262	
								가.	31,870 x 2 x 100 =	6,374	
									( )	1,912	
									( )	4,462	
								.	40,000 x 100 =	4,000	
									( )	1,200	



:(3000)		:(3100)		:(3110)		:(3111)		:(210)		[ ] [ : ]
										( ) 2,800
401		623,000	328,000	295,000						
		623,000	328,000	295,000	01					
								623,000,000	=	623,000
								( )		623,000
402		13,801	18,639	4,838						
		13,801	18,639	4,838	01					
						(219t)	13,801,000	=	13,801	
								( )		11,041
								( )		1,380
								( )		1,380
220		6,100	18,200	12,100						
206		6,100	16,000	9,900	1.	110	x 50,000	=	5,500	
						2. 가	20,000	x 30	=	600
3200		1,184,306	1,503,029	318,723	[	570,179	257,707	356,420	0]	
3210		1,184,306	1,503,029	318,723	[	570,179	257,707	356,420	0]	

:(3000)		:(3200)		:(3210)		:(3211)		:(110)		[ ] [ : ]
3211				109,790	110,375	585				
100				104,854	107,551	2,697				
110				16,290	11,439	4,851				
		101		16,290	11,439	4,851				
				16,290	11,439	4,851	05			
							1. 가			12,580
							가.			
								26,880 x 23 x 12 =		7,419
							.	가		
								26,880 x 3 x 64 =		5,161
							2.			
								26,880 x 23 x 6 =		3,710
120				88,564	96,112	7,548				
		201		28,704	37,517	8,813				
				28,704	37,517	8,813	01			
							1.			17,504

:(3000)				:(3200)		:(3210)		:(3211)		:(120)		[ ] [ : ]		
. . . .														
									가.	480,000	x 12	x 90%	=	5,184
									. 가					738
									1)	13,500	x 1	x 12	=	162
									2)	200	x 240	x 12	=	576
									. 『 』	20,000	x 26		=	520
									.	200	x 2,000	x 2	=	800
									. 가	60,000	x 10		=	600
									. 가	10,000	x 5	x 10	=	500
									. ( )	48,000	x 28		=	1,344
									. 가					3,450
									1)	100	x 30,000	x 1	=	3,000
									2)	300	x 500	x 3	=	450
									. 가					

:(3000)			:(3200)		:(3210)		:(3211)		:(120)		[ ] [ : ]	
· · · ·												
									20	x 4,000	x 2	= 160
									·			
										2,000	x 40	x 5 = 400
												1,258
									1)	55,000	x 2	= 110
									2)	16,400	x 70	= 1,148
									·			2,550
										2,550,000		= 2,550
									2.			6,400
									가.	가	( )	4,800
									1)	70,000	x 12	x 4 = 3,360
									2) 2	30,000	x 12	x 4 = 1,440
									·			1,600
									1)	70,000	x 8	x 2 = 1,120
									2) 2	30,000	x 8	x 2 = 480
									3.			4,800

(3000)	(3200)	(3210)	(3211)	(120)	[ ] [ : ]
	202	15,360	15,360	0	5,000 x 16 x 5 x 12 = 4,800
		15,360	15,360	0 01	
					10,000 x 8 x 16 x 12 = 15,360
	203	42,520	42,020	500	
		2,500	2,000	500 03	
					2,500,000 = 2,500
		40,020	40,020	0 04	
					1. 100,000 x 1 x 12 = 1,200
					2. 26,220
					가. 5 250,000 x 1 x 12 = 3,000
					. 6 155,000 x 3 x 12 = 5,580
					. 7 140,000 x 6 x 12 = 10,080

:(3000)		:(3200)		:(3210)		:(3211)		:(120)		[ ] [ : ]
. . . .										
							. 8 9 ( )			
								105,000 x 6 x 12 =		7,560
							3.	300,000 x 12 =		3,600
							4.	50,000 x 15 x 12 =		9,000
	301	1,980	1,215	765						
		1,350	900	450	09			30,000 x 45 x 1 =		1,350
		630	315	315	11					
						가		10,500 x 30 x 2 =		630
200		4,936	2,824	2,112						
220		4,936	2,824	2,112						
	206	2,836	2,824	12						
						1.				1,058
						가.		1,317 x 3 x 73 x 2 =		577
						.	,	656 x 3 x 122 x 2 =		481

:(3000)		:(3200)		:(3210)		:(3211)		:(220)		[ ] [ : ]
. . . .										
								2.		
								1,100 x 2 x 195 x 2 =		858
								3.		
								10,000 x 23 x 4 =		920
405										
		2,100		0		2,100				
		2,100		0		2,100		01		
								1.		
								1,500,000 x 1 =		1,500
								2.		
								600,000 x 1 =		600
3212										
		1,074,516		1,392,654		318,138		[ 570,179 257,707 246,630		0]
100										
		894,110		1,043,990		149,880		[ 438,910 219,450 235,750		0]
110										
		877,810		1,027,400		149,590		[ 438,910 219,450 219,450		0]
		877,810		1,027,400		149,590				
101										
		877,810		1,027,400		149,590		05		
								877,810,000 =		877,810
								( )		438,910
								( )		219,450
								( )		219,450

:(3000)		:(3200)		:(3210)		:(3212)		:(120)		[ ] [ : ]
120										
		16,300	16,590	290						
201										
		4,800	4,840	40						
		4,800	4,840	40	01					
						1.				2,500
						가.				
								100 x 5,000 =		500
								100 x 5,000 =		500
								500 x 3 x 400 =		600
								300 x 6 x 500 =		900
						2.				1,800
										1,800
						1)		70,000 x 9 x 2 =		1,260
						2) 2		30,000 x 9 x 2 =		540
						3.				500



:(3000)		:(3200)		:(3210)		:(3212)		:(120)		[ ] [ : ]
. . . .										
								5,000 x 5 x 5 x 4 =		500
301		11,500	11,750	250						
		10,500	0	10,500	09					
								500,000 x 21 =		10,500
		1,000	11,750	10,750	11					
								50,000 x 10 x 2 =		1,000
200		180,406	348,664	168,258	[	131,269	38,257	10,880	0]	
210		180,406	348,664	168,258	[	131,269	38,257	10,880	0]	
201		15,520	14,200	1,320						
		15,520	14,200	1,320	01					
								10,000,000 =		10,000
								( )		5,000
								( )		2,500
								( )		2,500
								( )		2,500

:(3000)			:(3200)		:(3210)		:(3212)		:(210)			[ ] [ ] :
										( )		2,500
									2.			2,520
										( )		1,260
										( )		630
										( )		630
										70,000 x 9 x 4 =		2,520
										( )		1,260
										( )		630
										( )		630
									3.			3,000
										( )		1,500
										( )		750
										( )		750
										5,000 x 5 x 10 x 12 =		3,000
										( )		1,500
										( )		750
										( )		750
	202											
			3,000		2,400		600					
			3,000		2,400		600	01				
										10,000 x 5 x 5 x 12 =		3,000

:(3000)		:(3200)		:(3210)		:(3212)		:(210)		[ ] [ : ]
									( )	1,500
									( )	750
									( )	750
	206	25,000	156,000	131,000				25,000,000	=	25,000
									( )	12,500
									( )	6,250
									( )	6,250
	307	136,886	176,064	39,178						
		136,886	176,064	39,178	05					
								136,886,000	=	136,886
									( )	109,509
									( )	27,377
	3300	12,316,776	6,888,652	5,428,124		[	0	1,500,000	10,816,776	0]
	3310	8,434,261	4,568,691	3,865,570						
	3311	263,166	239,304	23,862						
	100	244,416	218,704	25,712						
	110	6,605	0	6,605						
	101	6,605	0	6,605						
		6,605	0	6,605	05					

:(3000)		:(3300)		:(3310)		:(3311)		:(110)		[ ] [ : ]
. . . .										
								( )		6,605
								가.		24,460 x 1 x 225 = 5,504
								. .		24,460 x 1 x 45 = 1,101
120		237,811	218,704	19,107						
	201	74,433	69,770	4,663						
		74,433	69,770	4,663	01					
								1.		54,783
								가.		1,230,000 x 12 x 90% = 13,284
								.		30,000 x 45 = 1,350
								.		360 x 5,000 = 1,800
								.		530 x 1,000 = 530
								. , ,		2,540
								1)		13,500 x 40 = 540

:(3000)				:(3300)		:(3310)		:(3311)		:(120)		[ ] [ : ]	
. . . .													
									2)	200	x 10,000	=	2,000
									.	190,190	x 100	=	19,019
									.				3,370
									1)	400,000	x 1 x 3	=	1,200
									2)	330,000	x 1 x 3	=	990
									3)	60,000	x 3	=	180
									4)		1,000,000	=	1,000
									.	2,000	x 600	=	1,200
									.	1,200	x 2,000	=	2,400
									.	48,000	x 90	=	4,320
									.	4,970,000	=	4,970	
									2.				4,350

:(3000)			:(3300)		:(3310)		:(3311)		:(120)		[ ] [ : ]
. . . .											
								가.			2,250
								1)	1,490 x 1,000 =		1,490
								2)	190 x 4,000 =		760
								. TRS			2,100
								1)	20,000 x 5 x 12 =		1,200
								2)	15,000 x 5 x 12 =		900
								3.			15,300
								가.			
									5,000 x 41 x 5 x 12 =		12,300
								.			
									5,000 x 10 x 5 x 12 =		3,000
	202		42,360	44,520		2,160					
			34,560	33,600		960	01				
									10,000 x 8 x 36 x 12 =		34,560
			7,800	10,920		3,120	02				



:(3000)		:(3300)		:(3310)		:(3311)		:(120)		[ ] [ : ]
. . . .										
								4.	50,000 x 40 x 12 =	24,000
301		28,998	12,794	16,204						
		28,998	12,794	16,204	08					28,998
								가.	23,100 x 15 x 12 =	4,158
								.	3,500 x 25 x 15 x 12 =	15,750
								.	1,400 x 25 x 15 x 12 =	6,300
								.		2,790
								1) ( . )	130,000 x 15 =	1,950
								2)	50,000 x 15 =	750
								3)	6,000 x 15 =	90
200		18,750	20,600	1,850						
220		18,750	20,600	1,850						
405		18,750	20,600	1,850						



:(3000)		:(3300)		:(3310)		:(3311)		:(220)		[ ] [ : ]
				18,750	20,600	1,850	01			
								1.	( )	
									550,000 x 5 =	2,750
								2.	( )	
									3,000,000 x 1 =	3,000
								3.	(1.5t . )	
									13,000,000 x 1 =	13,000
	3312			4,451,129	993,962	3,457,167				
	100			90,194	90,182	12				
	120			90,194	90,182	12				
		201		90,194	90,182	12				
				90,194	90,182	12	01			
								1.		86,959
								가. 가		
									(500,000,000 x 0.0011 + 95,000 )	
									x 2 x 1.5 x 18 =	34,830
								.	190,190 x 150 =	28,529

:(3000)		:(3300)		:(3310)		:(3312)		:(120)		[ ] [ : ]
. . . .										
								48,000	x 450	= 21,600
									2,000,000	= 2,000
							2.			2,235
								1,490	x 1,500	= 2,235
							3.			1,000
										1,000
							1)	70,000	x 10 x 1	= 700
							2) 2	30,000	x 10 x 1	= 300
200		4,060,935	603,780	3,457,155						
220		4,060,935	603,780	3,457,155						
	401	4,060,935	603,780	3,457,155						
		4,050,000	600,000	3,450,000	01					

:(3000)		:(3300)		:(3310)		:(3312)		:(220)		[ ] [ : ]
										4,050,000
								가.	( B=15m, L=303m)	2,500,000,000 = 2,500,000
								. 1	(B=15m, L=220m)	950,000,000 = 950,000
								.	(B=10m, L=150m)	600,000,000 = 600,000
		10,935	3,780	7,155	03					4,050,000,000 x 0.27% = 10,935
400		300,000	300,000		0					
420		300,000	300,000		0					
	305	300,000	300,000		0				300,000,000 =	300,000
3313		3,719,966	3,335,425		384,541					
100		7,510	5,980		1,530					
120		7,510	5,980		1,530					
	201	7,510	5,980		1,530					

:(3000)			:(3300)		:(3310)		:(3313)		:(120)		[ ] [ : ]
			7,510	5,980	1,530	01					
							1.				4,135
							가.	( 8 )			
								200,000 x 12 =			2,400
											1,735
								1,734,700 =			1,735
							2.				3,375
								51,136,000 x 6.0% x 1.1 =			3,375
200			3,712,456	3,329,445	383,011						
220			3,712,456	3,329,445	383,011						
	207		32,500	0	32,500						
			30,000	0	30,000	01					
								30,000,000 =			30,000
			2,500	0	2,500	02					

:(3000)		:(3300)		:(3310)		:(3313)		:(220)		[ ] [ : ]
. . . .										
								S/W	2,500,000	= 2,500
401		3,673,356	3,314,445	358,911						
		3,660,000	3,300,000	360,000	01					
					1.				2,000,000,000	= 2,000,000
					2.				350,000,000	= 350,000
					3.				60,000,000	= 60,000
					4.					1,250,000
					가. 1				(B=3.5m, L=2,000m) 400,000,000	= 400,000
					. 3				(B=3m, L=1,700m) 350,000,000	= 350,000
					. 2				(B=3.5m, L=1,200m) 250,000,000	= 250,000
					.				(B=3.5m, L=750m) 250,000,000	= 250,000
		13,356	14,445	1,089	03					

:(3000)		:(3300)		:(3310)		:(3313)		:(220)		[ ] [ : ]
. . . .										
								1. ( , ) 2,460,000,000 x 0.36% = 8,856		
								2. ( ) 1,250,000,000 x 0.36% = 4,500		
		405								
			6,600	15,000		8,400				
			6,600	15,000		8,400	01			
									6,600,000 x 1 =	6,600
3320			3,882,515	2,319,961		1,562,554		[ 0 1,500,000 2,382,515 0]		
3321			1,316,684	1,240,454		76,230				
100			1,005,600	906,903		98,697				
120			1,005,600	903,534		102,066				
201			1,000,083	899,876		100,207				
			1,000,083	899,876		100,207	01			
									1.	33,741
									가. ,	

:(3000)		:(3300)		:(3320)		:(3321)		:(120)		[ ] [ : ]		
. . . .												
								20,000	x 10	x 5	=	1,000
							.	22,000	x 100		=	2,200
							.	39,000	x 100		=	3,900
							.	13,000	x 50	x 1	=	650
							.	15,000	x 100		=	1,500
							.		(	7	)	
							.	5,000,000			=	5,000
							.					2,540
							1)	13,500	x 40		=	540
							2)	200	x 10,000		=	2,000
							.		,			5,000,000
							.				=	5,000
							.		,			1,000,000
							.				=	1,000
							.					1,317
							.	1,317	x 3,000		=	3,951
							.		(		)	
							.	1,000,000	x 2		=	2,000

:(3000)		:(3300)		:(3320)		:(3321)		:(120)		[ ] [ : ]
. . . .										
								5,000,000	=	5,000
							2.			951,892
							가.	15,000 x 12	=	180
							.	26,000 x 12	=	312
							.	1,000,000	=	1,000
							. 가	66,000,000 x 12	=	792,000
							.	13,200,000 x 12	=	158,400
							3.			1,700
										1,700
							1)	70,000 x 17 x 1	=	1,190
							2) 2	30,000 x 17 x 1	=	510
							4.			5,750
							가.	5,000 x 1 x 300	=	1,500



:(3000)		:(3300)		:(3320)		:(3321)		:(120)		[ ] [ : ]
. . . .										
										5,000 x 2 x 75 = 750
										5,000 x 14 x 50 = 3,500
										5. 7,000
										( 350,000 x 20 ) = 7,000
202		1,800	0	1,800						
		1,800	0	1,800	01					
										10,000 x 5 x 3 x 12 = 1,800
301		3,717	3,658	59						
		1,907	1,828	79	08					
										1,907
										가. 20,900 x 1 x 12 = 251
										. 3,500 x 25 x 1 x 12 = 1,050

:(3000)		:(3300)		:(3320)		:(3321)		:(120)		[ ] [ : ]
. . . .										
								1,400 x 25 x 1 x 12 =		420
										186
								1) ( . ) 130,000 x 1 =		130
								2) 50,000 x 1 =		50
								3) 6,000 x 1 =		6
		1,810	1,830	20	11			가		
								181,000 x 2 x 5 =		1,810
200		120,305	118,704		1,601					
220		120,305	107,674		12,631					
	206	15,600	19,000		3,400			1. 5,000 x 2,000 =		10,000
								2. 1,000 x 2,000 =		2,000
								3.		
								18,000 x 200m <sup>3</sup> =		3,600
	401	95,855	86,774		9,081					

:(3000)		:(3300)		:(3320)		:(3321)		:(220)		[ ] [ : ]
				95,000	86,000	9,000	01			
								1.	25,000,000	= 25,000
								2.	70,000,000	= 70,000
				855	774	81	03			
									95,000,000 x 0.9%	= 855
	405			8,850	1,900	6,950				
				8,850	1,900	6,950	01			
								1.	( . )	950,000 x 1 = 950
								2.	( )	400,000 x 1 = 400
								3.	300,000 x 25	= 7,500
	400			190,779	214,847	24,068				
	420			190,779	214,847	24,068				
		702		190,779	214,847	24,068		1.	19,077,845,460 x 2/1,000	= 38,156

:(3000)		:(3300)		:(3320)		:(3321)		:(420)		[ ] [ : ]
. . . . .										
								2.		19,077,845,460 x 8/1,000 = 152,623
3322		1,745,828		311,816		1,434,012		[ 0 1,500,000 245,828 0 ]		
100		34,328		9,656		24,672				
120		34,328		9,656		24,672				
		201		32,394		6,000		26,394		
		32,394		6,000		26,394		01		
								1.		29,814
								가.		360 x 1,000 = 360
								. .		530 x 500 = 265
								.		570
								1)		13,500 x 20 = 270
								2)		200 x 1,500 = 300
								. .		190,190 x 100 = 19,019

:(3000)		:(3300)		:(3320)		:(3322)		:(120)		[ ] [ : ]
. . . . .										
						.		48,000 x 100 =		4,800
						.		1,200 x 2,000 =		2,400
						.		400,000 x 6 =		2,400
						2.				1,680
										1,680
						1)		1,490 x 1,000 =		1,490
						2)		190 x 1,000 =		190
						3.				900
								5,000 x 3 x 5 x 12 =		900
	301									
		1,934	3,656	1,722						
		1,934	3,656	1,722	08					
										1,934

:(3000)		:(3300)		:(3320)		:(3322)		:(120)		[ ] [ : ]
. . . . .										
							가.	23,100	x 1 x 12	= 278
							.	3,500	x 25 x 1 x 12	= 1,050
							.	1,400	x 25 x 1 x 12	= 420
							.			186
							1)	( . )	130,000 x 1	= 130
							2)		50,000 x 1	= 50
							3)		6,000 x 1	= 6
200		1,711,500	302,160	1,409,340		[	0	1,500,000	211,500	0]
210		1,500,000	0	1,500,000		[	0	1,500,000	0	0]
	401	1,500,000	0	1,500,000						
		1,494,600	0	1,494,600	01			(L=20m, B=23 28m)		
									1,494,600,000	= 1,494,600
									( )	1,494,600
		5,400	0	5,400	03					

:(3000)		:(3300)		:(3320)		:(3322)		:(210)		[ ] [ : ]
								1,500,000,000 x 0.36% = 5,400		
								( )		5,400
220		211,500	302,160	90,660						
207		110,000	0	110,000						
		110,000	0	110,000	01					
					1.	( 5 , 4km)	30,000,000	=	30,000	
					2.	(L=6.0km)	80,000,000	=	80,000	
401		100,900	302,160	201,260						
		100,000	300,000	200,000	01					
						100,000,000		=	100,000	
		900	2,160	1,260	03					
						100,000,000 x 0.9%		=	900	
405		600	0	600						

:(3000)		:(3300)		:(3320)		:(3322)		:(220)		[ ] [ : ]
				600	0	600	01			
								600,000	x 1	= 600
	3323			808,003	767,691	40,312				
	100			12,963	12,966	3				
	110			12,963	12,073	890				
		101		12,963	12,073	890				
				12,963	12,073	890	05			
								1.		8,871
								가.	26,880 x 1 x 275	= 7,392
								.	26,880 x 1 x 55	= 1,479
								2.		
									40,920 x 1 x 100	= 4,092
	200			795,040	754,725	40,315				
	220			795,040	754,725	40,315				
		207		40,000	0	40,000				



:(3000)		:(3300)		:(3320)		:(3323)		:(220)		[ ] [ : ]
		40,000	0	40,000	01			2	(L=3.0km) 40,000,000 =	40,000
	401	755,040	754,725	315						
		750,000	750,000	0	01					
						1.	474-7	(D300, L=200m)	50,000,000 =	50,000
						2.	584-4	(D800 D900, L=156m)	250,000,000 =	250,000
						3.			200,000,000 =	200,000
						4.			250,000,000 =	250,000
		5,040	4,725	315	03					
									800,000,000 x 0.63% =	5,040
	3324	12,000	0	12,000						
	100	12,000	0	12,000						

:(3000)		:(3300)		:(3320)		:(3324)		:(120)		[ ] [ : ]
	120			12,000	0	12,000				
		201		12,000	0	12,000				
				12,000	0	12,000	01			
							1.			10,800
								(N=2 )		
								900,000 x 12 =		10,800
							2.	(N=2 )		
								100,000 x 12 =		1,200
3400				284,650	273,460	11,190				
3410				148,678	142,524	6,154				
3411				148,678	142,524	6,154				
100				144,920	142,524	2,396				
110				15,137	11,955	3,182				
		101		15,137	11,955	3,182				
				15,137	11,955	3,182	05			

(3000)	(3400)	(3410)	(3411)	(110)	[ ] [ : ]
1.					11,613
가.				26,880 x 12 x 30 =	9,677
. .				26,880 x 12 x 6 =	1,936
2.				.	3,524
가.				24,460 x 2 x 60 =	2,936
. .				24,460 x 2 x 12 =	588
120		129,783	130,569	786	
	201	66,223	69,369	3,146	
		66,223	69,369	3,146	01
1.					28,258
가.				840,000 x 12 x 90% =	9,072
. ( )				70,000 x 10 =	700
.				180 x 3,000 =	540



:(3000)				:(3400)		:(3410)		:(3411)		:(120)		[ ] [ : ]
. . . .												
												3,072
									1)	(OCR)	100 x 1,600 x 12 =	1,920
									2)	,	60 x 1,600 x 12 =	1,152
												3,600
									1)		50 x 1,000 x 12 =	600
									2) 가		50 x 1,000 x 12 =	600
									3)	(OCR)	100 x 2,000 x 12 =	2,400
											2,550,000 =	2,550
									2.			32,265
									가.		7,000 x 12 =	84
											160 x 4,000 x 12 =	7,680
												15,108

:(3000)		:(3400)		:(3410)		:(3411)		:(120)		[ ] [ : ]			
. . . .													
						1)	( )	2,650	x 300	x 12	=	9,540	
						2)		160	x 1,000	x 12	=	1,920	
						3)		160	x 300	x 12	=	576	
						4)		160	x 1,600	x 12	=	3,072	
						.		1,490	x 400	x 12	=	7,152	
						.			( )	2,490	x 900	=	2,241
						3.						5,700	
								5,000	x 19	x 5	x 12	=	5,700
	202		13,440	12,480	960								
			13,440	12,480	960	01							
								10,000	x 8	x 14	x 12	=	13,440
	203		49,120	47,720	1,400								

:(3000)		:(3400)		:(3410)		:(3411)		:(120)		[ ] [ : ]		
. . . .												
		2,500	2,000	500	03							
								2,500,000	=	2,500		
		46,620	45,720	900	04							
						1.		100,000	x 1	x 12	=	1,200
						2.						30,660
						가. 5		250,000	x 1	x 12	=	3,000
						. 6 ( )		155,000	x 5	x 12	=	9,300
						. 7		140,000	x 5	x 12	=	8,400
						. 8 9 ( )		105,000	x 7	x 12	=	8,820
						. 10		95,000	x 1	x 12	=	1,140
						3.		330,000	x 12		=	3,960
						4.		50,000	x 18	x 12	=	10,800
	301	1,000	1,000	0								

:(3000)		:(3400)		:(3410)		:(3411)		:(120)		[ ] [ : ]
				1,000	1,000	0	11			
								50,000	x 20	= 1,000
	200			3,758	0	3,758				
	220			3,758	0	3,758				
		405		3,758	0	3,758				
				3,758	0	3,758	01			
								1.	( )	
									2,258,000	x 1 = 2,258
								2.	1,500,000	x 1 = 1,500
	3420			135,972	130,936	5,036				
	3421			135,972	130,936	5,036				
		200		135,972	130,936	5,036				
		220		135,972	130,936	5,036				
			401	135,972	130,936	5,036				



:(3000)		:(3400)		:(3420)		:(3421)		:(220)		[ ] [ : ]
. . . .										
		135,000	130,000	5,000	01					
						1.	(	, , )	=	60,000
							1,200,000	x 50	=	
						2.		1,600 x 12,500m	=	20,000
						3.		250,000 x 40	=	10,000
						4.		400,000 x 25	=	10,000
						5.		35,000,000	=	35,000
		972	936	36	03					
								135,000,000 x 0.72%	=	972
		14,745,670	9,219,304	5,526,366						
		14,745,670	9,219,304	5,526,366						