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				가						
1.					6,050,845	5,618,640	432,205			
1.					3,673	2,000	1,673			
	1.				2,000	2,000	0			
		1.			2,000	2,000	0			
			1.		2,000	2,000	0			
				( )	2,000	2,000	0			
	2.				1,673	0	1,673			
		1.			1,673	0	1,673			
			1.		1,673	0	1,673	( ) : 1,673,000	1,673,000	
				( )				× 1 =		
2.					6,014,792	5,585,970	428,822			
1.					6,014,792	5,585,970	428,822			
	1.				6,014,792	5,585,970	428,822			
		1.			4,383,541	4,393,698	-10,157	( ) : (4,217,092,000 × 1 -176,606,000		
								) - 4,393,698,000 =		
								: 19,670,070 × 1	19,670,000	
								=		
								: 146,779,120 × 1 =	146,779,000	
	2.				44,148	44,148	0			
	3.				1,587,103	1,148,124	438,979	( ) : (138,948,000	34,114,000	
								× 1 ) - 104,834,000 =		
								( ) : (142,948,000	4,000,000	
								× 1 ) - 138,948,000 =		
								( ) : (153,132,000	10,184,000	
								× 1 ) - 142,948,000 =		
								( ) : (29,317,000	14,823,000	
								× 1 ) - 14,494,000 =		
								( ) : (76,346,000	24,969,000	
								× 1 ) - 51,377,000 =		
								( ) : (510,015,000 × 1 ) - 343,200,000 =	166,815,000	
								( ) : (23,810,000 ×	9,442,000	
								1 ) - 14,368,000 =		
								( ) : (3,308,000	1,654,000	
								× 1 ) - 1,654,000 =		
								( ) : (4,286,000	978,000	
								× 1 ) - 3,308,000 =		
								( ) ( ) : (23,274,920 × 1	10,797,000	
								) - 12,478,000 =		
								( ) ( ) : 8,329,000 × 1	8,329,000	
								=		
								( ) : (14,400,000 ×	7,200,000	
								1 ) - 7,200,000 =		
								( ) : (27,185,000	4,256,000	
								× 1 ) - 22,929,000 =		

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								( ) : 4,961,000	
								4,960,140 × 1 =	
								( ) : 1,300,000 × 1 =	1,300,000
								( ) : 6,478,200	6,479,000
								× 1 =	
								( ) : (10,541,740	4,063,000
								× 1 ) - 6,479,000 =	
								( ) : 50,400,000 × 1	50,400,000
								=	
								( ) : 7,200,000 ×	7,200,000
								1 =	
								( ) : 8,400,000	8,400,000
								× 1 =	
								( ) : 5,011,000 × 1 =	5,011,000
								SW : 3,000,000 × 1 =	3,000,000
								: 1,920,000 × 1	1,920,000
								=	
								: 6,500,000 × 1	6,500,000
								=	
								3 2 : 41,976,000 × 1	41,976,000
								=	
								: 208,000 × 1 =	208,000
3.					32,380	30,670	1,710		
	1.				2,000	2,000	0		
		1.			2,000	2,000	0		
			1.		2,000	2,000	0		
	2.				29,180	27,470	1,710		
		1.			29,180	27,470	1,710		
			1.		29,180	27,470	1,710	: 3,800 × 30 × 15 =	1,710,000
	3.				1,200	1,200	0		
		1.			1,200	1,200	0		
			1.		1,200	1,200	0		
2.					2,121,664	2,261,649	-139,985		
	1.				2,118,174	2,258,159	-139,985		
		1.			693,955	693,955	0		
			1.		566,994	566,994	0		
				1.	566,040	566,040	0		

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				2.	954	954	0			
				2.	126,961	126,961	0			
				1.	126,802	126,802	0			
				2.	159	159	0			
				2.	1,424,219	1,564,204	-139,985			
				1.	904,224	943,113	-38,889			
				1.	904,224	943,113	-38,889	( )	: 2,000,000 × 1 =	2,000,000
									: -3,300 × 190 × 77 =	-48,279,000
									: 3,800 × 40 × 45 =	6,840,000
									: 3,800 × 90 × 10 =	3,420,000
									: -3,800 × 10 × 15 =	-570,000
									: -2,300,000 × 1 =	-2,300,000
				2.	7,710	57,750	-50,040			
				1.	7,710	57,750	-50,040		: -30,000 × 1,668 =	-50,040,000
				3.	220,760	255,537	-34,777			
				1.	220,760	255,537	-34,777		: -2,559,680 × 1 =	-2,559,000
								1	: -40,000 × 212 =	-8,480,000
								2	: -23,738,000 × 1 =	-23,738,000
				4.	18,720	18,720	0			
				1.	18,720	18,720	0			
				5.	11,704	11,704	0			
				1.	11,704	11,704	0			
				6.	38,263	50,000	-11,737			
				1.	38,263	50,000	-11,737		: -11,737,000 × 1 =	-11,737,000
				7.	58,330	62,980	-4,650			
				1.	58,330	62,980	-4,650		: -75,000 × 62 =	-4,650,000
				8.	100,800	100,800	0			
				1.	100,800	100,800	0			

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			9.		63,708	63,600	108		
			1.		63,708	63,600	108	: 108,000 × 1 =	108,000
		2.			3,490	3,490	0		
			1.		3,490	3,490	0		
				1.	1,450	1,450	0		
				1.	1,450	1,450	0		
				2.	2,040	2,040	0		
				1.	2,040	2,040	0		
		3.			78,514	78,514	0		
			1.		78,514	78,514	0		
				1.	71,613	71,613	0		
				1.	71,613	71,613	0		
				1.	71,613	71,613	0		
				2.	6,901	6,901	0		
				1.	6,901	6,901	0		
				1.	6,901	6,901	0		
					8,251,023	7,958,803	292,220		