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				가						
1.					424,600	239,498	185,102			
1.					8,520	0	8,520			
	1.				8,520	0	8,520			
		1.			8,520	0	8,520			
			1.		8,520	0	8,520			
				1. ( )	8,520	0	8,520	: 7,200,000 *1 =	7,200,000	
								: 1,320,000 *1 =	1,320,000	
2.					403,843	233,280	170,563			
	1.				403,843	233,280	170,563			
		1.			403,843	233,280	170,563			
			1.		187,229	187,229	0			
				2.	161,002	0	161,002	( _1 )2021 : 37,538,000 * 1 =	37,538,000	
								( _1 ) : 1,225,000 * 1 =	1,225,000	
								( _1 ) : 12,131,000 * 1 =	12,131,000	
								: 3,968,000 * 1 =	3,968,000	
								( _1 ) : 7,200,000 * 1 =	7,200,000	
								( _1 ) : 18,596,000 * 1 =	18,596,000	
								( _1 ) : 550,000 * 1 =	550,000	
								( _1 ) : 1,000,000 * 1 =	1,000,000	
								( _1 ) : 2,800,000 * 1 =	2,800,000	
								( _1 ) : 620,000 * 1 =	620,000	
								( _1 ) : 1,500,000 * 1 =	1,500,000	
								( _1 ) : 5,000,000 * 1 =	5,000,000	
								( _1 ) : 8,794,000 * 1 =	8,794,000	
								( _1 ) : 1,100,000 * 1 =	1,100,000	
								( _1 ) : 2,000,000 * 1 =	2,000,000	
								( _1 ) : 12,254,000 * 1 =	12,254,000	
								( _1 ) : 1,500,000 * 1 =	1,500,000	
								( _1 ) : 3,000,000 * 1 =	3,000,000	

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								( _1 ) : 5,000,000	
								5,000,000 * 1 =	
								( _1 ) : 2,000,000 * 2,000,000	
								1 =	
								( _1 ) : 1,281,000 * 1 =	1,281,000
								( _1 ) : 3,317,000 * 1 =	3,317,000
								( _1 ) 2021 1 : 3,368,000 * 1 =	3,368,000
								( _1 ) 2020 1 : 2,260,000 * 1 =	2,260,000
								( _1 ) : 1,500,000 * 1 =	1,500,000
								( _1 ) : 200,000 * 1 =	200,000
								: 20,000,000 * 1 =	20,000,000
								= : 700,000 * 1 =	700,000
								( _1 ) : 600,000 * 1 =	600,000
					3.	46,051	46,051	0	
					4.	4,600	0	4,600	( _1 ) : 2,000,000 * 1 =
									( _1 ) : 1,400,000 * 1 =
									( _1 ) : 1,200,000 * 1 =
					5.	1,770	0	1,770	( _1 ) : 1,770,000 * 1 =
					6.	854	0	854	2021. : 854,000 * 1 =
					7.	2,337	0	2,337	( ) : 1,438,000 * 1 =
									( ) : 899,000 * 1 =
					3.	12,237	6,218	6,019	
					1.	6,218	6,218	0	
					1.	6,218	6,218	0	
					1.	6,218	6,218	0	
					2.	6,019	0	6,019	
					1.	6,019	0	6,019	
					1.	6,019	0	6,019	: 6,019,000 * 1 =
					2.	26,312	26,672	-360	
					1.	26,112	26,472	-360	

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				가						
		1.		26,112	26,472	-360				
			1.		19,472	19,472	0			
				1.	15,989	15,989	0			
				2.	3,483	3,483	0			
			2.		840	1,200	-360			
				1.	840	1,200	-360	5-6		