: 2   (:)

				( )
1.	38,959	36,482	2,477	
1.	33,259	32,312	947	
1.	33,259	32,312	947	
1. [ ]	30,051	29,704	347	
1.	28,203	27,856	347	: 347,000 *1 = 347,000
2	1,848	1,848	0	
2 [ ]	650	650	0	
1.	650	650	0	
3 [ ]	643	643	0	
1.	643	643	0	
4 [ ]	1,315	1,315	0	
1.	1,315	1,315	0	
5. [ ]	600	0	600	
1.	600	0	600	(_2) : 50,000 *2 *6 = 600,000
2	5,700	4,170	1,530	
1.	2,400	2,400	0	
1. [ ]	1,930	1,930	0	
1.	1,930	1,930	0	
2 [ ] ( )	470	470	0	
1.	404	404	0	
2	66	66	0	
2	3,300	1,770	1,530	
1. [ ]	500	500	0	
1.	412	500	-88	: (-88,000 *1 =) -88,000
2	88	0	88	: 88,000 *1 = 88,000
2 [ ] ,	100	0	100	
1.	100	0	100	: 50,000 *2 = 100,000
3 [ ]	2,280	0	2,280	

:　　2　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　(　: 　)

							( )	
				1.	400	0	400	: 400,000 *1 = 　　400,000
				2.	980	0	980	: 70,000 *14 = 　　980,000
				3.	900	0	900	: 450,000 *2 = 　　900,000
			4 [ ]		420	420	0	
				1.	420	420	0	
			5 [ ] ( )		0	850	-850	
				1.	0	400	-400	: (-400,000 *1 =) 　-400,000
				2.	0	450	-450	: (-450,000 *1 =) 　-450,000
2 /					56,929	56,789	140	
	1.				16,530	16,530	0	
		1.			16,530	16,530	0	
			1. [ ]		1,262	1,262	0	
				1.	1,262	864	398	: 398,000 *1 = 　398,000
				2.	0	398	-398	: (-398,000 *1 =) 　-398,000
			2 [ ]		1,140	1,140	0	
				1.	820	820	0	
				2.	320	320	0	
			3 [ ]		14,128	14,128	0	
				1.	14,128	14,128	0	
	2				8,883	8,843	40	
		1. [ ]			1,648	1,608	40	
			1. [ ]		100	100	0	
				1.	100	100	0	
			2 [ ]		148	148	0	
				1.	148	148	0	
			3 [ ]		960	960	0	
				1.	600	600	0	
				2.	360	360	0	

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							( )
			4 [ ][ ] ( )	400	400	0	
			1.	400	400	0	
			5 [ ] ( )	40	0	40	
			1.	40	0	40	(_2) : 40,000 *1 = 40,000
	2			7,235	7,235	0	
		1.[ ]		1,799	1,799	0	
			1.	1,799	1,799	0	
		2 [ ]		1,000	1,000	0	
			1.	1,000	1,000	0	
		3 [ ]		2,436	2,436	0	
			1.	2,436	2,436	0	
		4 [ ]		2,000	2,000	0	
			1.	2,000	2,000	0	
3				31,516	31,416	100	
	1.			1,200	1,200	0	
		1.[ ]		1,200	1,200	0	
			1.	1,200	1,200	0	
	2			30,316	30,216	100	
		1.[ ]		720	720	0	
			1.	720	720	0	
		2 [ ]		1,744	1,644	100	
			1.	1,744	1,644	100	( ) : 100,000 *1 = 100,000
		3 [ ] ( )		27,852	27,852	0	
			1.	27,852	27,852	0	
3				25,444	25,470	-26	
	1.			19,364	17,110	2,254	
		1.		10,264	7,710	2,554	
			1. [ ]	400	360	40	

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: 2   (:)

								( )
				1.	400	360	40	( ) : 40,000 *1 = 40,000
			2 [ ] ( )		4,214	2,500	1,714	
				1.	4,214	2,500	1,714	( ) ( ) : 1,714,000 *1 = 1,714,000
			3 [ ]		550	550	0	
				1.	350	350	0	
				2.	200	200	0	
			4 [ ]		2,500	2,300	200	
				1.	1,000	800	200	: 200,000 *1 = 200,000
				2.	1,500	1,500	0	
			5 [ ] ( )		2,000	2,000	0	
				1.	1,984	1,984	0	
				2.	16	16	0	
			6 [ ] ( )		600	0	600	
				1.	540	0	540	(_2) : 30,000 *18 = 540,000
				2.	60	0	60	(_2) : 3,000 *6 = 18,000
								(_2) : 14,000 *3 = 42,000
	2				2,800	2,800	0	
		1.[ ]			2,800	2,800	0	
				1.	1,200	1,200	0	
				2.	1,600	1,600	0	
	3				1,200	1,500	-300	
		1.[ ]			500	1,500	-1,000	
				1.	500	1,500	-1,000	: (-1,000,000 *1 =) -1,000,000
		2 [ ]			700	0	700	
				1.	700	0	700	(_2) : 70,000 *10 = 700,000
	4				1,100	1,100	0	
		1.[ ]			200	200	0	
				1.	200	200	0	

							( )
			2 [ ]	900	900	0	
			1.	700	700	0	
			2	200	200	0	
		5.		4,000	4,000	0	
			1. [ ]	4,000	4,000	0	
			1.	600	600	0	
			2	3,200	3,200	0	
			3	200	200	0	
	2			6,080	8,360	-2,280	
		1.		1,300	1,300	0	
			1. [ ]	1,300	1,300	0	
			1.	1,300	1,300	0	
		2		4,180	6,460	-2,280	
			1. [ ]	4,180	6,460	-2,280	
			1.	200	200	0	
			2	3,980	6,260	-2,280	: (-1,280,000 *1 =) -1,280,000
							: (-300,000 *1 =) -300,000
							: (-700,000 *1 =) -700,000
		3		600	600	0	
			1. [ ]	600	600	0	
			1.	600	600	0	
4				21,574	19,024	2,550	
	1.			14,710	12,160	2,550	
		1.		3,000	3,000	0	
			1. [ ]	3,000	3,000	0	
			1.	3,000	3,000	0	
		2		11,710	9,160	2,550	
			1. [ ]	11,710	9,160	2,550	

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							( )
			1.	1,050	0	1,050	(_2) ( ) : 35,000 *30 = 1,050,000
			2	10,660	9,160	1,500	: (-600,000 *1 =) -600,000
							(_2) ( ) : 8,000 *10 *10 = 800,000
							(_2) ( ) : 400,000 *1 = 400,000
							(_2) ( ) : 150,000 *6 = 900,000
	2.			6,364	6,364	0	
		1.		6,364	6,364	0	
			1. [ ]	4,664	4,664	0	
				1.	4,664	4,664	0	
			2 [ ]	1,700	1,700	0	
				1.	300	300	0	
				2	600	600	0	
				3	800	800	0	
	3.			500	500	0	
		1.		500	500	0	
			1. [ ]	500	500	0	
				1.	500	500	0	
5.				30,301	26,821	3,480	
	1.			2,250	2,250	0	
		1.		2,250	2,250	0	
			1. [ ]	160	160	0	
				1.	160	160	0	
			2 [ ]	290	290	0	
				1.	290	290	0	
			3 [ ]	600	600	0	
				1.	600	600	0	
			4 [ ]	400	400	0	
				1.	400	400	0	

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(:   )

							( )	
		5.[ ]		800	800	0		
			1.	800	800	0		
2.				500	500	0		
	1.			500	500	0		
		1.[ ] (We)		500	500	0		
			2.	500	500	0		
3.				11,300	11,300	0		
	1.			11,300	11,300	0		
		1.[ ]		11,300	11,300	0		
			1.	300	300	0		
			2.	1,472	1,472	0		
			3.	8,828	8,728	100	( ) : 520,000 *1 = 520,000 ( ) : 80,000 *1 = 80,000 ( ) : (-500,000 *1 =) -500,000	
			4.	700	800	-100	( ) : (-100,000 *1 =) -100,000	
4.				15,271	11,771	3,500		
	1.			15,271	11,771	3,500		
		1.[ ]		9,000	5,500	3,500		
			1.	2,100	2,600	-500	: (-500,000 *1 =) -500,000	
			2.	6,900	2,900	4,000	' : 500,000 *1 = 500,000 (_2) ( ) : 3,500,000 *1 = 3,500,000	
		2.[ ] ( )		6,271	6,271	0		
			1.	850	850	0		
			2.	5,421	5,421	0		
5.				980	1,000	-20		
	1.			980	1,000	-20		
		1.[ ] ·		980	1,000	-20		
			1.	980	1,000	-20	: (-20,000 *1 =) -20,000	

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:   2   (:   )

							( )	
6.				59,099	53,634	5,465		
	1.			18,380	15,660	2,720		
		1.		18,380	15,660	2,720		
			1. [ ]	5,900	5,900	0		
				1.	2,900	2,900	0	
				2	3,000	3,000	0	
			2 [ ]	12,030	9,310	2,720		
				1.	3,920	4,000	-80	: (-80,000 *1 =) -80,000
				2	40	40	0	
				3	4,950	4,650	300	: 300,000 *1 = 300,000
				4	120	120	0	
				5.	3,000	500	2,500	: 2,500,000 *1 = 2,500,000
			3 [ ]	450	450	0		
				1.	450	450	0	
	2			39,419	36,674	2,745		
		1.		39,419	36,674	2,745		
			1. [ ]	21,678	18,341	3,337		
				1.	15,441	12,104	3,337	: 1,713,000 *1 = 1,713,000 (_2) ( ) : 203,000 *8 = 1,624,000
				2	960	960	0	
				3	5,277	5,277	0	
			2 [ ]	6,418	6,418	0		
				1.	5,254	5,254	0	
				2	1,164	1,164	0	
			3 [ ]	6,613	7,205	-592		
				1.	6,613	7,205	-592	: (-121,000 *1 =) -121,000 , : (-565,000 *1 =) -565,000 : 94,000 *1 = 94,000

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								( )
			4 [ ]		1,470	1,470	0	
				1.	1,470	1,470	0	
			5.[ ]		2,640	2,640	0	
				1.	2,640	2,640	0	
			6.[ ]		300	300	0	
				1.	300	300	0	
			7.[ ]		300	300	0	
				1.	300	300	0	
	3				1,300	1,300	0	
		1.			500	500	0	
			1.[ ]		500	500	0	
				1.	500	500	0	
		2.			800	800	0	
			1.[ ]		800	800	0	
				1.	680	680	0	
				2.	120	120	0	
7.					0	1,000	-1,000	
	1.				0	1,000	-1,000	
		1.			0	1,000	-1,000	
			1.[ ]		0	1,000	-1,000	
				1.	0	1,000	-1,000	: (-1,000,000 *1 =) -1,000,000
					232,306	219,220	13,086	