

事業計画書 開業初年度「土地・建物を購入した場合」

A. 売上	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	売上構成率	合計
1. 営業日数	25日	24日	27日	26日	27日	26日	27日	26日	26日	27日	26日	26日		
2. 内訳														
①外来犬:一日当りの件数	3	3.5	3.5	4.5	4.5	4.5	5	5	5.5	5.5	6	6	0%	
単価 7000 円	525,000	588,000	661,500	819,000	850,500	819,000	945,000	910,000	1,001,000	1,039,500	1,092,000	1,092,000	69%	10,342,500
②外来猫:一日当りの件数	1	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2	2	2	0%	
単価 5600 円	140,000	134,400	226,800	218,400	226,800	218,400	226,800	218,400	218,400	302,400	291,200	291,200	18%	2,713,200
③手術:一月当りの件数	2	2	2.5	2.5	2.5	2.5	3	3	3	3	3.5	3.5	0%	
単価 45000 円	90,000	90,000	112,500	112,500	112,500	112,500	135,000	135,000	135,000	135,000	157,500	157,500	10%	1,485,000
④フード・その他	25,000	27,600	39,200	30,100	30,200	40,100	43,200	36,600	45,600	43,100	49,300	49,300	3%	459,300
小計 (AV 1,250,000)	780,000	840,000	1,040,000	1,180,000	1,220,000	1,190,000	1,350,000	1,300,000	1,400,000	1,520,000	1,590,000	1,590,000		15,000,000
B. 仕入(薬品):売上の 18%	140,400	151,200	187,200	212,400	219,600	214,200	243,000	234,000	252,000	273,600	286,200	286,200	18%	2,700,000
C. 販売費及び一般管理費														
福利厚生費	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0.2%	36,000
外注費 : 売上の 1%	7,800	8,400	10,400	11,800	12,200	11,900	13,500	13,000	14,000	15,200	15,900	15,900	1.0%	150,000
旅費交通費	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.4%	60,000
通信費	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	2.4%	360,000
交際費	10,000	5,000	5,000	5,000	5,000	5,000	10,000	5,000	5,000	5,000	5,000	10,000	0.5%	75,000
保険料	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.8%	120,000
修繕費	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.4%	60,000
水道光熱費	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	2.0%	300,000
燃料費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.8%	120,000
消耗品費 : 売上の 7%	54,600	58,800	72,800	82,600	85,400	83,300	94,500	91,000	98,000	106,400	111,300	111,300	7.0%	1,050,000
租税公課	10,000	3,000	3,000	40,000	40,000	3,000	3,000	40,000	3,000	40,000	3,000	3,000	1.3%	191,000
運賃	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.2%	24,000
事務用品費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.8%	120,000
広告宣伝費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.8%	120,000
支払手数料	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	2.4%	360,000
諸会費	5,000	5,000	5,000	5,000	5,000	200,000	5,000	5,000	5,000	5,000	5,000	5,000	1.7%	255,000
新聞図書費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.8%	120,000
衛生費	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.4%	60,000
会議費	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.4%	60,000
研修費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.8%	120,000
支払利息														
(住宅ローン事業分2.5%×50%)	41,666	41,604	41,542	41,479	41,417	41,354	41,291	41,228	41,165	41,102	41,039	40,975	3.3%	495,862
(事業ローン 3.1%)	51667	51451	51236	51021	50805	50590	50375	50160	49944	49729	49514	49298	4.0%	605,790
小計	350,733	343,255	358,978	406,900	409,822	565,144	387,666	415,388	386,109	432,431	400,753	405,473	32.4%	4,862,652
D. その他														
専従者給与	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000		1,920,000
減価償却費														2,500,000
初期投資費用														4,000,000
小計	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000		8,420,000
利益 A-B-C-D	128,867	185,545	333,822	400,700	430,578	250,656	559,334	490,612	601,891	653,969	743,047	738,327		△ 982,652
E. 借入金元金														
住宅ローン利息住宅分50%	41,667	41,605	41,542	41,480	41,417	41,355	41,292	41,229	41,166	41,103	41,039	40,976		495,871
住宅ローン元金2.5%	59,665	59,789	59,914	60,039	60,164	60,289	60,415	60,541	60,667	60,793	60,920	61,047		724,243
事業ローン元金	83,413	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333		1,000,076
両親からの借入	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333		999,996
小計	268,078	268,060	268,122	268,185	268,247	268,310	268,373	268,436	268,499	268,562	268,625	268,689		3,220,186
剰余金 A-B-C-E	20,789	77,485	225,700	292,515	322,331	142,346	450,961	382,176	493,392	545,407	634,422	629,638		4,217,162