

事業計画書 開業2年目 「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	6	6	6	6.5	6.5	6.5	6.5	7	7	7	7.5	7.5	0%	
単価 7000 円	1,050,000	1,008,000	1,134,000	1,183,000	1,228,500	1,183,000	1,228,500	1,274,000	1,274,000	1,323,000	1,365,000	1,365,000	69.6%	14,616,000
②外来猫:一日当りの件数	2	2	2	2	2	2	2	2	2.5	2.5	2.5	2.5	0%	
単価 5600 円	280,000	268,800	302,400	291,200	302,400	291,200	302,400	291,200	364,000	378,000	364,000	364,000	18.1%	3,799,600
③手術:一月当りの件数	3.5	3.5	3.5	3.5	3.5	3.5	4	4	4	4	4	4	0%	
単価 45000 円	157,500	157,500	157,500	157,500	157,500	157,500	180,000	180,000	180,000	180,000	180,000	180,000	9.6%	2,025,000
④フード・その他	42,500	45,700	46,100	48,300	41,600	48,300	49,100	44,800	42,000	49,000	51,000	51,000	2.7%	559,400
小計 (AV 1,750,000)	1,530,000	1,480,000	1,640,000	1,680,000	1,730,000	1,680,000	1,760,000	1,790,000	1,860,000	1,930,000	1,960,000	1,960,000		21,000,000
B. 仕入(薬品):売上の 18%	275,400	266,400	295,200	302,400	311,400	302,400	316,800	322,200	334,800	347,400	352,800	352,800	18%	3,780,000
C. 販売費及び一般管理費														
給与				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	6.4%	1,350,000
賞与							50,000					150,000	1.0%	200,000
法定福利費					40,000								0.2%	40,000
福利厚生費	3,000	3,000	3,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.3%	54,000
外注費 : 売上の 1%	15,300	14,800	16,400	16,800	17,300	16,800	17,600	17,900	18,600	19,300	19,600	19,600	1.0%	210,000
旅費交通費	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.5%	105,000
通信費	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	1.9%	405,000
交際費	5,000	5,000	5,000	5,000	5,000	5,000	20,000	5,000	5,000	5,000	5,000	20,000	0.4%	90,000
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	0.6%	120,000
修繕費	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	0.4%	84,000
水道光熱費	25,000	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000	30,000	1.6%	330,000
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	0.6%	120,000
消耗品費 : 売上の 7%	107,100	103,600	114,800	117,600	121,100	117,600	123,200	125,300	130,200	135,100	137,200	137,200	7.0%	1,470,000
租税公課	3,000	40,000	3,000	40,000	40,000	3,000	3,000	40,000	3,000	40,000	3,000	3,000	1.1%	221,000
運賃	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
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	0.6%	120,000
広告宣伝費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	150,000	10,000	10,000	10,000	1.2%	260,000
支払手数料	36,000	36,000	36,000	200,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	2.8%	596,000
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	1.2%	255,000
新聞図書費	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	0.6%	132,000
衛生費	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	0.4%	84,000
会議費	5,000	5,000	5,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	0.4%	78,000
研修費	10,000	10,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.8%	165,000
支払利息														
(住宅ローン事業分2.5%×50%)	40,912	40,848	40,784	40,720	40,566	40,592	40,527	40,463	40,398	40,333	40,269	40,203	2.3%	486,615
(事業ローン 3.1%)	49083	48868	48653	48437	48222	48007	47791	47576	47361	47146	46930	46715	2.7%	574,789
小計	407,395	440,116	415,637	788,557	668,188	781,999	663,118	637,239	745,559	647,879	612,999	777,718	36.1%	7,586,404
D. その他														
消費税				△ 1,295,000								591,500		△ 703,500
専従者給与	160,000	160,000	160,000	160,000	160,000	160,000	320,000	160,000	160,000	160,000	160,000	320,000		2,240,000
減価償却費														2,600,000
繰越損失														982,652
小計	160,000	160,000	160,000	△ 1,135,000	160,000	160,000	320,000	160,000	160,000	160,000	160,000	911,500		5,119,152
利益 A-B-C-D	687,205	613,484	769,163	1,724,043	590,412	435,601	460,082	670,561	619,641	774,721	834,201	△ 82,018		4,514,444
E. その他の支出														
消費税				△ 1,295,000								591,500		△ 703,500
住宅ローン利息住宅分50%	40,912	40,849	40,785	40,721	40,747	40,592	40,528	40,463	40,399	40,334	40,270	40,204		486,804
住宅ローン元金2.5%	61,174	61,301	61,429	61,557	61,685	61,814	61,943	62,072	62,201	62,331	62,460	62,591		742,558
事業ローン元金	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
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
設備投資 : 売上の5%														1,050,000
小計	268,752	268,816	268,880	△ 1,026,056	269,098	269,072	269,137	269,201	269,266	269,331	269,396	860,961		3,575,854
剰余金 A-B-C-E	578,453	504,668	660,283	1,615,099	481,314	326,529	510,945	561,360	510,375	665,390	724,805	-31,479		6,057,742