

事業計画書 開業3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	7.5	7.5	7.5	8	8	8	8.5	8.5	8.5	8.5	9	9	0%	
単価 7000 円	1,312,500	1,260,000	1,417,500	1,456,000	1,512,000	1,456,000	1,606,500	1,547,000	1,547,000	1,606,500	1,638,000	1,638,000	69.8%	17,997,000
②外来猫:一日当りの件数	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	3	3	0%	
単価 5600 円	350,000	336,000	378,000	364,000	378,000	364,000	378,000	364,000	364,000	378,000	436,800	436,800	17.5%	4,527,600
③手術:一月当りの件数	4	4	4	4.5	4.5	4.5	4.5	4.5	4.5	4.5	5	5	0%	
単価 45000 円	180,000	180,000	180,000	202,500	202,500	202,500	202,500	202,500	202,500	225,000	225,000	225,000	9.4%	2,430,000
④フード・その他	57,500	54,000	64,500	67,500	67,500	67,500	73,000	76,500	76,500	80,500	80,200	80,200	3.3%	845,400
小計 (AV 2,150,000)	1,900,000	1,830,000	2,040,000	2,090,000	2,160,000	2,090,000	2,260,000	2,190,000	2,190,000	2,290,000	2,380,000	2,380,000		25,800,000
B. 仕入(薬品):売上の 18%	342,000	329,400	367,200	376,200	388,800	376,200	406,800	394,200	394,200	412,200	428,400	428,400	18%	4,644,000
C. 販売費及び一般管理費														
給与	150,000	150,000	150,000	308,000	308,000	308,000	308,000	308,000	308,000	308,000	308,000	308,000	12.5%	3,222,000
賞与							200,000				308,000		2.0%	508,000
法定福利費					60,000								0.2%	60,000
福利厚生費	5,000	5,000	5,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	30,000	0.4%	101,000
外注費 : 売上の 1.5%	28,500	27,450	30,600	31,350	32,400	31,350	33,900	32,850	32,850	34,350	35,700	35,700	1.5%	387,000
旅費交通費	10,000	10,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.6%	165,000
通信費	35,000	35,000	35,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	1.7%	447,000
交際費	8,000	8,000	8,000	8,000	8,000	8,000	25,000	8,000	8,000	8,000	8,000	25,000	0.5%	130,000
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	0.5%	120,000
修繕費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.5%	120,000
水道光熱費	30,000	30,000	30,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	1.5%	387,000
燃料費	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	0.5%	132,000
消耗品費 : 売上の 7%	133,000	128,100	142,800	146,300	151,200	146,300	158,200	153,300	153,300	160,300	166,600	166,600	7.0%	1,806,000
租税公課	4,000	40,000	4,000	40,000	50,000	4,000	4,000	50,000	4,000	50,000	4,000	4,000	1.0%	258,000
運賃	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.2%	48,000
事務用品費	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	0.5%	132,000
広告宣伝費	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0.6%	144,000
支払手数料	39,000	39,000	39,000	205,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	2.5%	634,000
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	1.0%	255,000
新聞図書費	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0.6%	144,000
衛生費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.5%	120,000
会議費	7,000	7,000	7,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.4%	111,000
研修費	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0.6%	144,000
支払利息														
(住宅ローン事業分2.5%×50%)	40,138	40,073	40,007	39,942	39,876	39,810	39,744	39,678	39,612	39,545	39,479	39,412	1.9%	477,316
(事業ローン 3.1%)	46500	46285	46069	45854	45639	45423	45208	44993	44778	44562	44347	44132	2.1%	543,790
小計	633,138	662,908	644,476	1,024,446	934,115	1,016,883	1,053,052	875,821	829,540	883,757	1,153,126	884,844	41.1%	10,596,106
D. その他														
消費税												645,000		645,000
専従者給与	200,000	200,000	200,000	200,000	200,000	200,000	400,000	200,000	200,000	200,000	200,000	400,000		2,800,000
減価償却費														2,730,000
小計	200,000	200,000	200,000	200,000	200,000	200,000	400,000	200,000	200,000	200,000	200,000	1,045,000		6,175,000
利益 A-B-C-D	724,862	637,692	828,324	489,354	637,085	496,917	400,148	719,979	766,260	794,043	598,474	21,756		4,384,894
E. その他の支出														
消費税												645,000		645,000
住宅ローン利息住宅分50%	40,139	40,073	40,008	39,942	39,877	39,811	39,745	39,679	39,612	39,546	39,479	39,413		477,324
住宅ローン元金2.5%	62,721	62,852	62,983	63,114	63,245	63,377	63,509	63,641	63,774	63,907	64,040	64,173		761,336
事業ローン	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%														1,290,000
小計	269,526	269,591	269,657	269,722	269,788	269,854	269,920	269,986	270,052	270,119	270,185	915,252		5,173,652
剰余金 A-B-C-E	655,336	568,101	758,667	419,632	567,297	427,063	530,228	649,993	696,208	723,924	528,289	151,504		5,386,242