

事業計画書 開業初年度「テナントの場合」

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	6	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
賃貸料	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	24.0%	3,600,000
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
小計	557,400	550,200	566,200	614,400	617,600	773,200	596,000	624,000	595,000	641,600	610,200	615,200		7,361,000
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														3,000,000
初期投資費用														5,200,000
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		10,120,000
利益 A-B-C-D	△ 77,800	△ 21,400	126,600	193,200	222,800	42,600	351,000	282,000	393,000	444,800	533,600	528,600		△ 5,181,000
E. 借入金元金														
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	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
剰余金 A-B-C-E	△ 1,133	55,267	203,267	269,867	299,467	119,267	427,667	358,667	469,667	521,467	610,267	605,267		3,939,004