

事業計画書 開業2年目「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	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	70%	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%	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	10%	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	3%	559,400
小計 (AV 1,250,000)	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		1,350,000
賞与							50,000					150,000		200,000
法定福利費					40,000									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
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	17.1%	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	0.6%	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	3,000	3,000	40,000	40,000	3,000	3,000	40,000	3,000	40,000	3,000	3,000	0.9%	184,000
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
小計	617,400	613,400	626,200	999,400	879,400	993,400	874,800	849,200	957,800	860,400	825,800	990,800		10,088,000
D. その他														
消費税				△ 975,000								405,500		△ 569,500
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														3,100,000
繰越損失														5,181,000
小計	160,000	160,000	160,000	△ 815,000	160,000	160,000	320,000	160,000	160,000	160,000	160,000	725,500		9,951,500
利益 A-B-C-D	477,200	440,200	558,600	1,193,200	379,200	224,200	248,400	458,600	407,400	562,200	621,400	△ 109,100		△ 2,819,500
E. 借入金元金														
消費税				△ 975,000								405,500		△ 569,500
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	83,333	83,333	83,333	△ 891,667	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333		1,480,496
剰余金 A-B-C-E	553,867	516,867	635,267	1,269,867	455,867	300,867	485,067	535,267	484,067	638,867	698,067	533,067		5,651,504