

事業計画書 開業3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	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	70%	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	18%	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	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%	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%	845,400
小計 (AV 1,250,000)	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		3,222,000
賞与							200,000				308,000			508,000
法定福利費					60,000									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
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	14.0%	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	0.5%	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
小計	846,500	876,550	858,400	1,238,650	1,148,600	1,231,650	1,268,100	1,091,150	1,045,150	1,099,650	1,369,300	1,101,300		13,175,000
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														3,230,000
繰越損失														2,819,500
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		9,494,500
利益 A-B-C-D	511,500	424,050	614,400	275,150	422,600	282,150	185,100	504,650	550,650	578,150	382,300	△ 194,700		△ 1,513,500
E. 借入金元金														
消費税												645,000		645,000
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	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	728,333		2,934,996
剰余金 A-B-C-E	628,167	540,717	731,067	391,817	539,267	398,817	501,767	621,317	667,317	694,817	498,967	121,967		5,046,004