

中野サンプラザ 事業計画書(総合)

◆ケーススタディ②(従業員再雇用の場合)

計 画 前 提 条 件	物件概要	地上21階地下2階 敷地面積9,530㎡ 建物面積4,632㎡ 延べ床面積51,009㎡ SRC造
	年間営業日数	365日(年中無休) ※一部を除く
	従業員数	172人(アルバイト除く)
	給与体系	既存給与から一律削減
	総投資額	5,377,710千円 ※登録免許税、不動産取得税含む ※※全額借入金とする
	金利	年利 1.70%
	法人税率	40.87% ※国税+地方税の実効税率 ※※経常利益に課税
	運営委託手数料	運営委託手数料は年間120,000千円(@10,000千円/月)を固定分とし、固定分差引後で営業利益が計上できた場合はその営業利益の5%を加算する。
	全体維持保守費	300,000千円/年
	全体修繕費	60,000千円/年 ※平成元年~13年実績約908百万円
	資本的支出	200,000千円/年 ※平成元年~13年実績約3,584百万円
	備考	-本事業計画書の数値は全て消費税を含まず。

損益計算書<抜粋>

金額単位:千円

	1年目	2年目	3年目	4年目	5年目	6年目	7年目	8年目	9年目	10年目
総売上	4,046,260	4,046,260	4,046,260	4,046,260	4,046,260	4,046,260	4,046,260	4,046,260	4,046,260	4,046,260
売上原価	786,347	786,347	786,347	786,347	786,347	786,347	786,347	786,347	786,347	786,347
売上総利益	3,259,913	3,259,913	3,259,913	3,259,913	3,259,913	3,259,913	3,259,913	3,259,913	3,259,913	3,259,913
人件費	1,263,806	1,283,956	1,304,478	1,325,381	1,346,671	1,368,356	1,390,443	1,412,940	1,435,856	1,459,197
業務費	859,378	859,378	859,378	859,378	859,378	859,378	859,378	859,378	859,378	859,378
販売費	124,015	124,015	124,015	124,015	124,015	124,015	124,015	124,015	124,015	124,015
管理費	788,476	800,476	812,476	824,476	836,476	848,476	860,476	872,476	884,476	896,476
販管費計	3,035,676	3,067,825	3,100,348	3,133,250	3,166,540	3,200,225	3,234,312	3,268,810	3,303,725	3,339,067
営業利益	224,237	192,088	159,565	126,663	93,373	59,688	25,601	-8,897	-43,812	-79,154
運営委託手数料	125,212	123,604	121,978	120,333	120,000	120,000	120,000	120,000	120,000	120,000
支払利息	91,413	93,268	95,408	97,906	100,773	104,046	107,743	111,879	116,467	121,523
経常利益	7,613	-24,784	-57,821	-91,576	-127,401	-164,358	-202,143	-240,775	-280,279	-320,676
法人税	3,111	0	0	0	0	0	0	0	0	0
当期利益	4,502	-24,784	-57,821	-91,576	-127,401	-164,358	-202,143	-240,775	-280,279	-320,676
資本的支出	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
発生キャッシュ	-108,614	-125,900	-146,937	-168,692	-192,517	-217,474	-243,259	-269,891	-297,395	-325,792
税引前金利償還前利益/初期投資額	3.46%	3.11%	2.76%	2.40%	2.01%	1.61%	1.20%	0.78%	0.35%	-0.08%
発生キャッシュ/初期投資額	-2.02%	-2.34%	-2.73%	-3.14%	-3.58%	-4.04%	-4.52%	-5.02%	-5.53%	-6.06%
当期利益-資本的支出/残障	-3.56%	-4.02%	-4.54%	-5.06%	-5.62%	-6.20%	-6.80%	-7.41%	-8.05%	-8.72%
借入金残高	5,486,324	5,612,224	5,759,161	5,927,853	6,120,369	6,337,844	6,581,102	6,850,993	7,148,388	7,474,181

※千円以下は四捨五入による表示のため、表示上数字が合わない場合があります。

中野サンブラザ 総合②損益計算書

		2年目	3年目	4年目	5年目	6年目	7年目	8年目	9年目	10年目
営業収入の部	室料売上	314,209,703	314,209,703	314,209,703	314,209,703	314,209,703	314,209,703	314,209,703	314,209,703	314,209,703
	会場売上	71,162,500	71,162,500	71,162,500	71,162,500	71,162,500	71,162,500	71,162,500	71,162,500	71,162,500
	料飲売上	1,705,306,300	1,705,306,300	1,705,306,300	1,705,306,300	1,705,306,300	1,705,306,300	1,705,306,300	1,705,306,300	1,705,306,300
	商品売上	408,928,000	408,928,000	408,928,000	408,928,000	408,928,000	408,928,000	408,928,000	408,928,000	408,928,000
	その他売上	740,433,504	740,433,504	740,433,504	740,433,504	740,433,504	740,433,504	740,433,504	740,433,504	740,433,504
	サービス料売上	35,388,000	35,388,000	35,388,000	35,388,000	35,388,000	35,388,000	35,388,000	35,388,000	35,388,000
	利用料金売上	750,942,400	750,942,400	750,942,400	750,942,400	750,942,400	750,942,400	750,942,400	750,942,400	750,942,400
	レンタルシューズ売上	17,309,950	17,309,950	17,309,950	17,309,950	17,309,950	17,309,950	17,309,950	17,309,950	17,309,950
	年会費売上	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	入会金売上	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
計	4,046,260,356	4,046,260,356	4,046,260,356	4,046,260,356	4,046,260,356	4,046,260,356	4,046,260,356	4,046,260,356	4,046,260,356	
営業	料飲原価	462,573,375	462,573,375	462,573,375	462,573,375	462,573,375	462,573,375	462,573,375	462,573,375	462,573,375
	商品原価	305,418,100	305,418,100	305,418,100	305,418,100	305,418,100	305,418,100	305,418,100	305,418,100	305,418,100
売上原価	18,355,984	18,355,984	18,355,984	18,355,984	18,355,984	18,355,984	18,355,984	18,355,984	18,355,984	18,355,984
計	0	0	0	0	0	0	0	0	0	0
売上総利益	3,259,912,897	3,259,912,897	3,259,912,897	3,259,912,897	3,259,912,897	3,259,912,897	3,259,912,897	3,259,912,897	3,259,912,897	3,259,912,897
業	給与手当	885,297,409	901,296,659	917,806,148	934,231,982	951,180,391	968,457,725	986,070,465	1,004,025,215	1,022,328,715
	雑給	217,198,800	219,257,988	221,337,768	223,438,346	225,559,929	227,702,728	229,866,956	232,052,825	234,260,553
	通勤手当	31,440,000	31,440,000	31,440,000	31,440,000	31,440,000	31,440,000	31,440,000	31,440,000	31,440,000
	福利厚生費	26,818,967	26,818,967	26,818,967	26,818,967	26,818,967	26,818,967	26,818,967	26,818,967	26,818,967
	法定福利費	123,200,698	125,864,712	128,178,006	130,741,566	133,356,397	136,023,525	138,743,996	141,518,876	144,349,253
	計	1,283,955,874	1,304,478,326	1,325,380,868	1,346,870,860	1,368,355,683	1,390,442,946	1,412,940,383	1,435,855,883	1,459,197,488
	外注委託費	371,605,564	371,605,564	371,605,564	371,605,564	371,605,564	371,605,564	371,605,564	371,605,564	371,605,564
	食器厨房用品費	15,008,346	15,008,346	15,008,346	15,008,346	15,008,346	15,008,346	15,008,346	15,008,346	15,008,346
	洗濯費	27,750,443	27,750,443	27,750,443	27,750,443	27,750,443	27,750,443	27,750,443	27,750,443	27,750,443
	制服費	19,879,200	19,879,200	19,879,200	19,879,200	19,879,200	19,879,200	19,879,200	19,879,200	19,879,200
備品費	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	
務	消耗品費	24,768,272	24,768,272	24,768,272	24,768,272	24,768,272	24,768,272	24,768,272	24,768,272	24,768,272
	サービス品費	19,227,007	19,227,007	19,227,007	19,227,007	19,227,007	19,227,007	19,227,007	19,227,007	19,227,007
	リース料	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000	10,920,000
	電気料	201,911,983	201,911,983	201,911,983	201,911,983	201,911,983	201,911,983	201,911,983	201,911,983	201,911,983
	燃料費	85,402,129	85,402,129	85,402,129	85,402,129	85,402,129	85,402,129	85,402,129	85,402,129	85,402,129
	水道料	60,465,176	60,465,176	60,465,176	60,465,176	60,465,176	60,465,176	60,465,176	60,465,176	60,465,176
	維持保守費	0	0	0	0	0	0	0	0	0
	修繕費	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
	営繕部品費	0	0	0	0	0	0	0	0	0
	装飾費	11,340,000	11,340,000	11,340,000	11,340,000	11,340,000	11,340,000	11,340,000	11,340,000	11,340,000
計	859,378,119	859,378,119	859,378,119	859,378,119	859,378,119	859,378,119	859,378,119	859,378,119	859,378,119	
費	広告宣伝費	63,337,593	63,337,593	63,337,593	63,337,593	63,337,593	63,337,593	63,337,593	63,337,593	63,337,593
	送客手数料	46,277,285	46,277,285	46,277,285	46,277,285	46,277,285	46,277,285	46,277,285	46,277,285	46,277,285
	採用費	0	0	0	0	0	0	0	0	0
	販売促進費	14,400,000	14,400,000	14,400,000	14,400,000	14,400,000	14,400,000	14,400,000	14,400,000	14,400,000
	計	124,014,878	124,014,878	124,014,878	124,014,878	124,014,878	124,014,878	124,014,878	124,014,878	124,014,878
	旅費交通費	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000
	車輻費	7,021,782	7,021,782	7,021,782	7,021,782	7,021,782	7,021,782	7,021,782	7,021,782	7,021,782
	通信費	10,487,612	10,487,612	10,487,612	10,487,612	10,487,612	10,487,612	10,487,612	10,487,612	10,487,612
	事務印刷費	10,254,036	10,254,036	10,254,036	10,254,036	10,254,036	10,254,036	10,254,036	10,254,036	10,254,036
	調査研究費	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
会議費	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000	
交際費	1,404,000	1,404,000	1,404,000	1,404,000	1,404,000	1,404,000	1,404,000	1,404,000	1,404,000	
求人費	2,460,000	2,460,000	2,460,000	2,460,000	2,460,000	2,460,000	2,460,000	2,460,000	2,460,000	
教育費	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	
手数料	3,060,000	3,060,000	3,060,000	3,060,000	3,060,000	3,060,000	3,060,000	3,060,000	3,060,000	
運賃	708,000	708,000	708,000	708,000	708,000	708,000	708,000	708,000	708,000	
EC保守料	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	
諸会費	1,368,000	1,368,000	1,368,000	1,368,000	1,368,000	1,368,000	1,368,000	1,368,000	1,368,000	
租税公課	27,767,631	27,767,631	27,767,631	27,767,631	27,767,631	27,767,631	27,767,631	27,767,631	27,767,631	
保険料	7,031,815	7,031,815	7,031,815	7,031,815	7,031,815	7,031,815	7,031,815	7,031,815	7,031,815	
雑費	63,998,579	63,998,579	63,998,579	63,998,579	63,998,579	63,998,579	63,998,579	63,998,579	63,998,579	
固定資産税	198,602,668	198,602,668	198,602,668	198,602,668	198,602,668	198,602,668	198,602,668	198,602,668	198,602,668	
減価償却費	98,884,067	110,884,067	122,884,067	134,884,067	146,884,067	158,884,067	170,884,067	182,884,067	194,884,067	
全体維持保守費	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	
全体修繕費	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	
計	800,476,191	812,476,191	824,476,191	836,476,191	848,476,191	860,476,191	872,476,191	884,476,191	896,476,191	
販管費計	3,067,825,082	3,100,347,514	3,133,250,076	3,166,540,048	3,200,224,872	3,234,312,134	3,268,809,571	3,303,725,071	3,339,066,676	
計	3,854,172,521	3,886,694,973	3,919,597,536	3,952,887,508	3,986,572,331	4,020,659,583	4,055,157,030	4,090,072,530	4,125,414,135	
営業利益A	192,087,835	159,565,383	126,682,821	93,372,849	59,688,025	25,600,763	-8,896,674	-43,812,174	-79,153,779	
運営委託手数料	123,604,392	121,978,269	120,333,141	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	
支払利息	93,267,512	95,407,812	97,905,735	100,773,499	104,046,281	107,743,342	111,878,737	116,466,889	121,522,604	
経常利益	-24,784,069	-57,820,698	-91,578,055	-127,400,850	-164,358,255	-202,142,579	-240,775,411	-280,279,083	-320,676,383	
法人税	0	0	0	0	0	0	0	0	0	
当期利益	-24,784,069	-57,820,698	-91,578,055	-127,400,850	-164,358,255	-202,142,579	-240,775,411	-280,279,083	-320,676,383	
資本的支出	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	
発生キャッシュ	-125,900,002	-146,936,631	-168,891,988	-192,516,583	-217,474,188	-243,258,512	-269,891,343	-297,394,996	-325,792,316	
発生キャッシュ累計	-234,514,426	-381,451,057	-550,143,405	-742,659,828	-960,133,818	-1,203,392,328	-1,473,283,871	-1,770,878,667	-2,096,470,983	
借入金返済額	-125,900,002	-146,936,631	-168,891,988	-192,516,583	-217,474,188	-243,258,512	-269,891,343	-297,394,996	-325,792,316	
借入金残高	5,612,224,247	5,759,180,878	5,927,852,866	6,120,369,449	6,337,843,838	6,581,102,149	6,850,993,492			