

中野サンプルザ 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。

中野サンラザ 総合②損益計算書

		勘定科目																	初年度	
		レストラン	ホテル	婚礼	宴会	会議	総	lodoma	来夢	ソーレ	学園	研修室グル	スポーツ	ボウリング	ホール	その他	管理	初年度		
営業収入の部	売上高	室料売上		285,967,003				18,242,700										314,209,703		
		会場売上					71,162,500											71,162,500		
		飲料売上	323,688,800		353,690,000	695,048,000	113,860,000	94,987,000	22,019,000	39,420,000	61,429,500							1,705,306,300		
		商品売上			408,828,000														408,828,000	
		その他売上		8,724,950	57,614,000	0	0					139,470,979	115,096,743				420,126,822		740,433,504	
		サービス料売上			35,388,000														35,388,000	
		利用料金売上												300,600,000	108,392,400	335,950,000			759,942,400	
		レンタルシューズ売上													17,309,950				17,309,950	
		年会費売上														1,500,000			1,500,000	
		入会金売上														1,080,000			1,080,000	
営業収入の部	売上原価	計	323,688,800	304,691,953	655,210,000	695,048,000	195,022,500	94,987,000	40,255,700	39,420,000	61,429,500	139,470,979	115,096,743	307,680,000	127,202,350	335,950,000	420,126,822	0	4,046,260,356	
		飲料原価	97,100,640		120,309,000	174,012,000	11,386,000	28,495,100	5,503,250	9,592,200	15,574,185								462,573,375	
		商品原価			305,418,100												335,950	15,488,163		305,418,100
		その他原価		1,493,243								1,048,629								1,493,243
		計	97,100,640	1,483,243	426,327,100	174,012,000	11,386,000	28,495,100	5,503,250	9,592,200	15,574,185	1,048,629	0	0	0	335,950	15,488,163	0	786,347,459	
		売上総利益	226,588,160	303,208,720	428,882,900	522,036,000	173,536,500	66,491,900	34,752,450	29,827,800	45,855,315	138,422,350	115,096,743	307,680,000	127,202,350	335,614,050	404,538,659	0	3,259,912,897	
		給与手当	78,000,000	37,500,000	95,499,999	112,500,000	4,000,000	21,499,999	4,000,000	4,000,000	17,500,000	25,505,219	7,253,252	22,999,999	19,499,999	26,500,000	2,743,942	388,500,000	869,502,409	
		雑給	34,200,000	9,000,000	11,280,000	0	0	19,560,000	5,040,000	10,800,000	8,500,000			101,750,000	12,000,000	1,820,000		0	215,160,000	
		通勤手当	3,400,000	1,500,000	3,400,000	2,880,000	120,000	1,440,000	600,000	840,000	1,440,000			5,400,000	1,000,000	840,000		8,280,000	31,440,000	
		福利厚生費	1,020,000	490,000	1,260,000	1,440,000	60,000	300,000	60,000	60,000	240,000	5,340,984	7,472,331	300,000	240,000	360,000	4,045,651	414,000	28,616,967	
営業収入の部	費用	法定福利費	11,310,000	5,431,500	13,992,500	15,312,500	580,000	3,117,500	560,000	560,000	2,531,500			3,334,999	2,827,498	3,842,500		55,332,500	120,784,998	
		計	128,010,000	53,977,500	125,512,496	133,132,500	4,760,000	45,117,496	10,280,000	16,280,000	31,317,500	31,840,203	14,825,584	133,784,995	35,647,486	33,462,504	6,789,593	457,252,500	1,233,806,374	
		外注委託費	0	0	72,000,000	108,000,000	18,000,000	0	720,000	0	720,000	0	0	75,992,031	12,313,233	0	0	5,963,570	78,616,730	
		食器消耗品費	1,751,820	0	5,898,000	5,118,000	0	1,204,056	330,195	236,520	469,755			0	0	0	0	0	15,009,345	
		洗剤費	350,364	7,089,030	14,745,000	5,118,000	0	133,784	0	157,680	156,585			0	0	0	0	0	27,750,443	
		制服費	1,392,000	312,000	1,740,000	14,400,000	24,000	259,200	60,000	84,000	144,000			1,080,000	216,000	168,000		0	19,679,200	
		備品費	600,000	240,000	2,400,000	2,400,000	240,000	60,000	60,000	60,000	60,000			1,200,000	2,400,000	1,200,000		0	10,920,000	
		消耗品費	1,401,456	531,677	2,949,000	3,070,800	0	602,028	253,145	384,200	469,755	2,622,436	1,049,816	1,423,500	950,000	3,168,000	5,873,458		24,768,272	
		サービス品費	1,751,820	2,835,612	3,538,800	3,070,800	0	1,003,380	220,130	473,040	782,525			1,423,500	950,000	3,168,000		0	19,227,027	
		リース料	360,000	1,200,000	3,600,000	3,600,000	1,200,000	360,000	0	240,000	360,000			0	0	0	0	0	10,920,000	
営業収入の部	費用	電気料	6,039,326	21,267,090	16,556,750	16,377,600	10,247,400	2,274,328	507,548	1,182,600	2,035,605	10,331,056	4,524,406	12,318,750	11,503,000	39,500,000	46,591,524		201,911,983	
		燃料費	6,850,492	10,633,545	8,109,750	10,236,000	4,554,400	2,575,680	151,887	394,200	782,525			9,581,250	7,672,000	23,760,000		0	85,402,129	
		水道料	3,656,062	10,633,545	8,109,750	10,236,000	4,554,400	2,140,544	253,145	630,720	939,510			8,212,500	2,877,000	7,920,000		0	60,485,176	
		維持保守費	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0	
		修繕費	0	0	0	0	0	0	0	180,000	0			0	0	0	0	0	180,000	
		営業部品費	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0	
		装飾費	180,000	600,000	3,600,000	3,600,000	600,000	60,000	60,000	60,000	60,000			50,000	60,000	2,400,000		0	11,340,000	
		計	24,685,940	55,342,493	143,647,050	185,227,200	39,420,200	10,773,000	2,715,050	4,092,980	6,281,060	88,945,524	17,887,455	35,299,500	25,651,000	91,384,000	58,428,651	78,616,730	859,378,118	
		広告宣伝費	2,253,497	7,093,030	38,000,000	5,118,000	3,415,600	568,920	505,290	157,680	1,098,095	960,650	677,231	2,197,200	767,200	2,400,000		0	63,397,592	
		送客手数料	0	13,873,453	15,042,560	6,960,480	0	0	136,820	0	8,668,944	715,028		0	1,200,000	480,000		0	46,277,285	
採用費	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0			
営業収入の部	費用	販売促進費	3,240,000	900,000	5,000,000	500,000	600,000	60,000	120,000	60,000	120,000			900,000	900,000	900,000		0	14,400,000	
		計	5,523,497	21,862,483	58,042,560	12,678,480	4,015,600	728,920	763,110	217,680	1,215,095	7,829,593	1,392,259	3,097,200	2,867,200	3,780,000	0	0	124,014,876	
		旅費交通費	120,000	240,000	0	0	0	120,000	60,000	60,000	120,000			240,000	240,000	240,000		240,000	1,680,000	
		車輦費	0	160,000	0	0	0	0	0	0	0	728,041	357,465	1,080,000	1,080,000	1,800,000	1,616,276	180,000	7,021,782	
		通信費	1,167,880	591,677	1,203,300	1,535,400	1,707,500	334,460	253,145	157,680	313,170			1,423,500	479,500	1,200,000		180,000	10,497,612	
		事務印刷費	934,304	531,677	1,203,300	1,535,400	1,707,500	334,460	253,145	157,680	313,170			1,423,500	479,500	1,200,000		180,000	10,254,036	
		調査研究費	60,000	240,000	240,000	240,000	0	60,000	60,000	60,000	60,000			60,000	60,000	60,000		240,000	1,440,000	
		会議費	36,000	240,000	240,000	240,000	0	36,000	36,000	36,000	36,000			36,000	36,000	36,000		240,000	1,248,000	
		交際費	120,000	240,000	240,000	240,000	0	36,000	36,000	36,000	36,000			36,000	60,000	60,000		240,000	1,424,000	
		求人費	360,000	60,000	60,000	60,000	0	360,000	180,000	180,000	360,000			260,000	260,000	260,000		60,000	2,460,000	
営業収入の部	費用	教育費	120,000	60,000	60,000	60,000	0	60,000	60,000	60,000	60,000			180,000	160,000	300,000		60,000	1,260,000	
		手数料	120,000	360,000	360,000	360,000	360,000	360,000	120,000	180,000	120,000			120,000	120,000	120,000		360,000	3,060,000	
		運賃	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000			36,000	36,000	36,000		60,000	708,000	
		E/C保守料	0	1,800,000	0	0	0	0	0	0	0			0	0	0	0	0	1,800,000	
		雑会費	12,000	300,000	300,000	300,000	0	12,000	12,000	12,000	12,000			36,000	36,000	36,000		300,000	1,368,000	
		租税公課	561,915	2,800,000	3,200,000	3,600,000	1,900,000	275,926	95,868	121,598	93,800	1,097,547	480,682	1,808,000	2,448,000	4,476,000	4,107,315	500,000	27,767,631	
		保険料	500,000	600,000	900,000	1,000,000	250,000	500,000	300,000	250,000	500,000	229,536	112,701	360,000	360,000	660,000	509,578	0	7,031,815	
		雑費	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000									

中野サンブラザ 総合②損益計算書

		勘定科目	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
営業収入の部	売上高	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	売上原価	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
		その他原価	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
			0	0	0	0	0	0	0	0	0
		計	786,347,459	786,347,459	786,347,459	786,347,459	786,347,459	786,347,459	786,347,459	786,347,459	786,347,459
		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
		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
業	人件費	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
		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
費	業務費	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
		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
用	販売費	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
の	管理費	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
部	費	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	3,067,825,062	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	4,020,659,593	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	-8,898,674	-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
部	費	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			