【 売上・経費・利益シミュレーション 】

CKEN

サロン名： ABCサロン　　季節指数

作成日： 2012年2月28日　　年月

						87	85	120	100	95	103	114	88	93	103	90	122	1,200	100
						H24.1	2	3	4	5	6	7	8	9	10	11	12	合計	平均
A	売上計画	客数	420	名		365	357	504	420	399	433	479	370	391	433	378	512	5,040	420
		技術単価	7,000	円		7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	84,000	7,000
		技術売上	ーーー	ーーー	2,940,000	2,558,000	2,499,000	3,528,000	2,940,000	2,793,000	3,028,000	3,352,000	2,587,000	2,734,000	3,028,000	2,646,000	3,587,000	35,280,000	2,940,000
		店販売上	5	(%)	147,000	128,000	125,000	176,000	147,000	140,000	151,000	168,000	129,000	137,000	151,000	132,000	179,000	1,763,000	146,917
		＜月間総売上＞	ーーー	ーーー	3,087,000	2,686,000	2,624,000	3,704,000	3,087,000	2,933,000	3,179,000	3,520,000	2,716,000	2,871,000	3,179,000	2,778,000	3,766,000	37,043,000	3,086,917
					当月														
					累計	2,686,000	5,310,000	9,014,000	12,101,000	15,034,000	18,213,000	21,733,000	24,449,000	27,320,000	30,499,000	33,277,000	37,043,000		
B	売上原価	業務用材料金額	所要率(%)	8.0	235,000	205,000	200,000	282,000	235,000	223,000	242,000	268,000	207,000	219,000	242,000	212,000	287,000	2,822,000	235,167
		店販用仕入額	仕入率(%)	70	103,000	90,000	88,000	123,000	103,000	98,000	106,000	118,000	90,000	96,000	106,000	92,000	125,000	1,235,000	102,917
		売上原価合計			338,000	295,000	288,000	405,000	338,000	321,000	348,000	386,000	297,000	315,000	348,000	304,000	412,000	4,057,000	338,083
		対売上比率			10.9%	累計	295,000	583,000	988,000	1,326,000	1,647,000	1,995,000	2,381,000	2,678,000	2,993,000	3,341,000	3,645,000	4,057,000	
C＝A－B	粗利益	粗利益額			2,749,000	当月	2,391,000	2,336,000	3,299,000	2,749,000	2,612,000	2,831,000	3,134,000	2,419,000	2,556,000	2,831,000	2,474,000	3,354,000	32,986,000	2,748,833
		対売上比率			89.1%	累計	2,391,000	4,727,000	8,026,000	10,775,000	13,387,000	16,218,000	19,352,000	21,771,000	24,327,000	27,158,000	29,632,000	32,986,000	
D	販売費＆一般管理費	人件費 給与	明細は以下欄外参照		1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	13,680,000	1,140,000
		人件費 賞与	月額平均に計算してセット		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	960,000	80,000
		人件費 法定福利費	社会保険会社負担分		85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	1,020,000	85,000
		福利厚生費	保険料・レクレーション		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
		販売促進費	チラシ・DM制作費		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
		家賃	テナント賃借料・土地借用料		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000	250,000
		駐車場賃借料	月間借用料		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
		リース料	コンピュータ・コピー		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	360,000	30,000
		水道光熱費	水道、ガス、電気等		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
		会議費	打ち合わせ時の飲食代		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	5,000
		消耗品	営業用の小物等１０万円以下		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	10,000
		事務消耗品費	文房具・コピーカウント料		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	5,000
		交際費	得意先の接待飲食代、慶弔費		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	10,000
		旅費交通費	ガソリン代・高速代・出張費		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
		通信費	電話代・切手代		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
		支払手数料	細間料・振込手数料		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	360,000	30,000
		減価償却費〈X〉	減価償却率表による		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
		修繕費	車検代・店舗修繕		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	5,000
		租税公課	収入印紙・固定資産税		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	5,000
		車両費	車の保険料		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
		雑費	雑誌代・新聞代・写真現像料		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	360,000	30,000
		＜小計＞			1,905,000	当月	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	22,860,000	1,905,000
		対売上比率			61.7%	累計	1,905,000	3,810,000	5,715,000	7,620,000	9,525,000	11,430,000	13,335,000	15,240,000	17,145,000	19,050,000	20,955,000	22,860,000	
	(売上原価＋販管費)	経費合計			2,243,000	当月	2,200,000	2,193,000	2,310,000	2,243,000	2,226,000	2,253,000	2,291,000	2,202,000	2,220,000	2,253,000	2,209,000	2,317,000	26,917,000	2,243,083
		対売上比率			72.7%	累計	2,200,000	4,393,000	6,703,000	8,946,000	11,172,000	13,425,000	15,716,000	17,918,000	20,138,000	22,391,000	24,600,000	26,917,000	
E＝C－D	営業利益	粗利益－販管費	営業利益額		844,000	当月	486,000	431,000	1,394,000	844,000	707,000	926,000	1,229,000	514,000	651,000	926,000	569,000	1,449,000	10,126,000	843,833
		対売上比率			27.3%	累計	486,000	917,000	2,311,000	3,155,000	3,862,000	4,788,000	6,017,000	6,531,000	7,182,000	8,108,000	8,677,000	10,126,000	
F	営業外損益	受取利息・雑収入			0	当月	−31,000	−31,000	−31,000	−31,000	−31,000	−31,000	−31,000	−31,000	−31,000	−31,000	−31,000	−372,000	−31,000
		支払利息(Z)・雑損失			31,000	累計	−31,000	−62,000	−93,000	−124,000	−155,000	−186,000	−217,000	−248,000	−279,000	−310,000	−341,000	−372,000	
		＜小計＞			−31,000														
		対売上比率			−1.0%														
G＝E＋F	経常利益 税引前利益	営業利益＋営業外損益			813,000	当月	455,000	400,000	1,363,000	813,000	676,000	895,000	1,198,000	483,000	620,000	895,000	538,000	1,418,000	9,754,000	812,833
		対売上比率			26.3%	累計	455,000	855,000	2,218,000	3,031,000	3,707,000	4,602,000	5,800,000	6,283,000	6,903,000	7,798,000	8,336,000	9,754,000	
	納税充当金	実行税率	経常利益×４２％		341,460	当月	191,100	168,000	572,460	341,460	283,920	375,900	503,160	202,860	260,400	375,900	225,960	595,560	4,096,680	341,390
		対売上比率			11.1%	累計	191,100	359,100	931,560	1,273,020	1,556,940	1,932,840	2,436,000	2,638,860	2,899,260	3,275,160	3,501,120	4,096,680	
	税引後利益	経常利益－納税充当金			471,540	当月	263,900	232,000	790,540	471,540	392,080	519,100	694,840	280,140	359,600	519,100	312,040	822,440	5,657,320	471,443
		対売上比率			15.3%	累計	263,900	495,900	1,286,440	1,757,980	2,150,060	2,669,160	3,364,000	3,644,140	4,003,740	4,522,840	4,834,880	5,657,320	
	キャッシュフロー	税引後利益＋減価償却費〈X〉－借入元金〈Y〉			267,540	当月	59,900	28,000	586,540	267,540	188,080	315,100	490,840	76,140	155,600	315,100	108,040	618,440	3,209,320	267,443
		対売上比率			8.7%	累計	59,900	87,900	674,440	941,980	1,130,060	1,445,160	1,936,000	2,012,140	2,167,740	2,482,840	2,590,880	3,209,320	

給与計算

ランク区分	人数	平均給与	金額		H24.1	2	3	4	5	6	7	8	9	10	11	12	合計	平均
スタイリスト	2	300,000	600,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	7,200,000	600,000
アシスタント	3	180,000	540,000		540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	6,480,000	540,000
			0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
＜小計＞	5	ーーー	1,140,000	当月	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	13,680,000	1,140,000
対売上比率			36.9%	累計	1,140,000	2,280,000	3,420,000	4,560,000	5,700,000	6,840,000	7,980,000	9,120,000	10,260,000	11,400,000	12,540,000	13,680,000		
＜１スタッフ売上＞					537,200	524,800	740,800	617,400	586,600	635,800	704,000	543,200	574,200	635,800	555,600	753,200	60	617,383

借入返済計画

借入先（借入額）	借入金利(%)	返済年数	返済区分	月間返済額		H24.1	2	3	4	5	6	7	8	9	10	11	12	合計	平均
国金(元利均等)	2.0%	7	元金	224,000		224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	2,688,000	224,000
			金利	31,000		31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	372,000	31,000
			合計	255,000		255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	3,060,000	255,000
		7	元金			0	0	0	0	0	0	0	0	0	0	0	0	0	0
			金利			0	0	0	0	0	0	0	0	0	0	0	0	0	0
			合計	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
			元金合計(Y)	224,000		224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	2,688,000	224,000
			金利合計(Z)	31,000		31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	372,000	31,000
			総合計	255,000	当月	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	255,000	3,060,000	255,000
対売上比率				8.3%	累計	255,000	510,000	765,000	1,020,000	1,275,000	1,530,000	1,785,000	2,040,000	2,295,000	2,550,000	2,805,000	3,060,000		