

収支計画サンプル

| | 売上比率 | | 月間 | 年間 | |
|--------|-------|-----------|------------|------------|-----------|
| 売上高 | 税込 | | 4,593,750 | 55,125,000 | |
| | 税抜 | | 4,375,000 | 52,500,000 | |
| 変動費 | 食材仕入 | 18.2% | 800,000 | 9,600,000 | |
| | 飲料仕入 | 6.8% | 300,000 | 3,600,000 | |
| | 合計 | 25.0% | 1,100,000 | 13,200,000 | |
| | 消耗品 | 0.0% | 200,000 | 2,400,000 | |
| | 事務費 | 0.0% | 100,000 | 1,200,000 | |
| | 支払手数料 | 0.0% | 50,000 | 600,000 | |
| | 合計 | 0.0% | 350,000 | 4,200,000 | |
| | 短期諸費 | 0.0% | 100,000 | 1,200,000 | |
| | 合計 | 0.0% | 100,000 | 1,200,000 | |
| | 広告宣伝費 | 0.0% | 200,000 | 2,400,000 | |
| | 合計 | 0.0% | 200,000 | 2,400,000 | |
| | 変動費合計 | 40.0% | 1,750,000 | 21,000,000 | |
| | 固定費 | 賃料 | 10.0% | 437,500 | 5,250,000 |
| | | 役員報酬 | 0.0% | 500,000 | 6,000,000 |
| 給料手当 | | 0.0% | 550,000 | 6,600,000 | |
| 光熱費 | | 0.0% | 100,000 | 1,200,000 | |
| 通信費 | | 0.0% | 30,000 | 360,000 | |
| 福利厚生費 | | 0.0% | 20,000 | 240,000 | |
| 旅費交通費 | | 0.0% | 50,000 | 600,000 | |
| | | 0.0% | 0 | 0 | |
| | | 0.0% | 0 | 0 | |
| | | 0.0% | 0 | 0 | |
| 店舗経費 | 0.0% | 32,500 | 390,000 | | |
| リース料 | 0.0% | 30,000 | 360,000 | | |
| 償却費 | 10.0% | 437,500 | 5,250,000 | | |
| 固定費合計 | 50.0% | 2,187,500 | 26,250,000 | | |
| 経費合計 | 0.0% | 3,937,500 | 47,250,000 | | |
| 営業損益 | 0.0% | 437,500 | 5,250,000 | | |
| 人件費合計 | 0.0% | XXXXXX | XXXXXX | | |
| F/L費合計 | 0.0% | XXXXXX | XXXXXX | | |
| 賃料合計 | 10.0% | 437,500 | 5,250,000 | | |

●収支推定

| 売上指数 | 100% | 基準指数 |
|-------|------------|-------|
| 売上 | 55,125,000 | (税込) |
| | 52,500,000 | (税抜) |
| 経費変動費 | 21,000,000 | 40.0% |
| 固定費 | 21,000,000 | 40.0% |
| 償却費 | 5,250,000 | 10.0% |
| 経費小計 | 47,250,000 | 90.0% |
| 営業利益 | 5,250,000 | 10.0% |

●損益分岐

| | | |
|------|------------|--|
| 売上 | 12,000,000 | |
| 固定費 | 4,800,000 | |
| 変動費 | 4,800,000 | |
| 限界利益 | XXXXXX | |
| 変動比率 | XXXXXX | |
| 損益分岐 | XXXXXX | |
| 分岐位置 | XXXXXX | |

●年間収支推定

売上設定 52,500,000 円(税抜)

| | 1月 | 2月 | 3月 | 4月 | 5月 | 6月 | 7月 | 8月 | 9月 | 10月 | 11月 | 12月 | 当期累計 |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 売上指数 | 90.0% | 95.0% | 100.0% | 105.0% | 110.0% | 105.0% | 100.0% | 95.0% | 100.0% | 105.0% | 100.0% | 95.0% | 100.0% |
| 売上高 | 3,937,500 | 4,156,250 | 4,375,000 | 4,593,750 | 4,812,500 | 4,593,750 | 4,375,000 | 4,156,250 | 4,375,000 | 4,593,750 | 4,375,000 | 4,156,250 | 52,500,000 |
| | | | | | | | | | | | | | 0 |
| 変動費 40.0% | 1,575,000 | 1,662,500 | 1,750,000 | 1,837,500 | 1,925,000 | 1,837,500 | 1,750,000 | 1,662,500 | 1,750,000 | 1,837,500 | 1,750,000 | 1,662,500 | 21,000,000 |
| 固定費 40.0% | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | 21,000,000 |
| 償却費 10.0% | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 437,500 | 5,250,000 |
| 合計 | 3,762,500 | 3,850,000 | 3,937,500 | 4,025,000 | 4,112,500 | 4,025,000 | 3,937,500 | 3,850,000 | 3,937,500 | 4,025,000 | 3,937,500 | 3,850,000 | 47,250,000 |
| 営業利益 | 175,000 | 306,250 | 437,500 | 568,750 | 700,000 | 568,750 | 437,500 | 306,250 | 437,500 | 568,750 | 437,500 | 306,250 | 5,250,000 |
| 利益率 | 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% |
| 償却前損益 | 612,500 | 743,750 | 875,000 | 1,006,250 | 1,137,500 | 1,006,250 | 875,000 | 743,750 | 875,000 | 1,006,250 | 875,000 | 743,750 | 10,500,000 |
| 利益率 | 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% |

客単価計画サンプル

| 客 層 | 売上 | 客数 | 単価 | シ ョ ー ア |
|-------------|------------|-------|-------|---------|
| 11:00~14:00 | 1,875,000 | 1,250 | 1,500 | 75% |
| 17:00~21:00 | 15,000,000 | 3,000 | 5,000 | 15% |
| 21:00~25:00 | 2,250,000 | 750 | 3,000 | 10% |
| | | | | 100% |

| | MON | TUE | WED | THU | FRI | SAT | SUN | 日商平均 | 月合計 |
|-------------------|-----|---------|---------|---------|---------|---------|---------|---------|------------|
| 11:00-14:00 | | | | | | | | | |
| 回転率 | 休 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | |
| 客 数 | 休 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 1,250 |
| 客単価 | 休 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500.0 |
| 売 上 | 休 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 1,875,000 |
| 17:00-21:00 | | | | | | | | | |
| 回転率 | 休 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | |
| 客 数 | 休 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 3,000 |
| 客単価 | 休 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000.0 |
| 売 上 | 休 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 15,000,000 |
| 21:00-25:00 | | | | | | | | | |
| 回転率 | 休 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | |
| 客 数 | 休 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 750 |
| 客単価 | 休 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000.0 |
| 売 上 | 休 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 2,250,000 |
| Dinner Time Total | | | | | | | | | |
| 回転率 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| 客 数 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| 客単価 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| 売 上 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| TOTAL | | | | | | | | | |
| 回転率 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| 客数合計 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| 売上合計 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| 客単価 | 休 | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |