

株式会社〇〇(通信販売業)設立初年度損益計画表

勘定科目	1月度	2月度	3月度	4月度	5月度	6月度	7月度	8月度	9月度	10月度	11月度	12月度	年間合計	備考
[売上高]														
売上高	600,000	900,000	1,200,000	1,500,000	1,800,000	1,800,000	2,100,000	2,100,000	2,100,000	2,400,000	2,400,000	2,400,000	21,300,000	
[売上原価]														
商品仕入・運賃	400,000	600,000	800,000	1,000,000	1,200,000	1,200,000	1,400,000	1,400,000	1,400,000	1,600,000	1,600,000	1,600,000	14,200,000	
売上総利益	200,000	300,000	400,000	500,000	600,000	600,000	700,000	700,000	700,000	800,000	800,000	800,000	7,100,000	
[販管費]														
租税公課	200,000	0	0	0	0	0	0	0	0	0	0	0	200,000	設立費用
人件費	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	300,000	300,000	300,000	2,700,000	軌道に乗れば1名増員
水道光熱費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	
旅費交通費	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	150,000	
通信費	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	
広告宣伝費	800,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,450,000	当初は手厚く
消耗品費	410,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	520,000	
減価償却費	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	営業車両
地代家賃	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000	
支払手数料	50,000	0	0	0	0	0	0	0	0	0	0	0	50,000	設立費用
雑費	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	
販管費合計	1,825,000	475,000	475,000	425,000	425,000	425,000	425,000	425,000	425,000	535,000	535,000	535,000	6,930,000	
営業利益	-1,625,000	-175,000	-75,000	75,000	175,000	175,000	275,000	275,000	275,000	265,000	265,000	265,000	170,000	
[営業外費用]														
支払利息	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000	300万円×3%÷12ヶ月
経常利益	-1,632,500	-182,500	-82,500	67,500	167,500	167,500	267,500	267,500	267,500	257,500	257,500	257,500	80,000	
税引前利益	-1,632,500	-182,500	-82,500	67,500	167,500	167,500	267,500	267,500	267,500	257,500	257,500	257,500	80,000	