

月次変動損益計算書

自 平成 00年04月01日 至 平成 00年10月31日

〇〇〇〇株式会社 第00期

7ヵ月経過

単位:千円

| 勘定科目 | 月平均 | | | 4月 | 5月 | 6月 | 7月 | 8月 | 9月 | 10月 | 11月 | 12月 | 1月 | 2月 | 3月 | 実績累計 | |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|---------|
| | 前々期 | 前期 | 当期 | | | | | | | | | | | | | | |
| 売上高 | 売上高 | 26,262 | 28,387 | 30,467 | 27,125 | 31,204 | 28,821 | 31,270 | 30,155 | 31,942 | 32,752 | | | | | | 213,268 |
| | 売上高計 | 26,262 | 28,387 | 30,467 | 27,125 | 31,204 | 28,821 | 31,270 | 30,155 | 31,942 | 32,752 | | | | | | 213,268 |
| 変動費 | 前期売上高 | | | | 24,730 | 29,371 | 28,265 | 31,251 | 27,480 | 28,337 | 29,275 | 24,825 | 26,933 | 31,535 | 30,636 | 27,868 | 198,709 |
| | 期首棚卸高 | | | | | | | | | | | | | | | | |
| 経常 | 仕入高 | 19,184 | 18,452 | 17,033 | 16,570 | 20,155 | 18,088 | 15,507 | 17,272 | 14,490 | 17,152 | | | | | | 119,234 |
| | 期首材料棚卸高 | | | | | | | | | | | | | | | | |
| 固定 | 材料仕入高 | 279 | 2,826 | 2,826 | 1,516 | 2,205 | 1,818 | 3,224 | 2,186 | 5,797 | 3,039 | | | | | | 19,785 |
| | 期末材料 | | | | | | | | | | | | | | | | |
| 利益 | その他変動費 | 175 | 407 | 407 | 171 | 176 | 162 | 170 | 181 | 844 | 1,143 | | | | | | 2,847 |
| | 期末棚卸高 | | | | | | | | | | | | | | | | |
| 経常 | 変動費計 | 19,638 | 21,685 | 20,267 | 18,258 | 22,536 | 20,068 | 18,901 | 19,639 | 21,130 | 21,334 | | | | | | 141,866 |
| | 粗利益 | 6,624 | 6,702 | 10,200 | 8,867 | 8,668 | 8,753 | 12,370 | 10,516 | 10,812 | 11,418 | | | | | | 71,403 |
| 固定 | (粗利率) | (25.2%) | (23.6%) | (33.5%) | (32.7%) | (27.8%) | (30.4%) | (39.6%) | (34.9%) | (33.8%) | (34.9%) | | | | | | (33.5%) |
| | 前期粗利益 | | | | 5,421 | 5,249 | 6,846 | 8,763 | 5,223 | 6,812 | 8,599 | 9,030 | 12,325 | 9,355 | 8,927 | 9,802 | 46,914 |
| 経常 | 役員報酬 | 800 | 800 | 817 | 820 | 800 | 820 | 820 | 820 | 820 | 820 | | | | | | 5,720 |
| | 給料手当 | 1,332 | 1,332 | 1,992 | 1,921 | 2,101 | 1,888 | 1,786 | 2,078 | 2,133 | 2,040 | | | | | | 13,947 |
| 固定 | 賞与 | 556 | 556 | 556 | | | | 3,895 | | | | | | | | | 3,895 |
| | 法定福利費 | 244 | 246 | 227 | 215 | 215 | 215 | 215 | 244 | 244 | 244 | | | | | | 1,592 |
| 利益 | 福利厚生費 | 22 | 24 | 24 | 4 | 5 | 12 | 16 | 114 | 6 | 12 | | | | | | 169 |
| | 人件費計 | 2,954 | 2,958 | 3,618 | 2,960 | 3,121 | 2,936 | 6,733 | 3,256 | 3,203 | 3,115 | | | | | | 25,324 |
| 経常 | 荷造運賃 | 416 | 419 | 420 | 341 | 339 | 371 | 382 | 401 | 497 | 611 | | | | | | 2,941 |
| | 交際費 | 64 | 73 | 86 | 73 | 95 | 88 | 46 | 52 | 247 | | | | | | | 601 |
| 固定 | 旅費交通費 | 185 | 185 | 163 | 134 | 140 | 139 | 140 | 298 | 140 | 151 | | | | | | 1,142 |
| | 通信費 | 117 | 147 | 149 | 75 | 174 | 204 | 169 | 79 | 185 | 156 | | | | | | 1,041 |
| 利益 | 消耗品費 | 40 | 49 | 54 | 77 | 45 | 96 | 67 | 12 | 34 | 51 | | | | | | 381 |
| | 事務用品費 | 9 | 12 | 13 | 16 | | 10 | 12 | 24 | 32 | | | | | | | 93 |
| 固定 | 修繕費 | 30 | 30 | 29 | 133 | | 29 | 30 | | | 10 | | | | | | 201 |
| | 水道光熱費 | 319 | 144 | 143 | 107 | 135 | 169 | 112 | 164 | 104 | 213 | | | | | | 1,003 |
| 経常 | 支払手数料 | 50 | 54 | 50 | 50 | 51 | 50 | 50 | 50 | 50 | 52 | | | | | | 351 |
| | 車両費 | 110 | 110 | 110 | 84 | 85 | 88 | 76 | 255 | 99 | 82 | | | | | | 769 |
| 固定 | 地代家賃 | 550 | 535 | 535 | 535 | 535 | 535 | 355 | 715 | 535 | 535 | | | | | | 3,747 |
| | リース料 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | | | | | | 117 |
| 利益 | 保険料 | 23 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | | | | | | 322 |
| | 租税公課 | 25 | 25 | 27 | 140 | 25 | 5 | 5 | | 8 | 3 | | | | | | 186 |
| 経常 | 減価償却費 | 336 | | | | | | | | | | | | | | | |
| | 雑収入 | | | | | | | | | | | | | | | | |
| 固定 | 消耗工具費 | 6 | 6 | 6 | | | | 31 | | 14 | | | | | | | 45 |
| | 賃借料 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | | | | | | 298 |
| 利益 | 期首仕掛品 | | | | | | | | | | | | | | | | |
| | その他経費 | | | | | | | | | | | | | | | | |
| 経常 | 経費計 | 2,338 | 1,896 | 1,891 | 1,869 | 1,730 | 1,919 | 1,547 | 2,155 | 1,803 | 2,216 | | | | | | 13,239 |
| | 支払利息 | 95 | 35 | 21 | 25 | 22 | 21 | 21 | 21 | 20 | 20 | | | | | | 150 |
| 固定 | 割引料 | 1 | | | | | | | | | | | | | | | |
| | 受取利息 | △ | △1 | △1 | | | | | △1 | △4 | | | | | | | △5 |
| 利益 | 受取配当金 | △ | △ | △ | | △1 | | | | | | | | | | | △1 |
| | 金利息計 | 96 | 34 | 21 | 25 | 21 | 21 | 21 | 19 | 16 | 20 | | | | | | 144 |
| 経常 | 採用教育費 | | | | | | | | | | | | | | | | |
| | 広告宣伝費 | 54 | 599 | 530 | | | 1,332 | | | | 2,381 | | | | | | 3,713 |
| 固定 | 戦略費計 | 54 | 599 | 530 | | | 1,332 | | | | 2,381 | | | | | | 3,713 |
| | 固定費計 | 5,442 | 5,486 | 6,060 | 4,855 | 4,872 | 6,209 | 8,301 | 5,430 | 5,022 | 7,732 | | | | | | 42,420 |
| 利益 | 経常利益 | 1,182 | 1,216 | 4,140 | 4,012 | 3,796 | 2,544 | 4,069 | 5,085 | 5,790 | 3,687 | | | | | | 28,983 |
| | 前期経常利益 | | | | 1,435 | 867 | 1,156 | 883 | 492 | 2,469 | 1,207 | 4,822 | 2,906 | 4,604 | 3,857 | 5,100 | 8,510 |