

第 12 期

令和 6年 11月期

自：令和 5年 12月 1日

至：令和 6年 11月 30日

経営計画書

株式会社サンプル

サンプル

令和6年2月5日

協力：池田税理士事務所

計画 変動損益計算書

R6.11期計画 2024.2.5時点

(単位:円)

項目	前期		R6.11期計画		変更した理由
売上高	216,767,136	100.0%	240,828,288	100.0%	売上単価1%UP 販売数量10%UP 案①
売上高	216,767,136	100.0%	240,828,288	100.0%	
期首材料棚卸高(製)	1,734,463	0.8%		0.0%	
材料仕入高(製)	45,509,545	21.0%	51,318,613	21.3%	
期末材料棚卸高(製)	1,397,864	0.6%		0.0%	
外注加工費(製)	38,867,729	17.9%	43,829,002	18.2%	
製造原価 変動費	87,509,601	40.4%	95,147,615	39.5%	
期首商品棚卸高	155,268	0.1%		0.0%	
期首製品棚卸高	1,785,760	0.8%		0.0%	
商品仕入高	18,989,376	8.8%	21,413,276	8.9%	
期末商品棚卸高	△134,853	△0.1%		0.0%	
期末製品棚卸高	△1,139,000	△0.5%		0.0%	
売上原価 変動費	19,656,551	9.1%	21,413,276	8.9%	
変動費 合計	107,166,152	49.4%	116,560,891	48.4%	
限界利益	109,600,984	50.6%	124,267,397	51.6%	限界利益率1%増
給料賃金(製)	21,113,300	9.7%	23,000,000	9.6%	給料アップ
法定福利費(製)	2,150,000	1.0%	2,342,125	1.0%	前期比率に合わせてアップ
福利厚生費(製)	1,130,962	0.5%	1,130,962	0.5%	
水道光熱費(製)	3,098,378	1.4%	3,098,378	1.3%	
消耗品費(製)	4,465,716	2.1%	4,465,716	1.9%	
減価償却費(製)	11,916,944	5.5%	9,908,567	4.1%	減価償却システムより
修繕費(製)	344,552	0.2%	5,344,552	2.2%	大規模修繕500万円
保険料(製)	689,850	0.3%	689,850	0.3%	
租税公課(製)	819,900	0.4%	819,900	0.3%	
雑費(製)	59,653	0.0%	59,653	0.0%	
製造原価 固定費	45,789,255	21.1%	50,859,703	21.1%	
役員報酬	12,600,000	5.8%	17,100,000	7.1%	社長給与月額150万円にアップ
給料手当	23,962,370	11.1%	25,000,000	10.4%	給料アップ
賞与	2,200,000	1.0%	3,000,000	1.2%	賞与アップ
法定福利費	3,721,549	1.7%	3,982,948	1.7%	前期比率に合わせてアップ
福利厚生費	853,408	0.4%	853,408	0.4%	
荷造運賃	417,666	0.2%	417,666	0.2%	
広告宣伝費	1,598,060	0.7%	1,598,060	0.7%	
接待交際費	933,379	0.4%	933,379	0.4%	
旅費交通費	1,987,925	0.9%	1,987,925	0.8%	
通信費	959,520	0.4%	959,520	0.4%	
水道光熱費	498,118	0.2%	498,118	0.2%	
消耗品費	349,206	0.2%	349,206	0.1%	
保険料	1,696,500	0.8%	1,696,500	0.7%	
租税公課	320,878	0.1%	320,878	0.1%	
支払手数料	981,789	0.5%	981,789	0.4%	
諸会費	681,924	0.3%	681,924	0.3%	
減価償却費	728,581	0.3%	695,100	0.3%	減価償却システムより
雑費	589,876	0.3%	589,876	0.2%	
販売管理費 固定費	55,080,749	25.4%	61,646,297	25.6%	
受取利息	34,498	0.0%	34,498	0.0%	
雑収入	1,785,468	0.8%	1,785,468	0.7%	
営業外収益(△)	△1,819,966	△0.8%	△1,819,966	△0.8%	
支払利息	1,087,767	0.5%	567,744	0.2%	返済予定表より
雑損失	84,179	0.0%	84,179	0.0%	
営業外費用	1,171,946	0.5%	651,923	0.3%	
固定費 合計	100,221,984	46.2%	111,337,957	46.2%	
経常利益	9,379,000	4.3%	12,929,440	5.4%	
税引前	9,379,000	4.3%	12,929,440	5.4%	
法人税等			3,829,800		概算納税額計算シートより
純損益	9,379,000	4.3%	9,099,640	3.8%	

①.年間返済予定額 ▲9,660,000 返済予定表より

簡易フリーキャッシュフロー 10,043,307 純損益+減価償却費+①

20240205 経営計画書 (株)サンプル様.xlsx
返済予定表

年	月	京都信用金庫			京都銀行			政策公庫			合計		
		支払利息	元金返済	残高	支払利息	元金返済	残高	支払利息	元金返済	残高	支払利息	元金返済	残高
6	12	20,800	325,000	20,800,000	10,075	195,000	12,090,000	20,947	285,000	17,955,000	51,822	805,000	50,845,000
	1	20,475	325,000	20,475,000	9,912	195,000	11,895,000	20,615	285,000	17,670,000	51,002	805,000	50,040,000
	2	20,150	325,000	20,150,000	9,750	195,000	11,700,000	20,282	285,000	17,385,000	50,182	805,000	49,235,000
	3	19,825	325,000	19,825,000	9,587	195,000	11,505,000	19,950	285,000	17,100,000	49,362	805,000	48,430,000
	4	19,500	325,000	19,500,000	9,425	195,000	11,310,000	19,617	285,000	16,815,000	48,542	805,000	47,625,000
	5	19,175	325,000	19,175,000	9,262	195,000	11,115,000	19,285	285,000	16,530,000	47,722	805,000	46,820,000
	6	18,850	325,000	18,850,000	9,100	195,000	10,920,000	18,952	285,000	16,245,000	46,902	805,000	46,015,000
	7	18,525	325,000	18,525,000	8,937	195,000	10,725,000	18,620	285,000	15,960,000	46,082	805,000	45,210,000
	8	18,200	325,000	18,200,000	8,775	195,000	10,530,000	18,287	285,000	15,675,000	45,262	805,000	44,405,000
	9	17,875	325,000	17,875,000	8,612	195,000	10,335,000	17,955	285,000	15,390,000	44,442	805,000	43,600,000
	10	17,550	325,000	17,550,000	8,450	195,000	10,140,000	17,622	285,000	15,105,000	43,622	805,000	42,795,000
11	17,225	325,000	17,225,000	8,287	195,000	9,945,000	17,290	285,000	14,820,000	42,802	805,000	41,990,000	
小計		228,150	3,900,000		110,172	2,340,000		229,422	3,420,000		567,744	9,660,000	
7	12	16,900	325,000	16,900,000	8,125	195,000	9,750,000	16,957	285,000	14,535,000	41,982	805,000	41,185,000
	1	16,575	325,000	16,575,000	7,962	195,000	9,555,000	16,625	285,000	14,250,000	41,162	805,000	40,380,000
	2	16,250	325,000	16,250,000	7,800	195,000	9,360,000	16,292	285,000	13,965,000	40,342	805,000	39,575,000
	3	15,925	325,000	15,925,000	7,637	195,000	9,165,000	15,960	285,000	13,680,000	39,522	805,000	38,770,000
	4	15,600	325,000	15,600,000	7,475	195,000	8,970,000	15,627	285,000	13,395,000	38,702	805,000	37,965,000
	5	15,275	325,000	15,275,000	7,312	195,000	8,775,000	15,295	285,000	13,110,000	37,882	805,000	37,160,000
	6	14,950	325,000	14,950,000	7,150	195,000	8,580,000	14,962	285,000	12,825,000	37,062	805,000	36,355,000
	7	14,625	325,000	14,625,000	6,987	195,000	8,385,000	14,630	285,000	12,540,000	36,242	805,000	35,550,000
	8	14,300	325,000	14,300,000	6,825	195,000	8,190,000	14,297	285,000	12,255,000	35,422	805,000	34,745,000
	9	13,975	325,000	13,975,000	6,662	195,000	7,995,000	13,965	285,000	11,970,000	34,602	805,000	33,940,000
	10	13,650	325,000	13,650,000	6,500	195,000	7,800,000	13,632	285,000	11,685,000	33,782	805,000	33,135,000
11	13,325	325,000	13,325,000	6,337	195,000	7,605,000	13,300	285,000	11,400,000	32,962	805,000	32,330,000	
小計		181,350	3,900,000		86,772	2,340,000		181,542	3,420,000		449,664	9,660,000	
8	12	13,000	325,000	13,000,000	6,175	195,000	7,410,000	12,967	285,000	11,115,000	32,142	805,000	31,525,000
	1	12,675	325,000	12,675,000	6,012	195,000	7,215,000	12,635	285,000	10,830,000	31,322	805,000	30,720,000
	2	12,350	325,000	12,350,000	5,850	195,000	7,020,000	12,302	285,000	10,545,000	30,502	805,000	29,915,000
	3	12,025	325,000	12,025,000	5,687	195,000	6,825,000	11,970	285,000	10,260,000	29,682	805,000	29,110,000
	4	11,700	325,000	11,700,000	5,525	195,000	6,630,000	11,637	285,000	9,975,000	28,862	805,000	28,305,000
	5	11,375	325,000	11,375,000	5,362	195,000	6,435,000	11,305	285,000	9,690,000	28,042	805,000	27,500,000
	6	11,050	325,000	11,050,000	5,200	195,000	6,240,000	10,972	285,000	9,405,000	27,222	805,000	26,695,000
	7	10,725	325,000	10,725,000	5,037	195,000	6,045,000	10,640	285,000	9,120,000	26,402	805,000	25,890,000
	8	10,400	325,000	10,400,000	4,875	195,000	5,850,000	10,307	285,000	8,835,000	25,582	805,000	25,085,000
	9	10,075	325,000	10,075,000	4,712	195,000	5,655,000	9,975	285,000	8,550,000	24,762	805,000	24,280,000
	10	9,750	325,000	9,750,000	4,550	195,000	5,460,000	9,642	285,000	8,265,000	23,942	805,000	23,475,000
11	9,425	325,000	9,425,000	4,387	195,000	5,265,000	9,310	285,000	7,980,000	23,122	805,000	22,670,000	
小計		134,550	3,900,000		63,372	2,340,000		133,662	3,420,000		331,584	9,660,000	
9	12	9,100	325,000	9,100,000	4,225	195,000	5,070,000	8,977	285,000	7,695,000	22,302	805,000	21,865,000
	1	8,775	325,000	8,775,000	4,062	195,000	4,875,000	8,645	285,000	7,410,000	21,482	805,000	21,060,000
	2	8,450	325,000	8,450,000	3,900	195,000	4,680,000	8,312	285,000	7,125,000	20,662	805,000	20,255,000
	3	8,125	325,000	8,125,000	3,737	195,000	4,485,000	7,980	285,000	6,840,000	19,842	805,000	19,450,000
	4	7,800	325,000	7,800,000	3,575	195,000	4,290,000	7,647	285,000	6,555,000	19,022	805,000	18,645,000
	5	7,475	325,000	7,475,000	3,412	195,000	4,095,000	7,315	285,000	6,270,000	18,202	805,000	17,840,000
	6	7,150	325,000	7,150,000	3,250	195,000	3,900,000	6,982	285,000	5,985,000	17,382	805,000	17,035,000
	7	6,825	325,000	6,825,000	3,087	195,000	3,705,000	6,650	285,000	5,700,000	16,562	805,000	16,230,000
	8	6,500	325,000	6,500,000	2,925	195,000	3,510,000	6,317	285,000	5,415,000	15,742	805,000	15,425,000
	9	6,175	325,000	6,175,000	2,762	195,000	3,315,000	5,985	285,000	5,130,000	14,922	805,000	14,620,000
	10	5,850	325,000	5,850,000	2,600	195,000	3,120,000	5,652	285,000	4,845,000	14,102	805,000	13,815,000
11	5,525	325,000	5,525,000	2,437	195,000	2,925,000	5,320	285,000	4,560,000	13,282	805,000	13,010,000	
小計		87,750	3,900,000		39,972	2,340,000		85,782	3,420,000		213,504	9,660,000	
10	12	5,200	325,000	5,200,000	2,275	195,000	2,730,000	4,987	285,000	4,275,000	12,462	805,000	12,205,000
	1	4,875	325,000	4,875,000	2,112	195,000	2,535,000	4,655	285,000	3,990,000	11,642	805,000	11,400,000
	2	4,550	325,000	4,550,000	1,950	195,000	2,340,000	4,322	285,000	3,705,000	10,822	805,000	10,595,000
	3	4,225	325,000	4,225,000	1,787	195,000	2,145,000	3,990	285,000	3,420,000	10,002	805,000	9,790,000
	4	3,900	325,000	3,900,000	1,625	195,000	1,950,000	3,657	285,000	3,135,000	9,182	805,000	8,985,000
	5	3,575	325,000	3,575,000	1,462	195,000	1,755,000	3,325	285,000	2,850,000	8,362	805,000	8,180,000
	6	3,250	325,000	3,250,000	1,300	195,000	1,560,000	2,992	285,000	2,565,000	7,542	805,000	7,375,000
	7	2,925	325,000	2,925,000	1,137	195,000	1,365,000	2,660	285,000	2,280,000	6,722	805,000	6,570,000
	8	2,600	325,000	2,600,000	975	195,000	1,170,000	2,327	285,000	1,995,000	5,902	805,000	5,765,000
	9	2,275	325,000	2,275,000	812	195,000	975,000	1,995	285,000	1,710,000	5,082	805,000	4,960,000
	10	1,950	325,000	1,950,000	650	195,000	780,000	1,662	285,000	1,425,000	4,262	805,000	4,155,000
11	1,625	325,000	1,625,000	487	195,000	585,000	1,330	285,000	1,140,000	3,442	805,000	3,350,000	
小計		40,950	3,900,000		16,572	2,340,000		37,902	3,420,000		95,424	9,660,000	
11	12	1,300	325,000	1,300,000	325	195,000	390,000	997	285,000	855,000	2,622	805,000	2,545,000
	1	975	325,000	975,000	162	195,000	195,000	665	285,000	570,000	1,802	805,000	1,740,000
	2	650	325,000	650,000	0	195,000	0	332	285,000	285,000	982	805,000	935,000
	3	325	325,000	325,000	0			17	270,000	15,000	342	595,000	340,000
4	0	325,000	0	0			0			0	325,000	0	

(単位:円)

■法人税等

中間納付状況

法人税	834,000
地方法人税	102,000
法人事業税等	233,600
法人府民税	90,600
法人市民税	220,600
中間納税額	1,480,800

前期からの繰越欠損金	
納税充当金から支出した事業税等の金額	

①税引前当期純損益金額		12,929,440
②別表調整(ドラフト版)	損金算入事業税	
③所得金額(千円未満切捨)	①+②(千円未満切捨)	12,929,000
④繰越欠損金	前期からの繰越分	0
⑤課税所得	③+④	12,929,000

⑥法人税	⑤×23.2%(800万円以下は15%)	2,343,500
⑦地方法人税	⑥×10.3%	241,300
⑧法人府民税(均等割)	資本金等1,000万円以下かつ50人以下は20,000円	20,000
⑨法人府民税(税割)	法人税×2%(法人税額が年2,000万円以下で1.0%)	23,400
⑩法人事業税	⑤×7.48%(400万円以下:3.75%、400万円超800万円以下:5.665%)(超過税率)	697,000
⑪特別法人事業税	法人事業税(所得割額(標準税率適用))×37%	257,800
⑫法人市民税(均等割)	資本金等1,000万円以下かつ50人以下は50,000円	50,000
⑬法人市民税(税割)	⑥×8.4%	196,800
⑭法人税等 年税額(概算)	⑥~⑬合計	3,829,800
⑮払済中間法人税等		1,480,800
⑯納付予定法人税額(概算)	⑭-⑮	2,349,000

■消費税等

中間納付状況

1回毎の納付額	2,220,100
納付回数	3回
中間納税額	6,660,300

①売上消費税等		24,261,375
②仕入消費税等		13,991,327
③消費税等 年税額(概算)	①-②	10,270,000
④払済中間消費税等		6,660,300
⑤納付予定消費税額(概算)	③-④	3,609,700

■納付予定総額

①納付予定法人税額(概算)		2,349,000
②納付予定消費税額(概算)		3,609,700
③納付予定総額	①+②	5,958,700