

〇〇歯科 平成25年予想-平成24年(D表)

売上伸び率	期首残高	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	決算調整	合計	月平均	12	比率
保険請求収入		204,000	413,000	195,000	392,000	361,000	63,000	199,000	175,000	281,000	124,000	0	0	0	2,407,000	200,583		
保険請求差額		78,000	50,000	155,000	12,000	7,000	46,000	-1,000	95,000	-193,000	98,000	0	0	0	347,000	28,917		
保険再請求額		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
保険窓口収入		-113,000	-29,000	30,000	-45,000	41,000	-24,000	138,000	-91,000	83,000	-76,000	0	0	0	-86,000	-7,167		
保険収入合計		169,000	434,000	380,000	359,000	409,000	85,000	336,000	179,000	171,000	146,000	0	0	0	2,668,000	222,333		8.42%
自由診療収入		-392,000	-199,000	-403,000	-356,000	-1,231,000	14,000	-120,000	-87,000	259,000	-106,000	0	0	0	-2,621,000	-218,417		-8.42%
その他の収入		-11,000	-8,000	6,000	5,000	-6,000	-2,000	-11,000	-6,000	5,000	3,000	0	0	0	-25,000	-2,083		-0.08%
売上値引		-26,000	0	0	0	0	0	0	0	0	0	0	0	0	-26,000	-2,167		
売上高計		-208,000	227,000	-17,000	8,000	-828,000	97,000	205,000	86,000	435,000	43,000	0	0	0	48,000	4,000		
売上原価		-26,000	-571,000	-407,000	-124,000	37,000	-702,000	160,000	-80,000	25,000	75,000	0	0	0	-1,613,000	-134,417		-5.20%
(材料薬品消耗品仕入高)		-7,000	-85,000	58,000	-44,000	-60,000	-76,000	-19,000	-59,000	-1,000	122,000	0	0	0	-171,000	-14,250		-1.24%
(技工料)		-43,000	-71,000	-67,000	118,000	133,000	-182,000	175,000	-47,000	-36,000	9,000	0	0	0	-11,000	-917		-1.45%
(自費材料仕入高)		-58,000	-166,000	-326,000	-16,000	0	0	0	0	0	-3,000	0	0	0	-569,000	-47,417		-9.70%
(自費技工料)		82,000	-249,000	-72,000	-182,000	-36,000	-444,000	4,000	26,000	62,000	-53,000	0	0	0	-862,000	-71,833		-7.73%
(仕入値引)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(期末棚卸高)																		
[売上総利益]		-182,000	798,000	390,000	132,000	-865,000	799,000	45,000	166,000	410,000	-32,000	0	0	0	1,661,000	138,417		5.20%
(率)		-0.35%	25.24%	17.12%	4.24%	-5.13%	23.44%	-5.05%	3.54%	2.80%	-2.52%	0.00%	0.00%	0.00%	3460.42%			
福利厚生費		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
法定福利費		-8,000	-8,000	-4,000	-5,000	-5,000	-5,000	-62,000	-4,000	-4,000	-1,000	-1,000	-1,000	-160,000	-268,000	-22,333		
給料手当		-197,000	-402,000	-161,000	-36,000	-116,000	-62,000	-210,000	-245,000	-125,000	-7,000	9,000	6,000	0	-1,546,000	-128,833		
賞与		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
通勤費		-11,000	7,000	-11,000	7,000	-11,000	-11,000	-10,000	-6,000	-6,000	-5,000	18,000	18,000	0	-21,000	-1,750		
人件費計		-216,000	-403,000	-176,000	-34,000	-132,000	-78,000	-282,000	-255,000	-135,000	-13,000	26,000	23,000	-160,000	-1,835,000	-152,917		-5.90%
労働分配率		-8.62%	-35.30%	-13.96%	-2.27%	-1.70%	-9.38%	-14.91%	-12.70%	-10.80%	-0.42%	1.43%	1.41%	0.00%	-110.48%			
租税公課		0	-175,000	-4,000	-23,000	6,000	-113,000	90,000	0	0	0	0	0	0	-219,000	-18,250		
水道光熱費		-3,000	-9,000	-7,000	-2,000	-2,000	-3,000	-3,000	2,000	7,000	1,000	0	0	0	-19,000	-1,583		
旅費交通費		0	0	0	-2,000	-7,000	0	3,000	-8,000	16,000	9,000	0	0	0	11,000	917		
通信費		2,000	2,000	1,000	1,000	-3,000	3,000	1,000	2,000	-4,000	0	0	0	0	5,000	417		
荷造運賃手数料		-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	0	0	0	-10,000	-833		
広告宣伝費		26,000	-17,000	21,000	11,000	-94,000	11,000	11,000	11,000	11,000	11,000	0	0	0	2,000	167		
接待交際費		9,000	4,000	-7,000	31,000	1,000	2,000	0	-14,000	16,000	30,000	0	0	0	72,000	6,000		
保険料		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
修繕費		0	-3,000	-42,000	-8,000	-11,000	-47,000	-3,000	42,000	-10,000	14,000	0	0	0	-68,000	-5,667		
消耗品費		-7,000	-28,000	24,000	-50,000	-131,000	-1,000	-43,000	53,000	-19,000	2,000	0	0	0	-200,000	-16,667		
備品費		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
事務用品費		1,000	0	0	11,000	19,000	0	0	0	0	0	0	0	0	31,000	2,583		
減価償却費		-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	-43,000	0	-516,000	-43,000		-1.68%
地代家賃		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		-0.02%
支払手数料		-17,000	-5,000	-2,000	-47,000	-2,000	4,000	-2,000	1,000	9,000	-1,000	0	0	0	-62,000	-5,167		
車両費		0	0	-5,000	0	0	0	-3,000	0	-9,000	0	0	0	0	-17,000	-1,417		
リース料		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		-0.01%
新聞図書費		6,000	16,000	-28,000	-5,000	17,000	3,000	3,000	4,000	5,000	3,000	0	0	0	24,000	2,000		
諸会費		-10,000	0	0	3,000	0	0	0	5,000	-12,000	0	0	0	0	-14,000	-1,167		
雑費		-2,000	-1,000	0	-5,000	-10,000	0	0	0	0	0	0	0	0	-18,000	-1,500		
その他経費合計		-39,000	-260,000	-93,000	-129,000	-261,000	-185,000	10,000	54,000	-34,000	25,000	-43,000	-43,000	0	-998,000	-83,167		-3.26%
[販売管理費計]		-255,000	-663,000	-269,000	-163,000	-393,000	-263,000	-272,000	-201,000	-169,000	12,000	-17,000	-20,000	-160,000	-2,833,000	-236,083		-9.16%
営業外収益		0	0	0	0	0	-100,000	0	0	0	0	0	0	0	-100,000	-8,333		
営業外費用		-18,000	-17,000	-18,000	-8,000	-18,000	-17,000	-12,000	-12,000	5,000	-6,000	0	0	0	-121,000	-10,083		-0.39%
前期損益修正		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
専従者給与															0	0		
貸倒引当金															0	0		
固定費		-273,000	-680,000	-287,000	-171,000	-411,000	-180,000	-284,000	-213,000	-164,000	6,000	-17,000	-20,000	-160,000	-2,854,000	-237,833		-9.23%
[経常利益]		91,000	1,478,000	677,000	303,000	-454,000	979,000	329,000	379,000	574,000	-38,000	17,000	20,000	160,000	1,451,000	376,250		14.43%
余裕率		6.92%	80.36%	32.39%	10.71%	-3.11%	30.04%	15.37%	13.35%	22.44%	-1.95%	23.71%	26.59%	0.00%	311.70%			
正味固定費(税込)		-256,700	-663,700	-270,700	-154,700	-394,700	-163,700	-267,700	-196,700	-147,700	22,300	-429,700	-432,700	-160,000	-3,516,400			
余裕利益(税込)		74,700	1,461,700	660,700	286,700	-470,300	962,700	312,700	362,700	557,700	-54,300	429,700	432,700	160,000	5,177,400			
保険未収入金															0	0		
仮払税金															0	0		
窓口未収入金															0	0		
買掛金															0	0		
[運転資金増減]															0	0		
[経常収支]															0	0		
所得税															0	0		
住民税															0	0		
資産購入															0	0		
借入金															0	0		
院長立替金															0	0		
生活費															0	0		
[差引収支]															0	0		
現預金残高																		
現預金増減															0	0		

当期の予想と
前期の差を
明確にし、成績の
理解を深めます。