

月額：経費設定(費用に原価償却費、支払い金利、税金等は含まれていない)

回転	0	1	2	3	4	5	
固定費	オーナー給料	¥1,000,000	¥1,000,000	¥1,000,000	¥1,000,000	¥1,000,000	¥1,000,000
	社員給料	¥2,049,600	¥2,049,600	¥2,049,600	¥2,049,600	¥2,049,600	¥2,049,600
	電気	¥500,000	¥500,000	¥500,000	¥500,000	¥500,000	¥500,000
	水道	¥700,000	¥700,000	¥700,000	¥700,000	¥700,000	¥700,000
	ガス	¥250,000	¥250,000	¥250,000	¥250,000	¥250,000	¥250,000
	事務費	¥50,000	¥50,000	¥50,000	¥50,000	¥50,000	¥50,000
	雑費	¥30,000	¥30,000	¥30,000	¥30,000	¥30,000	¥30,000
	家賃	¥2,000,000	¥2,000,000	¥2,000,000	¥2,000,000	¥2,000,000	¥2,000,000
	小計	¥6,579,600	¥6,579,600	¥6,579,600	¥6,579,600	¥6,579,600	¥6,579,600
変動費	リネン使用料	¥0	¥248,880	¥497,760	¥746,640	¥995,520	¥1,244,400
	ノベルティー	¥0	¥73,200	¥146,400	¥219,600	¥292,800	¥366,000
	小計	¥0	¥322,080	¥644,160	¥966,240	¥1,288,320	¥1,610,400

売上設定及び損益試算

	0	1	2	3	4	5
経費合計(コスト)	¥6,579,600	¥6,901,680	¥7,223,760	¥7,545,840	¥7,867,920	¥8,190,000
売り上げ	¥0	¥4,099,200	¥8,198,400	¥12,297,600	¥16,396,800	¥20,496,000
利益	¥-6,579,600	¥-2,802,480	¥974,640	¥4,751,760	¥8,528,880	¥12,306,000

損益分岐点試算

分岐点算出	回転数	金額
	1.74196213	¥7,140,651

損益分岐点試算グラフ

