

## 2. 損益計算書分析

### 2-1 3期比較変動損益計算書分析

(単位: 人、千円)

|                 |        | 平成16年度3月期 |       | 平成17年度3月期 |       | 平成18年度3月期 |       |
|-----------------|--------|-----------|-------|-----------|-------|-----------|-------|
| 従業員数            |        | 35        | 構成比   | 35        | 構成比   | 36        | 構成比   |
| 売上高             |        | 796,496   |       | 598,650   |       | 757,689   |       |
| 変動費             | 商品仕入   |           |       |           |       |           |       |
|                 | 材料費    | 100,439   | 12.6% | 118,204   | 19.7% | 127,539   | 16.8% |
|                 | 外注費    | 450,520   | 56.6% | 280,715   | 46.9% | 346,441   | 45.7% |
|                 | その他    | 28,033    | 3.5%  | 16,573    | 2.8%  | 24,181    | 3.2%  |
|                 | 変動費合計  | 578,992   | 72.7% | 415,492   | 69.4% | 498,161   | 65.7% |
| 限界利益            |        | 217,504   | 27.3% | 183,158   | 30.6% | 259,528   | 34.3% |
| 固定費             | 人件費    | 166,419   | 20.9% | 157,203   | 26.3% | 161,151   | 21.3% |
|                 | 役員報酬   | 28,200    | 3.5%  | 27,533    | 4.6%  | 25,758    | 3.4%  |
|                 | 給与手当   | 108,910   | 13.7% | 106,813   | 17.8% | 108,778   | 14.4% |
|                 | 雑給     |           |       |           |       |           |       |
|                 | 賞与     |           |       |           |       |           |       |
|                 | 退職金    | 3,204     | 0.4%  |           |       |           |       |
|                 | 法定福利費  | 18,019    | 2.3%  | 16,836    | 2.8%  | 18,771    | 2.5%  |
|                 | 福利厚生費  | 6,056     | 0.8%  | 6,020     | 1.0%  | 7,844     | 1.0%  |
|                 | その他人件費 | 2,030     | 0.3%  |           |       |           |       |
|                 | 旅費交通費  | 4,199     | 0.5%  | 5,536     | 0.9%  | 4,418     | 0.6%  |
|                 | 交際費    | 1,575     | 0.2%  | 2,290     | 0.4%  | 924       | 0.1%  |
|                 | 通信費    | 2,073     | 0.3%  | 1,816     | 0.3%  | 1,692     | 0.2%  |
|                 | 減価償却費  | 16,027    | 2.0%  | 15,097    | 2.5%  | 12,876    | 1.7%  |
|                 | 消耗品費   | 4,118     | 0.5%  | 4,774     | 0.8%  | 3,536     | 0.5%  |
|                 | 水道光熱費  | 3,842     | 0.5%  | 3,827     | 0.6%  | 3,866     | 0.5%  |
|                 | リース料   | 3,011     | 0.4%  | 2,036     | 0.3%  | 1,340     | 0.2%  |
|                 | 車両費    | 5,253     | 0.7%  | 4,997     | 0.8%  | 3,961     | 0.5%  |
|                 | 荷造運賃   |           |       |           |       |           |       |
|                 | 広告宣伝費  | 369       | 0.0%  | 1,766     | 0.3%  | 572       | 0.1%  |
|                 | 修繕費    | 331       | 0.0%  | 1,029     | 0.2%  | 1,210     | 0.2%  |
|                 | 図書費    |           |       |           |       |           |       |
|                 | 租税公課   | 5,717     | 0.7%  | 5,263     | 0.9%  | 5,036     | 0.7%  |
|                 | 保険料    | 2,976     | 0.4%  | 798       | 0.1%  | 743       | 0.1%  |
|                 | 地代家賃   | 2,494     | 0.3%  | 3,078     | 0.5%  | 3,233     | 0.4%  |
|                 | 雑費     | 8,096     | 1.0%  | 5,899     | 1.0%  | 5,939     | 0.8%  |
| その他             | 3,899  | 0.5%      | 4,553 | 0.8%      | 4,553 | 0.6%      |       |
|                 |        |           |       |           |       |           |       |
|                 |        |           |       |           |       |           |       |
| 固定費計            |        | 230,398   | 28.9% | 219,962   | 36.7% | 215,051   | 28.4% |
| 営業利益            |        | -12,894   | -1.6% | -36,804   | -6.1% | 44,477    | 5.9%  |
| 営業外収益           |        | 7,680     | 1.0%  | 17,891    | 3.0%  | 5,153     | 0.7%  |
| 営業外費用           |        | 5,507     | 0.7%  | 11,507    | 1.9%  | 8,548     | 1.1%  |
| 経常利益            |        | -10,721   | -1.3% | -30,420   | -5.1% | 41,082    | 5.4%  |
| 特別利益            |        | 15,186    |       |           |       |           |       |
| 特別損失            |        |           |       | 270       |       |           |       |
| 税引前当期純利益        |        | 4,465     |       | -30,690   |       | 41,082    |       |
| 法人税・住民税及び事業税    |        | 336       |       | 336       |       | 3,300     |       |
| 当期純利益           |        | 4,129     |       | -31,026   |       | 37,782    |       |
| 利益処分(配当金・役員賞与等) |        |           |       |           |       |           |       |
| 利益処分(任意積立金等)    |        |           |       |           |       |           |       |