

3. 売上高及び営業費用

(1) 産業別・従業者規模別表

(金額単位:百万円)

平成24年度	合 計 Total						
	計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship
		計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
母集団企業数(社)	3 308 615	1 541 321	988 353	375 030	112 969	64 968	1 767 294
従業者数(人)	29 420 395	24 647 038	4 091 679	5 157 245	4 344 640	11 053 474	4 773 357
売上高	458 857 160	434 412 709	63 719 367	90 124 706	77 328 265	203 240 372	24 444 452
売上原価	336 124 895	324 760 790	42 100 435	65 781 291	58 243 018	158 636 046	11 364 105
商品仕入原価	...	162 496 744	27 917 721	36 560 894	30 639 580	67 378 548	...
材料費	...	41 768 996	2 837 443	6 278 998	6 716 778	25 935 778	...
労務費	...	33 346 295	2 226 852	5 438 828	6 141 781	19 538 834	...
外注費	...	43 456 327	5 428 094	10 436 356	8 191 382	19 400 494	...
減価償却費	...	4 296 821	329 736	552 203	809 668	2 605 215	...
その他の売上原価	...	39 395 607	3 360 590	6 514 012	5 743 828	23 777 177	...
売上総利益	122 732 265	109 651 919	21 618 932	24 343 415	19 085 246	44 604 325	13 080 346
販売費及び一般管理費	109 627 588	100 425 971	20 955 780	23 082 885	17 538 339	38 848 967	9 201 616
人件費	48 977 946	46 478 991	9 308 494	10 979 201	8 265 209	17 926 088	2 498 954
地代家賃	6 184 323	5 519 201	1 420 574	1 143 035	812 810	2 142 783	665 121
水道光熱費	...	2 401 536	506 378	531 095	419 365	944 698	...
運賃荷造費	...	2 918 868	229 644	403 614	500 193	1 785 417	...
販売手数料	...	1 628 805	204 392	322 876	267 210	834 327	...
広告宣伝費	...	1 745 709	197 321	260 127	269 661	1 018 600	...
交際費	...	1 318 103	415 136	374 163	218 486	310 318	...
減価償却費	6 119 924	5 148 552	1 455 208	1 091 872	876 497	1 724 975	971 372
従業員教育費	...	165 279	21 483	51 174	28 993	63 630	...
租税公課	3 170 678	2 655 128	810 841	685 165	432 142	726 980	515 550
その他の経費	34 996 417	30 445 798	6 386 309	7 240 564	5 447 774	11 371 151	4 550 619
営業利益	13 104 677	9 225 947	663 152	1 260 530	1 546 907	5 755 358	3 878 730
営業外損益	...	1 983 540	422 418	446 113	304 545	810 464	...
営業外収益	...	5 954 253	1 341 012	1 311 644	996 627	2 304 969	...
営業外費用	...	3 970 713	918 594	865 532	692 082	1 494 505	...
支払利息・割引料	...	2 650 015	682 126	581 204	495 459	891 226	...
その他の費用	...	1 320 698	236 468	284 328	196 623	603 279	...
経常利益(経常損失)	15 088 217	11 209 487	1 085 570	1 706 642	1 851 453	6 565 822	3 878 730
特別利益	...	2 521 781	536 023	492 574	474 541	1 018 642	...
特別損失	...	4 079 524	725 023	700 892	799 322	1 854 287	...
税引前当期純利益(税引前当期純損失)	...	9 651 744	896 570	1 498 324	1 526 671	5 730 178	...
税引後当期純利益(税引後当期純損失)	...	5 475 411	410 941	891 696	876 521	3 296 253	...
付加価値額	...	111 469 770	17 340 882	22 229 323	19 714 012	52 185 553	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	117 911	67 994	22 781	22 891	12 766	9 556	49 917
損金算入の特例を利用した少額減価償却資産取得額	63 387	45 359	8 126	12 962	11 406	12 866	18 028
損金算入の特例を利用した少額減価償却資産対象件数(件)	393 286	247 175	47 792	69 253	61 600	68 530	146 110

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 個人企業の「売上高」は「売上(収入)金額」。個人企業の「売上総利益」=売上(収入)金額-売上原価。

(注3) 合計及び個人企業の販売費及び一般管理費の「その他の経費」には、個人企業分の水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。合計の販売費及び一般管理費は、その内訳の計と一致しない。

(注4) 個人企業の「経常利益(経常損失)」は、差引金額または事業専従者(有給の家族従業員)の給与を控除する前の所得金額。

(注5) 付加価値額=(売上原価のうち労務費、減価償却費)+(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)+(営業外費用のうち支払利息・割引料)+経常利益。

3. Sales and operating costs

(1) Table by industry and size of workers

(Unit: JPY million)

建設業 Construction							Fiscal 2012
計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship	
	計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more		
439 559	288 692	193 498	77 674	13 395	4 125	150 867	No. of enterprises in parent population
3 437 065	3 010 745	887 492	1 066 763	512 137	544 353	426 319	No. of workers
65 300 156	62 432 000	12 477 742	20 677 733	12 374 556	16 901 970	2 868 156	Sales
52 115 637	50 621 666	9 154 672	16 645 172	10 259 478	14 562 344	1 493 971	Cost of Sales
...	4 481 715	1 450 537	1 468 274	1 193 885	369 020	...	Cost of goods purchased
...	8 523 471	1 686 241	2 826 788	1 654 803	2 355 639	...	Material costs
...	6 081 849	1 093 386	2 006 015	1 416 998	1 565 450	...	Labor costs
...	23 725 785	3 514 946	7 409 291	4 710 981	8 090 567	...	Outsourcing costs
...	368 735	59 798	134 795	87 142	87 000	...	Depreciation costs
...	7 440 110	1 349 763	2 800 010	1 195 669	2 094 668	...	Other costs
13 184 519	11 810 334	3 323 070	4 032 561	2 115 077	2 339 626	1 374 185	Gross operating profit
11 751 870	10 802 823	3 240 428	3 763 319	1 783 286	2 015 790	949 047	Selling and general administrative expenses
5 482 739	5 202 677	1 593 809	1 728 667	836 802	1 043 399	280 062	Personnel costs
442 768	429 519	132 135	128 133	65 406	103 845	13 249	Rent
...	139 558	40 848	46 227	22 491	29 991	...	Utilities expense
...	38 204	5 483	14 929	5 563	12 230	...	Freight and packing costs
...	57 329	9 734	9 735	11 477	26 384	...	Sales commission
...	155 533	17 454	50 432	21 262	66 386	...	Advertising expenses
...	284 097	107 301	101 856	38 123	36 817	...	Entertainment expenses
541 784	477 617	125 381	170 366	107 450	74 420	64 168	Depreciation costs
...	25 841	2 074	11 405	5 284	7 078	...	Employee training costs
384 987	330 124	97 761	137 601	53 534	41 228	54 864	Taxes and public charges
4 199 030	3 662 325	1 108 448	1 363 968	615 895	574 013	536 705	Other costs
1 432 649	1 007 511	82 642	269 243	331 791	323 836	425 138	Operating profit
...	252 498	87 617	60 814	37 839	66 229	...	Non-operating profit and loss
...	742 249	196 692	250 305	121 252	174 000	...	Non-operating revenue
...	489 751	109 075	189 492	83 413	107 771	...	Non-operating expenses
...	316 427	90 032	117 055	59 480	49 860	...	Interest payment and discount expenses
...	173 324	19 043	72 436	23 933	57 911	...	Other costs
1 685 147	1 260 009	170 258	330 056	369 630	390 065	425 138	Ordinary profit (ordinary loss)
...	361 304	111 620	112 491	61 555	75 639	...	Extraordinary profit
...	617 160	84 461	179 838	134 177	218 685	...	Extraordinary loss
...	1 004 153	197 417	262 709	297 008	247 019	...	Pretax net profit (pretax net loss)
...	546 076	141 900	147 642	172 238	84 296	...	After-tax net profit (after-tax net loss)
...	14 492 799	3 364 636	4 764 093	3 001 725	3 362 345	...	Value added
19 165	13 408	7 298	3 422	1 819	870	5 757	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
9 925	6 877	2 571	1 721	1 434	1 152	3 047	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
62 497	39 129	15 196	9 399	8 090	6 444	23 368	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 "Sales" of individual proprietorship is "sales (revenue)". "Gross operating profit" of individual proprietorship = sales (revenue) - cost of sales.

3 "Other costs" under totals and individual proprietorships selling and general administrative expenses includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc. Selling and general administrative expenses for total are not equal to the sum of breakdown.

4 "Ordinary profit (ordinary loss)" of individual proprietorships is balance of income before deduction of employees' (family employees') pay.

5 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(1) 産業別・従業者規模別表 (続き)

(金額単位:百万円)

平成24年度	製造業 Manufacturing						
	計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship
		計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
母集団企業数(社)	421 221	271 792	132 419	84 949	32 824	21 599	149 429
従業者数(人)	6 802 500	6 369 456	574 897	1 190 136	1 216 983	3 387 440	433 045
売上高	111 080 800	109 427 678	5 649 711	14 930 816	17 514 356	71 332 795	1 653 122
売上原価	86 136 783	85 540 626	3 481 096	10 602 994	13 582 957	57 873 580	596 156
商品仕入原価	...	15 862 073	1 189 784	2 834 643	3 344 806	8 492 841	...
材料費	...	29 561 442	682 664	2 809 842	4 283 164	21 785 772	...
労務費	...	14 745 979	565 141	2 140 362	2 671 406	9 369 070	...
外注費	...	8 701 971	475 234	1 270 882	1 523 442	5 432 413	...
減価償却費	...	2 285 058	90 687	254 471	394 224	1 545 675	...
その他の売上原価	...	14 384 103	477 586	1 292 794	1 365 914	11 247 809	...
売上総利益	24 944 018	23 887 052	2 168 614	4 327 822	3 931 400	13 459 216	1 056 966
販売費及び一般管理費	21 389 881	20 661 064	2 181 030	4 068 049	3 593 873	10 818 112	728 818
人件費	9 221 627	9 002 514	1 079 693	1 936 147	1 687 285	4 299 389	219 113
地代家賃	709 408	679 582	100 074	153 922	112 109	313 476	29 827
水道光熱費	...	370 044	60 689	91 557	69 145	148 653	...
運賃荷造費	...	1 611 428	31 753	125 216	245 455	1 209 005	...
販売手数料	...	396 607	12 832	27 932	38 624	317 218	...
広告宣伝費	...	331 544	10 071	22 432	27 498	271 543	...
交際費	...	296 359	49 071	76 348	60 168	110 772	...
減価償却費	874 809	807 996	106 668	171 423	161 963	367 941	66 814
従業員教育費	...	31 015	1 802	5 126	5 182	18 904	...
租税公課	601 769	569 193	68 356	144 518	121 139	235 180	32 576
その他の経費	6 945 271	6 564 783	660 021	1 313 427	1 065 304	3 526 031	380 488
営業利益	3 554 136	3 225 988	- 12 416	259 774	337 527	2 641 104	328 148
営業外損益	...	526 475	57 972	82 842	58 138	327 523	...
営業外収益	...	1 637 730	135 636	278 000	276 404	947 691	...
営業外費用	...	1 111 256	77 664	195 158	218 266	620 168	...
支払利息・割引料	...	745 536	52 034	141 563	168 616	383 323	...
その他の費用	...	365 720	25 630	53 595	49 650	236 845	...
経常利益(経常損失)	4 080 611	3 752 463	45 556	342 615	395 664	2 968 627	328 148
特別利益	...	694 168	35 000	109 397	126 118	423 653	...
特別損失	...	1 083 718	48 492	142 722	174 928	717 576	...
税引前当期純利益(税引前当期純損失)	...	3 362 913	32 064	309 290	346 854	2 674 704	...
税引後当期純利益(税引後当期純損失)	...	1 951 740	- 1 417	192 081	195 325	1 565 751	...
付加価値額	...	32 619 335	2 110 011	5 290 148	5 717 590	19 501 585	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	18 570	16 020	2 513	6 115	4 119	3 272	2 550
損金算入の特例を利用した少額減価償却資産取得額	14 922	13 386	710	3 504	3 976	5 196	1 537
損金算入の特例を利用した少額減価償却資産対象件数(件)	84 196	71 258	4 908	18 340	20 108	27 902	12 938

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 個人企業の「売上高」は「売上(収入)金額」。個人企業の「売上総利益」=売上(収入)金額-売上原価。

(注3) 合計及び個人企業の販売費及び一般管理費の「その他の経費」には、個人企業分の水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。合計の販売費及び一般管理費は、その内訳の計と一致しない。

(注4) 個人企業の「経常利益(経常損失)」は、差引金額または事業専従者(有給の家族従業員)の給与を控除する前の所得金額。

(注5) 付加価値額=(売上原価のうち労務費、減価償却費)+(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)+(営業外費用のうち支払利息・割引料)+経常利益。

3. Sales and operating costs

(1) Table by industry and size of workers (Continued)

(Unit: JPY million)

情報通信業 Information and communications							Fiscal 2012
計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship	
	計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more		
40 731	38 626	23 614	8 831	3 674	2 507	2 105	No. of enterprises in parent population
704 965	698 243	86 505	122 719	141 274	347 746	6 722	No. of workers
9 043 135	8 999 725	862 227	1 289 886	1 726 542	5 121 069	43 410	Sales
5 108 448	5 097 167	360 506	584 429	903 231	3 249 000	11 281	Cost of Sales
...	1 049 432	149 690	183 465	169 347	546 930	...	Cost of goods purchased
...	281 719	4 977	18 479	29 707	228 557	...	Material costs
...	1 424 620	42 172	78 745	260 663	1 043 040	...	Labor costs
...	1 224 861	116 918	192 177	266 076	649 690	...	Outsourcing costs
...	152 400	1 144	11 279	29 600	110 376	...	Depreciation costs
...	964 133	45 605	100 283	147 839	670 407	...	Other costs
3 934 687	3 902 558	501 720	705 457	823 311	1 872 070	32 129	Gross operating profit
3 556 688	3 535 199	484 454	672 042	742 502	1 636 201	21 489	Selling and general administrative expenses
1 808 415	1 801 989	240 978	372 935	385 069	803 007	6 426	Personnel costs
158 457	155 922	27 795	34 532	31 399	62 196	2 534	Rent
...	35 620	6 240	7 728	6 127	15 525	...	Utilities expense
...	41 606	3 712	2 689	5 621	29 584	...	Freight and packing costs
...	129 252	2 127	6 003	15 020	106 101	...	Sales commission
...	52 512	2 202	5 980	8 864	35 467	...	Advertising expenses
...	34 182	8 657	8 976	5 949	10 600	...	Entertainment expenses
119 343	117 517	14 000	19 647	31 334	52 535	1 826	Depreciation costs
...	5 412	558	438	1 178	3 237	...	Employee training costs
59 491	59 006	8 543	12 082	9 366	29 015	485	Taxes and public charges
1 112 398	1 102 181	169 641	201 031	242 575	488 935	10 218	Other costs
377 999	367 359	17 266	33 415	80 809	235 869	10 640	Operating profit
...	48 950	4 914	8 013	7 100	28 922	...	Non-operating profit and loss
...	138 117	26 890	23 478	21 238	66 511	...	Non-operating revenue
...	89 167	21 976	15 465	14 138	37 589	...	Non-operating expenses
...	54 046	13 754	10 438	8 567	21 287	...	Interest payment and discount expenses
...	35 121	8 222	5 027	5 571	16 301	...	Other costs
426 949	416 309	22 180	41 429	87 909	264 791	10 640	Ordinary profit (ordinary loss)
...	93 765	18 707	4 704	40 037	30 316	...	Extraordinary profit
...	132 553	10 058	6 398	48 946	67 150	...	Extraordinary loss
...	377 521	30 829	39 734	79 001	227 957	...	Pretax net profit (pretax net loss)
...	216 868	17 991	22 223	49 610	127 045	...	After-tax net profit (after-tax net loss)
...	4 187 222	371 125	581 527	845 086	2 389 484	...	Value added
1 883	1 777	552	599	374	252	106	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 378	1 362	233	384	392	354	15	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 465	8 111	1 257	2 582	2 324	1 948	353	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 "Sales" of individual proprietorship is "sales (revenue)". "Gross operating profit" of individual proprietorship = sales (revenue) - cost of sales.

3 "Other costs" under totals and individual proprietorships selling and general administrative expenses includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc. Selling and general administrative expenses for total are not equal to the sum of breakdown.

4 "Ordinary profit (ordinary loss)" of individual proprietorships is balance of income before deduction of employees' (family employees') pay.

5 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(1) 産業別・従業者規模別表（続き）

（金額単位：百万円）

平成24年度	運輸業、郵便業 Transport and postal activities						
	計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship
計 Total		5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more		
母集団企業数(社)	70 242	52 314	15 150	19 064	10 374	7 726	17 928
従業者数(人)	2 187 660	2 151 339	76 811	275 562	395 069	1 403 897	36 321
売上高	22 975 249	22 853 528	1 115 151	2 922 634	4 330 792	14 484 951	121 721
売上原価	17 097 750	17 075 169	730 596	1 849 460	3 050 521	11 444 592	22 581
商品仕入原価	…	1 044 903	137 730	185 158	231 286	490 729	…
材料費	…	556 041	14 645	84 228	139 107	318 061	…
労務費	…	5 178 913	63 356	457 422	846 088	3 812 046	…
外注費	…	4 019 325	223 425	452 782	688 223	2 654 895	…
減価償却費	…	635 819	67 443	75 826	129 997	362 553	…
その他の売上原価	…	5 640 167	223 997	594 043	1 015 819	3 806 308	…
売上総利益	5 877 499	5 778 359	384 555	1 073 174	1 280 272	3 040 359	99 139
販売費及び一般管理費	5 631 358	5 556 299	380 689	1 079 717	1 264 761	2 831 132	75 059
人件費	2 495 609	2 474 039	158 349	452 335	562 964	1 300 391	21 570
地代家賃	235 570	233 807	14 950	39 409	51 584	127 864	1 763
水道光熱費	…	61 952	4 788	11 469	13 406	32 289	…
運賃荷造費	…	115 185	5 803	23 216	27 780	58 385	…
販売手数料	…	25 160	3 096	3 834	5 076	13 153	…
広告宣伝費	…	16 342	565	1 437	2 503	11 837	…
交際費	…	67 502	7 074	15 857	18 371	26 200	…
減価償却費	277 515	268 770	28 706	66 887	63 366	109 811	8 745
従業員教育費	…	10 691	133	6 160	1 021	3 376	…
租税公課	159 557	155 647	13 191	36 942	38 514	67 000	3 909
その他の経費	2 166 275	2 127 204	144 033	422 170	480 176	1 080 825	39 071
営業利益	246 140	222 060	3 866	- 6 543	15 510	209 227	24 080
営業外損益	…	141 417	7 430	40 099	43 136	50 752	…
営業外収益	…	371 466	24 679	76 716	94 787	175 285	…
営業外費用	…	230 049	17 249	36 617	51 651	124 532	…
支払利息・割引料	…	145 997	12 080	27 464	35 382	71 072	…
その他の費用	…	84 053	5 169	9 153	16 269	53 461	…
経常利益(経常損失)	387 557	363 477	11 296	33 556	58 646	259 979	24 080
特別利益	…	249 511	13 345	29 151	53 831	153 184	…
特別損失	…	203 126	11 079	28 341	40 863	122 843	…
税引前当期純利益(税引前当期純損失)	…	409 863	13 562	34 366	71 614	290 321	…
税引後当期純利益(税引後当期純損失)	…	223 929	2 817	14 432	38 741	167 938	…
付加価値額	…	9 467 160	369 505	1 196 001	1 787 562	6 114 093	…
損金算入の特例を利用した少額減価償却資産取得企業数(社)	2 977	2 604	133	578	826	1 068	373
損金算入の特例を利用した少額減価償却資産取得額	1 640	1 490	32	184	492	782	150
損金算入の特例を利用した少額減価償却資産対象件数(件)	9 279	8 430	206	1 082	2 719	4 424	849

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 個人企業の「売上高」は「売上(収入)金額」。個人企業の「売上総利益」=売上(収入)金額-売上原価。

(注3) 合計及び個人企業の販売費及び一般管理費の「その他の経費」には、個人企業分の水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。合計の販売費及び一般管理費は、その内訳の計と一致しない。

(注4) 個人企業の「経常利益(経常損失)」は、差引金額または事業専従者(有給の家族従業員)の給与を控除する前の所得金額。

(注5) 付加価値額=(売上原価のうち労務費、減価償却費)+(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)+(営業外費用のうち支払利息・割引料)+経常利益。

3. Sales and operating costs

(1) Table by industry and size of workers (Continued)

(Unit: JPY million)

卸売業 Wholesale							Fiscal 2012
計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship	
	計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more		
214 285	168 467	113 139	38 922	10 807	5 600	45 818	No. of enterprises in parent population
2 274 501	2 140 163	470 181	530 398	402 887	736 697	134 337	No. of workers
99 853 443	98 363 007	18 108 067	23 779 967	19 876 447	36 598 526	1 490 436	Sales
83 732 131	82 637 019	15 058 356	19 848 511	16 693 333	31 036 819	1 095 111	Cost of Sales
...	76 478 783	14 327 890	18 735 034	15 555 646	27 860 213	...	Cost of goods purchased
...	856 354	99 868	90 795	244 060	421 631	...	Material costs
...	512 044	36 874	85 426	142 163	247 581	...	Labor costs
...	1 048 457	333 220	187 831	318 677	208 728	...	Outsourcing costs
...	115 133	5 980	18 232	23 403	67 518	...	Depreciation costs
...	3 626 249	254 525	731 192	409 385	2 231 147	...	Other costs
16 121 312	15 725 987	3 049 711	3 931 456	3 183 114	5 561 706	395 325	Gross operating profit
14 835 631	14 554 090	2 927 636	3 649 418	2 913 149	5 063 887	281 540	Selling and general administrative expenses
7 154 583	7 083 512	1 367 241	1 782 275	1 372 457	2 561 538	71 071	Personnel costs
601 428	588 162	139 356	142 366	101 191	205 250	13 266	Rent
...	223 236	41 987	49 154	38 818	93 277	...	Utilities expense
...	803 663	130 554	137 118	188 560	347 431	...	Freight and packing costs
...	233 074	44 254	48 528	70 674	69 618	...	Sales commission
...	138 829	14 132	29 251	34 839	60 607	...	Advertising expenses
...	184 089	59 120	53 316	31 841	39 812	...	Entertainment expenses
569 243	546 445	120 680	132 757	115 337	177 672	22 798	Depreciation costs
...	16 014	2 665	2 384	5 455	5 511	...	Employee training costs
298 968	284 402	76 059	73 055	57 104	78 185	14 566	Taxes and public charges
4 612 502	4 452 662	931 588	1 199 214	896 873	1 424 987	159 840	Other costs
1 285 681	1 171 897	122 075	282 039	269 965	497 819	113 785	Operating profit
...	227 318	42 796	55 959	62 150	66 413	...	Non-operating profit and loss
...	865 861	197 994	219 240	184 917	263 710	...	Non-operating revenue
...	638 542	155 198	163 281	122 766	197 297	...	Non-operating expenses
...	365 155	99 526	89 209	78 913	97 506	...	Interest payment and discount expenses
...	273 388	55 672	74 072	43 853	99 791	...	Other costs
1 513 000	1 399 215	164 871	337 998	332 115	564 232	113 785	Ordinary profit (ordinary loss)
...	240 875	46 253	76 309	53 673	64 641	...	Extraordinary profit
...	457 984	86 304	106 678	153 278	111 724	...	Extraordinary loss
...	1 182 107	124 820	307 628	232 510	517 149	...	Pretax net profit (pretax net loss)
...	637 339	39 712	184 566	116 392	296 669	...	After-tax net profit (after-tax net loss)
...	10 910 083	2 013 251	2 663 701	2 228 137	4 004 993	...	Value added
7 456	6 162	1 572	2 324	1 347	918	1 294	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 091	4 528	588	1 833	1 179	928	563	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
27 295	23 338	3 316	8 868	6 265	4 889	3 957	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 "Sales" of individual proprietorship is "sales (revenue)". "Gross operating profit" of individual proprietorship = sales (revenue) - cost of sales.

3 "Other costs" under totals and individual proprietorships selling and general administrative expenses includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc. Selling and general administrative expenses for total are not equal to the sum of breakdown.

4 "Ordinary profit (ordinary loss)" of individual proprietorships is balance of income before deduction of employees' (family employees') pay.

5 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(1) 産業別・従業者規模別表（続き）

（金額単位：百万円）

平成24年度	小売業 Retail						
	計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship
		計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more	
母集団企業数(社)	603 846	223 292	152 858	49 890	14 562	5 981	380 554
従業者数(人)	4 050 952	2 982 521	600 235	675 869	532 808	1 173 608	1 068 431
売上高	62 989 913	55 368 823	10 218 600	12 973 339	9 083 971	23 092 912	7 621 090
売上原価	45 701 201	40 484 939	7 409 020	9 535 685	6 579 406	16 960 828	5 216 262
商品仕入原価	…	38 170 929	6 914 662	9 071 521	6 096 717	16 088 030	…
材料費	…	647 994	89 021	177 812	132 424	248 737	…
労務費	…	356 628	49 675	88 482	76 302	142 169	…
外注費	…	286 061	131 438	65 509	29 230	59 884	…
減価償却費	…	42 912	8 935	4 357	9 892	19 728	…
その他の売上原価	…	980 414	215 289	128 004	234 840	402 280	…
売上総利益	17 288 712	14 883 884	2 809 580	3 437 655	2 504 565	6 132 084	2 404 828
販売費及び一般管理費	16 148 759	14 372 610	2 915 206	3 394 890	2 427 331	5 635 183	1 776 149
人件費	7 275 017	6 855 386	1 374 718	1 657 610	1 163 286	2 659 772	419 631
地代家賃	1 238 445	1 118 621	200 898	212 286	147 810	557 627	119 824
水道光熱費	…	472 848	98 475	96 236	70 324	207 812	…
運賃荷造費	…	187 779	29 841	58 059	16 639	83 240	…
販売手数料	…	313 404	34 977	125 188	52 786	100 454	…
広告宣伝費	…	424 617	53 518	56 233	80 357	234 508	…
交際費	…	130 004	46 700	35 581	23 169	24 553	…
減価償却費	759 075	628 769	127 031	139 291	90 097	272 350	130 306
従業員教育費	…	31 803	3 094	16 122	2 276	10 311	…
租税公課	341 966	261 920	77 501	68 724	36 007	79 688	80 047
その他の経費	4 973 802	3 947 461	868 454	929 560	744 580	1 404 867	1 026 341
営業利益	1 139 953	511 274	- 105 626	42 765	77 234	496 901	628 679
営業外損益	…	367 601	95 149	83 027	34 841	154 584	…
営業外収益	…	675 401	167 509	158 325	91 939	257 629	…
営業外費用	…	307 801	72 360	75 298	57 098	103 045	…
支払利息・割引料	…	199 956	44 413	49 677	36 300	69 566	…
その他の費用	…	107 845	27 947	25 620	20 798	33 479	…
経常利益(経常損失)	1 507 554	878 875	- 10 477	125 792	112 075	651 485	628 679
特別利益	…	178 288	63 383	33 510	31 840	49 554	…
特別損失	…	271 884	52 063	48 712	43 119	127 990	…
税引前当期純利益(税引前当期純損失)	…	785 278	843	110 590	100 796	573 049	…
税引後当期純利益(税引後当期純損失)	…	424 527	- 34 303	55 433	65 786	337 610	…
付加価値額	…	10 374 870	1 875 787	2 362 341	1 674 045	4 462 696	…
損金算入の特例を利用した少額減価償却資産取得企業数(社)	15 966	6 054	2 073	1 919	1 276	784	9 912
損金算入の特例を利用した少額減価償却資産取得額	7 164	4 226	849	898	1 273	1 206	2 938
損金算入の特例を利用した少額減価償却資産対象件数(件)	56 224	21 593	4 521	4 668	6 379	6 026	34 631

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 個人企業の「売上高」は「売上(収入)金額」。個人企業の「売上総利益」=売上(収入)金額-売上原価。

(注3) 合計及び個人企業の販売費及び一般管理費の「その他の経費」には、個人企業分の水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。合計の販売費及び一般管理費は、その内訳の計と一致しない。

(注4) 個人企業の「経常利益(経常損失)」は、差引金額または事業専従者(有給の家族従業員)の給与を控除する前の所得金額。

(注5) 付加価値額=(売上原価のうち労務費、減価償却費)+(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)+(営業外費用のうち支払利息・割引料)+経常利益。

3. Sales and operating costs

(1) Table by industry and size of workers (Continued)

(Unit: JPY million)

計 Total	不動産業、物品賃貸業 Real estate and goods rental and leasing 法人企業 Business corporations					個人企業 Individual proprietor- ship	Fiscal 2012
	計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more		
313 087	164 346	151 125	9 737	2 236	1 247	148 741	No. of enterprises in parent population
1 124 650	883 539	463 560	129 865	82 999	207 115	241 110	No. of workers
19 416 393	18 103 045	7 613 907	3 057 720	2 335 603	5 095 814	1 313 348	Sales
9 287 291	9 147 749	2 583 558	1 629 203	1 470 766	3 464 221	139 542	Cost of Sales
...	4 326 970	1 757 186	1 027 996	643 908	897 880	...	Cost of goods purchased
...	185 325	56 167	20 495	60 216	48 448	...	Material costs
...	323 496	55 897	30 883	33 318	203 398	...	Labor costs
...	1 133 554	220 620	219 415	105 026	588 493	...	Outsourcing costs
...	442 259	73 205	16 983	90 895	261 176	...	Depreciation costs
...	2 736 144	420 484	313 431	537 403	1 464 827	...	Other costs
10 129 102	8 955 296	5 030 348	1 428 517	864 838	1 631 593	1 173 806	Gross operating profit
8 269 897	7 522 991	4 490 433	1 176 492	663 342	1 192 724	746 907	Selling and general administrative expenses
2 718 527	2 691 035	1 464 656	422 879	275 117	528 383	27 492	Personnel costs
743 716	727 398	502 374	103 443	47 281	74 300	16 318	Rent
...	173 116	96 913	34 500	12 627	29 076	...	Utilities expense
...	20 725	7 705	2 856	1 808	8 355	...	Freight and packing costs
...	135 347	68 827	31 387	9 746	25 388	...	Sales commission
...	191 601	53 092	32 302	19 815	86 391	...	Advertising expenses
...	104 641	67 811	20 089	7 193	9 547	...	Entertainment expenses
1 228 395	951 619	715 342	119 847	57 837	58 593	276 775	Depreciation costs
...	9 297	5 787	929	888	1 693	...	Employee training costs
604 020	494 288	354 908	73 204	25 108	41 069	109 732	Taxes and public charges
2 340 514	2 023 924	1 153 019	335 055	205 922	329 928	316 589	Other costs
1 859 205	1 432 305	539 916	252 025	201 496	438 869	426 900	Operating profit
...	- 19 232	12 420	- 3 518	- 3 502	- 24 632	...	Non-operating profit and loss
...	561 838	385 830	81 395	41 083	53 530	...	Non-operating revenue
...	581 070	373 410	84 913	44 585	78 162	...	Non-operating expenses
...	471 913	310 815	68 690	30 414	61 994	...	Interest payment and discount expenses
...	109 157	62 595	16 223	14 171	16 168	...	Other costs
1 839 973	1 413 074	552 336	248 507	197 994	414 236	426 900	Ordinary profit (ordinary loss)
...	310 281	196 219	52 188	14 897	46 977	...	Extraordinary profit
...	543 679	362 507	68 573	50 497	62 102	...	Extraordinary loss
...	1 179 676	386 048	232 122	162 395	399 111	...	Pretax net profit (pretax net loss)
...	698 894	196 462	156 781	95 271	250 380	...	After-tax net profit (after-tax net loss)
...	7 524 379	4 035 319	1 085 366	758 853	1 644 842	...	Value added
9 310	4 078	2 925	716	309	129	5 232	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 872	2 406	1 245	577	351	233	1 466	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
25 592	13 921	7 419	3 302	2 013	1 187	11 671	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 "Sales" of individual proprietorship is "sales (revenue)". "Gross operating profit" of individual proprietorship = sales (revenue) - cost of sales.

3 "Other costs" under totals and individual proprietorships selling and general administrative expenses includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc. Selling and general administrative expenses for total are not equal to the sum of breakdown.

4 "Ordinary profit (ordinary loss)" of individual proprietorships is balance of income before deduction of employees' (family employees') pay.

5 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(1) 産業別・従業者規模別表 (続き)

(金額単位:百万円)

平成24年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services						
	計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship
計 Total		5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more		
母集団企業数(社)	179 782	81 049	61 387	14 696	3 462	1 505	98 733
従業者数(人)	1 080 522	769 912	238 239	196 741	127 279	207 653	310 610
売上高	10 424 761	8 370 359	1 757 223	2 130 875	1 587 375	2 894 887	2 054 402
売上原価	4 626 225	4 498 329	551 015	1 005 545	911 435	2 030 335	127 896
商品仕入原価	…	1 292 511	220 426	353 489	348 047	370 549	…
材料費	…	87 761	15 427	16 084	11 838	44 413	…
労務費	…	1 041 025	79 355	199 565	184 416	577 689	…
外注費	…	1 200 184	176 369	221 828	221 297	580 689	…
減価償却費	…	35 129	3 243	5 752	6 940	19 194	…
その他の売上原価	…	841 718	56 195	208 827	138 896	437 800	…
売上総利益	5 798 536	3 872 031	1 206 208	1 125 331	675 940	864 552	1 926 506
販売費及び一般管理費	4 832 735	3 578 674	1 178 038	1 050 343	613 775	736 518	1 254 061
人件費	2 504 182	2 017 063	640 020	581 066	358 287	437 689	487 119
地代家賃	243 194	177 529	56 518	48 612	27 498	44 900	65 665
水道光熱費	…	37 050	15 201	10 226	5 122	6 500	…
運賃荷造費	…	17 012	5 573	4 011	2 246	5 183	…
販売手数料	…	42 879	5 967	25 934	4 740	6 238	…
広告宣伝費	…	16 190	3 550	5 535	2 537	4 568	…
交際費	…	57 059	26 133	17 771	6 889	6 265	…
減価償却費	165 521	100 363	35 390	31 163	15 830	17 981	65 157
従業員教育費	…	8 671	2 266	2 611	1 598	2 196	…
租税公課	142 461	77 312	29 043	29 832	8 162	10 274	65 150
その他の経費	1 598 517	1 027 546	358 377	293 584	180 863	194 721	570 971
営業利益	965 801	293 357	28 170	74 987	62 165	128 034	672 444
営業外損益	…	64 097	26 491	19 803	5 974	11 829	…
営業外収益	…	135 076	50 516	41 547	17 480	25 533	…
営業外費用	…	70 979	24 025	21 744	11 506	13 703	…
支払利息・割引料	…	39 705	12 711	11 956	7 780	7 256	…
その他の費用	…	31 274	11 314	9 788	3 726	6 447	…
経常利益(経常損失)	1 029 898	357 454	54 661	94 791	68 139	139 863	672 444
特別利益	…	29 380	7 120	6 962	3 610	11 688	…
特別損失	…	85 625	14 232	20 990	13 340	37 063	…
税引前当期純利益(税引前当期純損失)	…	301 209	47 549	80 763	58 409	114 488	…
税引後当期純利益(税引後当期純損失)	…	171 986	27 461	50 299	31 729	62 497	…
付加価値額	…	3 854 250	913 207	1 005 347	678 652	1 257 044	…
損金算入の特例を利用した少額減価償却資産取得企業数(社)	12 911	5 350	2 120	2 279	595	356	7 562
損金算入の特例を利用した少額減価償却資産取得額	5 748	3 223	681	1 420	539	583	2 525
損金算入の特例を利用した少額減価償却資産対象件数(件)	34 034	18 398	4 036	7 892	3 285	3 185	15 636

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 個人企業の「売上高」は「売上(収入)金額」。個人企業の「売上総利益」=売上(収入)金額-売上原価。

(注3) 合計及び個人企業の販売費及び一般管理費の「その他の経費」には、個人企業分の水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。合計の販売費及び一般管理費は、その内訳の計と一致しない。

(注4) 個人企業の「経常利益(経常損失)」は、差引金額または事業専従者(有給の家族従業員)の給与を控除する前の所得金額。

(注5) 付加価値額=(売上原価のうち労務費、減価償却費)+(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)+(営業外費用のうち支払利息・割引料)+経常利益。

3. Sales and operating costs

(1) Table by industry and size of workers (Continued)

(Unit: JPY million)

宿泊業, 飲食サービス業 Accommodations, eating and drinking services							Fiscal 2012
計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship	
	計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more		
508 571	96 510	51 839	32 303	8 071	4 297	412 062	No. of enterprises in parent population
3 318 235	1 959 658	247 715	414 512	306 385	991 047	1 358 577	No. of workers
15 412 222	10 621 458	1 483 421	2 135 323	1 858 494	5 144 220	4 790 763	Sales
5 816 660	3 811 241	487 649	701 052	568 431	2 054 109	2 005 419	Cost of Sales
...	3 184 171	411 668	577 745	468 897	1 725 862	...	Cost of goods purchased
...	289 085	35 750	63 879	49 229	140 228	...	Material costs
...	177 005	10 144	30 777	26 929	109 156	...	Labor costs
...	49 019	11 472	7 020	4 301	26 227	...	Outsourcing costs
...	6 502	3 450	735	304	2 013	...	Depreciation costs
...	105 459	15 166	20 897	18 772	50 624	...	Other costs
9 595 561	6 810 217	995 772	1 434 272	1 290 063	3 090 111	2 785 344	Gross operating profit
8 835 503	6 700 905	1 021 773	1 463 968	1 248 705	2 966 459	2 134 598	Selling and general administrative expenses
3 631 896	3 024 329	421 263	680 498	522 332	1 400 236	607 568	Personnel costs
860 508	584 393	107 913	113 526	82 408	280 546	276 115	Rent
...	533 308	83 582	109 055	115 382	225 289	...	Utilities expense
...	19 700	1 418	4 203	1 516	12 563	...	Freight and packing costs
...	139 737	9 200	15 754	27 660	87 123	...	Sales commission
...	144 136	13 270	16 654	23 974	90 238	...	Advertising expenses
...	35 209	7 933	12 334	6 941	8 002	...	Entertainment expenses
600 396	385 865	66 576	87 478	79 046	152 764	214 532	Depreciation costs
...	5 863	308	1 125	1 278	3 153	...	Employee training costs
232 816	137 328	28 801	38 930	29 368	40 229	95 487	Taxes and public charges
2 631 933	1 691 037	281 509	384 413	358 801	666 314	940 896	Other costs
760 058	109 312	- 26 001	- 29 697	41 358	123 651	650 746	Operating profit
...	80 529	29 620	32 337	7 581	10 991	...	Non-operating profit and loss
...	222 740	49 600	62 815	35 808	74 517	...	Non-operating revenue
...	142 211	19 980	30 478	28 226	63 526	...	Non-operating expenses
...	115 039	15 199	27 774	25 993	46 074	...	Interest payment and discount expenses
...	27 172	4 781	2 705	2 234	17 452	...	Other costs
840 587	189 841	3 620	2 640	48 939	134 642	650 746	Ordinary profit (ordinary loss)
...	113 158	13 291	38 194	16 026	45 647	...	Extraordinary profit
...	105 672	10 128	25 046	31 353	39 146	...	Extraordinary loss
...	197 327	6 783	15 788	33 612	141 143	...	Pretax net profit (pretax net loss)
...	118 032	- 1 183	7 645	19 623	91 946	...	After-tax net profit (after-tax net loss)
...	4 626 165	657 273	983 482	816 597	2 168 813	...	Value added
11 097	5 025	919	2 270	1 060	777	6 072	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 209	2 830	342	911	663	914	1 379	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
26 994	15 997	1 678	4 908	4 793	4 618	10 997	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 "Sales" of individual proprietorship is "sales (revenue)". "Gross operating profit" of individual proprietorship = sales (revenue) - cost of sales.

3 "Other costs" under totals and individual proprietorships selling and general administrative expenses includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc. Selling and general administrative expenses for total are not equal to the sum of breakdown.

4 "Ordinary profit (ordinary loss)" of individual proprietorships is balance of income before deduction of employees' (family employees') pay.

5 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(1) 産業別・従業者規模別表（続き）

（金額単位：百万円）

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services						
	計 Total	計 Total	法人企業 Business corporations				個人企業 Individual proprietor- ship
5人以下 5 persons or fewer			6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more		
母集団企業数(社)	370 154	63 175	38 867	15 754	5 247	3 308	306 979
従業者数(人)	1 686 148	1 070 868	171 064	218 672	194 257	486 874	615 280
売上高	25 086 255	23 471 961	2 033 444	3 015 832	3 922 969	14 499 717	1 614 295
売上原価	17 026 470	16 742 076	1 138 099	1 780 284	2 718 497	11 105 196	284 394
商品仕入原価	…	14 816 324	921 311	1 564 194	2 365 572	9 965 247	…
材料費	…	172 263	19 577	32 663	20 809	99 214	…
労務費	…	265 577	17 538	26 518	36 923	184 598	…
外注費	…	193 386	31 398	28 986	45 764	87 238	…
減価償却費	…	75 943	3 981	6 890	4 520	60 552	…
その他の売上原価	…	1 218 582	144 295	121 033	244 907	708 347	…
売上総利益	8 059 785	6 729 885	895 344	1 235 548	1 204 472	3 394 521	1 329 900
販売費及び一般管理費	7 083 206	6 195 549	881 512	1 205 966	1 134 777	2 973 293	887 657
人件費	2 592 440	2 333 831	350 493	512 641	433 758	1 036 939	258 609
地代家賃	677 209	571 077	86 022	103 986	103 113	277 957	106 132
水道光熱費	…	282 938	36 353	57 723	57 530	131 333	…
運賃荷造費	…	23 102	2 527	3 423	3 458	13 694	…
販売手数料	…	107 250	5 381	14 445	16 787	70 637	…
広告宣伝費	…	223 987	18 914	28 109	36 098	140 866	…
交際費	…	44 221	13 861	11 898	6 961	11 500	…
減価償却費	765 540	670 820	70 539	99 461	124 109	376 711	94 720
従業員教育費	…	10 048	1 255	2 059	1 838	4 896	…
租税公課	183 869	147 153	22 704	32 015	28 728	63 706	36 716
その他の経費	2 172 602	1 781 122	273 463	340 207	322 398	845 055	391 480
営業利益	976 579	534 337	13 832	29 582	69 695	421 228	442 243
営業外損益	…	154 409	30 767	33 721	24 459	65 461	…
営業外収益	…	355 990	53 419	63 853	63 780	174 938	…
営業外費用	…	201 581	22 652	30 132	39 320	109 477	…
支払利息・割引料	…	127 870	15 783	22 767	29 223	60 097	…
その他の費用	…	73 711	6 868	7 365	10 097	49 380	…
経常利益(経常損失)	1 130 989	688 746	44 600	63 303	94 154	486 689	442 243
特別利益	…	182 251	13 691	11 763	66 337	90 460	…
特別損失	…	444 320	34 021	37 834	88 119	284 346	…
税引前当期純利益(税引前当期純損失)	…	426 677	24 270	37 232	72 372	292 803	…
税引後当期純利益(税引後当期純損失)	…	255 767	7 113	19 930	50 668	178 056	…
付加価値額	…	4 891 065	612 914	869 640	856 366	2 552 145	…
損金算入の特例を利用した少額減価償却資産取得企業数(社)	12 266	3 539	1 198	1 265	642	434	8 728
損金算入の特例を利用した少額減価償却資産取得額	6 419	2 852	471	871	753	757	3 567
損金算入の特例を利用した少額減価償却資産対象件数(件)	38 006	14 458	2 594	4 336	3 802	3 726	23 548

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 個人企業の「売上高」は「売上(収入)金額」。個人企業の「売上総利益」＝売上(収入)金額－売上原価。

(注3) 合計及び個人企業の販売費及び一般管理費の「その他の経費」には、個人企業分の水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。合計の販売費及び一般管理費は、その内訳の計と一致しない。

(注4) 個人企業の「経常利益(経常損失)」は、差引金額または事業専従者(有給の家族従業員)の給与を控除する前の所得金額。

(注5) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(1) Table by industry and size of workers (Continued)

(Unit: JPY million)

サービス業（他に分類されないもの） Services (N. E. C.)							Fiscal 2012
計 Total	法人企業 Business corporations					個人企業 Individual proprietor- ship	
	計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more		
147 136	93 058	54 457	23 210	8 318	7 073	54 078	No. of enterprises in parent population
2 753 198	2 610 594	274 979	336 008	432 562	1 567 044	142 604	No. of workers
17 274 833	16 401 125	2 399 873	3 210 580	2 717 160	8 073 512	873 708	Sales
9 476 300	9 104 811	1 145 866	1 598 958	1 504 965	4 855 022	371 490	Cost of Sales
...	1 788 931	436 837	559 375	221 471	571 248	...	Cost of goods purchased
...	607 540	133 107	137 935	91 421	245 078	...	Material costs
...	3 239 158	213 314	294 633	446 574	2 284 637	...	Labor costs
...	1 873 722	193 053	380 635	278 364	1 021 670	...	Outsourcing costs
...	136 931	11 871	22 882	32 750	69 429	...	Depreciation costs
...	1 458 528	157 685	203 498	434 384	662 960	...	Other costs
7 798 533	7 296 315	1 254 008	1 611 622	1 212 195	3 218 489	502 218	Gross operating profit
7 292 059	6 945 768	1 254 580	1 558 682	1 152 838	2 979 669	346 291	Selling and general administrative expenses
4 092 912	3 992 617	617 273	852 147	667 852	1 855 345	100 295	Personnel costs
273 619	253 192	52 540	62 819	43 011	94 822	20 427	Rent
...	71 868	21 302	17 219	8 394	24 953	...	Utilities expense
...	40 464	5 276	27 894	1 548	5 746	...	Freight and packing costs
...	48 767	7 998	14 136	14 620	12 013	...	Sales commission
...	50 417	10 553	11 762	11 913	16 189	...	Advertising expenses
...	80 740	21 474	20 137	12 881	26 248	...	Entertainment expenses
218 302	192 771	44 894	53 553	30 128	64 196	25 531	Depreciation costs
...	10 625	1 541	2 815	2 994	3 275	...	Employee training costs
160 772	138 754	33 974	38 264	25 111	41 406	22 018	Taxes and public charges
2 243 573	2 065 554	437 756	457 936	334 386	835 476	178 020	Other costs
506 474	350 547	- 572	52 940	59 358	238 821	155 927	Operating profit
...	139 478	27 243	33 015	26 829	52 390	...	Non-operating profit and loss
...	247 784	52 249	55 969	47 941	91 625	...	Non-operating revenue
...	108 306	25 005	22 954	21 112	39 235	...	Non-operating expenses
...	68 372	15 779	14 610	14 793	23 190	...	Interest payment and discount expenses
...	39 934	9 227	8 344	6 319	16 044	...	Other costs
645 952	490 024	26 671	85 955	86 187	291 211	155 927	Ordinary profit (ordinary loss)
...	68 800	17 392	17 906	6 616	26 885	...	Extraordinary profit
...	133 804	11 678	35 760	20 704	65 662	...	Extraordinary loss
...	425 021	32 386	68 102	72 100	252 433	...	Pretax net profit (pretax net loss)
...	230 254	14 388	40 663	41 138	134 065	...	After-tax net profit (after-tax net loss)
...	8 522 443	1 017 855	1 427 677	1 349 399	4 727 512	...	Value added
6 310	3 978	1 479	1 403	400	696	2 332	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 019	2 178	404	659	354	760	842	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
20 703	12 541	2 661	3 876	1 822	4 182	8 162	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 "Sales" of individual proprietorship is "sales (revenue)". "Gross operating profit" of individual proprietorship = sales (revenue) - cost of sales.

3 "Other costs" under totals and individual proprietorships selling and general administrative expenses includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc. Selling and general administrative expenses for total are not equal to the sum of breakdown.

4 "Ordinary profit (ordinary loss)" of individual proprietorships is balance of income before deduction of employees' (family employees') pay.

5 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(2) 産業中分類別表

1) 法人企業

(金額単位:百万円)

平成24年度	合計 Total	建設業 Construction				合計 Total	09 食料品製造業 Food	10 飲料・たばこ・ 飼料製造業 Beverages, tobacco and feed
		計 Total	06 総合工事業 Construction work, general including public and private construction work	07 職別工事業 (設備工事業 を除く) Construction work by specialist contractor, except equipment installation work	08 設備工事業 Equipment installation work			
母集団企業数(社)	1 541 321	288 692	145 000	73 286	70 406	271 792	27 180	5 120
従業者数(人)	24 647 038	3 010 745	1 658 591	619 275	732 879	6 369 456	926 140	103 700
売上高	434 412 709	62 432 000	38 755 611	11 370 943	12 305 446	109 427 678	14 592 348	2 426 697
売上原価	324 760 790	50 621 666	32 408 342	8 908 446	9 304 878	85 540 626	10 548 150	1 855 426
商品仕入原価	162 496 744	4 481 715	1 817 756	1 511 950	1 152 010	15 862 073	3 556 749	276 395
材料費	41 768 996	8 523 471	4 741 325	1 704 034	2 078 112	29 561 442	4 053 038	915 670
労務費	33 346 295	6 081 849	3 357 958	1 119 151	1 604 740	14 745 979	1 281 221	202 821
外注費	43 456 327	23 725 785	16 994 660	3 481 010	3 250 115	8 701 971	359 386	18 121
減価償却費	4 296 821	368 735	221 797	94 608	52 330	2 285 058	233 189	56 909
その他の売上原価	39 395 607	7 440 110	5 274 846	997 693	1 167 571	14 384 103	1 064 568	385 510
売上総利益	109 651 919	11 810 334	6 347 268	2 462 498	3 000 568	23 887 052	4 044 197	571 271
販売費及び一般管理費	100 425 971	10 802 823	5 883 311	2 272 943	2 646 569	20 661 064	3 805 970	508 614
人件費	46 478 991	5 202 677	2 798 119	1 038 119	1 366 440	9 002 514	1 378 372	179 474
地代家賃	5 519 201	429 519	240 969	93 900	94 650	679 582	106 352	14 251
水道光熱費	2 401 536	139 558	85 003	25 498	29 057	370 044	111 853	10 566
運賃荷造費	2 918 868	38 204	21 007	6 677	10 519	1 611 428	443 854	59 880
販売手数料	1 628 805	57 329	26 531	21 013	9 785	396 607	226 516	13 186
広告宣伝費	1 745 709	155 533	135 421	9 397	10 715	331 544	182 429	24 663
交際費	1 318 103	284 097	147 514	77 894	58 689	296 359	35 163	6 802
減価償却費	5 148 552	477 617	256 208	144 690	76 718	807 996	134 914	21 288
従業員教育費	165 279	25 841	16 804	6 538	2 499	31 015	2 982	1 019
租税公課	2 655 128	330 124	192 265	77 227	60 632	569 193	67 042	14 720
その他の経費	30 445 798	3 662 325	1 963 469	771 991	926 865	6 564 783	1 116 494	162 765
営業利益	9 225 947	1 007 511	463 958	189 555	353 999	3 225 988	238 227	62 657
営業外損益	1 983 540	252 498	156 815	44 985	50 698	526 475	81 291	5 601
営業外収益	5 954 253	742 249	449 387	150 234	142 628	1 637 730	185 297	36 121
営業外費用	3 970 713	489 751	292 572	105 249	91 930	1 111 256	104 006	30 521
支払利息・割引料	2 650 015	316 427	191 363	75 369	49 695	745 536	78 680	23 284
その他の費用	1 320 698	173 324	101 209	29 880	42 235	365 720	25 326	7 236
経常利益(経常損失)	11 209 487	1 260 009	620 772	234 540	404 697	3 752 463	319 518	68 258
特別利益	2 521 781	361 304	252 995	58 991	49 319	694 168	64 183	19 275
特別損失	4 079 524	617 160	403 343	97 965	115 852	1 083 718	151 310	20 137
税引前当期純利益(税引前当期純損失)	9 651 744	1 004 153	470 425	195 565	338 164	3 362 913	232 391	67 395
税引後当期純利益(税引後当期純損失)	5 475 411	546 076	219 675	145 278	181 123	1 951 740	129 561	39 558
付加価値額	111 469 770	14 492 799	7 896 257	2 884 142	3 712 400	32 619 335	3 602 268	582 025
損金算入の特例を利用した少額減価償却資産取得企業数(社)	67 994	13 408	4 858	3 758	4 793	16 020	987	307
損金算入の特例を利用した少額減価償却資産取得額	45 359	6 877	2 781	1 811	2 285	13 386	933	186
損金算入の特例を利用した少額減価償却資産対象件数(件)	247 175	39 129	16 970	9 936	12 223	71 258	4 594	987

(注) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(2) Middle division of industrial classification

1) Business Corporation

(Unit: JPY million)

製造業 Manufacturing								Fiscal 2012
11	12	13	14	15	16	17	18	
繊維工業 Textile mill products	木材・木製品製造業 (家具を除く) Lumber and wood products, except furniture	家具・装備品製造業 Furniture and fixtures	パルプ・紙・紙加工品製造業 Pulp, paper and paper products	印刷・同関連業 Printing and allied industries	化学工業 Chemical and allied products	石油製品・石炭製品製造業 Petroleum and coal products	プラスチック製品製造業 (別掲を除く) Plastic products, except otherwise classified	
19 616	7 750	8 855	7 027	20 027	5 058	679	16 072	No. of enterprises in parent population
318 369	111 742	99 323	174 892	323 170	288 361	14 219	406 992	No. of workers
3 136 443	2 265 627	1 328 398	3 282 238	4 763 596	10 850 812	368 284	6 743 050	Sales
2 287 397	1 827 785	996 955	2 606 569	3 452 794	9 024 412	284 602	5 394 063	Cost of Sales
783 666	532 978	285 769	364 898	452 632	1 025 077	110 227	851 015	Cost of goods purchased
646 209	775 737	289 463	1 222 881	709 124	1 524 116	79 906	2 180 598	Material costs
366 330	224 433	246 073	405 741	563 033	878 460	23 154	908 367	Labor costs
297 917	95 409	71 146	139 201	556 620	137 958	24 503	357 816	Outsourcing costs
27 199	36 662	19 151	79 726	99 621	157 039	6 585	316 131	Depreciation costs
166 076	162 567	85 353	394 121	1 071 765	5 301 762	40 227	780 136	Other costs
849 046	437 842	331 444	675 668	1 310 802	1 826 400	83 682	1 348 988	Gross operating profit
811 289	388 341	319 860	570 262	1 231 455	1 117 499	67 906	1 194 374	Selling and general administrative expenses
384 471	154 676	154 369	238 973	598 163	398 300	30 175	539 293	Personnel costs
29 047	12 427	16 371	14 752	39 133	24 944	3 079	39 760	Rent
14 623	14 407	7 119	4 132	21 242	13 948	974	18 829	Utilities expense
49 781	32 147	22 026	101 955	37 725	80 464	4 329	79 399	Freight and packing costs
9 018	8 049	2 723	10 074	4 906	6 891	1 114	4 518	Sales commission
12 716	4 022	3 661	1 082	8 382	5 206	421	2 501	Advertising expenses
10 039	5 589	5 185	8 614	17 750	10 084	1 332	18 449	Entertainment expenses
29 607	22 805	11 235	22 371	47 134	30 055	3 550	53 741	Depreciation costs
1 951	474	287	696	1 938	1 494	343	2 127	Employee training costs
24 859	12 527	10 180	16 677	32 814	23 188	2 074	33 253	Taxes and public charges
245 178	121 218	86 704	150 936	422 268	522 925	20 516	402 504	Other costs
37 757	49 500	11 584	105 407	79 347	708 901	15 776	154 614	Operating profit
20 078	3 089	6 001	3 490	4 501	- 224	1 375	62 253	Non-operating profit and loss
57 295	36 943	17 394	47 601	53 912	71 015	5 195	146 192	Non-operating revenue
37 217	33 854	11 393	44 110	49 411	71 239	3 820	83 939	Non-operating expenses
24 946	30 228	9 251	41 237	39 046	31 940	3 262	42 290	Interest payment and discount expenses
12 272	3 626	2 142	2 873	10 365	39 300	558	41 649	Other costs
57 835	52 589	17 585	108 897	83 847	708 677	17 151	216 867	Ordinary profit (ordinary loss)
28 609	23 975	5 971	16 165	35 958	53 447	1 882	39 726	Extraordinary profit
38 646	28 724	9 271	44 714	44 537	89 013	5 877	57 684	Extraordinary loss
47 797	47 841	14 285	80 348	75 268	673 111	13 156	198 909	Pretax net profit (pretax net loss)
24 997	36 279	7 218	38 650	41 092	362 321	7 682	139 457	After-tax net profit (after-tax net loss)
946 244	546 822	484 502	929 070	1 504 728	2 254 097	89 373	2 151 829	Value added
218	661	629	186	997	171	80	1 182	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
235	311	260	83	793	262	77	1 063	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 997	2 515	1 490	500	4 048	1 332	437	5 531	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	製造業 (続き)						
	19	20	21	22	23	24	25
	ゴム製品製造業 Rubber products	なめし革・同製品・毛皮製造業 Leather tanning, leather products and fur skins	窯業・土石製品製造業 Ceramic, stone and clay products	鉄鋼業 Iron and steel	非鉄金属製造業 Non-ferrous metals and products	金属製品製造業 Fabricated metal products	はん用機械器具製造業 General-purpose machinery
母集団企業数(社)	3 016	2 006	11 465	6 347	3 944	37 302	8 739
従業者数(人)	90 900	32 022	227 668	162 512	102 510	710 484	245 469
売上高	1 163 417	435 301	4 576 125	5 282 239	2 396 565	13 111 124	3 703 517
売上原価	932 559	338 200	3 532 076	4 458 147	2 051 508	10 322 050	2 883 923
商品仕入原価	127 269	72 482	743 784	1 013 933	675 365	1 889 315	244 439
材料費	364 014	104 266	1 226 036	1 887 957	617 385	3 780 911	999 992
労務費	262 716	61 558	575 632	609 413	338 144	1 761 619	722 137
外注費	33 070	45 410	210 739	273 982	184 425	1 715 077	502 929
減価償却費	25 889	3 884	101 988	132 694	52 820	234 785	82 690
その他の売上原価	119 602	50 600	673 898	540 168	183 369	940 344	331 735
売上総利益	230 858	97 101	1 044 049	824 093	345 057	2 789 074	819 594
販売費及び一般管理費	198 230	83 531	908 869	591 491	282 359	2 462 121	722 814
人件費	106 832	39 429	362 257	226 461	126 932	1 047 118	377 952
地代家賃	6 244	3 785	23 004	13 562	10 750	89 719	22 435
水道光熱費	2 112	1 188	7 641	17 643	4 766	37 632	6 280
運賃荷造費	17 585	5 672	128 444	76 773	18 425	240 856	17 893
販売手数料	1 428	575	11 353	3 439	924	29 959	2 349
広告宣伝費	560	2 091	5 812	5 591	662	33 365	2 896
交際費	3 443	1 121	17 800	8 616	4 293	43 140	14 160
減価償却費	7 556	3 582	36 759	30 319	11 363	76 337	20 690
従業員教育費	258	38	806	1 039	411	3 989	662
租税公課	6 172	2 771	28 228	19 253	7 763	88 391	19 343
その他の経費	46 040	23 278	286 765	188 795	96 071	771 615	238 153
営業利益	32 628	13 570	135 180	232 602	62 698	326 953	96 781
営業外損益	709	575	22 262	14 163	9 143	57 862	31 275
営業外収益	16 234	8 138	86 331	86 206	33 720	184 748	63 970
営業外費用	15 526	7 563	64 069	72 043	24 577	126 886	32 694
支払利息・割引料	10 717	3 367	37 233	52 146	15 761	91 496	25 408
その他の費用	4 808	4 196	26 836	19 897	8 815	35 389	7 286
経常利益(経常損失)	33 337	14 145	157 442	246 765	71 841	384 815	128 056
特別利益	7 494	6 535	41 293	16 788	24 090	140 857	9 026
特別損失	6 665	5 043	59 963	23 263	26 934	149 549	52 445
税引前当期純利益(税引前当期純損失)	34 165	15 637	138 771	240 289	68 997	376 123	84 637
税引後当期純利益(税引後当期純損失)	19 243	10 277	101 802	126 596	31 877	275 683	36 877
付加価値額	459 720	132 560	1 323 348	1 331 651	635 785	3 778 270	1 399 374
損金算入の特例を利用した少額減価償却資産取得企業数(社)	181	65	1 392	505	225	2 074	716
損金算入の特例を利用した少額減価償却資産取得額	116	24	1 366	266	120	2 011	617
損金算入の特例を利用した少額減価償却資産対象件数(件)	639	119	6 208	1 605	611	9 960	3 399

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

1) Business Corporation

(Unit: JPY million)

Manufacturing (continued)							Fiscal 2012
26	27	28	29	30	31	32	
生産用機械器具製造業 Production machinery	業務用機械器具製造業 Business oriented machinery	電子部品・デバイス・電子回路製造業 Electronic parts, devices and electronic circuits	電気機械器具製造業 Electrical machinery, equipment and supplies	情報通信機械器具製造業 Information and communication electronics equipment	輸送用機械器具製造業 Transportation equipment	その他の製造業 Miscellaneous manufacturing industries	
29 316	6 091	5 558	12 088	1 990	12 468	14 078	No. of enterprises in parent population
515 965	197 039	315 929	336 364	116 624	375 020	174 045	No. of workers
8 046 046	3 119 117	4 061 594	4 573 175	2 108 904	5 014 214	2 078 847	Sales
6 337 791	2 158 424	3 458 380	3 580 437	1 743 260	4 032 500	1 433 220	Cost of Sales
566 607	146 834	412 775	547 430	104 497	775 339	302 600	Cost of goods purchased
1 847 294	1 163 749	1 620 758	1 431 040	583 236	1 189 837	348 226	Material costs
1 490 955	373 506	758 979	875 997	465 932	1 006 945	342 814	Labor costs
1 372 073	240 350	412 113	397 401	434 045	650 363	171 918	Outsourcing costs
251 344	68 454	56 299	69 233	20 540	116 249	35 978	Depreciation costs
809 518	165 530	197 456	259 335	135 010	293 767	231 685	Other costs
1 708 255	960 694	603 215	992 738	365 644	981 714	645 627	Gross operating profit
1 508 433	855 189	535 353	761 980	281 421	845 449	608 254	Selling and general administrative expenses
756 094	410 566	288 464	389 304	127 687	394 009	293 141	Personnel costs
51 800	33 217	17 714	30 223	7 792	39 236	29 987	Rent
22 403	7 389	7 972	8 412	2 928	15 668	10 318	Utilities expense
51 412	20 556	14 458	52 145	5 535	28 473	21 642	Freight and packing costs
11 299	14 055	4 860	12 490	3 069	4 941	8 868	Sales commission
5 109	5 782	2 254	3 427	5 723	3 118	10 071	Advertising expenses
24 223	12 261	5 347	9 456	4 718	19 316	9 456	Entertainment expenses
70 771	28 049	21 925	23 986	8 173	60 784	31 000	Depreciation costs
2 306	1 969	469	888	715	2 611	1 544	Employee training costs
51 617	18 672	13 004	25 892	7 487	28 883	14 385	Taxes and public charges
461 399	302 674	158 886	205 755	107 594	248 410	177 842	Other costs
199 822	105 505	67 861	230 758	84 223	136 265	37 373	Operating profit
61 993	17 320	26 006	19 889	7 327	53 357	17 139	Non-operating profit and loss
148 941	38 709	63 211	68 880	21 897	105 571	54 210	Non-operating revenue
86 948	21 389	37 205	48 991	14 569	52 214	37 071	Non-operating expenses
61 829	12 442	15 542	27 625	7 625	38 772	21 408	Interest payment and discount expenses
25 119	8 948	21 664	21 365	6 945	13 442	15 663	Other costs
261 815	122 824	93 867	250 648	91 550	189 622	54 512	Ordinary profit (ordinary loss)
79 623	7 563	15 486	20 512	4 878	18 120	12 713	Extraordinary profit
56 822	53 173	27 973	29 537	14 753	67 895	19 788	Extraordinary loss
284 616	77 214	81 380	241 623	81 675	139 847	47 437	Pretax net profit (pretax net loss)
146 255	33 892	33 075	148 185	49 877	84 637	26 653	After-tax net profit (after-tax net loss)
2 998 531	1 069 699	1 266 263	1 693 797	737 500	1 877 111	824 768	Value added
2 332	795	272	572	65	787	618	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 833	1 064	232	558	86	500	388	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 345	4 832	1 240	2 981	454	2 558	2 876	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	情報通信業 Information and communications					
	計	37 通 信 業	38 放 送 業	39 情報サービス業	40 インターネット 附随サービス業	41 映 像 ・ 音 声 ・ 文 字 情 報 制 作 業
	Total	Communications	Broadcasting	Information services	Internet based services	Video picture, sound information, character information production and distribution
母集団企業数(社)	38 626	1 136	794	23 138	2 127	11 431
従業者数(人)	698 243	58 295	24 458	405 841	31 294	178 356
売上高	8 999 725	865 729	595 373	3 904 829	469 536	3 164 259
売上原価	5 097 167	681 881	311 452	2 045 120	248 209	1 810 504
商品仕入原価	1 049 432	292 971	130 004	336 551	55 711	234 195
材料費	281 719	5 346	2 148	63 517	4 626	206 082
労務費	1 424 620	169 244	17 920	770 200	51 823	415 434
外注費	1 224 861	28 969	34 936	652 263	25 601	483 092
減価償却費	152 400	24 835	46 041	27 370	5 902	48 252
その他の売上原価	964 133	160 515	80 403	195 218	104 547	423 449
売上総利益	3 902 558	183 848	283 921	1 859 708	221 326	1 353 755
販売費及び一般管理費	3 535 199	155 265	229 793	1 738 518	185 066	1 226 557
人件費	1 801 989	69 242	77 043	1 017 793	79 678	558 233
地代家賃	155 922	9 826	8 140	75 118	11 169	51 670
水道光熱費	35 620	2 386	2 495	13 793	1 370	15 576
運賃荷造費	41 606	438	1 365	5 765	499	33 540
販売手数料	129 252	2 401	23 912	4 571	4 411	93 956
広告宣伝費	52 512	3 255	14 850	6 709	6 496	21 202
交際費	34 182	1 427	1 547	15 922	1 917	13 369
減価償却費	117 517	6 945	19 857	44 245	5 627	40 843
従業員教育費	5 412	361	101	3 634	909	406
租税公課	59 006	3 011	3 684	23 269	1 607	27 435
その他の経費	1 102 181	55 974	76 800	527 698	71 383	370 326
営業利益	367 359	28 583	54 128	121 190	36 260	127 198
営業外損益	48 950	1 285	2 692	17 330	948	26 694
営業外収益	138 117	5 852	8 823	57 307	4 375	61 761
営業外費用	89 167	4 567	6 131	39 977	3 427	35 067
支払利息・割引料	54 046	3 420	4 094	26 636	617	19 280
その他の費用	35 121	1 147	2 037	13 340	2 810	15 786
経常利益(経常損失)	416 309	29 868	56 820	138 520	37 208	153 893
特別利益	93 765	631	3 245	20 390	1 939	67 560
特別損失	132 553	2 024	5 730	24 977	4 936	94 886
税引前当期純利益(税引前当期純損失)	377 521	28 475	54 335	133 933	34 211	126 567
税引後当期純利益(税引後当期純損失)	216 868	14 539	31 362	79 956	21 410	69 602
付加価値額	4 187 222	316 750	233 699	2 126 787	194 540	1 315 446
損金算入の特例を利用した少額減価償却資産取得企業数(社)	1 777	36	19	1 056	44	622
損金算入の特例を利用した少額減価償却資産取得額	1 362	54	20	799	64	426
損金算入の特例を利用した少額減価償却資産対象件数(件)	8 111	296	101	5 087	328	2 300

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

1) Business Corporation

(Unit: JPY million)

計 Total	運輸業、郵便業 Transport and postal activities						Fiscal 2012
	43 道路旅客 運送業 Road passenger transport	44 道路貨物 運送業 Road freight transport	45 水運業 Water transport	47 倉庫業 Warehousing	48 運輸に 附帯する サービス業 Services incidental to transport	49 郵便業 (信書便事業 を含む) Postal activities, including mail delivery	
52 314	7 930	33 761	2 117	2 316	6 189	—	No. of enterprises in parent population
2 151 339	484 031	1 246 736	42 235	91 389	286 947	—	No. of workers
22 853 528	2 301 660	13 511 918	1 779 650	1 172 163	4 088 138	—	Sales
17 075 169	1 603 010	10 197 870	1 521 704	644 085	3 108 500	—	Cost of Sales
1 044 903	80 886	490 518	49 921	102 759	320 819	—	Cost of goods purchased
556 041	46 888	408 881	31 335	5 793	63 144	—	Material costs
5 178 913	938 782	3 044 836	171 386	178 226	845 683	—	Labor costs
4 019 325	41 354	2 654 825	235 193	168 198	919 756	—	Outsourcing costs
635 819	52 087	373 129	119 687	26 131	64 785	—	Depreciation costs
5 640 167	443 014	3 225 681	914 183	162 978	894 312	—	Other costs
5 778 359	698 649	3 314 047	257 946	528 078	979 638	—	Gross operating profit
5 556 299	732 065	3 236 250	260 499	471 803	855 683	—	Selling and general administrative expenses
2 474 039	390 876	1 400 494	126 445	173 560	382 664	—	Personnel costs
233 807	25 399	115 106	9 772	54 642	28 888	—	Rent
61 952	8 131	33 456	2 823	8 922	8 620	—	Utilities expense
115 185	2 296	36 352	241	28 662	47 634	—	Freight and packing costs
25 160	8 932	10 134	1 563	941	3 591	—	Sales commission
16 342	5 293	6 806	1 738	386	2 119	—	Advertising expenses
67 502	6 303	41 820	4 941	2 711	11 728	—	Entertainment expenses
268 770	27 146	157 976	22 171	28 344	33 132	—	Depreciation costs
10 691	1 255	8 546	124	376	390	—	Employee training costs
155 647	16 588	99 610	5 537	15 229	18 683	—	Taxes and public charges
2 127 204	239 846	1 325 950	85 145	158 030	318 233	—	Other costs
222 060	- 33 415	77 797	- 2 553	56 275	123 956	—	Operating profit
141 417	30 164	73 924	29 118	- 281	8 492	—	Non-operating profit and loss
371 466	55 223	191 658	62 520	17 352	44 713	—	Non-operating revenue
230 049	25 058	117 735	33 402	17 634	36 221	—	Non-operating expenses
145 997	15 473	67 515	27 389	14 639	20 980	—	Interest payment and discount expenses
84 053	9 585	50 220	6 012	2 994	15 241	—	Other costs
363 477	- 3 251	151 721	26 565	55 994	132 447	—	Ordinary profit (ordinary loss)
249 511	53 825	103 096	43 979	17 253	31 358	—	Extraordinary profit
203 126	19 360	105 942	30 358	19 386	28 080	—	Extraordinary loss
409 863	31 215	148 875	40 187	53 861	135 725	—	Pretax net profit (pretax net loss)
223 929	17 607	73 926	20 115	31 992	80 288	—	After-tax net profit (after-tax net loss)
9 467 160	1 464 356	5 418 933	509 076	547 142	1 527 654	—	Value added
2 604	284	1 791	21	139	369	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 490	119	994	13	135	229	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 430	644	5 558	68	807	1 353	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	卸売業 Wholesale						
	計	50	51	52	53	54	55
		各種商品卸売業	繊維・衣服等卸売業	飲食料品卸売業	建築材料、鉱物金属材料等卸売業	機械器具卸売業	その他の卸売業
Total	General merchandise	Textile and apparel	Food and beverages	Building materials, minerals and metals, etc.	Machinery and equipment	Miscellaneous wholesale trade	
母集団企業数(社)	168 467	1 698	14 668	36 872	39 778	36 129	39 322
従業者数(人)	2 140 163	14 844	180 963	525 235	466 848	487 194	465 079
売上高	98 363 007	736 415	6 212 739	22 695 808	30 388 059	20 836 123	17 493 862
売上原価	82 637 019	625 417	4 831 112	19 297 972	26 715 555	16 949 968	14 216 995
商品仕入原価	76 478 783	593 529	4 474 538	18 830 259	24 073 393	15 843 738	12 663 326
材料費	856 354	3 066	69 431	126 491	303 711	219 678	133 978
労務費	512 044	6 760	42 116	79 820	150 576	127 860	104 912
外注費	1 048 457	6 039	119 568	12 415	391 622	366 017	152 796
減価償却費	115 133	772	6 665	10 949	41 661	43 926	11 159
その他の売上原価	3 626 249	15 252	118 793	238 038	1 754 592	348 749	1 150 825
売上総利益	15 725 987	110 998	1 381 628	3 397 836	3 672 504	3 886 155	3 276 867
販売費及び一般管理費	14 554 090	99 351	1 285 094	3 310 420	3 289 366	3 515 731	3 054 129
人件費	7 083 512	45 183	624 157	1 415 730	1 539 437	1 963 085	1 495 920
地代家賃	588 162	5 698	68 764	124 152	124 911	142 966	121 672
水道光熱費	223 236	1 573	13 526	82 582	49 719	34 235	41 601
運賃荷造費	803 663	9 090	113 436	261 615	161 245	104 624	153 653
販売手数料	233 074	377	20 610	114 826	35 137	31 209	30 915
広告宣伝費	138 829	599	13 673	31 478	10 262	42 674	40 144
交際費	184 089	1 617	12 306	29 956	50 272	51 391	38 548
減価償却費	546 445	3 248	29 164	107 242	178 806	124 406	103 580
従業員教育費	16 014	25	564	4 024	2 416	5 862	3 124
租税公課	284 402	1 668	24 719	57 148	85 203	57 772	57 892
その他の経費	4 452 662	30 273	364 176	1 081 668	1 051 957	957 507	967 081
営業利益	1 171 897	11 646	96 534	87 416	383 139	370 424	222 737
営業外損益	227 318	- 434	- 3 974	62 038	20 371	98 043	51 274
営業外収益	865 861	3 951	70 117	176 029	234 323	203 262	178 179
営業外費用	638 542	4 384	74 091	113 991	213 952	105 219	126 906
支払利息・割引料	365 155	3 393	37 633	68 399	129 226	58 125	68 379
その他の費用	273 388	991	36 458	45 592	84 726	47 094	58 527
経常利益(経常損失)	1 399 215	11 213	92 560	149 454	403 509	468 467	274 011
特別利益	240 875	1 622	19 757	55 439	76 546	38 254	49 257
特別損失	457 984	1 965	45 498	101 210	158 422	74 049	76 841
税引前当期純利益(税引前当期純損失)	1 182 107	10 870	66 820	103 683	321 634	432 673	246 427
税引後当期純利益(税引後当期純損失)	637 339	7 514	31 345	33 893	181 048	247 963	135 575
付加価値額	10 910 083	77 960	926 342	2 016 918	2 655 744	2 992 470	2 240 649
損金算入の特例を利用した少額減価償却資産取得企業数(社)	6 162	38	578	1 251	1 598	1 520	1 178
損金算入の特例を利用した少額減価償却資産取得額	4 528	30	229	885	1 133	1 393	859
損金算入の特例を利用した少額減価償却資産対象件数(件)	23 338	122	1 337	4 519	6 173	6 419	4 767

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

1) Business Corporation

(Unit: JPY million)

		小売業 Retail						
計 Total	56 各種商品 小売業	57 織物・衣服・ 身の回り品 小売業	58 飲食物品 小売業	59 機械器具 小売業	60 その他の 小売業	61 無店舗 小売業	Fiscal 2012	
	General merchandise	Dry goods, apparel and apparel accessories	Food and beverage	Machinery and equipment	Miscellaneous retail trade	Nonstore retailers		
223 292	468	24 935	60 670	42 752	94 227	240	No. of enterprises in parent population	
2 982 521	26 613	239 916	1 127 410	407 981	1 171 955	8 645	No. of workers	
55 368 823	483 747	2 974 551	15 670 550	11 827 557	24 138 045	274 373	Sales	
40 484 939	368 925	1 707 408	11 431 705	8 962 659	17 856 271	157 971	Cost of Sales	
38 170 929	339 561	1 628 795	10 866 125	7 992 247	17 201 547	142 655	Cost of goods purchased	
647 994	1 234	15 278	194 640	195 436	240 719	687	Material costs	
356 628	50	9 489	73 042	148 449	118 486	7 112	Labor costs	
286 061	440	26 484	60 669	118 577	78 614	1 277	Outsourcing costs	
42 912	1	2 147	8 898	19 224	11 178	1 465	Depreciation costs	
980 414	27 639	25 215	228 332	488 726	205 727	4 775	Other costs	
14 883 884	114 822	1 267 143	4 238 845	2 864 897	6 281 774	116 402	Gross operating profit	
14 372 610	109 138	1 225 979	4 185 179	2 711 298	6 037 189	103 827	Selling and general administrative expenses	
6 855 386	46 931	504 624	1 896 452	1 339 066	3 040 561	27 751	Personnel costs	
1 118 621	8 909	193 634	297 008	166 237	449 073	3 760	Rent	
472 848	6 586	38 840	240 721	54 122	131 884	694	Utilities expense	
187 779	3 359	21 377	52 246	29 874	73 148	7 774	Freight and packing costs	
313 404	1 494	33 481	173 154	38 924	63 472	2 879	Sales commission	
424 617	4 754	38 335	131 578	104 836	110 036	35 078	Advertising expenses	
130 004	244	10 564	19 399	33 723	65 675	399	Entertainment expenses	
628 769	5 636	39 658	188 686	121 063	271 472	2 254	Depreciation costs	
31 803	119	1 359	7 942	6 711	15 587	85	Employee training costs	
261 920	1 647	16 085	58 606	52 547	132 103	932	Taxes and public charges	
3 947 461	29 460	328 022	1 119 385	764 195	1 684 178	22 221	Other costs	
511 274	5 685	41 164	53 666	153 600	244 585	12 575	Operating profit	
367 601	749	6 187	106 227	124 567	128 716	1 154	Non-operating profit and loss	
675 401	2 637	37 953	174 552	193 486	263 481	3 292	Non-operating revenue	
307 801	1 888	31 766	68 325	68 919	134 764	2 138	Non-operating expenses	
199 956	1 361	20 951	42 826	49 624	84 057	1 135	Interest payment and discount expenses	
107 845	527	10 815	25 499	19 295	50 707	1 003	Other costs	
878 875	6 434	47 351	159 894	278 166	373 301	13 729	Ordinary profit (ordinary loss)	
178 288	1 190	12 444	56 432	21 745	85 608	868	Extraordinary profit	
271 884	1 884	22 713	82 621	42 651	114 520	7 494	Extraordinary loss	
785 278	5 740	37 082	133 704	257 260	344 389	7 103	Pretax net profit (pretax net loss)	
424 527	3 245	11 694	58 069	147 240	201 127	3 152	After-tax net profit (after-tax net loss)	
10 374 870	71 088	835 297	2 733 354	2 181 088	4 495 819	58 223	Value added	
6 054	6	307	887	1 308	3 534	12	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
4 226	9	118	647	821	2 625	6	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
21 593	41	942	3 274	4 274	13 026	36	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses	

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	不動産業、物品賃貸業 Real estate and goods rental and leasing				学術研究、専門・技術サービス業	
	計	68	69	70	計	72
		不動産取引業	不動産賃貸業・ 管理業	物品賃貸業		専門サービス(他に 分類されないもの)
Total	Real estate agencies	Real estate lessors and managers	Goods rental and leasing	Total	Professional services, N.E.C.	
母集団企業数(社)	164 346	42 596	111 183	10 566	81 049	30 737
従業者数(人)	883 539	221 157	524 554	137 829	769 912	260 173
売上高	18 103 045	6 655 074	8 138 718	3 309 252	8 370 359	2 020 690
売上原価	9 147 749	4 256 071	2 573 220	2 318 457	4 498 329	538 470
商品仕入原価	4 326 970	3 187 426	458 767	680 777	1 292 511	103 433
材料費	185 325	33 617	107 156	44 552	87 761	12 444
労務費	323 496	30 718	189 210	103 568	1 041 025	223 358
外注費	1 133 554	522 527	424 766	186 261	1 200 184	132 690
減価償却費	442 259	16 533	86 695	339 032	35 129	6 460
その他の売上原価	2 736 144	465 251	1 306 626	964 267	841 718	60 085
売上総利益	8 955 296	2 399 003	5 565 498	990 795	3 872 031	1 482 220
販売費及び一般管理費	7 522 991	1 986 247	4 683 528	853 216	3 578 674	1 404 188
人件費	2 691 035	805 981	1 504 317	380 736	2 017 063	823 432
地代家賃	727 398	107 105	565 837	54 456	177 529	79 090
水道光熱費	173 116	27 500	134 065	11 551	37 050	10 371
運賃荷造費	20 725	4 558	8 624	7 542	17 012	2 563
販売手数料	135 347	63 747	48 866	22 734	42 879	28 606
広告宣伝費	191 601	142 840	39 698	9 064	16 190	6 534
交際費	104 641	47 600	43 169	13 872	57 059	15 870
減価償却費	951 619	110 046	766 200	75 373	100 363	33 545
従業員教育費	9 297	2 125	5 953	1 219	8 671	4 175
租税公課	494 288	129 329	346 432	18 527	77 312	30 105
その他の経費	2 023 924	545 417	1 220 365	258 142	1 027 546	369 896
営業利益	1 432 305	412 756	881 970	137 579	293 357	78 033
営業外損益	- 19 232	- 33 891	5 243	9 416	64 097	34 944
営業外収益	561 838	137 632	377 370	46 836	135 076	59 251
営業外費用	581 070	171 523	372 127	37 420	70 979	24 307
支払利息・割引料	471 913	139 237	305 795	26 881	39 705	12 686
その他の費用	109 157	32 286	66 332	10 539	31 274	11 622
経常利益(経常損失)	1 413 074	378 865	887 213	146 996	357 454	112 976
特別利益	310 281	97 420	188 988	23 873	29 380	9 940
特別損失	543 679	115 741	402 489	25 448	85 625	35 936
税引前当期純利益(税引前当期純損失)	1 179 676	360 544	673 712	145 420	301 209	86 980
税引後当期純利益(税引後当期純損失)	698 894	214 702	393 423	90 769	171 986	43 522
付加価値額	7 524 379	1 719 939	4 657 653	1 146 787	3 854 250	1 325 827
損金算入の特例を利用した少額減価償却資産取得企業数(社)	4 078	776	2 942	361	5 350	1 888
損金算入の特例を利用した少額減価償却資産取得額	2 406	530	1 358	518	3 223	822
損金算入の特例を利用した少額減価償却資産対象件数(件)	13 921	2 993	7 849	3 080	18 398	5 072

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

1) Business Corporation

(Unit: JPY million)

Scientific research, professional and technical services		宿泊業, 飲食サービス業 Accommodations, eating and drinking services				Fiscal 2012
73	74	計	75	76	77	
広告業 Advertising	技術サービス業(他に分類されないもの) Technical services, N.E.C.		Total	宿泊業 Accommodations	飲食店 Eating and drinking places		持ち帰り・配達飲食サービス業 Food take out and delivery services
6 298	44 015	96 510	16 732	74 068	5 709	No. of enterprises in parent population
73 070	436 670	1 959 658	316 090	1 319 192	324 376	No. of workers
2 506 009	3 843 660	10 621 458	2 125 489	6 951 226	1 544 743	Sales
1 980 845	1 979 013	3 811 241	465 031	2 533 757	812 453	Cost of Sales
960 856	228 222	3 184 171	324 174	2 190 901	669 096	Cost of goods purchased
19 306	56 011	289 085	38 569	194 752	55 764	Material costs
24 599	793 068	177 005	40 878	76 384	59 743	Labor costs
459 999	607 495	49 019	29 833	8 477	10 710	Outsourcing costs
3 780	24 890	6 502	728	3 142	2 632	Depreciation costs
512 305	269 328	105 459	30 850	60 101	14 508	Other costs
525 164	1 864 646	6 810 217	1 660 458	4 417 469	732 290	Gross operating profit
477 172	1 697 314	6 700 905	1 609 115	4 393 904	697 887	Selling and general administrative expenses
267 272	926 359	3 024 329	543 638	2 099 690	381 001	Personnel costs
23 902	74 537	584 393	86 189	463 062	35 142	Rent
4 695	21 983	533 308	162 164	325 772	45 372	Utilities expense
4 612	9 838	19 700	2 616	16 148	935	Freight and packing costs
6 878	7 395	139 737	60 561	66 712	12 465	Sales commission
2 855	6 801	144 136	27 657	97 692	18 788	Advertising expenses
8 803	32 386	35 209	7 117	24 576	3 516	Entertainment expenses
11 573	55 245	385 865	155 370	207 414	23 081	Depreciation costs
522	3 974	5 863	1 046	4 629	188	Employee training costs
6 894	40 313	137 328	55 782	73 601	7 945	Taxes and public charges
139 166	518 483	1 691 037	506 975	1 014 609	169 453	Other costs
47 992	167 332	109 312	51 343	23 565	34 403	Operating profit
7 554	21 600	80 529	10 354	62 490	7 685	Non-operating profit and loss
18 406	57 419	222 740	74 275	130 607	17 858	Non-operating revenue
10 853	35 819	142 211	63 921	68 117	10 173	Non-operating expenses
5 950	21 069	115 039	56 944	52 517	5 578	Interest payment and discount expenses
4 903	14 750	27 172	6 977	15 600	4 595	Other costs
55 545	188 932	189 841	61 697	86 055	42 089	Ordinary profit (ordinary loss)
4 016	15 425	113 158	49 825	55 182	8 150	Extraordinary profit
9 037	40 652	105 672	49 198	46 465	10 009	Extraordinary loss
50 524	163 705	197 327	62 324	94 772	40 230	Pretax net profit (pretax net loss)
29 517	98 946	118 032	38 704	54 516	24 812	After-tax net profit (after-tax net loss)
400 036	2 128 387	4 626 165	1 002 272	3 066 492	557 400	Value added
391	3 070	5 025	1 174	3 632	220	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
223	2 178	2 830	645	2 112	73	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 249	12 077	15 997	3 393	10 903	1 701	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services				計 Total
	計 Total	78	79	80	
		洗濯・美容・理容・浴場業 Laundry, beauty and bath services	その他の生活関連サービス業 Miscellaneous living-related and personal services	娯楽業 Services for amusement and hobbies	
母集団企業数(社)	63 175	33 345	14 257	15 573	93 058
従業者数(人)	1 070 868	423 727	218 329	428 812	2 610 594
売上高	23 471 961	2 283 339	3 465 974	17 722 648	16 401 125
売上原価	16 742 076	654 748	2 067 688	14 019 639	9 104 811
商品仕入原価	14 816 324	293 691	1 524 688	12 997 944	1 788 931
材料費	172 263	48 412	39 710	84 141	607 540
労務費	265 577	106 489	46 127	112 961	3 239 158
外注費	193 386	78 496	74 551	40 339	1 873 722
減価償却費	75 943	13 239	13 590	49 113	136 931
その他の売上原価	1 218 582	114 420	369 022	735 140	1 458 528
売上総利益	6 729 885	1 628 591	1 398 285	3 703 009	7 296 315
販売費及び一般管理費	6 195 549	1 617 445	1 308 840	3 269 264	6 945 768
人件費	2 333 831	768 116	567 681	998 034	3 992 617
地代家賃	571 077	150 384	101 278	319 415	253 192
水道光熱費	282 938	86 591	31 659	164 688	71 868
運賃荷造費	23 102	9 077	4 042	9 983	40 464
販売手数料	107 250	31 412	42 782	33 056	48 767
広告宣伝費	223 987	31 661	54 113	138 213	50 417
交際費	44 221	12 845	14 840	16 535	80 740
減価償却費	670 820	74 353	78 387	518 080	192 771
従業員教育費	10 048	4 931	2 161	2 956	10 625
租税公課	147 153	32 259	33 773	81 122	138 754
その他の経費	1 781 122	415 816	378 124	987 182	2 065 554
営業利益	534 337	11 146	89 446	433 745	350 547
営業外損益	154 409	30 484	41 234	82 692	139 478
営業外収益	355 990	55 883	76 869	223 238	247 784
営業外費用	201 581	25 400	35 635	140 546	108 306
支払利息・割引料	127 870	18 492	23 994	85 384	68 372
その他の費用	73 711	6 908	11 641	55 162	39 934
経常利益(経常損失)	688 746	41 629	130 680	516 437	490 024
特別利益	182 251	17 207	14 227	150 817	68 800
特別損失	444 320	26 011	44 474	373 835	133 804
税引前当期純利益(税引前当期純損失)	426 677	32 825	100 432	293 419	425 021
税引後当期純利益(税引後当期純損失)	255 767	12 999	57 288	185 480	230 254
付加価値額	4 891 065	1 209 892	997 671	2 683 502	8 522 443
損金算入の特例を利用した少額減価償却資産取得企業数(社)	3 539	1 656	980	902	3 978
損金算入の特例を利用した少額減価償却資産取得額	2 852	823	710	1 318	2 178
損金算入の特例を利用した少額減価償却資産対象件数(件)	14 458	4 471	3 744	6 244	12 541

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

1) Business Corporation

(Unit: JPY million)

サービス業 (他に分類されないもの) Services (N. E. C.)					Fiscal 2012
88	89	90	91	92	
廃棄物処理業 Waste disposal business	自動車整備業 Automobile maintenance services	機械等修理業 (別掲を除く) Machine, etc. repair services, except otherwise classified	職業紹介・労働派遣 Employment and worker dispatching services	その他の事業サービス業 Miscellaneous business services	
13 374	24 629	10 231	9 646	35 177	No. of enterprises in parent population
226 098	183 104	99 833	570 980	1 530 578	No. of workers
2 471 199	2 039 074	1 194 307	3 461 661	7 234 884	Sales
1 198 987	1 236 428	741 399	1 926 176	4 001 822	Cost of Sales
212 514	577 191	268 888	359 382	370 955	Cost of goods purchased
54 286	239 105	96 237	4 615	213 297	Material costs
265 657	213 194	191 953	1 058 788	1 509 565	Labor costs
274 643	91 359	105 745	72 394	1 329 581	Outsourcing costs
71 886	9 642	10 712	1 721	42 969	Depreciation costs
320 001	105 936	67 863	429 275	535 453	Other costs
1 272 212	802 646	452 908	1 535 486	3 233 063	Gross operating profit
1 165 157	790 925	417 195	1 447 818	3 124 674	Selling and general administrative expenses
537 358	406 748	239 649	953 318	1 855 543	Personnel costs
29 315	48 745	19 661	45 933	109 538	Rent
12 035	17 252	3 969	5 919	32 692	Utilities expense
23 443	2 716	3 494	1 676	9 135	Freight and packing costs
5 323	8 825	7 175	823	26 620	Sales commission
3 765	9 142	1 838	7 796	27 875	Advertising expenses
15 148	13 428	7 011	7 138	38 014	Entertainment expenses
64 460	29 401	13 084	18 728	67 098	Depreciation costs
1 175	1 372	2 318	867	4 893	Employee training costs
34 292	24 857	7 455	16 435	55 715	Taxes and public charges
438 842	228 438	111 539	389 184	897 551	Other costs
107 055	11 721	35 714	87 668	108 389	Operating profit
31 109	20 821	3 673	18 541	65 334	Non-operating profit and loss
58 279	36 985	12 662	32 493	107 364	Non-operating revenue
27 170	16 165	8 990	13 952	42 030	Non-operating expenses
20 824	9 345	5 107	10 861	22 235	Interest payment and discount expenses
6 345	6 820	3 883	3 091	19 795	Other costs
138 164	32 541	39 386	106 209	173 723	Ordinary profit (ordinary loss)
23 464	10 645	2 606	9 196	22 889	Extraordinary profit
46 211	17 899	10 359	8 475	50 859	Extraordinary loss
115 417	25 288	31 633	106 930	145 753	Pretax net profit (pretax net loss)
67 884	10 670	16 205	64 414	71 080	After-tax net profit (after-tax net loss)
1 163 132	775 846	529 325	2 212 861	3 841 279	Value added
940	1 078	417	280	1 262	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
785	350	214	211	619	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 366	2 159	1 106	1 261	3 649	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(2) 産業中分類別表

2) 個人企業

(金額単位:百万円)

平成24年度	合計 Total	建設業 Construction				合計 Total	09 食料品製造業 Food	10 飲料・たばこ・ 飼料製造業 Beverages, tobacco and feed
		計 Total	06 総合工事業 Construction work, general including public and private construction work	07 職別工事業 (設備工事業 を除く) Construction work by specialist contractor, except equipment installation work	08 設備工事業 Equipment installation work			
母集団企業数(社)	1 767 294	150 867	51 216	72 636	27 015	149 429	15 667	1 672
従業者数(人)	4 773 357	426 319	137 982	207 694	80 644	433 045	50 499	5 939
売上(収入)金額	24 444 452	2 868 156	1 288 537	1 119 648	459 972	1 653 122	182 452	26 754
売上原価	11 364 105	1 493 971	799 741	489 396	204 834	596 156	79 149	10 058
商品仕入原価	...	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...	...
売上総利益	13 080 346	1 374 185	488 795	630 252	255 137	1 056 966	103 303	16 696
経費	9 201 616	949 047	361 924	415 593	171 530	728 818	68 573	13 055
給料賃金(専従者給与除く)	2 498 954	280 062	66 767	150 541	62 753	219 113	18 563	1 937
地代家賃	665 121	13 249	3 272	7 628	2 348	29 827	2 400	425
水道光熱費	...	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...	...
減価償却費	971 372	64 168	25 919	27 050	11 198	66 814	7 847	2 406
従業員教育費	...	...	...	...	...	...	...	...
租税公課	515 550	54 864	24 884	20 857	9 123	32 576	2 638	667
その他の経費	4 550 619	536 705	241 082	209 517	86 106	380 488	37 125	7 619
営業利益	3 878 730	425 138	126 872	214 659	83 607	328 148	34 730	3 641
営業外損益	...	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	3 878 730	425 138	126 872	214 659	83 607	328 148	34 730	3 641
特別利益	...	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	49 917	5 757	1 573	2 394	1 790	2 550	499	64
損金算入の特例を利用した少額減価償却資産取得額	18 028	3 047	1 223	1 144	680	1 537	346	19
損金算入の特例を利用した少額減価償却資産対象件数(件)	146 110	23 368	5 243	9 191	8 934	12 938	1 948	106

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(2) Middle division of industrial classification

2) Individual proprietorship

(Unit: JPY million)

製造業 Manufacturing								Fiscal 2012
11	12	13	14	15	16	17	18	
繊維工業 Textile mill products	木材・木製品製造業 (家具を除く) Lumber and wood products, except furniture	家具・装備品製造業 Furniture and fixtures	パルプ・紙・紙加工品製造業 Pulp, paper and paper products	印刷・同関連業 Printing and allied industries	化学工業 Chemical and allied products	石油製品・石炭製品製造業 Petroleum and coal products	プラスチック製品製造業 (別掲を除く) Plastic products, except otherwise classified	
21 927	5 933	13 332	2 858	8 582	249	26	5 570	No. of enterprises in parent population
79 661	17 888	30 671	7 883	21 470	676	152	15 905	No. of workers
175 799	86 573	118 608	23 774	90 142	2 752	2 013	81 746	Sales (revenue)
54 869	45 112	45 442	9 738	32 952	1 228	1 218	35 603	Cost of Sales
...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	Other costs
120 930	41 461	73 166	14 036	57 190	1 523	795	46 144	Gross operating profit
89 741	30 709	50 567	9 388	40 412	1 111	683	31 319	Costs
34 297	8 380	12 126	3 582	7 480	243	316	8 260	Salaries and wages (excluding family employees' pay)
3 040	777	1 611	325	2 091	144	41	2 274	Rent
...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	Entertainment expenses
6 886	3 213	4 306	728	4 388	113	38	2 501	Depreciation costs
...	...	...	...	...	...	...	...	Employee training costs
2 872	1 696	2 320	391	1 616	31	20	1 493	Taxes and public charges
42 646	16 643	30 205	4 362	24 838	580	268	16 791	Other costs
31 189	10 752	22 598	4 648	16 778	412	112	14 824	Operating profit
...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	Other costs
31 189	10 752	22 598	4 648	16 778	412	112	14 824	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	...	Value added
233	93	—	—	185	1	—	171	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
89	73	—	—	137	x	—	45	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
446	277	—	—	2 585	3	—	171	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	製造業 (続き)						
	19	20	21	22	23	24	25
	ゴム製品製造業 Rubber products	なめし革・同製品・毛皮製造業 Leather tanning, leather products and fur skins	窯業・土石製品製造業 Ceramic, stone and clay products	鉄鋼業 Iron and steel	非鉄金属製造業 Non-ferrous metals and products	金属製品製造業 Fabricated metal products	はん用機械器具製造業 General-purpose machinery
母集団企業数(社)	1 670	3 079	7 033	3 407	2 111	18 927	2 666
従業者数(人)	6 664	8 013	19 899	8 285	5 433	51 351	6 376
売上(収入)金額	31 066	26 607	59 458	49 933	21 716	246 391	35 846
売上原価	14 910	10 177	15 173	21 935	6 198	89 976	15 424
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	16 155	16 429	44 285	27 998	15 518	156 416	20 422
経費	11 185	10 129	30 181	18 319	10 184	113 124	13 936
給料賃金(専従者給与除く)	3 808	3 953	10 574	4 829	2 586	36 584	3 855
地代家賃	378	400	700	907	430	5 655	859
水道光熱費	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...
減価償却費	944	849	3 062	1 131	740	8 185	1 866
従業員教育費	...	...	...	...	...	...	...
租税公課	541	452	1 346	1 139	578	5 379	675
その他の経費	5 514	4 475	14 499	10 312	5 851	57 321	6 680
営業利益	4 970	6 301	14 104	9 680	5 334	43 291	6 486
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	4 970	6 301	14 104	9 680	5 334	43 291	6 486
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	162	43	273	—	36	293	13
損金算入の特例を利用した少額減価償却資産取得額	53	26	23	—	7	499	x
損金算入の特例を利用した少額減価償却資産対象件数(件)	303	107	310	—	36	4 974	13

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

2) Individual proprietorship

(Unit: JPY million)

Manufacturing (continued)							Fiscal 2012
26	27	28	29	30	31	32	
生産用機械器具製造業 Production machinery	業務用機械器具製造業 Business oriented machinery	電子部品・デバイス・電子回路製造業 Electronic parts, devices and electronic circuits	電気機械器具製造業 Electrical machinery, equipment and supplies	情報通信機械器具製造業 Information and communication electronics equipment	輸送用機械器具製造業 Transportation equipment	その他の製造業 Miscellaneous manufacturing industries	
10 651	1 473	1 072	3 013	317	4 370	13 822	No. of enterprises in parent population
27 694	5 755	4 123	12 489	942	15 314	29 964	No. of workers
114 355	25 811	11 171	58 432	2 731	55 775	123 217	Sales (revenue)
25 956	3 627	1 763	16 883	410	13 276	45 080	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
88 399	22 184	9 408	41 549	2 321	42 499	78 137	Gross operating profit
59 823	16 967	6 445	29 180	1 729	25 257	46 801	Costs
17 839	6 902	2 659	9 127	770	11 965	8 480	Salaries and wages (excluding family employees' pay)
2 482	745	181	885	35	449	2 594	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
7 775	1 045	362	1 980	136	2 313	3 999	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
2 787	542	280	948	83	1 557	2 523	Taxes and public charges
28 941	7 733	2 963	16 239	704	8 972	29 205	Other costs
28 576	5 217	2 963	12 370	592	17 242	31 336	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
28 576	5 217	2 963	12 370	592	17 242	31 336	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
—	14	63	107	18	186	99	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
—	2	25	16	1	162	13	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
—	14	225	215	86	1 021	99	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	情報通信業 Information and communications					
	計 Total	37 通 信 業 Communications	38 放 送 業 Broadcasting	39 情報サービス業 Information services	40 インターネット 附随サービス業 Internet based services	41 映 像 ・ 音 声 ・ 文字情報制作業 Video picture, sound information, character information production and distribution
母集団企業数(社)	2 105	94	5	649	104	1 253
従業者数(人)	6 722	310	17	1 111	195	5 089
売上(収入)金額	43 410	694	83	14 580	891	27 162
売上原価	11 281	192	13	292	189	10 596
商品仕入原価	...	...	...	...	...	...
材料費	...	...	...	...	...	...
労務費	...	...	...	...	...	...
外注費	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...
売上総利益	32 129	502	70	14 288	702	16 566
経費	21 489	314	48	6 841	423	13 863
給料賃金(専従者給与除く)	6 426	93	9	465	18	5 841
地代家賃	2 534	23	1	1 376	22	1 112
水道光熱費	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...
交際費	...	...	...	...	...	...
減価償却費	1 826	21	4	1 179	11	611
従業員教育費	...	...	...	...	...	...
租税公課	485	13	3	205	6	259
その他の経費	10 218	164	32	3 615	365	6 041
営業利益	10 640	188	22	7 447	279	2 703
営業外損益	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	10 640	188	22	7 447	279	2 703
特別利益	...	...	...	...	...	...
特別損失	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	106	1	—	8	1	96
損金算入の特例を利用した少額減価償却資産取得額	15	x	—	x	x	13
損金算入の特例を利用した少額減価償却資産対象件数(件)	353	1	—	11	1	340

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

2) Individual proprietorship

(Unit: JPY million)

計 Total	運輸業、郵便業 Transport and postal activities						Fiscal 2012
	43 道路旅客 運送業 Road passenger transport	44 道路貨物 運送業 Road freight transport	45 水運業 Water transport	47 倉庫業 Warehousing	48 運輸に 附帯する サービス業 Services incidental to transport	49 郵便業 (信書便事業 を含む) Postal activities, including mail delivery	
17 928	12 178	4 862	293	77	518	—	No. of enterprises in parent population
36 321	19 736	13 700	824	225	1 836	—	No. of workers
121 721	56 375	54 551	1 966	749	8 080	—	Sales (revenue)
22 581	2 784	17 826	1 425	32	514	—	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
99 139	53 591	36 725	541	717	7 566	—	Gross operating profit
75 059	38 019	30 980	632	384	5 043	—	Costs
21 570	9 139	10 931	123	65	1 313	—	Salaries and wages (excluding family employees' pay)
1 763	1 242	449	12	25	35	—	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
8 745	5 021	3 353	129	58	184	—	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
3 909	2 498	1 181	15	17	198	—	Taxes and public charges
39 071	20 119	15 067	354	218	3 314	—	Other costs
24 080	15 572	5 744	- 92	333	2 523	—	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
24 080	15 572	5 744	- 92	333	2 523	—	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
373	337	34	1	1	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
150	x	95	x	x	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
849	506	335	5	3	—	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	卸売業 Wholesale						
	計	50	51	52	53	54	55
		各種商品卸売業	繊維・衣服等卸売業	飲食料品卸売業	建築材料、鉱物金属材料等卸売業	機械器具卸売業	その他の卸売業
Total	General merchandise	Textile and apparel	Food and beverages	Building materials, minerals and metals, etc.	Machinery and appliances	Miscellaneous wholesale trade	
母集団企業数(社)	45 818	357	3 392	14 979	9 724	5 350	12 017
従業者数(人)	134 337	934	8 937	50 619	26 978	14 669	32 201
売上(収入)金額	1 490 436	14 691	86 740	568 339	304 186	178 263	338 217
売上原価	1 095 111	11 442	60 367	418 952	212 751	131 138	260 461
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	395 325	3 249	26 373	149 387	91 435	47 125	77 756
経費	281 540	2 126	19 840	111 822	60 331	29 568	57 854
給料賃金(専従者給与除く)	71 071	426	4 279	25 045	18 538	7 718	15 064
地代家賃	13 266	17	2 080	5 227	1 651	1 914	2 378
水道光熱費	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...
減価償却費	22 798	243	1 202	7 326	6 084	1 996	5 947
従業員教育費	...	...	...	...	...	...	...
租税公課	14 566	195	999	3 979	3 732	2 130	3 530
その他の経費	159 840	1 245	11 280	70 245	30 326	15 810	30 935
営業利益	113 785	1 123	6 533	37 565	31 104	17 556	19 903
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	113 785	1 123	6 533	37 565	31 104	17 556	19 903
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	1 294	—	163	578	237	184	132
損金算入の特例を利用した少額減価償却資産取得額	563	—	198	176	69	96	24
損金算入の特例を利用した少額減価償却資産対象件数(件)	3 957	—	760	1 331	316	1 419	132

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

2) Individual proprietorship

(Unit: JPY million)

計 Total	小売業 Retail						Fiscal 2012
	56 各種商品 小売業	57 織物・衣服・ 身の回り品 小売業	58 飲食料品 小売業	59 機械器具 小売業	60 その他の 小売業	61 無店舗 小売業	
	General merchandise	Dry goods, apparel and apparel accessories	Food and beverage	Machinery and equipment	Miscellaneous retail trade	Nonstore retailers	
380 554	517	49 386	146 803	49 581	134 167	100	No. of enterprises in parent population
1 068 431	2 502	100 141	458 764	112 872	393 924	228	No. of workers
7 621 090	24 305	505 099	3 414 446	963 506	2 712 645	1 089	Sales (revenue)
5 216 262	17 364	319 656	2 415 563	638 000	1 824 939	740	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
2 404 828	6 941	185 443	998 884	325 505	887 706	349	Gross operating profit
1 776 149	5 858	135 527	786 881	228 416	619 222	245	Costs
419 631	1 397	18 998	186 829	38 631	173 743	34	Salaries and wages (excluding family employees' pay)
119 824	148	14 639	42 330	20 256	42 438	15	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
130 306	266	14 084	47 674	17 591	50 669	21	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
80 047	149	7 325	23 075	17 509	31 978	11	Taxes and public charges
1 026 341	3 898	80 482	486 973	134 430	320 394	165	Other costs
628 679	1 083	49 916	212 003	97 090	268 484	103	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
628 679	1 083	49 916	212 003	97 090	268 484	103	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
9 912	—	967	2 826	1 390	4 728	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 938	—	213	996	522	1 207	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
34 631	—	1 956	20 589	2 666	9 421	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	不動産業, 物品賃貸業 Real estate and goods rental and leasing				学術研究, 専門・技術サービス業	
	計 Total	68 不動産取引業 Real estate agencies	69 不動産賃貸業・ 管理業 Real estate lessors and managers	70 物品賃貸業 Goods rental and leasing	計 Total	72 専門サービス(他に 分類されないもの) Professional services, N.E.C.
母集団企業数(社)	148 741	9 218	136 740	2 783	98 733	71 474
従業者数(人)	241 110	18 858	215 672	6 581	310 610	252 555
売上(収入)金額	1 313 348	135 959	1 156 196	21 193	2 054 402	1 758 197
売上原価	139 542	59 969	75 656	3 917	127 896	79 211
商品仕入原価	...	...	...	...	...	...
材料費	...	...	...	...	...	...
労務費	...	...	...	...	...	...
外注費	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...
売上総利益	1 173 806	75 991	1 080 540	17 275	1 926 506	1 678 986
経費	746 907	50 846	682 300	13 760	1 254 061	1 109 364
給料賃金(専従者給与除く)	27 492	6 968	18 062	2 463	487 119	460 654
地代家賃	16 318	2 908	12 468	942	65 665	59 881
水道光熱費	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...
交際費	...	...	...	...	...	...
減価償却費	276 775	3 956	270 748	2 072	65 157	48 504
従業員教育費	...	...	...	...	...	...
租税公課	109 732	3 904	105 165	662	65 150	55 592
その他の経費	316 589	33 111	275 857	7 622	570 971	484 732
営業利益	426 900	25 145	398 240	3 515	672 444	569 622
営業外損益	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	426 900	25 145	398 240	3 515	672 444	569 622
特別利益	...	...	...	...	...	...
特別損失	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	5 232	761	4 354	118	7 562	6 068
損金算入の特例を利用した少額減価償却資産取得額	1 466	107	1 242	116	2 525	1 866
損金算入の特例を利用した少額減価償却資産対象件数(件)	11 671	761	9 714	1 196	15 636	11 961

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

2) Individual proprietorship

(Unit: JPY million)

Scientific research, professional and technical services		宿泊業, 飲食サービス業 Accommodations, eating and drinking services				Fiscal 2012
73	74	計 Total	75	76	77	
広告業 Advertising	技術サービス業(他に分類されないもの) Technical services, N.E.C.		宿泊業 Accommodations	飲食店 Eating and drinking places	持ち帰り・配達飲食サービス業 Food take out and delivery services	
310	26 948	412 062	18 857	382 870	10 335	No. of enterprises in parent population
568	57 487	1 358 577	60 370	1 256 109	42 098	No. of workers
3 790	292 416	4 790 763	163 384	4 495 134	132 246	Sales (revenue)
1 334	47 351	2 005 419	49 878	1 888 585	66 956	Cost of Sales
...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	Material costs
...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	Other costs
2 456	245 064	2 785 344	113 506	2 606 549	65 289	Gross operating profit
1 772	142 926	2 134 598	91 837	1 997 413	45 347	Costs
218	26 247	607 568	9 039	582 270	16 258	Salaries and wages (excluding family employees' pay)
208	5 576	276 115	2 662	266 325	7 128	Rent
...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	Entertainment expenses
125	16 528	214 532	23 079	189 398	2 054	Depreciation costs
...	...	...	...	...	...	Employee training costs
64	9 494	95 487	5 259	88 820	1 409	Taxes and public charges
1 157	85 081	940 896	51 798	870 599	18 499	Other costs
684	102 138	650 746	21 669	609 136	19 942	Operating profit
...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	Other costs
684	102 138	650 746	21 669	609 136	19 942	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	Value added
8	1 486	6 072	385	5 466	221	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3	656	1 379	45	1 278	56	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
12	3 663	10 997	385	10 391	221	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(2) 産業中分類別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services				計 Total
	計 Total	78	79	80	
		洗濯・美容・理容・浴場業 Laundry, beauty and bath services	その他の生活関連サービス Miscellaneous living-related and personal services	娯楽業 Services for amusement and hobbies	
母集団企業数(社)	306 979	274 983	18 991	13 005	54 078
従業者数(人)	615 280	533 708	46 705	34 867	142 604
売上(収入)金額	1 614 295	1 340 286	154 261	119 748	873 708
売上原価	284 394	194 307	45 834	44 253	371 490
商品仕入原価	...	...	...	...	...
材料費	...	...	...	...	...
労務費	...	...	...	...	...
外注費	...	...	...	...	...
減価償却費	...	...	...	...	...
その他の売上原価	...	...	...	...	...
売上総利益	1 329 900	1 145 979	108 426	75 495	502 218
経費	887 657	743 982	82 280	61 395	346 291
給料賃金(専従者給与除く)	258 609	218 694	26 492	13 423	100 295
地代家賃	106 132	89 577	7 249	9 306	20 427
水道光熱費	...	...	...	...	...
運賃荷造費	...	...	...	...	...
販売手数料	...	...	...	...	...
広告宣伝費	...	...	...	...	...
交際費	...	...	...	...	...
減価償却費	94 720	78 545	10 002	6 173	25 531
従業員教育費	...	...	...	...	...
租税公課	36 716	30 428	3 387	2 900	22 018
その他の経費	391 480	326 737	35 150	29 593	178 020
営業利益	442 243	401 997	26 146	14 100	155 927
営業外損益	...	...	...	...	...
営業外収益	...	...	...	...	...
営業外費用	...	...	...	...	...
支払利息・割引料	...	...	...	...	...
その他の費用	...	...	...	...	...
差引金額または専従者控除前の所得金額	442 243	401 997	26 146	14 100	155 927
特別利益	...	...	...	...	...
特別損失	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...
付加価値額	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	8 728	7 480	579	668	2 332
損金算入の特例を利用した少額減価償却資産取得額	3 567	3 147	52	368	842
損金算入の特例を利用した少額減価償却資産対象件数(件)	23 548	20 005	1 583	1 960	8 162

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

2) Individual proprietorship

(Unit: JPY million)

サービス業 (他に分類されないもの) Services (N. E. C.)						Fiscal 2012
88	89	90	91	92		
廃棄物処理業 Waste disposal business	自動車整備 Automobile maintenance services	機械等修理業 (別掲を除く) Machine, etc. repair services, except otherwise classified	職業紹介・労働派遣 Employment and worker dispatching services	その他の事業 サービス業 Miscellaneous business services		
1 491	36 875	9 927	509	5 277	No. of enterprises in parent population	
4 468	100 227	21 990	2 514	13 405	No. of workers	
15 781	718 183	94 943	5 916	38 885	Sales (revenue)	
1 255	329 641	32 056	1 101	7 437	Cost of Sales	
...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	Material costs
...	...	...	...	...	Labor costs
...	...	...	...	...	Outsourcing costs
...	...	...	...	...	Depreciation costs
...	...	...	...	...	Other costs
14 527	388 542	62 886	4 815	31 448	Gross operating profit	
9 307	273 965	38 583	3 960	20 476	Costs	
3 159	78 668	9 572	1 712	7 184	Salaries and wages (excluding family employees' pay)	
111	16 846	2 335	192	943	Rent	
...	...	...	...	...	Utilities expense
...	...	...	...	...	Freight and packing costs
...	...	...	...	...	Sales commission
...	...	...	...	...	Advertising expenses
...	...	...	...	...	Entertainment expenses
717	20 048	2 640	74	2 052	Depreciation costs	
...	...	...	...	...	Employee training costs
424	18 309	2 305	138	842	Taxes and public charges	
4 896	140 094	21 731	1 844	9 455	Other costs	
5 220	114 577	24 303	856	10 972	Operating profit	
...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	Non-operating revenue
...	...	...	...	...	Non-operating expenses
...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	Other costs
5 220	114 577	24 303	856	10 972	Balance of income before deduction of family employees' pay	
...	...	...	...	...	Extraordinary profit
...	...	...	...	...	Extraordinary loss
...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	Value added
32	1 281	663	12	344	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
9	519	227	21	66	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
32	5 018	1 839	74	1 198	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses	

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(3) 産業別・資本金階級別表（法人企業）

（金額単位：百万円）

平成24年度	合 計 Total						
	計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超
	Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million
母集団企業数(社)	1 541 321	1 277 454	192 491	47 392	19 899	2 354	1 731
従業者数(人)	24 647 038	13 382 690	5 996 063	2 980 321	1 771 216	358 107	158 641
売上高	434 412 709	171 600 575	115 537 650	72 153 047	53 703 140	11 356 007	10 062 290
売上原価	324 760 790	116 490 559	89 925 219	57 155 498	43 476 893	9 386 391	8 326 229
商品仕入原価	162 496 744	69 123 585	44 574 052	29 531 216	15 315 151	1 748 573	2 204 167
材料費	41 768 996	11 610 728	10 762 008	7 290 444	8 562 884	2 474 326	1 068 607
労務費	33 346 295	11 409 223	9 505 248	5 775 465	4 853 967	1 252 391	550 002
外注費	43 456 327	12 616 524	13 985 424	7 624 763	7 038 166	1 436 318	755 133
減価償却費	4 296 821	1 186 011	1 110 418	782 341	754 667	261 109	202 276
その他の売上原価	39 395 607	10 544 488	9 988 070	6 151 270	6 952 058	2 213 676	3 546 045
売上総利益	109 651 919	55 110 016	25 612 430	14 997 549	10 226 247	1 969 615	1 736 061
販売費及び一般管理費	100 425 971	52 612 378	23 351 017	13 183 066	8 219 439	1 496 269	1 563 802
人件費	46 478 991	25 025 525	10 932 808	5 905 755	3 318 684	680 428	615 791
地代家賃	5 519 201	3 109 131	1 135 586	835 058	340 583	70 153	28 690
水道光熱費	2 401 536	1 361 879	506 777	325 632	163 324	22 941	20 982
運賃荷造費	2 918 868	962 222	733 613	478 907	629 154	70 654	44 318
販売手数料	1 628 805	735 510	320 432	217 961	245 995	66 313	42 595
広告宣伝費	1 745 709	727 755	400 768	309 717	231 985	30 625	44 859
交際費	1 318 103	778 770	298 065	128 719	87 996	12 615	11 937
減価償却費	5 148 552	2 659 212	1 119 220	805 065	343 553	74 385	147 116
従業員教育費	165 279	82 013	42 179	23 202	13 740	2 695	1 451
租税公課	2 655 128	1 460 301	602 947	304 426	176 425	44 660	66 370
その他の経費	30 445 798	15 710 059	7 258 622	3 848 625	2 667 998	420 800	539 694
営業利益	9 225 947	2 497 638	2 261 413	1 814 483	2 006 808	473 346	172 259
営業外損益	1 983 540	1 064 311	490 390	248 578	140 602	39 617	41
営業外収益	5 954 253	2 711 193	1 547 017	863 440	640 985	117 070	74 547
営業外費用	3 970 713	1 646 882	1 056 627	614 862	500 383	77 453	74 506
支払利息・割引料	2 650 015	1 163 507	675 822	401 059	310 072	48 764	50 790
その他の費用	1 320 698	483 375	380 804	213 803	190 311	28 689	23 716
経常利益(経常損失)	11 209 487	3 561 949	2 751 804	2 063 061	2 147 410	512 963	172 301
特別利益	2 521 781	1 042 948	639 107	420 406	329 634	38 641	51 044
特別損失	4 079 524	1 467 009	994 880	848 203	674 763	68 551	26 119
税引前当期純利益(税引前当期純損失)	9 651 744	3 137 889	2 396 031	1 635 263	1 802 282	483 053	197 225
税引後当期純利益(税引後当期純損失)	5 475 411	1 884 736	1 369 239	898 787	1 017 092	268 766	36 790
付加価値額	114 384 929	44 177 305	25 284 797	14 693 820	11 881 184	11 435 899	6 911 923
損金算入の特例を利用した少額減価償却資産取得企業数(社)	67 994	49 022	12 327	4 615	2 031	—	—
損金算入の特例を利用した少額減価償却資産取得額	45 359	27 668	10 840	4 169	2 682	—	—
損金算入の特例を利用した少額減価償却資産対象件数(件)	247 175	149 536	59 260	23 510	14 870	—	—

(注) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(3) Table of capital stock ranking by industry type (business corporations)

(Unit: JPY million)

		建設業 Construction							Fiscal 2012
計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超			
Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million			
288 692	221 501	52 501	11 676	2 573	143	298	No. of enterprises in parent population		
3 010 745	1 491 925	935 367	371 531	186 213	20 225	5 484	No. of workers		
62 432 000	20 441 013	21 736 194	10 671 904	8 424 046	646 518	512 324	Sales		
50 621 666	14 947 321	18 188 031	8 972 727	7 477 961	584 159	451 466	Cost of Sales		
4 481 715	1 995 038	1 633 651	624 048	211 597	15 770	1 611	Cost of goods purchased		
8 523 471	2 623 332	3 078 641	1 530 571	1 142 085	73 991	74 851	Material costs		
6 081 849	2 092 775	2 211 051	1 050 453	638 181	62 612	26 777	Labor costs		
23 725 785	5 773 040	8 567 229	4 434 854	4 368 808	359 065	222 789	Outsourcing costs		
368 735	133 336	135 791	59 943	33 547	3 817	2 301	Depreciation costs		
7 440 110	2 329 799	2 561 667	1 272 858	1 083 742	68 904	123 139	Other costs		
11 810 334	5 493 692	3 548 162	1 699 177	946 086	62 359	60 857	Gross operating profit		
10 802 823	5 178 017	3 266 929	1 494 949	758 194	55 840	48 893	Selling and general administrative expenses		
5 202 677	2 434 720	1 602 976	674 419	434 409	33 607	22 544	Personnel costs		
429 519	196 145	111 178	80 274	35 317	3 083	3 524	Rent		
139 558	62 581	42 873	22 711	10 131	847	416	Utilities expense		
38 204	16 642	9 617	5 940	5 893	64	47	Freight and packing costs		
57 329	19 760	13 293	11 637	8 413	103	4 124	Sales commission		
155 533	38 523	60 895	39 277	15 766	655	417	Advertising expenses		
284 097	155 552	80 012	34 342	11 761	1 226	1 204	Entertainment expenses		
477 617	215 660	166 116	67 595	27 086	806	353	Depreciation costs		
25 841	10 682	7 563	4 827	2 342	379	48	Employee training costs		
330 124	164 477	99 086	45 928	17 089	1 153	2 391	Taxes and public charges		
3 662 325	1 863 275	1 073 321	507 999	189 987	13 918	13 826	Other costs		
1 007 511	315 676	281 233	204 228	187 891	6 519	11 964	Operating profit		
252 498	112 458	109 247	21 474	9 955	554	- 1 189	Non-operating profit and loss		
742 249	290 935	275 017	124 532	48 330	1 377	2 058	Non-operating revenue		
489 751	178 477	165 771	103 058	38 375	823	3 248	Non-operating expenses		
316 427	130 248	98 840	64 592	19 131	683	2 934	Interest payment and discount expenses		
173 324	48 229	66 931	38 467	19 244	140	314	Other costs		
1 260 009	428 133	390 480	225 702	197 846	7 073	10 775	Ordinary profit (ordinary loss)		
361 304	101 796	132 821	112 011	14 442	234	-	Extraordinary profit		
617 160	136 335	160 745	176 370	142 592	703	415	Extraordinary loss		
1 004 153	393 594	362 556	161 343	69 697	6 604	10 360	Pretax net profit (pretax net loss)		
546 076	264 102	204 665	71 987	- 5 359	4 681	6 000	After-tax net profit (after-tax net loss)		
14 492 799	5 806 176	4 823 083	2 273 733	1 404 949	113 213	71 645	Value added		
13 408	9 164	2 990	853	401	-	-	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses		
6 877	4 011	2 069	489	309	-	-	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses		
39 129	22 481	11 747	2 970	1 931	-	-	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses		

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(3) 産業別・資本金階級別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	製造業 Manufacturing						
	計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超
	Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million
母集団企業数(社)	271 792	216 084	37 267	10 506	6 382	1 081	472
従業者数(人)	6 369 456	2 894 178	1 444 082	841 599	872 106	228 383	89 108
売上高	109 427 678	33 679 109	23 844 686	17 160 136	23 323 532	6 680 981	4 739 233
売上原価	85 540 626	24 076 949	19 135 804	13 881 890	18 383 735	5 763 181	4 299 068
商品仕入原価	15 862 073	5 370 013	4 082 300	2 350 470	2 917 771	833 688	307 831
材料費	29 561 442	7 323 507	6 695 458	5 204 108	7 135 806	2 268 288	934 276
労務費	14 745 979	4 908 001	3 469 700	2 312 682	2 821 039	847 608	386 949
外注費	8 701 971	3 038 723	2 111 939	1 410 694	1 402 593	570 679	167 342
減価償却費	2 285 058	597 999	509 211	443 597	491 350	155 952	86 950
その他の売上原価	14 384 103	2 838 706	2 267 196	2 160 338	3 615 177	1 086 966	2 415 721
売上総利益	23 887 052	9 602 160	4 708 882	3 278 247	4 939 798	917 800	440 165
販売費及び一般管理費	20 661 064	9 031 503	4 195 142	2 710 047	3 707 843	609 484	407 045
人件費	9 002 514	4 238 760	1 892 458	1 175 665	1 310 147	295 331	90 152
地代家賃	679 582	357 707	114 949	76 992	110 429	15 022	4 483
水道光熱費	370 044	197 376	70 144	34 085	58 689	6 351	3 399
運賃荷造費	1 611 428	441 235	366 301	237 447	479 594	57 146	29 705
販売手数料	396 607	118 634	68 590	54 156	140 014	9 527	5 686
広告宣伝費	331 544	97 997	66 064	31 044	126 251	6 355	3 834
交際費	296 359	154 458	62 715	29 147	41 799	5 536	2 704
減価償却費	807 996	389 519	159 279	123 571	99 411	29 801	6 416
従業員教育費	31 015	11 389	7 017	4 373	6 340	1 292	605
租税公課	569 193	296 723	130 314	66 272	56 571	15 169	4 143
その他の経費	6 564 783	2 727 704	1 257 313	877 297	1 278 598	167 952	255 919
営業利益	3 225 988	570 658	513 740	568 200	1 231 955	308 316	33 120
営業外損益	526 475	224 922	85 523	69 150	125 555	26 770	- 5 445
営業外収益	1 637 730	576 528	376 039	228 614	358 812	70 757	26 979
営業外費用	1 111 256	351 606	290 517	159 464	233 257	43 987	32 425
支払利息・割引料	745 536	261 682	194 135	109 035	137 073	24 796	18 815
その他の費用	365 720	89 924	96 382	50 430	96 184	19 191	13 609
経常利益(経常損失)	3 752 463	795 580	599 262	637 349	1 357 510	335 086	27 675
特別利益	694 168	268 034	122 489	107 088	149 822	9 474	37 262
特別損失	1 083 718	312 479	245 577	243 897	255 693	17 174	8 898
税引前当期純利益(税引前当期純損失)	3 362 913	751 135	476 174	500 540	1 251 639	327 386	56 039
税引後当期純利益(税引後当期純損失)	1 951 740	479 729	250 855	281 317	751 230	190 467	- 1 857
付加価値額	32 619 335	11 857 360	7 076 324	4 949 536	6 389 870	1 720 057	626 188
損金算入の特例を利用した少額減価償却資産取得企業数(社)	16 020	10 667	2 980	1 451	922	—	—
損金算入の特例を利用した少額減価償却資産取得額	13 386	7 018	3 562	1 199	1 607	—	—
損金算入の特例を利用した少額減価償却資産対象件数(件)	71 258	36 895	18 444	7 347	8 573	—	—

(注) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(3) Table of capital stock ranking by industry type (business corporations) (Continued)

(Unit: JPY million)

情報通信業 Information and communications							Fiscal 2012
計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超	
Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million	
38 626	29 672	5 667	1 730	1 083	220	253	No. of enterprises in parent population
698 243	269 616	186 103	122 435	62 402	35 460	22 228	No. of workers
8 999 725	2 531 229	2 073 583	1 531 525	1 005 365	1 112 487	745 536	Sales
5 097 167	1 123 097	1 210 307	1 028 005	653 496	648 253	434 008	Cost of Sales
1 049 432	324 065	210 517	139 337	95 869	152 600	127 044	Cost of goods purchased
281 719	37 375	61 917	51 840	29 636	84 583	16 368	Material costs
1 424 620	265 645	374 894	421 883	175 666	131 134	55 398	Labor costs
1 224 861	322 335	354 495	229 845	166 852	99 623	51 712	Outsourcing costs
152 400	21 742	16 085	17 093	23 873	21 158	52 448	Depreciation costs
964 133	151 934	192 400	168 007	161 600	159 156	131 037	Other costs
3 902 558	1 408 132	863 276	503 520	351 869	464 234	311 528	Gross operating profit
3 535 199	1 351 058	784 662	431 632	320 778	409 618	237 452	Selling and general administrative expenses
1 801 989	740 315	446 052	216 392	153 547	163 105	82 577	Personnel costs
155 922	63 229	35 628	20 320	17 778	11 654	7 312	Rent
35 620	14 231	7 030	3 770	3 512	4 738	2 338	Utilities expense
41 606	10 159	7 255	5 831	5 808	10 378	2 175	Freight and packing costs
129 252	14 856	9 912	16 073	13 683	50 748	23 980	Sales commission
52 512	8 996	8 221	5 668	5 289	9 495	14 842	Advertising expenses
34 182	16 480	7 534	3 556	2 699	2 147	1 766	Entertainment expenses
117 517	33 842	18 533	15 298	11 828	20 657	17 358	Depreciation costs
5 412	1 444	1 651	741	706	525	344	Employee training costs
59 006	21 454	10 655	5 643	4 947	12 710	3 597	Taxes and public charges
1 102 181	426 052	232 190	138 339	100 979	123 459	81 162	Other costs
367 359	57 075	78 614	71 888	31 092	54 616	74 075	Operating profit
48 950	18 951	10 011	5 391	5 626	7 892	1 077	Non-operating profit and loss
138 117	43 166	23 958	26 302	16 298	20 198	8 195	Non-operating revenue
89 167	24 215	13 947	20 911	10 672	12 305	7 118	Non-operating expenses
54 046	15 923	8 708	13 658	5 794	6 013	3 952	Interest payment and discount expenses
35 121	8 292	5 239	7 253	4 878	6 292	3 166	Other costs
416 309	76 026	88 625	77 279	36 718	62 508	75 153	Ordinary profit (ordinary loss)
93 765	49 655	10 489	11 112	13 746	5 271	3 492	Extraordinary profit
132 553	45 645	19 523	23 409	24 135	12 448	7 393	Extraordinary loss
377 521	80 036	79 591	64 982	26 329	55 332	71 251	Pretax net profit (pretax net loss)
216 868	45 791	47 568	36 297	13 886	31 596	41 730	After-tax net profit (after-tax net loss)
4 187 222	1 239 619	1 000 831	788 308	430 858	429 467	298 139	Value added
1 777	1 111	436	139	91	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 362	607	424	185	146	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 111	3 319	2 739	1 174	879	—	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(3) 産業別・資本金階級別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	運輸業、郵便業 Transport and postal activities						
	計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超
	Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million
母集団企業数(社)	52 314	35 403	13 041	2 296	1 273	241	59
従業者数(人)	2 151 339	872 641	751 557	230 132	259 488	32 822	4 698
売上高	22 853 528	7 433 251	7 726 183	2 785 753	3 205 836	1 058 824	643 680
売上原価	17 075 169	5 032 691	5 618 589	2 190 456	2 753 693	893 477	586 262
商品仕入原価	1 044 903	348 722	355 909	109 933	178 928	34 040	17 371
材料費	556 041	217 581	206 758	62 062	36 751	23 754	9 135
労務費	5 178 913	1 626 956	1 685 911	719 075	957 282	147 327	42 362
外注費	4 019 325	1 082 369	1 307 942	588 027	683 351	268 653	88 984
減価償却費	635 819	195 006	211 418	69 463	93 125	28 419	38 388
その他の売上原価	5 640 167	1 562 057	1 850 652	641 896	804 257	391 285	390 021
売上総利益	5 778 359	2 400 560	2 107 593	595 297	452 144	165 346	57 419
販売費及び一般管理費	5 556 299	2 377 375	2 048 364	563 769	382 277	144 363	40 150
人件費	2 474 039	1 089 969	861 865	267 511	166 398	65 945	22 351
地代家賃	233 807	81 361	81 552	35 471	19 361	14 568	1 494
水道光熱費	61 952	24 188	23 257	7 355	5 285	1 216	651
運賃荷造費	115 185	42 344	49 033	17 175	5 166	1 281	187
販売手数料	25 160	10 207	8 848	2 908	3 017	148	32
広告宣伝費	16 342	6 156	4 975	2 393	1 830	361	626
交際費	67 502	33 650	21 859	5 247	4 194	1 549	1 004
減価償却費	268 770	108 767	96 524	31 786	23 434	6 529	1 731
従業員教育費	10 691	4 756	4 597	827	363	124	24
租税公課	155 647	67 616	57 106	14 584	10 250	4 951	1 141
その他の経費	2 127 204	908 363	838 748	178 513	142 979	47 691	10 909
営業利益	222 060	23 184	59 229	31 528	69 866	20 984	17 269
営業外損益	141 417	56 130	62 762	14 283	1 552	4 734	1 956
営業外収益	371 466	135 176	154 410	37 394	28 957	9 892	5 636
営業外費用	230 049	79 046	91 648	23 111	27 405	5 158	3 681
支払利息・割引料	145 997	46 112	58 339	15 581	18 490	4 423	3 052
その他の費用	84 053	32 934	33 309	7 530	8 915	735	629
経常利益(経常損失)	363 477	79 314	121 991	45 811	71 419	25 718	19 225
特別利益	249 511	61 090	98 546	41 803	35 683	10 025	2 364
特別損失	203 126	50 130	67 188	35 468	37 345	10 062	2 933
税引前当期純利益(税引前当期純損失)	409 863	90 275	153 349	52 147	69 756	25 681	18 655
税引後当期純利益(税引後当期純損失)	223 929	47 923	86 556	24 422	39 551	13 909	11 567
付加価値額	9 467 160	3 299 858	3 179 303	1 200 108	1 360 121	298 003	129 767
損金算入の特例を利用した少額減価償却資産取得企業数(社)	2 604	1 252	987	256	109	—	—
損金算入の特例を利用した少額減価償却資産取得額	1 490	584	627	169	111	—	—
損金算入の特例を利用した少額減価償却資産対象件数(件)	8 430	3 476	3 461	933	561	—	—

(注) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(3) Table of capital stock ranking by industry type (business corporations) (Continued)

(Unit: JPY million)

卸売業 Wholesale							Fiscal 2012
計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超	
Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million	
168 467	133 421	26 392	6 015	2 556	12	72	No. of enterprises in parent population
2 140 163	1 029 865	626 724	275 264	199 148	575	8 587	No. of workers
98 363 007	35 677 851	31 950 856	16 499 448	12 245 861	504 060	1 484 931	Sales
82 637 019	29 178 348	27 138 226	13 969 886	10 456 828	499 750	1 393 983	Cost of Sales
76 478 783	27 400 613	24 739 328	12 824 685	9 732 232	485 605	1 296 320	Cost of goods purchased
856 354	237 896	283 573	170 612	135 337	4 403	24 533	Material costs
512 044	140 000	178 801	98 461	83 839	764	10 180	Labor costs
1 048 457	414 225	368 738	185 116	62 403	4 436	13 540	Outsourcing costs
115 133	25 505	38 402	32 374	15 855	198	2 798	Depreciation costs
3 626 249	960 109	1 529 384	658 638	427 162	4 344	46 611	Other costs
15 725 987	6 499 504	4 812 630	2 529 563	1 789 033	4 310	90 948	Gross operating profit
14 554 090	6 202 824	4 322 420	2 318 620	1 630 044	6 302	73 881	Selling and general administrative expenses
7 083 512	2 994 062	2 187 671	1 154 687	709 287	2 606	35 199	Personnel costs
588 162	257 423	168 814	98 921	60 363	295	2 346	Rent
223 236	90 338	63 299	37 287	31 212	78	1 023	Utilities expense
803 663	270 856	221 557	170 801	128 445	451	11 552	Freight and packing costs
233 074	96 338	63 274	31 628	41 245	182	407	Sales commission
138 829	46 197	39 694	25 010	27 545	163	220	Advertising expenses
184 089	98 550	49 683	21 399	13 677	74	706	Entertainment expenses
546 445	239 837	153 919	84 490	65 078	188	2 934	Depreciation costs
16 014	6 002	4 857	3 070	2 003	3	78	Employee training costs
284 402	133 836	84 139	40 534	24 342	101	1 451	Taxes and public charges
4 452 662	1 969 384	1 285 513	650 792	526 847	2 162	17 965	Other costs
1 171 897	296 680	490 210	210 943	158 989	- 1 993	17 068	Operating profit
227 318	137 403	45 964	32 755	9 544	3 410	- 1 757	Non-operating profit and loss
865 861	385 816	267 561	124 925	81 774	3 569	2 216	Non-operating revenue
638 542	248 414	221 597	92 169	72 230	159	3 973	Non-operating expenses
365 155	147 794	120 925	53 121	40 829	138	2 347	Interest payment and discount expenses
273 388	100 620	100 672	39 048	31 401	21	1 626	Other costs
1 399 215	434 083	536 174	243 698	168 533	1 417	15 310	Ordinary profit (ordinary loss)
240 875	89 879	58 870	50 324	39 178	0	2 625	Extraordinary profit
457 984	174 605	126 417	77 178	78 346	195	1 243	Extraordinary loss
1 182 107	349 357	468 627	216 843	129 364	1 223	16 692	Pretax net profit (pretax net loss)
637 339	170 867	267 036	116 621	68 744	499	13 571	After-tax net profit (after-tax net loss)
10 910 083	4 378 541	3 473 702	1 809 355	1 170 129	5 710	72 644	Value added
6 162	3 715	1 588	724	135	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 528	2 612	1 206	533	177	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
23 338	12 669	6 884	2 887	899	—	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(3) 産業別・資本金階級別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	小売業 Retail						
	計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超
	Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million
母集団企業数(社)	223 292	202 905	15 507	4 178	546	5	151
従業者数(人)	2 982 521	1 984 832	543 616	439 059	12 660	196	2 158
売上高	55 368 823	31 226 838	12 243 752	11 564 084	299 468	4 340	30 341
売上原価	40 484 939	22 218 287	9 065 101	8 962 367	216 438	2 657	20 088
商品仕入原価	38 170 929	20 856 497	8 521 238	8 568 080	203 021	2 482	19 612
材料費	647 994	419 110	136 552	88 928	3 233	63	107
労務費	356 628	204 249	88 343	61 912	2 000	25	98
外注費	286 061	189 864	62 292	32 711	1 094	14	86
減価償却費	42 912	21 980	10 054	10 416	448	1	14
その他の売上原価	980 414	526 587	246 622	200 320	6 643	71	170
売上総利益	14 883 884	9 008 550	3 178 651	2 601 717	83 029	1 683	10 253
販売費及び一般管理費	14 372 610	8 946 661	2 945 851	2 382 683	82 943	1 429	13 044
人件費	6 855 386	4 368 501	1 337 190	1 109 695	34 362	663	4 976
地代家賃	1 118 621	647 151	231 503	234 465	4 447	23	1 033
水道光熱費	472 848	278 343	100 288	90 422	3 127	32	635
運賃荷造費	187 779	103 506	52 909	30 473	809	11	70
販売手数料	313 404	197 018	64 785	49 660	1 875	17	50
広告宣伝費	424 617	207 805	105 939	107 852	2 267	37	716
交際費	130 004	94 147	22 736	11 756	1 087	17	261
減価償却費	628 769	344 781	138 035	141 197	3 651	43	1 063
従業員教育費	31 803	19 583	6 893	5 217	91	1	19
租税公課	261 920	175 110	53 464	31 411	1 409	90	435
その他の経費	3 947 461	2 510 717	832 109	570 536	29 819	495	3 785
営業利益	511 274	61 890	232 801	219 034	87	254	- 2 791
営業外損益	367 601	259 721	69 753	36 578	1 253	60	235
営業外収益	675 401	437 182	137 269	93 989	6 641	71	249
営業外費用	307 801	177 460	67 516	57 411	5 388	11	14
支払利息・割引料	199 956	115 303	45 248	35 794	3 594	6	9
その他の費用	107 845	62 157	22 268	21 616	1 794	5	5
経常利益(経常損失)	878 875	321 611	302 554	255 612	1 339	314	- 2 556
特別利益	178 288	111 541	45 893	19 419	1 434	1	-
特別損失	271 884	144 020	87 854	39 680	329	1	-
税引前当期純利益(税引前当期純損失)	785 278	289 133	260 592	235 351	2 444	314	- 2 556
税引後当期純利益(税引後当期純損失)	424 527	135 813	150 536	139 723	881	157	- 2 583
付加価値額	10 374 870	6 218 269	2 213 283	1 885 719	51 340	1 166	5 092
損金算入の特例を利用した少額減価償却資産取得企業数(社)	6 054	5 151	675	209	19	-	-
損金算入の特例を利用した少額減価償却資産取得額	4 226	3 237	440	549	1	-	-
損金算入の特例を利用した少額減価償却資産対象件数(件)	21 593	16 543	2 500	2 442	108	-	-

(注) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(3) Table of capital stock ranking by industry type (business corporations) (Continued)

(Unit: JPY million)

不動産業、物品賃貸業 Real estate and goods rental and leasing							Fiscal 2012
計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超	
Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million	
164 346	140 079	16 078	4 762	2 764	347	315	No. of enterprises in parent population
883 539	552 914	156 698	61 460	62 628	29 549	20 291	No. of workers
18 103 045	7 722 328	2 881 001	2 071 499	2 591 756	1 151 709	1 684 751	Sales
9 147 749	3 039 414	1 495 081	1 112 987	1 673 910	865 453	960 905	Cost of Sales
4 326 970	1 951 816	670 393	428 641	776 903	206 963	292 254	Cost of goods purchased
185 325	56 566	35 412	23 684	45 655	16 934	7 075	Material costs
323 496	76 844	86 551	50 643	42 270	48 017	19 170	Labor costs
1 133 554	297 547	177 933	137 424	204 079	122 936	193 636	Outsourcing costs
442 259	78 625	121 779	85 905	86 419	51 098	18 433	Depreciation costs
2 736 144	578 016	403 013	386 689	518 585	419 505	430 336	Other costs
8 955 296	4 682 914	1 385 920	958 512	917 846	286 257	723 847	Gross operating profit
7 522 991	4 050 413	1 147 358	755 217	650 542	208 943	710 519	Selling and general administrative expenses
2 691 035	1 417 331	408 617	203 897	234 030	84 286	342 872	Personnel costs
727 398	491 405	89 131	67 317	49 811	23 157	6 577	Rent
173 116	85 379	27 149	23 993	17 130	7 974	11 492	Utilities expense
20 725	9 659	4 856	3 186	1 574	1 156	294	Freight and packing costs
135 347	75 839	24 207	10 963	11 712	4 665	7 962	Sales commission
191 601	79 711	25 012	19 227	31 867	12 531	23 252	Advertising expenses
104 641	66 047	16 117	8 554	8 072	1 800	4 049	Entertainment expenses
951 619	501 126	124 435	135 323	61 681	13 234	115 821	Depreciation costs
9 297	5 564	1 404	919	831	288	290	Employee training costs
494 288	256 775	80 208	51 858	44 897	8 436	52 113	Taxes and public charges
2 023 924	1 061 576	346 221	229 979	188 936	51 415	145 797	Other costs
1 432 305	632 502	238 562	203 295	267 305	77 314	13 328	Operating profit
- 19 232	- 18 109	- 3 378	25 597	- 22 170	- 4 012	2 840	Non-operating profit and loss
561 838	281 883	83 573	97 059	63 930	9 717	25 676	Non-operating revenue
581 070	299 991	86 951	71 462	86 101	13 729	22 836	Non-operating expenses
471 913	245 929	68 263	56 862	70 287	11 704	18 868	Interest payment and discount expenses
109 157	54 063	18 688	14 600	15 813	2 025	3 968	Other costs
1 413 074	614 393	235 184	228 892	245 135	73 302	16 168	Ordinary profit (ordinary loss)
310 281	132 114	94 257	27 710	37 777	13 185	5 238	Extraordinary profit
543 679	241 878	102 521	95 550	71 276	27 853	4 602	Extraordinary loss
1 179 676	504 629	226 921	161 052	211 636	58 634	16 804	Pretax net profit (pretax net loss)
698 894	337 156	146 668	100 221	130 219	22 432	- 37 802	After-tax net profit (after-tax net loss)
7 524 379	3 687 993	1 215 573	881 617	835 360	313 523	590 312	Value added
4 078	3 217	587	221	53	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 406	1 689	412	224	81	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
13 921	9 887	2 294	1 248	492	—	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(3) 産業別・資本金階級別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services						
	計 Total	1千万円 以下 Less than 10 JPY million	1千万円超 3千万円 以下 10~30 JPY million	3千万円超 5千万円 以下 30~50 JPY million	5千万円超 1億円 以下 50~100 JPY million	1億円超 3億円 以下 100~300 JPY million	3億円超 More than 300 JPY million
母集団企業数(社)	81 049	71 715	7 371	1 325	461	158	19
従業者数(人)	769 912	498 965	177 232	69 431	19 167	3 996	1 121
売上高	8 370 359	4 228 752	2 374 678	1 159 564	528 956	54 645	23 764
売上原価	4 498 329	1 707 396	1 553 960	774 600	414 136	33 417	14 820
商品仕入原価	1 292 511	499 628	446 765	176 013	158 304	3 808	7 993
材料費	87 761	41 503	25 557	14 653	3 985	1 798	265
労務費	1 041 025	388 860	393 550	200 111	42 646	14 168	1 691
外注費	1 200 184	483 606	381 201	237 885	84 120	10 670	2 702
減価償却費	35 129	12 484	13 458	7 501	1 418	173	96
その他の売上原価	841 718	281 315	293 430	138 437	123 662	2 801	2 074
売上総利益	3 872 031	2 521 356	820 718	384 965	114 820	21 228	8 945
販売費及び一般管理費	3 578 674	2 411 562	720 276	329 350	91 760	17 674	8 052
人件費	2 017 063	1 356 793	405 951	184 523	52 648	12 955	4 193
地代家賃	177 529	113 092	36 927	20 378	5 412	821	899
水道光熱費	37 050	25 852	6 829	3 334	871	98	66
運賃荷造費	17 012	9 332	5 950	1 242	420	21	47
販売手数料	42 879	30 971	7 439	3 386	983	28	72
広告宣伝費	16 190	10 739	3 109	1 614	657	32	38
交際費	57 059	42 577	9 312	3 764	1 205	110	91
減価償却費	100 363	67 564	20 041	9 879	2 501	166	214
従業員教育費	8 671	5 733	1 776	824	314	5	18
租税公課	77 312	57 346	13 677	4 670	1 210	199	209
その他の経費	1 027 546	691 563	209 265	95 735	25 539	3 239	2 205
営業利益	293 357	109 794	100 442	55 615	23 060	3 553	893
営業外損益	64 097	48 675	10 499	1 869	1 283	- 94	1 865
営業外収益	135 076	91 909	26 696	10 104	3 922	402	2 044
営業外費用	70 979	43 235	16 197	8 235	2 638	496	179
支払利息・割引料	39 705	22 875	9 406	5 294	1 647	369	114
その他の費用	31 274	20 359	6 791	2 941	991	127	65
経常利益(経常損失)	357 454	158 469	110 941	57 484	24 343	3 459	2 758
特別利益	29 380	17 083	8 982	2 952	358	-	6
特別損失	85 625	31 134	40 923	10 361	2 961	7	240
税引前当期純利益(税引前当期純損失)	301 209	144 418	79 000	50 075	21 740	3 452	2 524
税引後当期純利益(税引後当期純損失)	171 986	86 821	40 522	26 096	14 129	2 661	1 757
付加価値額	3 854 250	2 183 215	1 005 726	490 664	132 139	32 316	10 190
損金算入の特例を利用した少額減価償却資産取得企業数(社)	5 350	4 268	816	238	28	-	-
損金算入の特例を利用した少額減価償却資産取得額	3 223	2 182	669	337	35	-	-
損金算入の特例を利用した少額減価償却資産対象件数(件)	18 398	12 465	3 772	1 965	196	-	-

(注) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(3) Table of capital stock ranking by industry type (business corporations) (Continued)

(Unit: JPY million)

宿泊業, 飲食サービス業 Accommodations, eating and drinking services					Fiscal 2012
計 Total	1千万円以下 Less than 10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 More than 50 JPY million	
96 510	90 043	4 292	1 285	889	No. of enterprises in parent population
1 959 658	1 441 119	329 462	158 981	30 096	No. of workers
10 621 458	7 413 654	2 094 512	907 558	205 734	Sales
3 811 241	2 578 367	838 451	324 930	69 494	Cost of Sales
3 184 171	2 168 123	685 069	285 207	45 772	Cost of goods purchased
289 085	206 238	58 968	16 839	7 040	Material costs
177 005	96 126	60 622	11 041	9 217	Labor costs
49 019	27 603	13 013	2 367	6 036	Outsourcing costs
6 502	4 464	1 752	273	13	Depreciation costs
105 459	75 813	19 026	9 203	1 416	Other costs
6 810 217	4 835 287	1 256 062	582 628	136 241	Gross operating profit
6 700 905	4 798 618	1 195 941	572 251	134 096	Selling and general administrative expenses
3 024 329	2 220 062	508 825	247 302	48 140	Personnel costs
584 393	397 699	120 805	60 662	5 226	Rent
533 308	372 205	95 092	47 879	18 132	Utilities expense
19 700	11 433	6 809	1 352	106	Freight and packing costs
139 737	90 759	28 411	15 467	5 100	Sales commission
144 136	94 705	29 158	18 272	2 000	Advertising expenses
35 209	28 166	4 784	1 728	531	Entertainment expenses
385 865	278 671	67 346	30 754	9 094	Depreciation costs
5 863	4 185	1 305	271	102	Employee training costs
137 328	103 374	22 099	8 221	3 634	Taxes and public charges
1 691 037	1 197 358	311 308	140 341	42 030	Other costs
109 312	36 669	60 121	10 377	2 145	Operating profit
80 529	55 679	18 502	5 192	1 156	Non-operating profit and loss
222 740	152 123	45 959	18 738	5 921	Non-operating revenue
142 211	96 444	27 457	13 545	4 765	Non-operating expenses
115 039	77 508	23 001	10 461	4 069	Interest payment and discount expenses
27 172	18 936	4 456	3 084	696	Other costs
189 841	92 348	78 622	15 570	3 301	Ordinary profit (ordinary loss)
113 158	71 333	28 452	12 350	1 022	Extraordinary profit
105 672	64 765	26 344	11 167	3 396	Extraordinary loss
197 327	98 917	80 730	16 753	927	Pretax net profit (pretax net loss)
118 032	57 895	47 379	13 072	- 314	After-tax net profit (after-tax net loss)
4 626 165	3 274 438	884 377	384 555	82 795	Value added
5 025	4 232	405	206	183	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 830	2 093	477	143	116	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
15 997	12 180	2 442	745	629	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(3) 産業別・資本金階級別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services						
	計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 3億円	3億円超
	Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~300 JPY million	More than 300 JPY million
母集団企業数(社)	63 175	54 312	5 455	2 068	1 111	139	91
従業者数(人)	1 070 868	636 633	192 494	180 010	50 363	6 458	4 910
売上高	23 471 961	11 559 298	4 536 060	5 441 568	1 629 339	136 314	169 382
売上原価	16 742 076	7 929 962	3 244 362	4 138 365	1 193 121	95 387	140 878
商品仕入原価	14 816 324	7 096 390	2 887 328	3 709 608	979 032	13 335	130 631
材料費	172 263	80 852	31 263	43 458	15 289	495	907
労務費	265 577	116 845	55 834	72 827	16 809	735	2 528
外注費	193 386	91 852	48 299	34 976	17 465	229	565
減価償却費	75 943	34 009	12 515	23 946	4 591	292	590
その他の売上原価	1 218 582	510 013	209 124	253 550	159 935	80 300	5 658
売上総利益	6 729 885	3 629 336	1 291 697	1 303 203	436 219	40 927	28 503
販売費及び一般管理費	6 195 549	3 435 991	1 178 483	1 112 691	407 846	37 685	22 851
人件費	2 333 831	1 372 346	410 392	370 671	149 267	20 704	10 451
地代家賃	571 077	329 562	94 728	113 838	30 533	1 430	985
水道光熱費	282 938	156 324	58 693	50 659	14 975	1 382	905
運賃荷造費	23 102	12 621	4 773	4 130	1 225	146	207
販売手数料	107 250	49 018	20 197	18 260	18 907	645	224
広告宣伝費	223 987	104 557	47 529	52 410	17 747	870	874
交際費	44 221	28 880	8 088	4 866	2 154	139	94
減価償却費	670 820	338 543	140 723	149 672	38 939	1 724	1 220
従業員教育費	10 048	6 235	1 709	1 488	554	52	11
租税公課	147 153	76 538	28 839	27 972	11 768	1 167	869
その他の経費	1 781 122	961 368	362 812	318 726	121 778	9 427	7 012
営業利益	534 337	193 344	113 214	190 512	28 372	3 242	5 652
営業外損益	154 409	77 421	40 336	29 227	6 018	539	867
営業外収益	355 990	162 997	84 238	81 942	24 311	1 028	1 474
営業外費用	201 581	85 577	43 902	52 715	18 293	489	606
支払利息・割引料	127 870	58 613	30 633	29 462	8 371	340	450
その他の費用	73 711	26 963	13 269	23 252	9 922	149	156
経常利益(経常損失)	688 746	270 765	153 551	219 739	34 391	3 781	6 519
特別利益	182 251	94 868	27 037	24 051	35 792	452	52
特別損失	444 320	189 343	89 938	106 275	58 260	109	395
税引前当期純利益(税引前当期純損失)	426 677	176 290	90 649	137 514	11 922	4 125	6 177
税引後当期純利益(税引後当期純損失)	255 767	105 410	58 753	82 200	3 504	2 215	3 685
付加価値額	4 891 065	2 603 457	928 924	1 009 615	295 222	30 224	23 623
損金算入の特例を利用した少額減価償却資産取得企業数(社)	3 539	2 991	291	225	32	—	—
損金算入の特例を利用した少額減価償却資産取得額	2 852	2 127	402	279	44	—	—
損金算入の特例を利用した少額減価償却資産対象件数(件)	14 458	10 759	2 040	1 399	260	—	—

(注) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(3) Table of capital stock ranking by industry type (business corporations) (Continued)

(Unit: JPY million)

サービス業（他に分類されないもの）		Services (N. E. C.)			Fiscal 2012
計	1千万円以下	1千万円超 3千万円	3千万円超 5千万円	5千万円超	
Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	More than 50 JPY million	
93 058	82 319	8 918	1 550	270	No. of enterprises in parent population
2 610 594	1 710 003	652 727	230 420	17 444	No. of workers
16 401 125	9 687 251	4 076 146	2 360 007	277 721	Sales
9 104 811	4 658 727	2 437 307	1 799 286	209 491	Cost of Sales
1 788 931	1 112 679	341 554	315 193	19 506	Cost of goods purchased
607 540	366 768	147 909	83 689	9 175	Material costs
3 239 158	1 492 920	899 992	776 377	69 869	Labor costs
1 873 722	895 361	592 343	330 864	55 154	Outsourcing costs
136 931	60 860	39 952	31 831	4 287	Depreciation costs
1 458 528	730 138	415 557	261 333	51 501	Other costs
7 296 315	5 028 524	1 638 840	560 721	68 230	Gross operating profit
6 945 768	4 828 357	1 545 592	511 856	59 963	Selling and general administrative expenses
3 992 617	2 792 665	870 811	300 991	28 151	Personnel costs
253 192	174 359	50 370	26 420	2 043	Rent
71 868	55 064	12 124	4 137	543	Utilities expense
40 464	34 435	4 554	1 329	146	Freight and packing costs
48 767	32 111	11 478	3 823	1 355	Sales commission
50 417	32 367	10 172	6 949	929	Advertising expenses
80 740	60 263	15 225	4 361	890	Entertainment expenses
192 771	140 903	34 269	15 502	2 096	Depreciation costs
10 625	6 440	3 407	644	134	Employee training costs
138 754	107 051	23 359	7 332	1 012	Taxes and public charges
2 065 554	1 392 700	509 823	140 368	22 663	Other costs
350 547	200 167	93 248	48 864	8 267	Operating profit
139 478	91 060	41 172	7 060	186	Non-operating profit and loss
247 784	153 478	72 297	19 841	2 168	Non-operating revenue
108 306	62 418	31 125	12 781	1 982	Non-operating expenses
68 372	41 520	18 325	7 200	1 327	Interest payment and discount expenses
39 934	20 898	12 800	5 581	655	Other costs
490 024	291 227	134 420	55 924	8 453	Ordinary profit (ordinary loss)
68 800	45 555	11 272	11 586	387	Extraordinary profit
133 804	76 677	27 849	28 847	430	Extraordinary loss
425 021	260 105	117 843	38 663	8 409	Pretax net profit (pretax net loss)
230 254	153 230	68 701	6 832	1 492	After-tax net profit (after-tax net loss)
8 522 443	5 107 946	2 074 904	1 222 221	117 373	Value added
3 978	3 254	573	94	57	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 178	1 508	551	63	55	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
12 541	8 862	2 936	400	342	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表

1) 法人企業

(金額単位:百万円)

平成24年度	合 計 Total								
	計 Total	500万円 以下 Less than 5 JPY million	500万円超 1千万円 5~10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 1億円 50~100 JPY million	1億円超 5億円 100~500 JPY million	5億円超 10億円 500~1000 JPY million	10億円超 More than 1000 JPY million
母集団企業数(社)	1 541 321	69 605	99 778	322 567	230 483	271 326	407 900	72 215	67 446
従業者数(人)	24 647 038	134 971	245 307	1 219 247	1 321 342	2 188 439	7 529 521	3 636 289	8 371 921
売上高	434 412 709	199 495	756 208	6 234 836	9 070 087	19 377 113	91 280 614	54 612 981	252 881 375
売上原価	324 760 790	51 322	195 249	2 435 442	4 413 524	10 797 992	60 974 595	39 691 028	206 201 638
商品仕入原価	162 496 744	26 613	113 602	1 319 853	2 095 606	5 219 399	28 494 166	17 387 120	107 840 384
材料費	41 768 996	3 522	13 888	246 161	545 088	1 109 168	6 845 972	5 168 353	27 836 845
労務費	33 346 295	5 950	16 601	261 402	559 673	1 357 340	7 659 869	5 512 267	17 973 194
外注費	43 456 327	5 121	25 622	356 756	715 732	1 916 726	10 230 857	6 432 112	23 773 401
減価償却費	4 296 821	1 102	3 331	29 974	48 446	118 409	753 083	586 321	2 756 154
その他の売上原価	39 395 607	9 015	22 205	221 296	448 979	1 076 951	6 990 648	4 604 854	26 021 660
売上総利益	109 651 919	148 173	560 959	3 799 394	4 656 562	8 579 120	30 306 019	14 921 953	46 679 737
販売費及び一般管理費	100 425 971	225 203	633 923	3 961 133	4 749 225	8 519 417	28 986 170	13 648 870	39 702 030
人件費	46 478 991	89 755	287 381	1 895 650	2 296 678	4 135 734	13 982 018	6 477 386	17 314 389
地代家賃	5 519 201	16 983	55 676	307 049	335 650	502 211	1 470 484	637 503	2 193 646
水道光熱費	2 401 536	6 667	20 163	122 799	136 506	222 594	697 560	304 696	890 551
運賃荷造費	2 918 868	1 531	3 572	26 374	35 762	78 065	434 729	315 243	2 023 592
販売手数料	1 628 805	2 230	5 189	28 394	38 933	82 782	390 353	197 890	883 034
広告宣伝費	1 745 709	1 981	5 162	30 033	37 713	80 336	343 380	220 547	1 026 557
交際費	1 318 103	4 430	10 676	65 705	86 793	152 738	457 504	169 734	370 523
減価償却費	5 148 552	15 991	41 237	237 509	247 769	446 944	1 393 031	731 334	2 034 737
従業員教育費	165 279	233	569	4 064	6 595	12 427	50 555	25 753	65 085
租税公課	2 655 128	8 942	19 108	138 565	158 276	274 115	853 822	372 136	830 165
その他の経費	30 445 798	76 461	185 190	1 104 991	1 368 550	2 531 472	8 912 733	4 196 649	12 069 752
営業利益	9 225 947	- 77 030	- 72 964	- 161 739	- 92 662	59 704	1 319 849	1 273 082	6 977 707
営業外損益	1 983 540	20 805	38 567	121 186	155 272	160 713	512 302	196 141	778 555
営業外収益	5 954 253	29 104	56 633	230 266	286 326	438 501	1 579 986	774 134	2 559 305
営業外費用	3 970 713	8 299	18 066	109 079	131 054	277 788	1 067 684	577 993	1 780 750
支払利息・割引料	2 650 015	5 754	13 578	78 205	96 694	198 178	776 202	394 034	1 087 370
その他の費用	1 320 698	2 545	4 488	30 875	34 360	79 610	291 482	183 959	693 380
経常利益(経常損失)	11 209 487	- 56 225	- 34 397	- 40 553	62 609	220 416	1 832 151	1 469 223	7 756 262
特別利益	2 521 781	30 206	15 142	113 029	81 309	247 677	636 565	381 358	1 016 495
特別損失	4 079 524	9 438	20 128	121 037	122 610	172 623	901 331	562 125	2 170 231
税引前当期純利益(税引前当期純損失)	9 651 744	- 35 457	- 39 384	- 48 561	21 309	295 470	1 567 385	1 288 456	6 602 526
税引後当期純利益(税引後当期純損失)	5 475 411	- 41 087	- 47 950	- 96 095	- 29 314	170 465	963 521	770 437	3 785 432
付加価値額	111 469 770	88 485	403 084	2 911 865	3 812 390	7 265 774	28 771 214	16 205 958	52 011 000
損金算入の特例を利用した少額減価償却資産取得企業数(社)	67 994	795	608	4 958	5 984	9 818	28 342	8 263	9 227
損金算入の特例を利用した少額減価償却資産取得額	45 359	156	257	1 417	1 589	3 911	16 904	8 482	12 643
損金算入の特例を利用した少額減価償却資産対象件数(件)	247 175	1 077	1 495	9 649	9 396	20 894	94 448	44 462	65 754

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(4) Table of sales ranking by industry type

1) Business Corporation

(Unit: JPY million)

計 Total	建設業 Construction								Fiscal 2012
	500万円以下 Less than 5 JPY million	500万円超 1千万円 5~10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 1億円 50~100 JPY million	1億円超 5億円 100~500 JPY million	5億円超 10億円 500~1000 JPY million	10億円超 More than 1000 JPY million	
288 692	6 227	7 852	46 400	51 387	61 332	92 408	14 156	8 930	No. of enterprises in parent population
3 010 745	15 785	17 501	167 185	246 786	406 118	1 064 817	419 880	672 672	No. of workers
62 432 000	20 347	56 301	906 048	2 001 627	4 383 688	19 573 389	10 101 058	25 389 542	Sales
50 621 666	10 552	21 020	511 319	1 290 940	3 204 860	15 497 439	8 243 378	21 842 156	Cost of Sales
4 481 715	388	3 577	81 612	160 761	542 319	1 603 490	808 440	1 281 128	Cost of goods purchased
8 523 471	896	3 066	95 199	274 224	501 475	2 742 840	1 458 049	3 447 722	Material costs
6 081 849	2 754	3 965	90 136	225 835	500 475	1 960 567	1 109 989	2 188 129	Labor costs
23 725 785	1 071	6 672	175 238	423 897	1 238 780	6 437 973	3 559 385	11 882 769	Outsourcing costs
368 735	18	153	5 453	14 565	23 287	129 583	73 915	121 762	Depreciation costs
7 440 110	5 425	3 588	63 681	191 658	398 524	2 622 986	1 233 600	2 920 646	Other costs
11 810 334	9 795	35 281	394 728	710 687	1 178 828	4 075 950	1 857 680	3 547 386	Gross operating profit
10 802 823	19 325	40 905	409 867	714 982	1 192 010	3 845 484	1 613 059	2 967 192	Selling and general administrative expenses
5 202 677	5 190	23 906	222 439	378 060	592 164	1 747 458	713 992	1 519 469	Personnel costs
429 519	361	1 414	18 941	30 376	45 201	141 447	49 763	142 015	Rent
139 558	132	457	5 447	9 208	16 212	47 915	19 832	40 355	Utilities expense
38 204	238	112	1 418	1 215	2 538	11 372	6 029	15 281	Freight and packing costs
57 329	53	334	540	2 635	2 814	11 265	9 378	30 307	Sales commission
155 533	34	63	912	2 643	5 706	40 101	25 322	80 752	Advertising expenses
284 097	175	832	10 192	24 408	39 412	114 402	35 870	58 805	Entertainment expenses
477 617	539	1 422	12 154	22 862	39 499	181 469	109 296	110 376	Depreciation costs
25 841	3	9	152	441	1 706	8 221	5 897	9 412	Employee training costs
330 124	220	995	11 666	24 022	40 401	130 701	48 955	73 163	Taxes and public charges
3 662 325	12 379	11 361	126 005	219 110	406 357	1 411 132	588 724	887 257	Other costs
1 007 511	- 9 530	- 5 624	- 15 139	- 4 295	- 13 182	230 466	244 621	580 193	Operating profit
252 498	435	6 518	12 982	31 969	36 881	78 456	24 285	60 971	Non-operating profit and loss
742 249	777	7 177	22 669	50 327	90 159	244 327	108 350	218 462	Non-operating revenue
489 751	343	658	9 687	18 358	53 278	165 871	84 064	157 491	Non-operating expenses
316 427	255	575	8 216	15 823	32 478	119 229	54 291	85 560	Interest payment and discount expenses
173 324	88	83	1 471	2 535	20 800	46 642	29 774	71 931	Other costs
1 260 009	- 9 095	895	- 2 157	27 674	23 699	308 923	268 907	641 164	Ordinary profit (ordinary loss)
361 304	1 163	87	22 010	5 801	106 499	81 824	59 471	84 450	Extraordinary profit
617 160	6	1 081	16 264	37 897	45 096	148 140	108 257	260 419	Extraordinary loss
1 004 153	- 7 938	- 100	3 590	- 4 423	85 102	242 606	220 121	465 195	Pretax net profit (pretax net loss)
546 076	- 8 765	- 562	- 1 392	- 11 108	63 142	161 560	122 844	220 357	After-tax net profit (after-tax net loss)
14 492 799	245	33 333	367 002	739 658	1 298 910	4 727 598	2 435 003	4 891 050	Value added
13 408	607	-	1 119	841	1 393	6 871	1 156	1 421	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 877	123	-	323	143	459	3 277	809	1 743	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
39 129	607	-	1 673	841	2 089	19 866	4 203	9 850	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	製造業 Manufacturing								
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 5億円	5億円超 10億円	10億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~500 JPY million	500~1000 JPY million	More than 1000 JPY million
母集団企業数(社)	271 792	8 417	13 885	54 984	37 360	46 436	75 999	16 573	18 139
従業者数(人)	6 369 456	15 780	33 470	229 556	259 163	430 425	1 706 259	921 928	2 772 874
売上高	109 427 678	24 634	106 007	1 071 076	1 486 496	3 304 702	17 696 991	12 739 430	72 998 343
売上原価	85 540 626	11 160	38 262	517 528	809 637	2 003 196	12 633 565	9 787 271	59 740 006
商品仕入原価	15 862 073	3 424	14 890	157 915	241 521	537 741	2 988 273	1 959 865	9 958 445
材料費	29 561 442	1 783	6 171	96 742	165 273	421 703	3 315 765	3 219 737	22 334 268
労務費	14 745 979	2 467	6 107	108 517	180 654	472 061	2 877 408	2 025 833	9 072 934
外注費	8 701 971	1 202	5 581	73 054	108 787	258 699	1 534 307	1 250 765	5 469 576
減価償却費	2 285 058	742	1 028	15 163	18 106	51 482	350 786	264 135	1 583 617
その他の売上原価	14 384 103	1 543	4 486	66 138	95 297	261 511	1 567 025	1 066 936	11 321 166
売上総利益	23 887 052	13 474	67 745	553 547	676 858	1 301 506	5 063 426	2 952 159	13 258 337
販売費及び一般管理費	20 661 064	25 245	82 279	599 628	717 069	1 316 594	4 823 617	2 644 956	10 451 675
人件費	9 002 514	11 517	40 214	309 584	373 239	663 935	2 357 994	1 224 991	4 021 039
地代家賃	679 582	1 243	5 237	30 992	36 254	52 739	185 964	70 542	296 610
水道光熱費	370 044	837	2 612	16 357	18 815	35 102	102 500	45 749	148 073
運賃荷造費	1 611 428	350	1 056	8 850	11 318	24 683	179 277	171 340	1 214 555
販売手数料	396 607	171	339	2 566	3 330	8 100	43 627	40 118	298 355
広告宣伝費	331 544	139	372	2 479	3 194	6 869	31 727	33 163	253 602
交際費	296 359	530	1 633	10 931	13 986	28 404	86 410	39 615	114 849
減価償却費	807 996	1 273	5 005	27 006	34 980	58 935	204 919	113 023	362 855
従業員教育費	31 015	16	50	512	628	1 305	5 684	4 614	18 206
租税公課	569 193	979	1 802	18 605	22 539	42 627	173 495	85 027	224 118
その他の経費	6 564 783	8 189	23 961	171 743	198 787	393 896	1 452 020	816 773	3 499 413
営業利益	3 225 988	- 11 771	- 14 534	- 46 080	- 40 211	- 15 089	239 809	307 203	2 806 662
営業外損益	526 475	3 544	4 618	17 209	39 452	32 187	112 290	36 733	280 441
営業外収益	1 637 730	4 384	7 628	32 757	67 154	73 611	349 728	184 089	918 379
営業外費用	1 111 256	839	3 011	15 548	27 702	41 424	237 438	147 355	637 938
支払利息・割引料	745 536	617	2 415	11 242	16 051	31 957	178 046	110 799	394 409
その他の費用	365 720	222	596	4 306	11 651	9 467	59 392	36 556	243 530
経常利益(経常損失)	3 752 463	- 8 226	- 9 917	- 28 871	- 759	17 098	352 099	343 936	3 087 102
特別利益	694 168	3 869	2 487	11 012	16 021	29 279	113 857	105 884	411 760
特別損失	1 083 718	620	931	15 928	16 116	29 610	170 804	116 722	732 986
税引前当期純利益(税引前当期純損失)	3 362 913	- 4 978	- 8 361	- 33 787	- 854	16 766	295 152	333 098	2 765 876
税引後当期純利益(税引後当期純損失)	1 951 740	- 5 618	- 9 497	- 40 516	- 7 560	- 636	177 080	206 321	1 632 165
付加価値額	32 619 335	10 627	51 940	492 751	681 692	1 392 139	6 686 395	4 242 901	19 060 889
損金算入の特例を利用した少額減価償却資産取得企業数(社)	16 020	-	168	425	977	2 089	6 759	2 782	2 820
損金算入の特例を利用した少額減価償却資産取得額	13 386	-	35	107	253	664	4 419	3 286	4 621
損金算入の特例を利用した少額減価償却資産対象件数(件)	71 258	-	337	1 416	1 352	3 715	23 428	16 895	24 116

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

1) Business Corporation

(Unit: JPY million)

情報通信業 Information and communications									Fiscal 2012
計 Total	500万円以下 Less than 5 JPY million	500万円超 1千万円 5~10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 1億円 50~100 JPY million	1億円超 5億円 100~500 JPY million	5億円超 10億円 500~1000 JPY million	10億円超 More than 1000 JPY million	
38 626	3 078	4 051	8 765	4 807	5 963	8 584	1 815	1 563	No. of enterprises in parent population
698 243	5 413	8 886	30 033	29 068	50 446	206 568	122 985	244 846	No. of workers
8 999 725	7 978	30 982	165 063	186 419	428 045	1 887 513	1 381 618	4 912 106	Sales
5 097 167	1 183	3 851	32 381	49 583	148 556	835 977	786 959	3 238 677	Cost of Sales
1 049 432	468	1 543	12 758	19 063	57 685	219 967	139 620	598 327	Cost of goods purchased
281 719	7	117	748	1 261	2 317	20 959	33 509	222 802	Material costs
1 424 620	98	351	3 361	6 060	22 836	222 292	249 538	920 085	Labor costs
1 224 861	421	1 487	13 117	17 681	47 429	251 811	223 141	669 774	Outsourcing costs
152 400	1	33	109	475	1 200	11 361	14 300	124 921	Depreciation costs
964 133	188	320	2 288	5 042	17 089	109 586	126 851	702 768	Other costs
3 902 558	6 795	27 132	132 682	136 836	279 489	1 051 537	594 659	1 673 429	Gross operating profit
3 535 199	9 184	28 126	137 367	138 874	269 997	1 000 630	538 372	1 412 648	Selling and general administrative expenses
1 801 989	5 058	15 402	74 634	76 267	148 946	566 185	318 967	596 529	Personnel costs
155 922	591	1 619	7 791	8 058	13 419	47 451	24 870	52 122	Rent
35 620	140	355	1 674	1 598	3 124	9 531	4 132	15 067	Utilities expense
41 606	49	213	787	920	1 608	6 658	4 097	27 274	Freight and packing costs
129 252	40	96	592	796	1 486	6 450	8 717	111 076	Sales commission
52 512	43	85	520	699	1 666	7 728	5 516	36 254	Advertising expenses
34 182	138	522	2 292	2 205	3 776	11 493	4 341	9 415	Entertainment expenses
117 517	294	954	3 574	3 494	7 197	24 218	14 462	63 325	Depreciation costs
5 412	7	27	132	141	112	1 408	1 020	2 565	Employee training costs
59 006	145	371	2 652	2 560	5 012	15 090	5 755	27 421	Taxes and public charges
1 102 181	2 680	8 482	42 718	42 137	83 651	304 418	146 495	471 599	Other costs
367 359	- 2 389	- 995	- 4 685	- 2 039	9 492	50 906	56 287	260 781	Operating profit
48 950	150	834	4 348	2 679	4 232	5 649	6 203	24 854	Non-operating profit and loss
138 117	274	1 055	6 504	4 463	11 332	27 565	15 555	71 368	Non-operating revenue
89 167	124	221	2 156	1 784	7 100	21 916	9 352	46 514	Non-operating expenses
54 046	81	122	1 247	1 268	4 904	13 884	6 427	26 113	Interest payment and discount expenses
35 121	43	99	909	517	2 196	8 032	2 925	20 401	Other costs
416 309	- 2 239	- 160	- 337	640	13 724	56 555	62 490	285 635	Ordinary profit (ordinary loss)
93 765	273	467	5 921	481	2 216	44 667	7 997	31 743	Extraordinary profit
132 553	115	373	3 192	858	3 941	42 967	18 417	62 689	Extraordinary loss
377 521	- 2 081	- 67	2 392	262	11 999	58 255	52 071	254 689	Pretax net profit (pretax net loss)
216 868	- 2 431	- 551	1 077	- 782	5 865	36 449	28 567	148 675	After-tax net profit (after-tax net loss)
4 187 222	4 035	18 718	93 163	98 964	217 351	958 445	697 829	2 098 716	Value added
1 777	—	37	214	126	331	754	228	87	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 362	—	6	80	43	159	589	317	168	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 111	—	37	415	238	878	3 750	1 803	990	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	運輸業, 郵便業 Transport and postal activities								
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 5億円	5億円超 10億円	10億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~500 JPY million	500~1000 JPY million	More than 1000 JPY million
母集団企業数(社)	52 314	842	2 028	5 007	4 496	9 932	21 325	5 241	3 441
従業者数(人)	2 151 339	1 652	5 471	24 623	36 935	112 639	686 706	475 901	807 412
売上高	22 853 528	2 213	16 865	100 408	180 605	727 253	5 290 983	4 632 372	11 902 829
売上原価	17 075 169	628	5 955	37 889	73 061	355 647	3 487 740	3 317 256	9 796 992
商品仕入原価	1 044 903	60	415	5 683	7 862	39 271	291 515	221 568	478 529
材料費	556 041	16	106	1 495	2 869	16 125	160 805	134 246	240 380
労務費	5 178 913	107	562	8 982	17 594	100 985	1 173 886	1 137 863	2 738 933
外注費	4 019 325	200	2 459	10 100	19 220	73 355	609 407	619 858	2 684 727
減価償却費	635 819	72	162	1 244	2 905	15 829	149 704	142 501	323 403
その他の売上原価	5 640 167	173	2 251	10 385	22 611	110 082	1 102 423	1 061 221	3 331 022
売上総利益	5 778 359	1 585	10 910	62 519	107 544	371 605	1 803 243	1 315 115	2 105 837
販売費及び一般管理費	5 556 299	2 479	12 813	66 836	113 578	379 874	1 838 174	1 253 843	1 888 702
人件費	2 474 039	998	6 192	32 008	52 687	179 584	862 898	557 969	781 703
地代家賃	233 807	133	483	2 357	5 064	11 717	60 717	54 557	98 779
水道光熱費	61 952	39	147	880	1 430	3 975	17 622	16 347	21 512
運賃荷造費	115 185	21	74	910	1 542	5 436	28 927	20 787	57 490
販売手数料	25 160	17	184	563	690	1 838	8 993	5 596	7 279
広告宣伝費	16 342	9	16	163	200	645	4 359	4 970	5 980
交際費	67 502	46	232	1 014	1 760	5 578	24 125	15 885	18 861
減価償却費	268 770	159	471	2 885	5 280	19 644	96 637	66 024	77 670
従業員教育費	10 691	1	4	47	105	980	5 726	1 668	2 161
租税公課	155 647	97	324	2 490	3 386	13 591	57 649	34 098	44 013
その他の経費	2 127 204	959	4 687	23 518	41 435	136 885	670 521	475 943	773 254
営業利益	222 060	- 894	- 1 903	- 4 317	- 6 034	- 8 268	- 34 931	61 273	217 135
営業外損益	141 417	258	755	2 994	6 097	14 861	52 282	14 657	49 513
営業外収益	371 466	319	907	4 541	8 879	24 367	116 968	82 637	132 850
営業外費用	230 049	60	152	1 547	2 782	9 506	64 686	67 980	83 337
支払利息・割引料	145 997	36	115	1 110	1 996	7 196	41 268	36 081	58 194
その他の費用	84 053	24	37	437	786	2 310	23 417	31 899	25 142
経常利益(経常損失)	363 477	- 636	- 1 148	- 1 323	63	6 593	17 351	75 929	266 648
特別利益	249 511	280	504	2 342	3 245	9 554	69 023	47 982	116 581
特別損失	203 126	23	233	1 433	2 206	6 302	38 360	54 971	99 598
税引前当期純利益(税引前当期純損失)	409 863	- 379	- 878	- 414	1 102	9 845	48 014	68 940	283 632
税引後当期純利益(税引後当期純損失)	223 929	- 424	- 1 048	- 1 029	- 10	6 152	21 092	35 389	163 806
付加価値額	9 467 160	967	7 166	49 801	89 080	356 119	2 465 836	2 106 690	4 391 502
損金算入の特例を利用した少額減価償却資産取得企業数(社)	2 604	-	11	17	28	172	1 196	617	563
損金算入の特例を利用した少額減価償却資産取得額	1 490	-	2	4	7	51	538	335	555
損金算入の特例を利用した少額減価償却資産対象件数(件)	8 430	-	11	21	48	291	3 062	2 036	2 961

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

1) Business Corporation

(Unit: JPY million)

卸売業 Wholesale									Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 5億円	5億円超 10億円	10億円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~500 JPY million	500~1000 JPY million	More than 1000 JPY million	
168 467	2 792	4 166	20 776	19 401	25 512	61 676	14 680	19 464	No. of enterprises in parent population
2 140 163	5 042	8 916	55 478	73 813	123 605	524 481	267 227	1 081 601	No. of workers
98 363 007	7 127	31 651	424 864	773 575	1 866 976	14 180 847	10 272 060	70 805 907	Sales
82 637 019	6 345	17 466	269 589	511 290	1 284 651	10 910 315	8 281 298	61 356 066	Cost of Sales
76 478 783	5 615	16 758	249 575	473 926	1 191 902	10 210 332	7 770 088	56 560 586	Cost of goods purchased
856 354	38	64	2 392	9 886	11 354	68 702	60 376	703 541	Material costs
512 044	6	45	1 566	3 280	12 503	52 060	47 657	394 927	Labor costs
1 048 457	595	336	9 250	11 625	29 808	285 855	91 564	619 424	Outsourcing costs
115 133	2	14	285	203	877	7 356	9 929	96 467	Depreciation costs
3 626 249	87	250	6 521	12 369	38 207	286 010	301 683	2 981 121	Other costs
15 725 987	783	14 184	155 275	262 286	582 325	3 270 532	1 990 762	9 449 841	Gross operating profit
14 554 090	7 803	20 676	173 026	281 704	606 812	3 179 510	1 825 527	8 459 032	Selling and general administrative expenses
7 083 512	2 868	9 015	80 371	134 823	290 012	1 561 877	920 860	4 083 687	Personnel costs
588 162	364	793	9 222	13 501	28 033	147 691	69 268	319 288	Rent
223 236	135	571	3 586	4 173	9 651	43 440	24 683	136 997	Utilities expense
803 663	254	669	5 002	9 062	19 544	121 151	78 480	569 502	Freight and packing costs
233 074	99	307	2 089	4 424	9 069	47 427	24 114	145 545	Sales commission
138 829	41	94	887	1 340	3 954	21 234	15 685	95 594	Advertising expenses
184 089	228	442	3 695	5 923	10 519	54 837	25 241	83 203	Entertainment expenses
546 445	350	1 149	8 129	13 855	23 585	116 313	70 893	312 171	Depreciation costs
16 014	6	50	145	219	562	2 397	2 009	10 626	Employee training costs
284 402	328	494	4 939	7 731	14 378	68 244	42 166	146 122	Taxes and public charges
4 452 662	3 130	7 091	54 961	86 652	197 505	994 897	552 128	2 556 297	Other costs
1 171 897	- 7 020	- 6 492	- 17 751	- 19 418	- 24 487	91 021	165 235	990 809	Operating profit
227 318	1 740	6 509	6 040	11 404	9 631	56 743	37 366	97 884	Non-operating profit and loss
865 861	2 166	6 928	14 711	19 255	27 620	180 306	100 361	514 514	Non-operating revenue
638 542	425	419	8 671	7 851	17 988	123 563	62 995	416 630	Non-operating expenses
365 155	296	311	2 434	5 634	11 399	78 774	37 577	228 729	Interest payment and discount expenses
273 388	130	107	6 237	2 217	6 589	44 788	25 418	187 902	Other costs
1 399 215	- 5 280	18	- 11 711	- 8 015	- 14 856	147 764	202 601	1 088 693	Ordinary profit (ordinary loss)
240 875	2 775	531	7 026	2 387	9 126	31 189	36 273	151 568	Extraordinary profit
457 984	40	272	2 143	3 579	7 588	55 294	79 070	309 997	Extraordinary loss
1 182 107	- 2 545	276	- 6 828	- 9 207	- 13 318	123 660	159 804	930 264	Pretax net profit (pretax net loss)
637 339	- 2 725	31	- 9 030	- 11 562	- 19 856	62 810	92 417	525 253	After-tax net profit (after-tax net loss)
10 910 083	- 1 059	11 888	95 380	171 232	366 494	2 182 477	1 402 961	6 680 711	Value added
6 162	-	-	-	202	201	2 524	1 071	2 164	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 528	-	-	-	50	38	1 848	844	1 747	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
23 338	-	-	-	280	201	9 255	4 494	9 108	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	小売業 Retail								
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 5億円	5億円超 10億円	10億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~500 JPY million	500~1000 JPY million	More than 1000 JPY million
母集団企業数(社)	223 292	7 386	10 668	44 164	33 686	42 714	68 410	9 329	6 935
従業者数(人)	2 982 521	12 873	24 091	135 464	148 494	272 451	971 760	393 848	1 023 538
売上高	55 368 823	20 552	82 012	869 878	1 334 730	3 050 605	14 453 595	6 883 242	28 674 209
売上原価	40 484 939	12 198	49 181	526 818	812 005	1 972 095	10 005 865	4 866 210	22 240 566
商品仕入原価	38 170 929	11 291	45 571	480 827	735 158	1 840 881	9 367 094	4 564 152	21 125 956
材料費	647 994	196	553	9 477	19 891	29 248	175 583	104 556	308 489
労務費	356 628	58	209	4 932	11 761	14 854	91 854	57 459	175 501
外注費	286 061	209	1 173	11 566	17 182	29 013	105 261	29 419	92 239
減価償却費	42 912	11	407	834	796	2 222	8 656	4 018	25 968
その他の売上原価	980 414	434	1 268	19 182	27 217	55 877	257 417	106 607	512 413
売上総利益	14 883 884	8 354	32 831	343 060	522 725	1 078 509	4 447 731	2 017 032	6 433 642
販売費及び一般管理費	14 372 610	18 659	44 879	402 683	566 856	1 110 072	4 417 987	1 923 520	5 887 954
人件費	6 855 386	7 175	19 420	187 147	267 273	545 797	2 173 750	941 904	2 712 920
地代家賃	1 118 621	1 481	3 743	26 901	39 047	78 127	263 266	125 504	580 549
水道光熱費	472 848	888	2 084	17 676	21 508	34 165	133 914	59 531	203 083
運賃荷造費	187 779	235	427	4 006	5 292	11 286	53 297	21 144	92 091
販売手数料	313 404	230	794	5 417	8 790	18 022	125 695	43 274	111 182
広告宣伝費	424 617	354	686	7 458	9 692	20 313	80 158	59 168	246 789
交際費	130 004	289	690	5 860	8 089	15 272	50 090	17 120	32 593
減価償却費	628 769	1 170	2 605	19 771	25 085	47 376	164 443	77 891	290 429
従業員教育費	31 803	15	46	419	1 673	2 957	11 530	3 597	11 567
租税公課	261 920	709	1 262	10 837	13 308	27 706	85 133	36 645	86 320
その他の経費	3 947 461	6 113	13 124	117 191	167 099	309 050	1 276 711	537 742	1 520 431
営業利益	511 274	- 10 305	- 12 048	- 59 623	- 44 131	- 31 563	29 744	93 511	545 688
営業外損益	367 601	4 470	4 395	22 936	24 368	30 418	87 279	29 866	163 868
営業外収益	675 401	5 283	6 610	32 512	35 746	56 117	177 034	75 699	286 400
営業外費用	307 801	812	2 215	9 576	11 377	25 699	89 755	45 834	122 532
支払利息・割引料	199 956	531	1 362	5 666	7 379	17 495	57 878	27 149	82 496
その他の費用	107 845	281	853	3 910	3 998	8 205	31 878	18 684	40 035
経常利益(経常損失)	878 875	- 5 835	- 7 653	- 36 686	- 19 762	- 1 145	117 023	123 377	709 557
特別利益	178 288	11 297	1 854	12 811	12 901	23 030	35 187	30 628	50 579
特別損失	271 884	1 808	170	9 185	11 871	12 989	62 059	33 875	139 928
税引前当期純利益(税引前当期純損失)	785 278	3 654	- 5 969	- 33 061	- 18 733	8 897	90 151	120 130	620 208
税引後当期純利益(税引後当期純損失)	424 527	3 102	- 6 676	- 37 259	- 25 380	1 549	37 334	84 054	367 803
付加価値額	10 374 870	5 316	21 400	219 821	346 560	735 390	2 973 532	1 397 545	4 675 307
損金算入の特例を利用した少額減価償却資産取得企業数(社)	6 054	71	-	162	330	682	3 054	965	791
損金算入の特例を利用した少額減価償却資産取得額	4 226	15	-	31	89	406	1 461	957	1 267
損金算入の特例を利用した少額減価償却資産対象件数(件)	21 593	353	-	234	438	1 768	7 655	4 881	6 264

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

1) Business Corporation

(Unit: JPY million)

不動産業, 物品賃貸業 Real estate and goods rental and leasing									Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 5億円	5億円超 10億円	10億円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~500 JPY million	500~1000 JPY million	More than 1000 JPY million	
164 346	24 535	25 062	48 437	18 805	21 097	21 474	2 813	2 122	No. of enterprises in parent population
883 539	46 173	55 419	134 585	71 256	104 693	209 002	64 863	197 549	No. of workers
18 103 045	67 484	187 377	881 364	720 591	1 474 841	4 625 454	1 876 863	8 269 071	Sales
9 147 749	2 656	8 124	85 518	132 208	381 869	2 010 139	929 106	5 598 128	Cost of Sales
4 326 970	1 326	4 289	47 607	59 926	235 991	1 378 049	524 118	2 075 665	Cost of goods purchased
185 325	120	257	2 118	7 998	7 485	39 344	24 104	103 899	Material costs
323 496	107	348	2 341	14 344	11 091	35 516	28 561	231 188	Labor costs
1 133 554	334	1 303	11 205	17 511	41 729	185 994	95 101	780 377	Outsourcing costs
442 259	158	269	3 180	4 505	11 683	44 194	33 264	345 006	Depreciation costs
2 736 144	612	1 657	19 067	27 925	73 889	327 042	223 958	2 061 994	Other costs
8 955 296	64 827	179 253	795 845	588 383	1 092 973	2 615 315	947 757	2 670 943	Gross operating profit
7 522 991	86 282	185 511	754 923	551 181	972 728	2 139 640	768 453	2 064 273	Selling and general administrative expenses
2 691 035	31 522	71 307	265 921	180 788	326 391	704 452	234 926	875 728	Personnel costs
727 398	8 776	25 692	112 858	92 212	121 023	207 355	54 426	105 057	Rent
173 116	2 134	3 668	14 916	11 529	22 910	54 399	16 630	46 930	Utilities expense
20 725	172	300	1 110	672	1 545	5 669	2 843	8 414	Freight and packing costs
135 347	1 216	1 996	8 992	6 892	17 165	42 419	13 158	43 510	Sales commission
191 601	969	1 908	6 698	5 056	15 182	49 057	16 739	95 992	Advertising expenses
104 641	1 774	2 869	11 006	7 478	15 373	37 780	10 204	18 157	Entertainment expenses
951 619	9 591	19 141	100 942	70 278	130 357	279 319	125 840	216 151	Depreciation costs
9 297	94	179	989	714	966	3 413	927	2 014	Employee training costs
494 288	4 978	9 456	46 349	37 117	64 127	157 066	60 268	114 927	Taxes and public charges
2 023 924	25 058	48 996	185 142	138 446	257 688	598 709	232 492	537 394	Other costs
1 432 305	- 21 455	- 6 258	40 922	37 201	120 245	475 675	179 304	606 670	Operating profit
- 19 232	7 768	7 766	6 229	- 4 073	- 11 745	- 20 391	16 489	- 21 185	Non-operating profit and loss
561 838	10 867	15 610	45 622	29 941	59 754	192 344	95 636	112 064	Non-operating revenue
581 070	3 099	7 934	39 393	34 014	71 499	212 735	79 147	133 249	Non-operating expenses
471 913	2 386	6 855	33 819	29 627	56 415	174 001	64 115	104 695	Interest payment and discount expenses
109 157	713	1 079	5 574	4 387	15 084	38 734	15 032	28 554	Other costs
1 413 074	- 13 687	1 418	47 151	33 128	108 500	455 284	195 794	585 485	Ordinary profit (ordinary loss)
310 281	9 592	5 634	27 116	22 557	46 492	119 426	17 818	61 646	Extraordinary profit
543 679	5 697	14 692	51 440	33 524	37 140	191 338	61 183	148 665	Extraordinary loss
1 179 676	- 9 791	- 7 640	22 827	22 161	117 852	383 373	152 429	498 466	Pretax net profit (pretax net loss)
698 894	- 11 743	- 10 548	7 743	11 166	79 442	262 386	96 985	263 463	After-tax net profit (after-tax net loss)
7 524 379	43 924	134 665	613 550	462 713	830 553	2 060 602	798 121	2 580 251	Value added
4 078	—	176	1 003	578	811	1 138	155	216	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 406	—	155	300	218	363	768	266	336	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
13 921	—	823	2 297	1 196	1 916	4 492	1 351	1 847	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services								
	計 Total	500万円以下 Less than 5 JPY million	500万円超 1千万円 5~10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 1億円 50~100 JPY million	1億円超 5億円 100~500 JPY million	5億円超 10億円 500~1000 JPY million	10億円超 More than 1000 JPY million
母集団企業数(社)	81 049	7 979	10 352	24 070	13 488	11 943	10 740	1 454	1 023
従業者数(人)	769 912	14 307	25 573	94 593	79 720	105 155	226 620	101 813	122 132
売上高	8 370 359	22 119	79 305	460 742	530 071	829 977	2 236 833	1 166 246	3 045 067
売上原価	4 498 329	1 282	12 925	72 063	132 899	245 685	980 072	763 588	2 289 814
商品仕入原価	1 292 511	533	2 353	17 059	31 490	58 042	246 848	168 295	767 892
材料費	87 761	30	366	2 661	3 579	7 820	16 675	14 673	41 956
労務費	1 041 025	159	1 879	17 361	35 845	74 577	277 457	250 973	382 775
外注費	1 200 184	453	4 224	26 993	43 688	78 030	284 267	196 560	565 968
減価償却費	35 129	8	136	562	1 741	1 965	8 413	6 347	15 956
その他の売上原価	841 718	101	3 966	7 427	16 556	25 250	146 412	126 740	515 266
売上総利益	3 872 031	20 837	66 380	388 679	397 172	584 291	1 256 761	402 658	755 252
販売費及び一般管理費	3 578 674	26 829	72 291	395 115	389 738	561 606	1 146 152	349 258	637 685
人件費	2 017 063	13 323	38 629	216 380	211 014	321 920	670 668	192 041	353 088
地代家賃	177 529	1 511	3 485	19 138	19 616	24 833	53 431	22 903	32 612
水道光熱費	37 050	398	1 130	5 179	4 711	6 340	10 652	3 417	5 222
運賃荷造費	17 012	122	411	2 086	1 527	1 572	4 369	1 804	5 120
販売手数料	42 879	194	215	1 697	2 785	5 272	9 343	2 231	21 142
広告宣伝費	16 190	67	158	1 116	1 318	2 246	5 636	2 165	3 485
交際費	57 059	755	1 460	8 630	7 987	9 781	18 475	4 084	5 888
減価償却費	100 363	887	2 728	11 746	12 012	16 867	31 287	9 221	15 615
従業員教育費	8 671	67	64	770	1 138	1 017	3 015	968	1 632
租税公課	77 312	587	1 274	10 128	10 232	13 359	20 399	5 870	15 463
その他の経費	1 027 546	8 920	22 736	118 245	117 398	158 399	318 876	104 553	178 419
営業利益	293 357	- 5 992	- 5 911	- 6 436	7 434	22 685	110 609	53 400	117 567
営業外損益	64 097	1 405	1 632	12 494	5 249	11 139	11 965	5 661	14 553
営業外収益	135 076	1 537	3 002	16 833	12 637	25 536	35 816	13 443	26 272
営業外費用	70 979	132	1 370	4 339	7 388	14 397	23 851	7 782	11 718
支払利息・割引料	39 705	94	596	2 540	3 444	8 323	14 796	4 891	5 020
その他の費用	31 274	39	774	1 799	3 943	6 074	9 055	2 892	6 699
経常利益(経常損失)	357 454	- 4 587	- 4 279	6 058	12 683	33 824	122 573	59 061	132 121
特別利益	29 380	43	1 702	1 153	1 175	4 380	8 785	2 923	9 219
特別損失	85 625	843	292	4 623	4 623	6 003	41 207	9 479	18 555
税引前当期純利益(税引前当期純損失)	301 209	- 5 388	- 2 869	2 588	9 234	32 201	90 151	52 506	122 785
税引後当期純利益(税引後当期純損失)	171 986	- 5 895	- 3 631	- 666	3 855	24 788	51 895	31 531	70 110
付加価値額	3 854 250	12 048	44 513	284 684	307 725	496 686	1 202 040	552 274	954 281
損金算入の特例を利用した少額減価償却資産取得企業数(社)	5 350	102	58	539	850	1 687	1 615	337	163
損金算入の特例を利用した少額減価償却資産取得額	3 223	15	24	129	253	763	1 295	434	309
損金算入の特例を利用した少額減価償却資産対象件数(件)	18 398	102	116	860	1 588	4 429	7 229	2 450	1 624

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

1) Business Corporation

(Unit: JPY million)

宿泊業, 飲食サービス業 Accommodations, eating and drinking services									Fiscal 2012
計 Total	500万円以下 Less than 5 JPY million	500万円超 1千万円 5~10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 1億円 50~100 JPY million	1億円超 5億円 100~500 JPY million	5億円超 10億円 500~1000 JPY million	10億円超 More than 1000 JPY million	
96 510	2 337	7 556	32 689	19 668	17 969	13 867	1 455	969	No. of enterprises in parent population
1 959 658	5 370	22 815	169 705	172 073	236 100	588 780	269 919	494 896	No. of workers
10 621 458	7 767	58 031	642 190	773 949	1 236 437	3 317 091	1 529 366	3 056 626	Sales
3 811 241	2 501	18 857	216 780	253 204	419 293	1 122 298	562 847	1 215 460	Cost of Sales
3 184 171	1 941	15 611	182 728	213 918	347 205	922 965	483 286	1 016 517	Cost of goods purchased
289 085	243	1 387	18 561	22 667	31 309	91 405	27 297	96 218	Material costs
177 005	20	298	4 642	7 736	24 685	46 247	34 012	59 365	Labor costs
49 019	65	246	2 417	1 921	4 343	17 510	8 583	13 933	Outsourcing costs
6 502	68	283	1 066	682	926	1 740	925	812	Depreciation costs
105 459	164	1 032	7 367	6 281	10 824	42 432	8 745	28 613	Other costs
6 810 217	5 266	39 174	425 410	520 745	817 144	2 194 792	966 519	1 841 167	Gross operating profit
6 700 905	8 133	47 385	455 232	533 251	822 661	2 162 228	941 451	1 730 564	Selling and general administrative expenses
3 024 329	3 020	18 551	215 167	247 030	388 663	975 405	429 833	746 659	Personnel costs
584 393	786	4 793	39 963	43 987	59 346	151 078	72 716	211 724	Rent
533 308	1 009	4 686	38 935	43 766	60 493	179 033	71 822	133 563	Utilities expense
19 700	15	54	762	911	2 623	3 837	2 764	8 733	Freight and packing costs
139 737	46	402	2 351	4 008	8 512	48 149	32 260	44 010	Sales commission
144 136	74	429	4 072	6 327	9 496	42 643	24 450	56 647	Advertising expenses
35 209	63	346	3 980	4 426	7 406	11 285	3 443	4 261	Entertainment expenses
385 865	569	3 362	24 605	30 456	51 790	127 725	56 954	90 404	Depreciation costs
5 863	3	9	129	305	642	2 127	1 105	1 543	Employee training costs
137 328	342	1 235	13 559	14 699	21 313	46 819	19 442	19 919	Taxes and public charges
1 691 037	2 205	13 519	111 709	137 336	212 376	574 128	226 661	413 103	Other costs
109 312	- 2 867	- 8 212	- 29 822	- 12 506	- 5 517	32 564	25 068	110 603	Operating profit
80 529	1 115	3 330	20 871	17 195	12 312	22 125	- 3 371	6 952	Non-operating profit and loss
222 740	1 295	4 111	29 590	25 877	26 589	69 031	27 398	38 849	Non-operating revenue
142 211	181	782	8 719	8 682	14 276	46 905	30 770	31 897	Non-operating expenses
115 039	117	484	5 964	7 412	12 628	41 033	24 083	23 319	Interest payment and discount expenses
27 172	64	297	2 755	1 270	1 649	5 872	6 686	8 578	Other costs
189 841	- 1 752	- 4 882	- 8 951	4 689	6 796	54 690	21 697	117 554	Ordinary profit (ordinary loss)
113 158	263	979	11 979	7 099	5 658	30 792	43 694	12 692	Extraordinary profit
105 672	5	141	6 487	5 788	2 473	47 464	17 903	25 412	Extraordinary loss
197 327	- 1 494	- 4 044	- 3 458	6 000	9 981	38 018	47 489	104 835	Pretax net profit (pretax net loss)
118 032	- 1 622	- 4 552	- 6 437	3 309	6 528	20 444	35 675	64 687	After-tax net profit (after-tax net loss)
4 626 165	3 173	24 133	296 144	356 994	566 790	1 446 863	660 768	1 271 299	Value added
5 025	—	36	629	567	1 448	1 806	317	222	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 830	—	8	118	98	560	1 168	473	406	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
15 997	—	36	712	613	3 013	7 410	2 256	1 956	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

1) 法人企業

(金額単位:百万円)

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services								
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 5億円	5億円超 10億円	10億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~500 JPY million	500~1000 JPY million	More than 1000 JPY million
母集団企業数(社)	63 175	3 139	8 018	18 673	8 811	8 484	11 105	2 034	2 911
従業者数(人)	1 070 868	6 463	23 683	86 803	72 273	104 424	310 628	123 416	343 178
売上高	23 471 961	10 005	61 652	352 968	340 288	601 114	2 473 283	1 459 977	18 172 674
売上原価	16 742 076	1 362	11 406	63 931	66 453	163 123	970 705	718 629	14 746 468
商品仕入原価	14 816 324	979	5 870	41 009	44 609	116 614	704 467	539 846	13 362 930
材料費	172 263	62	638	4 170	3 743	6 355	33 289	20 023	103 983
労務費	265 577	72	1 960	4 716	5 634	8 415	58 265	33 967	152 549
外注費	193 386	101	667	6 040	3 319	9 232	49 050	31 361	93 617
減価償却費	75 943	14	699	922	993	1 144	7 520	5 005	59 646
その他の売上原価	1 218 582	135	1 572	7 074	8 154	21 362	118 115	88 428	973 742
売上総利益	6 729 885	8 643	50 246	289 037	273 836	437 991	1 502 578	741 348	3 426 207
販売費及び一般管理費	6 195 549	11 391	57 500	300 291	280 850	438 872	1 493 912	712 340	2 900 392
人件費	2 333 831	4 589	23 258	144 572	136 563	208 241	632 379	284 522	899 706
地代家賃	571 077	1 210	6 701	27 669	27 110	37 067	126 211	56 795	288 315
水道光熱費	282 938	700	3 689	13 970	12 255	20 262	71 304	33 571	127 188
運賃荷造費	23 102	31	128	642	577	1 359	5 235	3 662	11 468
販売手数料	107 250	62	323	1 799	1 715	4 365	27 376	12 221	59 389
広告宣伝費	223 987	170	843	4 099	4 547	8 564	40 524	22 892	142 347
交際費	44 221	171	1 096	4 015	3 229	4 891	14 163	4 376	12 280
減価償却費	670 820	779	3 295	17 379	14 643	23 337	95 346	57 549	458 494
従業員教育費	10 048	9	98	510	546	1 008	2 838	1 074	3 966
租税公課	147 153	289	1 070	9 699	7 300	9 900	38 848	17 064	62 982
その他の経費	1 781 122	3 382	17 001	75 936	72 364	119 879	439 689	218 615	834 257
営業利益	534 337	- 2 748	- 7 254	- 11 253	- 7 014	- 881	8 666	29 007	525 815
営業外損益	154 409	- 474	1 532	9 411	9 241	7 847	41 732	12 300	72 821
営業外収益	355 990	1 280	2 319	14 544	13 928	16 537	81 978	34 427	190 977
営業外費用	201 581	1 754	787	5 134	4 687	8 690	40 246	22 127	118 156
支払利息・割引料	127 870	971	537	3 297	3 488	6 650	30 934	15 788	66 206
その他の費用	73 711	783	249	1 837	1 199	2 041	9 312	6 339	51 950
経常利益(経常損失)	688 746	- 3 223	- 5 722	- 1 843	2 227	6 966	50 397	41 308	598 636
特別利益	182 251	185	860	8 227	1 966	3 193	72 825	20 050	74 944
特別損失	444 320	230	1 214	8 094	2 864	5 169	56 393	32 411	337 945
税引前当期純利益(税引前当期純損失)	426 677	- 3 268	- 6 076	- 1 710	1 330	4 991	66 830	28 947	335 635
税引後当期純利益(税引後当期純損失)	255 767	- 3 466	- 6 697	- 5 345	- 473	1 627	46 497	14 297	209 327
付加価値額	4 891 065	4 709	31 895	206 921	198 504	302 727	1 042 737	513 071	2 590 500
損金算入の特例を利用した少額減価償却資産取得企業数(社)	3 539	15	115	483	600	440	1 164	314	406
損金算入の特例を利用した少額減価償却資産取得額	2 852	2	24	177	200	201	815	483	950
損金算入の特例を利用した少額減価償却資産対象件数(件)	14 458	15	125	968	1 212	1 103	4 190	2 435	4 411

(注) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

1) Business Corporation

(Unit: JPY million)

計 Total	サービス業（他に分類されないもの） Services (N. E. C.)								Fiscal 2012
	500万円以下 Less than 5 JPY million	500万円超 1千万円 5~10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 1億円 50~100 JPY million	1億円超 5億円 100~500 JPY million	5億円超 10億円 500~1000 JPY million	10億円超 More than 1000 JPY million	
93 058	2 872	6 141	18 602	18 573	19 944	22 312	2 665	1 949	No. of enterprises in parent population
2 610 594	6 113	19 482	91 223	131 761	242 382	1 033 900	474 510	611 222	No. of workers
16 401 125	9 269	46 025	360 235	741 737	1 473 475	5 544 635	2 570 748	5 655 000	Sales
9 104 811	1 454	8 202	101 626	282 245	619 016	2 520 479	1 434 484	4 137 305	Cost of Sales
1 788 931	590	2 726	43 081	107 371	251 747	561 166	207 843	614 407	Cost of goods purchased
607 540	130	1 163	12 600	33 698	73 976	180 604	71 781	233 588	Material costs
3 239 158	102	878	14 847	50 932	114 858	864 316	536 416	1 656 808	Labor costs
1 873 722	469	1 473	17 774	50 901	106 308	469 424	326 376	900 997	Outsourcing costs
136 931	10	146	1 158	3 475	7 794	33 770	31 983	58 595	Depreciation costs
1 458 528	153	1 815	12 166	35 869	64 334	411 198	260 085	672 909	Other costs
7 296 315	7 815	37 823	258 610	459 492	854 460	3 024 156	1 136 264	1 517 696	Gross operating profit
6 945 768	9 873	41 557	266 166	461 141	848 191	2 938 837	1 078 092	1 301 912	Selling and general administrative expenses
3 992 617	4 496	21 488	147 426	238 934	470 080	1 728 953	657 380	723 861	Personnel costs
253 192	525	1 716	11 216	20 425	30 705	85 871	36 159	66 574	Rent
71 868	256	766	4 180	7 513	10 361	27 249	8 982	12 561	Utilities expense
40 464	45	129	800	2 726	5 871	14 936	2 293	13 663	Freight and packing costs
48 767	101	200	1 788	2 867	6 139	19 608	6 824	11 240	Sales commission
50 417	80	508	1 628	2 698	5 697	20 214	10 477	9 116	Advertising expenses
80 740	262	554	4 089	7 302	12 326	34 443	9 555	12 210	Entertainment expenses
192 771	383	1 105	9 318	14 825	28 357	71 356	30 180	37 247	Depreciation costs
10 625	11	35	257	686	1 172	4 196	2 873	1 394	Employee training costs
138 754	268	825	7 641	15 380	21 700	60 378	16 846	15 717	Taxes and public charges
2 065 554	3 445	14 232	77 823	147 786	255 785	871 633	296 522	398 328	Other costs
350 547	- 2 058	- 3 734	- 7 556	- 1 649	6 269	85 319	58 172	215 783	Operating profit
139 478	393	768	5 673	11 690	12 949	64 171	15 951	27 883	Non-operating profit and loss
247 784	922	1 286	9 982	18 119	26 878	104 888	36 538	49 170	Non-operating revenue
108 306	529	518	4 310	6 428	13 929	40 717	20 587	21 287	Non-operating expenses
68 372	370	204	2 670	4 572	8 733	26 358	12 834	12 631	Interest payment and discount expenses
39 934	159	314	1 640	1 856	5 196	14 359	7 753	8 656	Other costs
490 024	- 1 665	- 2 966	- 1 883	10 041	19 218	149 490	74 123	243 667	Ordinary profit (ordinary loss)
68 800	466	37	3 432	7 677	8 249	28 989	8 636	11 313	Extraordinary profit
133 804	50	729	2 248	3 283	16 314	47 305	29 839	34 038	Extraordinary loss
425 021	- 1 249	- 3 657	- 698	14 435	11 153	131 175	52 921	220 942	Pretax net profit (pretax net loss)
230 254	- 1 499	- 4 218	- 3 243	9 231	1 865	85 976	22 356	119 786	After-tax net profit (after-tax net loss)
8 522 443	4 500	23 431	192 650	359 269	702 615	3 024 688	1 398 796	2 816 495	Value added
3 978	—	5	367	886	564	1 461	321	374	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 178	—	2	147	234	248	727	277	542	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
12 541	—	10	1 053	1 590	1 491	4 110	1 658	2 628	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表

2) 個人企業

(金額単位:百万円)

平成24年度	合 計 Total								
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超 5億円	5億円超 10億円	10億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	100~500 JPY million	500~1000 JPY million	More than 1000 JPY million
母集団企業数(社)	1 767 294	709 448	434 298	446 705	100 883	52 986	22 848	67	60
従業者数(人)	4 773 357	1 130 059	1 009 191	1 527 874	493 370	351 812	258 365	1 308	1 379
売上(収入)金額	24 444 452	1 795 909	3 227 037	7 828 886	3 835 601	3 606 387	4 020 436	37 122	93 074
売上原価	11 364 105	557 698	1 186 081	3 220 678	1 798 058	1 807 520	2 746 866	35 260	11 945
商品仕入原価	...	...	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...	...	...
売上総利益	13 080 346	1 238 212	2 040 956	4 608 208	2 037 542	1 798 867	1 273 571	1 863	81 128
経費	9 201 616	814 896	1 363 010	3 229 959	1 427 164	1 315 875	1 019 677	3 156	27 879
給料賃金(専従者給与除く)	2 498 954	74 369	242 141	853 160	451 134	499 428	370 971	1 175	6 575
地代家賃	665 121	98 510	154 203	235 875	67 238	62 768	37 441	189	8 898
水道光熱費	...	...	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...	...	...
減価償却費	971 372	127 107	191 167	385 616	120 727	98 570	45 965	361	1 859
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	515 550	52 302	72 885	202 897	80 543	69 618	36 585	262	459
その他の経費	4 550 619	462 609	702 614	1 552 411	707 521	585 491	528 715	1 169	10 089
営業利益	3 878 730	423 315	677 946	1 378 249	610 378	482 992	253 893	- 1 294	53 249
営業外損益	...	...	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	3 878 730	423 315	677 946	1 378 249	610 378	482 992	253 893	- 1 294	53 249
特別利益	...	...	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	49 917	16 701	6 540	16 027	4 144	4 269	2 237	-	1
損金算入の特例を利用した少額減価償却資産取得額	18 028	5 681	1 686	6 443	1 501	1 680	x	-	x
損金算入の特例を利用した少額減価償却資産対象件数(件)	146 110	42 663	16 025	56 776	15 574	8 929	6 125	-	19

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(4) Table of sales ranking by industry type

2) Individual proprietorship

(Unit: JPY million)

建設業 Construction							Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million	
150 867	31 523	36 410	56 407	18 967	5 220	2 340	No. of enterprises in parent population
426 319	47 813	79 576	178 480	71 907	25 464	23 079	No. of workers
2 868 156	92 483	280 609	1 003 744	719 016	369 750	402 554	Sales (revenue)
1 493 971	30 868	110 887	455 210	399 454	200 367	297 185	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
1 374 185	61 615	169 723	548 535	319 562	169 383	105 368	Gross operating profit
949 047	35 416	104 252	358 733	228 557	130 793	91 296	Costs
280 062	5 399	20 359	106 418	63 470	31 719	52 697	Salaries and wages (excluding family employees' pay)
13 249	1 486	2 050	4 572	2 275	1 951	915	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
64 168	3 449	6 731	31 712	12 714	5 997	3 565	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
54 864	2 346	4 860	20 950	13 234	4 756	8 718	Taxes and public charges
536 705	22 736	70 253	195 081	136 864	86 370	25 401	Other costs
425 138	26 198	65 471	189 802	91 004	38 590	14 073	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
425 138	26 198	65 471	189 802	91 004	38 590	14 073	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
5 757	841	841	2 964	—	1 111	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 047	830	193	1 728	—	297	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
23 368	6 850	1 165	13 130	—	2 222	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	製造業 Manufacturing						
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million
母集団企業数(社)	149 429	62 879	40 197	35 450	7 181	3 074	647
従業者数(人)	433 045	110 264	98 825	146 279	46 361	24 241	7 074
売上(収入)金額	1 653 122	163 124	294 847	602 224	276 438	217 700	98 789
売上原価	596 156	40 179	82 514	207 054	100 728	92 489	73 193
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	1 056 966	122 945	212 333	395 170	175 710	125 212	25 596
経費	728 818	72 904	126 494	276 376	136 795	96 465	19 785
給料賃金(専従者給与除く)	219 113	6 525	23 720	92 318	52 711	36 391	7 447
地代家賃	29 827	6 201	6 067	10 481	3 388	2 131	1 559
水道光熱費	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...
減価償却費	66 814	10 144	15 686	23 500	10 472	6 349	663
従業員教育費	...	...	...	...	...	...	...
租税公課	32 576	4 211	5 415	11 980	6 105	4 051	814
その他の経費	380 488	45 822	75 605	138 097	64 119	47 544	9 301
営業利益	328 148	50 041	85 839	118 794	38 915	28 747	5 811
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	328 148	50 041	85 839	118 794	38 915	28 747	5 811
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	2 550	795	215	1 042	375	21	101
損金算入の特例を利用した少額減価償却資産取得額	1 537	261	151	525	514	6	79
損金算入の特例を利用した少額減価償却資産対象件数(件)	12 938	2 167	2 717	2 666	5 058	21	308

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

2) Individual proprietorship

(Unit: JPY million)

情報通信業 Information and communications							Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million	
2 105	893	508	510	29	35	131	No. of enterprises in parent population
6 722	1 428	1 134	1 776	126	279	1 979	No. of workers
43 410	2 300	3 577	8 731	1 167	2 188	25 448	Sales (revenue)
11 281	211	485	1 712	278	679	7 916	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
32 129	2 089	3 091	7 019	889	1 509	17 531	Gross operating profit
21 489	1 611	1 830	4 482	754	1 270	11 543	Costs
6 426	125	166	932	172	623	4 408	Salaries and wages (excluding family employees' pay)
2 534	272	155	363	37	53	1 654	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
1 826	239	196	214	13	25	1 139	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
485	42	77	167	13	45	142	Taxes and public charges
10 218	932	1 236	2 806	519	524	4 201	Other costs
10 640	479	1 261	2 537	135	239	5 988	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
10 640	479	1 261	2 537	135	239	5 988	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
106	—	9	87	3	7	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
15	—	2	12	0	1	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
353	—	19	320	3	10	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	運輸業, 郵便業 Transport and postal activities						
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million
母集団企業数(社)	17 928	13 056	2 951	1 267	337	279	38
従業者数(人)	36 321	17 028	5 770	6 902	2 893	2 558	1 169
売上(収入)金額	121 721	35 351	19 462	21 510	12 521	18 142	14 735
売上原価	22 581	2 307	3 082	3 153	2 072	3 313	8 655
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	99 139	33 044	16 380	18 357	10 449	14 830	6 081
経費	75 059	19 383	10 398	16 685	9 329	11 819	7 446
給料賃金(専従者給与除く)	21 570	1 259	1 329	6 689	4 608	3 653	4 031
地代家賃	1 763	705	361	283	117	142	155
水道光熱費	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...
減価償却費	8 745	2 912	1 098	1 780	685	1 438	833
従業員教育費	...	...	...	...	...	...	...
租税公課	3 909	1 376	634	633	310	697	259
その他の経費	39 071	13 131	6 976	7 300	3 608	5 889	2 167
営業利益	24 080	13 661	5 982	1 672	1 120	3 011	- 1 365
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	24 080	13 661	5 982	1 672	1 120	3 011	- 1 365
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	373	337	—	1	—	35	—
損金算入の特例を利用した少額減価償却資産取得額	150	53	—	x	—	x	—
損金算入の特例を利用した少額減価償却資産対象件数(件)	849	506	—	5	—	338	—

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

2) Individual proprietorship

(Unit: JPY million)

卸売業 Wholesale							Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million	
45 818	7 676	8 187	16 760	5 816	4 769	2 610	No. of enterprises in parent population
134 337	13 539	16 955	41 923	21 698	19 187	21 037	No. of workers
1 490 436	18 748	60 226	327 900	225 275	331 220	527 068	Sales (revenue)
1 095 111	10 105	35 782	226 104	153 022	250 695	419 404	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
395 325	8 643	24 444	101 796	72 253	80 525	107 664	Gross operating profit
281 540	7 474	17 344	65 577	48 115	55 341	87 689	Costs
71 071	629	1 813	10 295	15 544	15 661	27 130	Salaries and wages (excluding family employees' pay)
13 266	702	1 571	4 018	1 523	1 319	4 133	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
22 798	1 267	2 258	6 531	3 109	4 191	5 442	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
14 566	561	1 063	4 385	2 806	3 265	2 486	Taxes and public charges
159 840	4 315	10 639	40 348	25 133	30 905	48 499	Other costs
113 785	1 169	7 100	36 218	24 138	25 184	19 975	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
113 785	1 169	7 100	36 218	24 138	25 184	19 975	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
1 294	244	24	451	133	301	143	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
563	25	13	337	17	65	106	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 957	244	71	2 361	133	301	849	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	小売業 Retail						
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million
母集団企業数(社)	380 554	127 467	90 823	103 387	25 938	18 815	14 124
従業者数(人)	1 068 431	212 306	196 635	269 687	101 749	113 174	174 880
売上(収入)金額	7 621 090	313 814	664 926	1 797 433	968 686	1 291 055	2 585 176
売上原価	5 216 262	199 260	418 965	1 175 641	654 397	893 405	1 874 596
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	2 404 828	114 554	245 961	621 793	314 289	397 651	710 580
経費	1 776 149	90 219	175 175	434 634	213 658	292 067	570 395
給料賃金(専従者給与除く)	419 631	4 388	22 476	82 627	43 085	97 140	169 915
地代家賃	119 824	10 657	19 348	35 719	11 196	20 744	22 160
水道光熱費	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...
減価償却費	130 306	13 076	20 281	47 381	18 113	16 765	14 690
従業員教育費	...	...	...	...	...	...	...
租税公課	80 047	6 989	10 346	27 026	13 924	11 713	10 049
その他の経費	1 026 341	55 110	102 724	241 881	127 339	145 706	353 581
営業利益	628 679	24 334	70 786	187 159	100 631	105 583	140 185
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	628 679	24 334	70 786	187 159	100 631	105 583	140 185
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	9 912	2 405	1 108	2 701	1 286	1 066	1 347
損金算入の特例を利用した少額減価償却資産取得額	2 938	300	320	1 013	349	547	410
損金算入の特例を利用した少額減価償却資産対象件数(件)	34 631	4 651	3 093	15 368	6 467	2 500	2 552

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

2) Individual proprietorship

(Unit: JPY million)

不動産業、物品賃貸業 Real estate and goods rental and leasing							Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million	
148 741	77 098	30 205	34 418	4 704	1 744	571	No. of enterprises in parent population
241 110	107 394	52 167	66 650	9 235	4 030	1 634	No. of workers
1 313 348	160 714	215 752	572 982	169 497	109 948	84 456	Sales (revenue)
139 542	10 007	8 455	43 417	19 086	30 842	27 736	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
1 173 806	150 707	207 297	529 565	150 411	79 106	56 720	Gross operating profit
746 907	91 124	125 594	338 821	92 598	57 948	40 823	Costs
27 492	4 002	5 277	10 640	2 934	3 828	811	Salaries and wages (excluding family employees' pay)
16 318	3 508	4 190	5 833	1 415	1 322	50	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
276 775	33 481	45 351	128 886	30 358	21 597	17 103	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
109 732	14 575	15 479	47 810	14 081	10 491	7 295	Taxes and public charges
316 589	35 558	55 297	145 653	43 810	20 709	15 563	Other costs
426 900	59 583	81 703	190 744	57 813	21 158	15 898	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
426 900	59 583	81 703	190 744	57 813	21 158	15 898	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
5 232	2 714	1 374	661	420	64	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 466	751	381	197	74	62	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
11 671	5 610	3 083	2 200	420	358	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services						
	計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million
母集団企業数(社)	98 733	24 553	20 993	32 816	11 244	7 160	1 967
従業者数(人)	310 610	37 753	41 840	100 808	54 022	51 873	24 315
売上(収入)金額	2 054 402	62 202	156 260	589 608	431 949	489 244	325 138
売上原価	127 896	4 361	13 211	32 645	16 498	28 735	32 446
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	1 926 506	57 841	143 049	556 964	415 451	460 508	292 692
経費	1 254 061	40 353	83 074	337 676	276 449	323 012	193 497
給料賃金(専従者給与除く)	487 119	4 668	12 780	103 741	118 747	149 346	97 836
地代家賃	65 665	2 470	5 239	17 849	12 755	13 138	14 214
水道光熱費	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...
減価償却費	65 157	4 393	8 191	23 073	12 669	13 253	3 577
従業員教育費	...	...	...	...	...	...	...
租税公課	65 150	2 146	4 146	20 900	14 279	17 058	6 620
その他の経費	570 971	26 674	52 718	172 113	117 999	130 217	71 250
営業利益	672 444	17 489	59 975	219 287	139 002	137 497	99 195
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	672 444	17 489	59 975	219 287	139 002	137 497	99 195
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	7 562	460	696	3 074	1 665	1 176	490
損金算入の特例を利用した少額減価償却資産取得額	2 525	124	219	896	505	418	365
損金算入の特例を利用した少額減価償却資産対象件数(件)	15 636	1 110	1 134	5 604	3 231	2 449	2 108

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

2) Individual proprietorship

(Unit: JPY million)

宿泊業, 飲食サービス業 Accommodations, eating and drinking services						Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	More than 50 JPY million	
412 062	140 387	125 360	118 513	19 757	8 045	No. of enterprises in parent population
1 358 577	247 500	333 082	548 167	147 645	82 183	No. of workers
4 790 763	423 214	966 267	2 128 325	770 573	502 385	Sales (revenue)
2 005 419	179 434	396 688	887 732	350 918	190 648	Cost of Sales
...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	Material costs
...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	Other costs
2 785 344	243 780	569 579	1 240 593	419 656	311 736	Gross operating profit
2 134 598	197 347	435 475	978 363	301 647	221 766	Costs
607 568	19 326	85 379	301 019	99 539	102 305	Salaries and wages (excluding family employees' pay)
276 115	32 732	81 758	117 144	30 323	14 158	Rent
...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	Entertainment expenses
214 532	24 438	57 895	86 863	23 125	22 211	Depreciation costs
...	...	...	...	...	...	Employee training costs
95 487	8 032	20 740	46 653	8 642	11 420	Taxes and public charges
940 896	112 819	189 701	426 684	140 018	71 673	Other costs
650 746	46 432	134 105	262 230	118 009	89 970	Operating profit
...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	Other costs
650 746	46 432	134 105	262 230	118 009	89 970	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	Value added
6 072	2 543	221	2 945	8	355	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 379	915	56	318	2	88	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 997	7 468	221	2 945	8	355	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(4) 産業別・売上高階級別表 (続き)

2) 個人企業

(金額単位:百万円)

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services						
	計 Total	500万円以下 Less than 5 JPY million	500万円超 1千万円 5~10 JPY million	1千万円超 3千万円 10~30 JPY million	3千万円超 5千万円 30~50 JPY million	5千万円超 1億円 50~100 JPY million	1億円超 More than 100 JPY million
母集団企業数(社)	306 979	211 242	61 617	30 308	2 087	1 644	81
従業者数(人)	615 280	314 837	148 177	116 025	17 750	18 207	284
売上(収入)金額	1 614 295	489 255	436 299	464 800	72 077	127 365	24 499
売上原価	284 394	68 934	70 632	75 754	15 559	30 419	23 096
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	1 329 900	420 320	365 667	389 046	56 518	96 946	1 403
経費	887 657	245 076	231 441	288 176	41 444	79 947	1 573
給料賃金(専従者給与除く)	258 609	26 299	58 451	105 364	24 279	43 958	256
地代家賃	106 132	38 681	28 019	32 506	955	5 831	140
水道光熱費	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...
減価償却費	94 720	31 871	28 704	26 759	3 479	3 798	108
従業員教育費	...	...	...	...	...	...	...
租税公課	36 716	11 194	7 474	12 466	2 088	3 442	52
その他の経費	391 480	137 031	108 793	111 079	10 643	22 918	1 016
営業利益	442 243	175 244	134 226	100 870	15 074	16 998	- 170
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	442 243	175 244	134 226	100 870	15 074	16 998	- 170
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	8 728	6 021	1 220	1 366	—	120	1
損金算入の特例を利用した少額減価償却資産取得額	3 567	2 371	135	x	—	x	x
損金算入の特例を利用した少額減価償却資産対象件数(件)	23 548	13 653	1 220	8 295	—	361	19

(注1) 売上総利益=売上(収入)金額-売上原価。

(注2) 経費の「その他の経費」には、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、従業員教育費等を含む。

3. Sales and operating costs

(4) Table of sales ranking by industry type (Continued)

2) Individual proprietorship

(Unit: JPY million)

サービス業 (他に分類されないもの) Services (N. E. C.)							Fiscal 2012
計	500万円以下	500万円超 1千万円	1千万円超 3千万円	3千万円超 5千万円	5千万円超 1億円	1億円超	
Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million	
54 078	12 674	17 048	16 868	4 823	2 201	465	No. of enterprises in parent population
142 604	20 198	35 030	51 177	19 984	10 617	5 599	No. of workers
873 708	34 705	128 812	311 630	188 402	150 366	59 794	Sales (revenue)
371 490	12 032	45 381	112 257	86 047	87 070	28 704	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
502 218	22 673	83 431	199 373	102 356	63 296	31 090	Gross operating profit
346 291	13 989	51 932	130 438	77 818	46 491	25 622	Costs
100 295	1 749	10 390	33 118	26 044	14 805	14 190	Salaries and wages (excluding family employees' pay)
20 427	1 097	5 446	7 106	3 254	1 978	1 547	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
25 531	1 836	4 776	8 917	5 990	3 151	861	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
22 018	828	2 651	9 927	5 061	2 742	809	Taxes and public charges
178 020	8 480	28 670	71 370	37 470	23 815	8 215	Other costs
155 927	8 684	31 498	68 935	24 537	16 805	5 468	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
155 927	8 684	31 498	68 935	24 537	16 805	5 468	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	Value added
2 332	342	832	737	253	13	155	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
842	52	217	454	40	3	76	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 162	404	3 302	3 881	253	13	308	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 Gross operating profit = sales (revenue) - cost of sales.

2 "Other costs" under costs includes utilities, freight and packing, sales charges, advertising costs, entertainment costs, and employee training costs, etc.

3. 売上高及び営業費用

(5) 産業別・設立年別表 (法人企業)

(金額単位:百万円)

平成24年度	合 計 Total							
	計	平成20年 以 降	平成19年	平成18年	平成17年	平成7年 、 平成16年	昭和60年 、 平成6年	昭和59年 以 前
	Total	2008 or later	2007	2006	2005	1995~2004	1985~1994	1984 or earlier
母集団企業数(社)	1 541 321	31 652	24 422	30 804	28 682	307 028	431 391	687 343
従業者数(人)	24 647 038	432 180	290 696	360 873	378 966	3 945 269	5 537 424	13 701 629
売上高	434 412 709	7 738 640	4 880 846	4 497 975	6 195 496	54 811 386	77 778 935	278 509 431
売上原価	324 760 790	5 832 488	3 674 203	3 117 279	4 668 486	37 668 878	54 122 009	215 677 446
商品仕入原価	162 496 744	3 624 770	2 304 986	1 540 939	2 237 078	19 202 266	27 914 386	105 672 318
材料費	41 768 996	651 369	383 579	324 241	569 133	4 534 418	6 464 868	28 841 387
労務費	33 346 295	422 655	354 749	360 970	554 204	3 854 514	6 050 243	21 748 960
外注費	43 456 327	482 916	333 121	390 830	760 353	4 878 116	7 308 357	29 302 634
減価償却費	4 296 821	69 196	37 318	39 077	64 409	404 302	727 035	2 955 484
その他の売上原価	39 395 607	581 582	260 451	461 222	483 309	4 795 262	5 657 120	27 156 663
売上総利益	109 651 919	1 906 152	1 206 642	1 380 696	1 527 010	17 142 508	23 656 926	62 831 985
販売費及び一般管理費	100 425 971	1 820 956	1 085 468	1 313 971	1 381 720	15 881 919	21 982 573	56 959 365
人件費	46 478 991	804 521	489 838	605 273	644 392	7 484 040	10 284 376	26 166 551
地代家賃	5 519 201	107 318	72 079	84 580	80 519	1 046 183	1 320 683	2 807 839
水道光熱費	2 401 536	51 900	31 032	29 446	38 370	408 190	540 295	1 302 303
運賃荷造費	2 918 868	50 819	23 346	23 239	25 584	256 324	422 985	2 116 571
販売手数料	1 628 805	33 146	24 031	14 264	31 472	223 934	328 432	973 527
広告宣伝費	1 745 709	42 925	14 849	17 986	21 321	281 331	350 943	1 016 354
交際費	1 318 103	23 712	14 440	20 939	20 059	208 236	309 374	721 343
減価償却費	5 148 552	88 139	63 994	65 059	65 882	697 626	1 135 460	3 032 392
従業員教育費	165 279	2 828	1 217	1 730	2 197	29 819	36 349	91 140
租税公課	2 655 128	39 163	25 677	27 214	35 475	360 209	575 959	1 591 432
その他の経費	30 445 798	576 485	324 965	424 243	416 449	4 886 028	6 677 717	17 139 912
営業利益	9 225 947	85 195	121 175	66 725	145 290	1 260 590	1 674 353	5 872 620
営業外損益	1 983 540	26 978	5 313	17 567	9 711	208 150	395 483	1 320 338
営業外収益	5 954 253	78 579	34 154	52 378	57 766	649 719	1 129 611	3 952 045
営業外費用	3 970 713	51 601	28 842	34 811	48 055	441 569	734 128	2 631 707
支払利息・割引料	2 650 015	31 815	20 160	25 094	34 766	319 013	512 267	1 706 900
その他の費用	1 320 698	19 786	8 681	9 717	13 289	122 557	221 861	924 807
経常利益(経常損失)	11 209 487	112 174	126 488	84 292	155 001	1 468 740	2 069 836	7 192 958
特別利益	2 521 781	21 956	11 750	23 319	13 939	212 082	448 003	1 790 731
特別損失	4 079 524	40 321	26 663	14 725	33 225	365 743	596 812	3 002 035
税引前当期純利益(税引前当期純損失)	9 651 744	93 808	111 574	92 885	135 716	1 315 079	1 921 027	5 981 654
税引後当期純利益(税引後当期純損失)	5 475 411	54 094	67 328	58 997	86 019	761 408	1 183 704	3 263 862
付加価値額	111 469 770	1 677 810	1 191 520	1 293 288	1 636 844	15 664 444	22 712 208	67 293 656
損金算入の特例を利用した少額減価償却資産取得企業数(社)	67 994	1 770	603	2 018	1 390	11 832	16 343	34 039
損金算入の特例を利用した少額減価償却資産取得額	45 359	1 201	308	836	828	7 147	9 932	25 107
損金算入の特例を利用した少額減価償却資産対象件数(件)	247 175	6 633	1 593	5 701	4 381	37 451	55 398	136 019

(注1) 計には、NA(設立年不明)分も含まれる。

(注2) 付加価値額 = (売上原価のうち労務費、減価償却費) + (販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課) + (営業外費用のうち支払利息・割引料) + 経常利益。

3. Sales and operating costs

(5) Table of foundation year by industry type (business corporations)

(Unit: JPY million)

建設業 Construction								Fiscal 2012
計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前	
Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier	
288 692	1 980	3 375	6 633	3 293	57 472	89 440	126 498	No. of enterprises in parent population
3 010 745	27 770	21 846	55 440	30 397	416 070	702 090	1 757 133	No. of workers
62 432 000	540 065	244 268	731 160	1 126 296	7 285 873	11 263 290	41 241 047	Sales
50 621 666	379 413	183 014	528 874	937 262	5 585 106	8 748 864	34 259 133	Cost of Sales
4 481 715	24 079	72 813	94 090	89 458	428 889	1 012 125	2 760 262	Cost of goods purchased
8 523 471	50 118	16 178	84 895	161 437	977 231	1 477 111	5 756 502	Material costs
6 081 849	48 756	48 793	49 234	110 220	657 857	1 057 706	4 109 283	Labor costs
23 725 785	212 876	35 204	178 190	423 439	2 538 633	3 959 082	16 378 362	Outsourcing costs
368 735	2 602	857	4 541	6 006	34 022	65 180	255 529	Depreciation costs
7 440 110	40 984	9 170	117 924	146 703	948 474	1 177 661	4 999 195	Other costs
11 810 334	160 652	61 254	202 286	189 034	1 700 767	2 514 427	6 981 915	Gross operating profit
10 802 823	129 121	65 771	197 113	154 737	1 608 622	2 338 366	6 309 095	Selling and general administrative expenses
5 202 677	51 448	29 139	95 955	77 230	773 823	1 078 514	3 096 569	Personnel costs
429 519	3 763	2 969	9 935	3 132	90 358	88 887	230 474	Rent
139 558	1 429	699	1 789	1 453	16 776	30 088	87 324	Utilities expense
38 204	701	251	704	353	4 195	6 442	25 558	Freight and packing costs
57 329	1 458	81	198	658	4 746	15 933	34 255	Sales commission
155 533	2 576	626	995	2 079	42 559	22 954	83 744	Advertising expenses
284 097	2 983	2 352	5 049	3 598	42 140	71 114	156 861	Entertainment expenses
477 617	8 185	2 674	10 923	13 211	59 839	101 218	281 566	Depreciation costs
25 841	336	24	215	317	3 119	5 884	15 947	Employee training costs
330 124	2 401	1 681	4 974	7 203	43 151	84 091	186 623	Taxes and public charges
3 662 325	53 842	25 276	66 375	45 504	527 913	833 242	2 110 173	Other costs
1 007 511	31 531	- 4 517	5 173	34 297	92 145	176 061	672 820	Operating profit
252 498	- 6 332	221	1 564	- 5 635	31 675	58 208	172 797	Non-operating profit and loss
742 249	3 839	2 944	9 077	4 346	93 515	142 459	486 070	Non-operating revenue
489 751	10 171	2 723	7 513	9 981	61 840	84 250	313 273	Non-operating expenses
316 427	2 422	1 008	4 009	6 203	46 199	62 276	194 311	Interest payment and discount expenses
173 324	7 749	1 715	3 505	3 779	15 641	21 974	118 962	Other costs
1 260 009	25 199	- 4 295	6 737	28 662	123 820	234 270	845 617	Ordinary profit (ordinary loss)
361 304	1 767	451	480	1 473	35 607	94 643	226 883	Extraordinary profit
617 160	1 423	5	635	11 965	69 814	73 395	459 924	Extraordinary loss
1 004 153	25 543	- 3 849	6 583	18 170	89 613	255 518	612 575	Pretax net profit (pretax net loss)
546 076	21 440	- 4 966	4 783	11 099	55 412	182 124	276 183	After-tax net profit (after-tax net loss)
14 492 799	145 109	82 849	186 523	252 184	1 832 191	2 778 024	9 215 919	Value added
13 408	554	41	750	151	1 666	2 986	7 261	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 877	466	16	196	57	567	970	4 606	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
39 129	2 492	81	1 499	293	3 159	5 563	26 041	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The number of "Total" includes the number of N/A(Unknown).

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(5) 産業別・設立年別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	製造業 Manufacturing							
	計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	271 792	4 518	4 355	3 985	3 656	38 229	76 207	140 842
従業者数(人)	6 369 456	98 922	58 751	54 442	78 426	752 048	1 260 960	4 065 907
売上高	109 427 678	1 617 949	836 057	775 756	1 138 099	11 030 372	16 689 901	77 339 545
売上原価	85 540 626	1 272 696	617 577	583 394	1 007 365	8 389 114	12 395 899	61 274 581
商品仕入原価	15 862 073	264 046	83 837	141 895	115 401	1 398 795	2 404 394	11 453 705
材料費	29 561 442	536 116	326 557	192 702	348 119	3 087 411	4 255 815	20 814 723
労務費	14 745 979	195 320	89 606	93 014	272 182	1 325 973	2 503 160	10 266 725
外注費	8 701 971	102 208	26 487	55 145	134 800	705 911	1 373 619	6 303 799
減価償却費	2 285 058	38 440	22 830	8 877	33 265	179 896	417 440	1 584 311
その他の売上原価	14 384 103	136 566	68 260	91 761	103 598	1 691 128	1 441 472	10 851 318
売上総利益	23 887 052	345 253	218 480	192 361	130 734	2 641 258	4 294 002	16 064 964
販売費及び一般管理費	20 661 064	333 755	164 651	183 716	111 762	2 301 649	3 857 747	13 707 785
人件費	9 002 514	140 059	81 407	80 646	53 296	1 046 170	1 819 277	5 781 659
地代家賃	679 582	11 243	6 843	6 384	4 840	116 970	133 693	399 609
水道光熱費	370 044	7 076	3 868	5 184	2 374	41 185	77 942	232 416
運賃荷造費	1 611 428	27 038	7 055	8 629	4 461	101 480	200 500	1 262 265
販売手数料	396 607	10 434	1 557	1 189	487	23 957	64 512	294 471
広告宣伝費	331 544	7 874	821	711	405	17 282	46 408	258 042
交際費	296 359	3 764	2 128	3 439	1 936	30 983	63 161	190 948
減価償却費	807 996	14 377	7 264	9 958	4 427	80 518	164 740	526 712
従業員教育費	31 015	593	235	163	171	3 521	4 898	21 434
租税公課	569 193	8 784	4 661	5 190	3 717	44 148	108 047	394 646
その他の経費	6 564 783	102 513	48 811	62 223	35 647	795 435	1 174 570	4 345 583
営業利益	3 225 988	11 498	53 830	8 646	18 972	339 609	436 255	2 357 179
営業外損益	526 475	11 641	4 484	2 397	1 806	69 543	78 368	358 237
営業外収益	1 637 730	24 551	8 515	11 046	8 586	142 880	237 294	1 204 859
営業外費用	1 111 256	12 910	4 032	8 649	6 780	73 337	158 925	846 622
支払利息・割引料	745 536	8 290	2 649	6 895	5 569	51 692	114 768	555 673
その他の費用	365 720	4 620	1 383	1 754	1 211	21 645	44 157	290 950
経常利益(経常損失)	3 752 463	23 139	58 313	11 042	20 778	409 151	514 623	2 715 416
特別利益	694 168	11 010	1 663	11 331	396	15 889	73 349	580 530
特別損失	1 083 718	9 919	3 526	2 403	716	81 577	100 543	885 035
税引前当期純利益(税引前当期純損失)	3 362 913	24 230	56 451	19 971	20 458	343 463	487 429	2 410 911
税引後当期純利益(税引後当期純損失)	1 951 740	11 704	38 135	13 766	12 286	173 724	303 393	1 398 731
付加価値額	32 619 335	440 245	273 809	222 169	398 244	3 258 039	5 780 645	22 246 184
損金算入の特例を利用した少額減価償却資産取得企業数(社)	16 020	160	111	469	33	2 009	3 749	9 489
損金算入の特例を利用した少額減価償却資産取得額	13 386	99	86	223	10	1 248	3 314	8 405
損金算入の特例を利用した少額減価償却資産対象件数(件)	71 258	479	353	1 296	94	6 660	17 344	45 033

(注1) 計には、NA（設立年不明）分も含まれる。

(注2) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(5) Table of foundation year by industry type (business corporations) (Continued)

(Unit: JPY million)

情報通信業 Information and communications								Fiscal 2012
計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前	
Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier	
38 626	1 424	1 276	1 659	1 477	15 036	10 751	7 002	No. of enterprises in parent population
698 243	19 273	9 692	13 110	13 006	198 931	208 267	235 965	No. of workers
8 999 725	185 236	108 306	157 256	133 201	2 288 426	2 396 240	3 731 061	Sales
5 097 167	123 500	69 258	98 685	64 561	1 313 372	1 290 781	2 137 010	Cost of Sales
1 049 432	39 915	14 262	29 868	10 667	253 340	324 325	377 055	Cost of goods purchased
281 719	2 052	1 496	2 229	683	41 264	48 695	185 299	Material costs
1 424 620	35 261	13 318	30 584	15 683	375 950	377 268	576 558	Labor costs
1 224 861	16 933	24 187	25 091	25 602	318 620	320 134	494 294	Outsourcing costs
152 400	3 640	1 546	583	1 144	40 448	32 629	72 410	Depreciation costs
964 133	25 698	14 449	10 330	10 782	283 750	187 729	431 394	Other costs
3 902 558	61 736	39 048	58 571	68 640	975 054	1 105 459	1 594 051	Gross operating profit
3 535 199	60 700	34 806	57 318	60 046	878 512	1 004 909	1 438 909	Selling and general administrative expenses
1 801 989	31 700	16 364	24 672	36 217	458 352	544 160	690 525	Personnel costs
155 922	2 598	1 477	2 855	3 026	46 505	44 576	54 884	Rent
35 620	588	397	743	480	8 766	9 022	15 623	Utilities expense
41 606	428	180	310	178	5 369	6 051	29 090	Freight and packing costs
129 252	787	119	281	445	16 939	16 951	93 732	Sales commission
52 512	611	240	368	447	13 048	13 098	24 700	Advertising expenses
34 182	803	651	960	630	10 553	9 465	11 121	Entertainment expenses
117 517	1 363	761	2 695	1 056	22 282	36 549	52 810	Depreciation costs
5 412	132	45	146	98	1 759	1 582	1 648	Employee training costs
59 006	806	497	579	1 114	11 713	15 293	29 004	Taxes and public charges
1 102 181	20 883	14 075	23 709	16 355	283 224	308 163	435 771	Other costs
367 359	1 036	4 242	1 253	8 594	96 542	100 550	155 143	Operating profit
48 950	1 476	84	121	943	8 693	7 988	29 646	Non-operating profit and loss
138 117	2 358	871	893	1 430	25 411	38 548	68 607	Non-operating revenue
89 167	882	787	773	487	16 718	30 560	38 961	Non-operating expenses
54 046	684	164	468	302	10 154	20 621	21 654	Interest payment and discount expenses
35 121	198	623	304	185	6 564	9 939	17 307	Other costs
416 309	2 512	4 326	1 373	9 537	105 235	108 538	184 788	Ordinary profit (ordinary loss)
93 765	85	189	205	219	8 992	18 433	65 642	Extraordinary profit
132 553	142	242	39	172	15 421	20 392	96 143	Extraordinary loss
377 521	2 455	4 272	1 539	9 584	98 805	106 579	154 287	Pretax net profit (pretax net loss)
216 868	556	2 717	901	6 006	55 600	60 489	90 598	After-tax net profit (after-tax net loss)
4 187 222	78 697	38 497	63 955	68 176	1 072 400	1 181 215	1 684 282	Value added
1 777	90	37	28	91	568	655	309	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 362	46	44	48	106	352	483	283	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 111	299	241	294	483	1 989	3 301	1 504	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The number of "Total" includes the number of N/A(Unknown).

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(5) 産業別・設立年別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	運輸業，郵便業 Transport and postal activities							
	計 Total	平成20年 以降 2008 or later	平成19年 2007	平成18年 2006	平成17年 2005	平成7年 ～ 平成16年 1995～2004	昭和60年 ～ 平成6年 1985～1994	昭和59年 以前 1984 or earlier
母集団企業数(社)	52 314	1 095	780	1 104	1 107	10 171	11 234	26 822
従業者数(人)	2 151 339	23 033	21 443	43 308	41 913	246 408	339 849	1 435 384
売上高	22 853 528	257 842	172 073	364 335	348 915	2 414 592	3 423 778	15 871 992
売上原価	17 075 169	155 418	120 281	269 570	267 714	1 543 702	2 416 312	12 302 172
商品仕入原価	1 044 903	15 800	8 708	12 742	18 506	139 645	178 108	671 394
材料費	556 041	3 584	4 827	12 634	11 762	66 080	82 331	374 823
労務費	5 178 913	43 729	45 105	101 576	75 888	425 669	681 744	3 805 203
外注費	4 019 325	36 867	18 791	29 747	70 923	387 195	524 757	2 951 046
減価償却費	635 819	6 551	4 969	10 365	7 210	57 360	92 475	456 889
その他の売上原価	5 640 167	48 887	37 882	102 507	83 425	467 753	856 896	4 042 817
売上総利益	5 778 359	102 424	51 792	94 765	81 201	870 891	1 007 467	3 569 820
販売費及び一般管理費	5 556 299	97 904	50 655	95 170	75 099	866 748	991 040	3 379 683
人件費	2 474 039	44 194	16 403	30 028	36 250	375 845	407 767	1 563 552
地代家賃	233 807	13 643	1 932	3 889	2 737	29 383	36 810	145 413
水道光熱費	61 952	796	776	1 284	595	9 008	10 198	39 296
運賃荷造費	115 185	1 045	1 674	2 307	815	13 705	16 293	79 345
販売手数料	25 160	267	158	367	220	3 911	5 549	14 689
広告宣伝費	16 342	162	426	252	130	1 853	3 390	10 128
交際費	67 502	1 295	1 028	1 918	989	11 271	11 237	39 763
減価償却費	268 770	5 619	2 976	4 148	3 426	38 984	43 172	170 446
従業員教育費	10 691	93	93	145	257	4 219	1 512	4 372
租税公課	155 647	2 227	1 165	1 032	2 155	20 085	29 646	99 338
その他の経費	2 127 204	28 562	24 025	49 800	27 525	358 484	425 467	1 213 341
営業利益	222 060	4 520	1 136	- 405	6 101	4 143	16 427	190 138
営業外損益	141 417	2 543	983	4 080	1 034	18 400	19 947	94 431
営業外収益	371 466	5 412	2 363	6 578	2 975	34 810	48 517	270 811
営業外費用	230 049	2 869	1 381	2 498	1 941	16 410	28 571	176 380
支払利息・割引料	145 997	2 084	993	1 786	1 194	11 798	19 713	108 428
その他の費用	84 053	785	388	711	748	4 613	8 857	67 951
経常利益(経常損失)	363 477	7 064	2 119	3 675	7 135	22 543	36 373	284 569
特別利益	249 511	1 333	1 343	5 670	3 262	20 056	40 067	177 779
特別損失	203 126	856	1 663	526	1 890	9 247	23 442	165 502
税引前当期純利益(税引前当期純損失)	409 863	7 541	1 799	8 819	8 508	33 352	52 998	296 846
税引後当期純利益(税引後当期純損失)	223 929	4 974	1 341	5 799	4 836	21 321	25 893	159 765
付加価値額	9 467 160	125 203	75 754	156 644	136 253	985 884	1 349 212	6 638 210
損金算入の特例を利用した少額減価償却資産取得企業数(社)	2 604	31	12	17	44	331	554	1 615
損金算入の特例を利用した少額減価償却資産取得額	1 490	23	3	4	40	143	205	1 073
損金算入の特例を利用した少額減価償却資産対象件数(件)	8 430	138	12	34	226	953	1 425	5 643

(注1) 計には、NA（設立年不明）分も含まれる。

(注2) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(5) Table of foundation year by industry type (business corporations) (Continued)

(Unit: JPY million)

卸売業 Wholesale								Fiscal 2012
計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前	
Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier	
168 467	3 521	1 940	2 536	2 907	29 216	38 979	89 368	No. of enterprises in parent population
2 140 163	32 949	16 956	22 612	24 790	198 752	347 154	1 496 950	No. of workers
98 363 007	1 189 018	1 688 634	539 281	1 455 848	8 993 569	13 071 055	71 425 603	Sales
82 637 019	962 004	1 555 255	425 163	1 265 138	7 411 209	10 550 224	60 468 026	Cost of Sales
76 478 783	882 983	1 473 193	400 151	1 177 590	7 028 970	9 834 055	55 681 840	Cost of goods purchased
856 354	24 197	5 482	3 775	20 874	65 022	85 228	651 776	Material costs
512 044	2 548	1 176	2 546	8 968	35 009	66 979	394 818	Labor costs
1 048 457	30 235	70 249	4 277	36 063	90 006	115 533	702 094	Outsourcing costs
115 133	660	284	304	1 261	8 194	11 628	92 802	Depreciation costs
3 626 249	21 381	4 871	14 109	20 382	184 009	436 802	2 944 695	Other costs
15 725 987	227 013	133 379	114 118	190 710	1 582 359	2 520 831	10 957 577	Gross operating profit
14 554 090	226 191	120 683	109 012	168 791	1 421 197	2 320 764	10 187 452	Selling and general administrative expenses
7 083 512	101 523	56 202	50 514	61 769	630 485	1 084 986	5 098 033	Personnel costs
588 162	9 615	6 115	4 920	6 003	77 525	108 055	375 929	Rent
223 236	3 095	1 844	1 698	3 752	23 605	36 717	152 525	Utilities expense
803 663	15 667	10 490	7 380	15 342	74 538	112 335	567 910	Freight and packing costs
233 074	3 066	2 521	2 786	5 012	24 409	33 402	161 879	Sales commission
138 829	1 882	751	843	1 735	14 247	22 389	96 982	Advertising expenses
184 089	3 886	1 580	1 561	3 597	20 408	33 383	119 674	Entertainment expenses
546 445	7 519	4 098	2 081	3 738	54 851	90 187	383 970	Depreciation costs
16 014	176	111	144	147	1 301	2 753	11 383	Employee training costs
284 402	3 364	1 431	1 498	2 986	29 912	44 601	200 610	Taxes and public charges
4 452 662	76 399	35 538	35 588	64 710	469 917	751 955	3 018 556	Other costs
1 171 897	822	12 696	5 106	21 919	161 162	200 066	770 125	Operating profit
227 318	2 800	- 1 472	3 365	545	- 5 503	31 725	195 859	Non-operating profit and loss
865 861	9 056	3 068	4 632	6 041	53 227	103 699	686 138	Non-operating revenue
638 542	6 257	4 541	1 266	5 497	58 729	71 974	490 278	Non-operating expenses
365 155	4 823	3 245	943	3 168	33 707	41 924	277 344	Interest payment and discount expenses
273 388	1 433	1 296	323	2 328	25 022	30 050	212 935	Other costs
1 399 215	3 622	11 224	8 471	22 463	155 659	231 791	965 984	Ordinary profit (ordinary loss)
240 875	1 796	231	577	1 280	19 862	35 016	182 114	Extraordinary profit
457 984	3 147	5 815	2 932	2 443	30 134	33 354	380 160	Extraordinary loss
1 182 107	2 272	5 640	6 116	21 300	145 388	233 454	767 937	Pretax net profit (pretax net loss)
637 339	101	1 774	2 991	12 888	82 615	150 881	386 089	After-tax net profit (after-tax net loss)
10 910 083	133 850	83 886	71 422	110 504	1 026 643	1 682 904	7 800 874	Value added
6 162	297	—	59	40	746	1 366	3 656	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 528	176	—	59	45	761	636	2 851	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
23 338	998	—	529	211	2 912	3 325	15 363	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The number of "Total" includes the number of N/A(Unknown).

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(5) 産業別・設立年別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	小売業 Retail							
	計 Total	平成20年 以降 2008 or later	平成19年 2007	平成18年 2006	平成17年 2005	平成7年 ～ 平成16年 1995～2004	昭和60年 ～ 平成6年 1985～1994	昭和59年 以前 1984 or earlier
母集団企業数(社)	223 292	4 713	2 105	3 387	4 581	45 062	54 317	109 126
従業者数(人)	2 982 521	73 705	38 568	40 069	52 778	546 253	709 458	1 521 691
売上高	55 368 823	1 048 659	409 035	706 678	762 625	9 528 300	11 841 030	31 072 497
売上原価	40 484 939	746 391	262 232	498 544	529 768	6 669 874	8 348 409	23 429 722
商品仕入原価	38 170 929	708 148	248 307	461 477	501 974	6 283 132	7 775 624	22 192 267
材料費	647 994	7 700	1 895	10 050	6 983	82 100	194 404	344 863
労務費	356 628	4 355	4 227	5 257	3 839	44 283	66 253	228 415
外注費	286 061	3 786	1 525	3 808	3 516	63 916	54 372	155 138
減価償却費	42 912	612	156	623	432	6 642	8 579	25 869
その他の売上原価	980 414	21 791	6 122	17 329	13 025	189 801	249 175	483 170
売上総利益	14 883 884	302 268	146 803	208 134	232 857	2 858 426	3 492 621	7 642 775
販売費及び一般管理費	14 372 610	298 568	142 276	200 757	224 079	2 743 360	3 352 932	7 410 638
人件費	6 855 386	126 643	61 415	107 155	98 907	1 347 353	1 630 086	3 483 827
地代家賃	1 118 621	15 972	16 238	15 437	13 580	199 178	261 565	596 652
水道光熱費	472 848	12 769	3 717	5 106	8 371	80 208	109 072	253 605
運賃荷造費	187 779	3 691	1 889	1 660	2 985	37 282	50 031	90 240
販売手数料	313 404	10 054	8 051	2 320	15 910	59 289	71 375	146 405
広告宣伝費	424 617	14 807	3 416	4 672	5 252	75 909	94 017	226 545
交際費	130 004	2 958	1 077	2 063	2 302	26 813	31 332	63 459
減価償却費	628 769	7 766	5 703	8 970	5 869	92 518	128 584	379 360
従業員教育費	31 803	550	109	353	419	5 719	7 622	17 030
租税公課	261 920	3 083	1 071	2 468	2 224	41 873	58 763	152 437
その他の経費	3 947 461	100 275	39 591	50 553	68 261	777 218	910 485	2 001 078
営業利益	511 274	3 700	4 527	7 377	8 777	115 066	139 689	232 137
営業外損益	367 601	3 639	1 890	1 167	1 933	54 610	74 713	229 648
営業外収益	675 401	7 339	3 272	3 686	5 178	90 228	149 088	416 611
営業外費用	307 801	3 700	1 381	2 519	3 244	35 617	74 375	186 963
支払利息・割引料	199 956	2 494	1 075	1 920	2 020	23 132	46 422	122 894
その他の費用	107 845	1 206	307	599	1 224	12 485	27 953	64 070
経常利益(経常損失)	878 875	7 339	6 417	8 545	10 711	169 677	214 402	461 785
特別利益	178 288	723	851	577	1 258	24 441	34 190	116 247
特別損失	271 884	15 377	2 366	446	4 129	23 322	71 414	154 830
税引前当期純利益(税引前当期純損失)	785 278	- 7 315	4 902	8 676	7 840	170 796	177 178	423 201
税引後当期純利益(税引後当期純損失)	424 527	- 9 769	2 936	3 223	4 641	103 891	98 974	220 631
付加価値額	10 374 870	168 814	96 411	150 726	138 000	1 930 375	2 422 276	5 468 268
損金算入の特例を利用した少額減価償却資産取得企業数(社)	6 054	159	80	82	166	1 845	1 435	2 288
損金算入の特例を利用した少額減価償却資産取得額	4 226	139	28	22	122	1 238	1 021	1 657
損金算入の特例を利用した少額減価償却資産対象件数(件)	21 593	746	167	114	623	6 225	5 162	8 556

(注1) 計には、NA（設立年不明）分も含まれる。

(注2) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(5) Table of foundation year by industry type (business corporations) (Continued)

(Unit: JPY million)

不動産業、物品賃貸業 Real estate and goods rental and leasing								Fiscal 2012
計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前	
Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier	
164 346	3 581	2 819	3 700	2 969	32 746	48 736	69 794	No. of enterprises in parent population
883 539	14 055	9 992	14 820	14 022	162 260	252 706	415 685	No. of workers
18 103 045	296 174	177 541	307 003	293 575	3 073 441	4 446 697	9 508 614	Sales
9 147 749	163 254	61 642	189 639	147 036	1 643 395	2 247 260	4 695 523	Cost of Sales
4 326 970	114 857	27 359	74 371	60 709	866 158	1 343 602	1 839 914	Cost of goods purchased
185 325	3 084	2 111	6 983	1 218	32 799	46 349	92 781	Material costs
323 496	2 168	2 401	8 713	5 753	58 787	89 126	156 547	Labor costs
1 133 554	17 794	9 951	28 858	17 154	217 444	210 009	632 346	Outsourcing costs
442 259	3 077	2 594	10 189	10 214	39 824	55 264	321 099	Depreciation costs
2 736 144	22 274	17 226	60 524	51 989	428 383	502 911	1 652 837	Other costs
8 955 296	132 920	115 900	117 363	146 539	1 430 046	2 199 437	4 813 091	Gross operating profit
7 522 991	114 873	97 129	100 593	113 852	1 193 569	1 938 270	3 964 705	Selling and general administrative expenses
2 691 035	34 531	25 079	36 406	42 015	412 172	670 793	1 470 039	Personnel costs
727 398	9 430	7 495	9 858	13 937	110 317	227 424	348 937	Rent
173 116	2 924	1 745	1 377	2 414	28 411	43 867	92 379	Utilities expense
20 725	315	214	152	160	3 077	6 250	10 556	Freight and packing costs
135 347	2 077	2 749	1 895	1 477	27 880	36 764	62 506	Sales commission
191 601	4 059	2 644	1 611	3 144	34 393	50 441	95 309	Advertising expenses
104 641	1 849	1 286	2 026	2 136	21 395	29 890	46 058	Entertainment expenses
951 619	10 667	21 305	10 924	13 145	127 697	244 756	523 125	Depreciation costs
9 297	103	81	85	144	1 499	3 345	4 040	Employee training costs
494 288	7 785	7 775	5 367	7 251	71 961	107 953	286 196	Taxes and public charges
2 023 924	41 133	26 758	30 890	28 030	354 766	516 786	1 025 561	Other costs
1 432 305	18 047	18 770	16 771	32 687	236 477	261 167	848 386	Operating profit
- 19 232	5 885	- 4 311	- 83	- 7 047	- 30 989	24 521	- 7 208	Non-operating profit and loss
561 838	11 104	2 857	4 669	3 346	68 238	189 112	282 511	Non-operating revenue
581 070	5 219	7 168	4 752	10 394	99 227	164 591	289 719	Non-operating expenses
471 913	4 152	6 038	4 121	9 180	82 909	130 107	235 406	Interest payment and discount expenses
109 157	1 068	1 131	630	1 213	16 318	34 484	54 313	Other costs
1 413 074	23 932	14 459	16 688	25 640	205 488	285 689	841 178	Ordinary profit (ordinary loss)
310 281	290	665	1 172	2 692	29 716	55 879	219 866	Extraordinary profit
543 679	1 965	982	418	6 838	60 059	90 013	383 403	Extraordinary loss
1 179 676	22 257	14 142	17 442	21 494	175 145	251 554	677 641	Pretax net profit (pretax net loss)
698 894	19 051	8 800	10 531	12 500	110 664	159 887	377 462	After-tax net profit (after-tax net loss)
7 524 379	95 845	87 226	102 353	127 277	1 110 654	1 814 457	4 186 566	Value added
4 078	6	—	18	179	567	1 015	2 292	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 406	9	—	31	108	382	661	1 215	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
13 921	43	—	153	473	2 198	3 778	7 276	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The number of "Total" includes the number of N/A(Unknown).

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(5) 産業別・設立年別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services							
	計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	81 049	2 477	2 242	2 077	2 307	20 756	28 302	22 889
従業者数(人)	769 912	13 890	12 908	14 801	16 725	149 865	228 330	333 393
売上高	8 370 359	151 259	159 566	186 017	140 563	1 370 316	2 108 655	4 253 983
売上原価	4 498 329	72 319	84 454	113 639	56 439	586 769	954 066	2 630 642
商品仕入原価	1 292 511	19 985	28 113	30 151	12 531	177 467	234 465	789 800
材料費	87 761	553	799	1 530	2 353	15 623	26 794	40 110
労務費	1 041 025	3 321	12 847	24 723	20 209	123 454	239 445	617 025
外注費	1 200 184	8 169	25 544	30 439	14 191	177 538	281 368	662 933
減価償却費	35 129	118	446	1 742	278	2 813	8 404	21 328
その他の売上原価	841 718	40 173	16 705	25 053	6 877	89 874	163 590	499 446
売上総利益	3 872 031	78 941	75 112	72 378	84 124	783 547	1 154 588	1 623 341
販売費及び一般管理費	3 578 674	76 563	63 760	67 349	77 564	727 364	1 084 171	1 481 902
人件費	2 017 063	42 494	37 315	30 871	39 364	426 040	590 686	850 294
地代家賃	177 529	4 371	2 661	3 976	5 385	38 581	51 288	71 267
水道光熱費	37 050	720	690	957	882	7 257	10 790	15 753
運賃荷造費	17 012	248	218	818	191	2 809	4 487	8 241
販売手数料	42 879	643	751	877	460	5 322	22 294	12 533
広告宣伝費	16 190	302	278	389	681	3 823	4 009	6 708
交際費	57 059	1 634	1 301	1 472	1 345	12 373	17 068	21 866
減価償却費	100 363	3 163	2 050	1 505	2 655	17 956	30 676	42 358
従業員教育費	8 671	214	82	214	192	1 965	2 600	3 403
租税公課	77 312	1 851	1 289	954	1 470	12 537	29 953	29 258
その他の経費	1 027 546	20 922	17 125	25 318	24 939	198 701	320 321	420 221
営業利益	293 357	2 378	11 352	5 029	6 560	56 183	70 417	141 438
営業外損益	64 097	985	263	613	6 875	8 665	17 391	29 305
営業外収益	135 076	1 529	949	1 869	7 878	16 614	38 147	68 090
営業外費用	70 979	544	686	1 255	1 003	7 949	20 756	38 785
支払利息・割引料	39 705	293	323	630	623	5 147	10 610	22 079
その他の費用	31 274	251	363	626	380	2 802	10 146	16 706
経常利益(経常損失)	357 454	3 363	11 615	5 642	13 435	64 848	87 808	170 743
特別利益	29 380	108	295	242	617	2 299	11 103	14 715
特別損失	85 625	114	219	696	569	5 754	22 394	55 880
税引前当期純利益(税引前当期純損失)	301 209	3 357	11 691	5 189	13 484	61 393	76 517	129 578
税引後当期純利益(税引後当期純損失)	171 986	1 789	6 554	3 270	10 951	38 903	38 443	72 076
付加価値額	3 854 250	59 189	68 628	70 256	83 611	693 341	1 051 471	1 827 756
損金算入の特例を利用した少額減価償却資産取得企業数(社)	5 350	89	130	260	222	1 130	1 273	2 246
損金算入の特例を利用した少額減価償却資産取得額	3 223	42	29	127	111	558	738	1 617
損金算入の特例を利用した少額減価償却資産対象件数(件)	18 398	204	166	817	584	3 129	4 535	8 963

(注1) 計には、NA（設立年不明）分も含まれる。

(注2) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(5) Table of foundation year by industry type (business corporations) (Continued)

(Unit: JPY million)

宿泊業、飲食サービス業 Accommodations, eating and drinking services								Fiscal 2012
計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前	
Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier	
96 510	2 243	1 613	1 661	1 974	21 840	27 362	39 817	No. of enterprises in parent population
1 959 658	37 632	27 390	26 055	35 013	485 189	503 969	844 411	No. of workers
10 621 458	213 387	154 271	119 132	196 711	2 701 475	2 700 602	4 535 880	Sales
3 811 241	67 795	43 668	45 383	67 207	999 233	1 012 934	1 575 021	Cost of Sales
3 184 171	62 288	32 132	31 483	54 948	848 068	852 878	1 302 372	Cost of goods purchased
289 085	2 882	8 750	3 035	7 543	64 421	74 965	127 489	Material costs
177 005	1 333	874	4 307	1 165	47 650	39 719	81 958	Labor costs
49 019	452	276	4 854	405	11 803	11 247	19 981	Outsourcing costs
6 502	23	15	511	236	987	1 792	2 938	Depreciation costs
105 459	816	1 621	1 193	2 909	26 304	32 333	40 283	Other costs
6 810 217	145 592	110 603	73 749	129 505	1 702 242	1 687 668	2 960 858	Gross operating profit
6 700 905	143 590	107 352	70 883	128 678	1 652 515	1 653 908	2 943 981	Selling and general administrative expenses
3 024 329	68 796	44 656	31 435	63 990	699 607	799 062	1 316 782	Personnel costs
584 393	12 570	7 555	11 908	11 991	177 538	152 378	210 453	Rent
533 308	9 944	11 605	5 625	10 825	132 349	125 100	237 859	Utilities expense
19 700	385	151	113	290	4 390	6 335	8 035	Freight and packing costs
139 737	1 632	5 461	1 376	3 147	35 515	25 615	66 992	Sales commission
144 136	2 395	1 401	1 472	2 193	35 984	33 824	66 866	Advertising expenses
35 209	965	678	414	697	8 231	9 625	14 601	Entertainment expenses
385 865	8 370	5 380	1 878	4 487	91 050	82 151	192 549	Depreciation costs
5 863	98	78	25	101	1 163	1 573	2 825	Employee training costs
137 328	3 051	2 907	990	2 627	33 483	26 858	67 413	Taxes and public charges
1 691 037	35 383	27 480	15 647	28 329	433 206	391 386	759 606	Other costs
109 312	2 003	3 251	2 866	827	49 727	33 760	16 878	Operating profit
80 529	1 644	- 633	110	2 260	9 752	25 645	41 751	Non-operating profit and loss
222 740	4 807	2 537	1 762	4 167	44 108	53 699	111 661	Non-operating revenue
142 211	3 163	3 170	1 652	1 907	34 356	28 054	69 910	Non-operating expenses
115 039	2 799	2 693	1 398	1 716	27 209	22 075	57 150	Interest payment and discount expenses
27 172	364	477	254	191	7 147	5 979	12 760	Other costs
189 841	3 647	2 617	2 976	3 087	59 479	59 406	58 628	Ordinary profit (ordinary loss)
113 158	1 121	3 886	154	607	32 360	12 649	62 382	Extraordinary profit
105 672	714	2 980	28	593	23 051	14 225	64 082	Extraordinary loss
197 327	4 054	3 524	3 102	3 101	68 788	57 830	56 928	Pretax net profit (pretax net loss)
118 032	3 601	2 624	2 461	2 597	43 884	37 620	25 244	After-tax net profit (after-tax net loss)
4 626 165	100 687	66 776	55 429	89 399	1 138 165	1 185 013	1 990 695	Value added
5 025	163	112	109	182	1 445	1 249	1 764	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 830	108	33	57	55	942	587	1 048	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
15 997	731	231	407	303	4 828	4 149	5 347	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The number of "Total" includes the number of N/A(Unknown).

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(5) 産業別・設立年別表（法人企業）（続き）

（金額単位：百万円）

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services							
	計	平成20年 以降	平成19年	平成18年	平成17年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2008 or later	2007	2006	2005	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	63 175	3 199	1 578	1 575	1 765	15 506	18 202	21 351
従業者数(人)	1 070 868	36 149	20 428	20 364	30 640	204 185	249 150	509 951
売上高	23 471 961	1 903 864	426 505	289 841	368 273	2 741 848	5 439 501	12 302 129
売上原価	16 742 076	1 697 835	309 045	172 732	222 011	1 669 754	3 898 942	8 771 756
商品仕入原価	14 816 324	1 459 599	275 426	158 449	177 212	1 429 320	3 499 543	7 816 774
材料費	172 263	11 625	2 576	1 816	1 969	26 896	34 502	92 878
労務費	265 577	16 904	2 445	2 462	8 384	32 818	58 318	144 246
外注費	193 386	10 895	3 951	1 554	5 566	32 104	41 421	97 895
減価償却費	75 943	10 864	728	388	3 771	6 858	13 394	39 939
その他の売上原価	1 218 582	187 947	23 918	8 063	25 108	141 758	251 763	580 023
売上総利益	6 729 885	206 029	117 460	117 108	146 262	1 072 094	1 540 559	3 530 373
販売費及び一般管理費	6 195 549	195 432	106 947	112 964	136 921	1 018 462	1 414 095	3 210 727
人件費	2 333 831	77 182	40 194	43 263	57 231	425 287	536 999	1 153 675
地代家賃	571 077	19 365	13 907	9 951	12 378	97 873	136 757	280 846
水道光熱費	282 938	10 367	4 791	4 952	5 272	48 678	66 474	142 403
運賃荷造費	23 102	507	349	412	255	3 829	5 610	12 140
販売手数料	107 250	2 071	2 069	2 007	2 344	15 274	19 108	64 377
広告宣伝費	223 987	6 864	3 511	5 911	3 885	31 075	46 991	125 750
交際費	44 221	1 743	1 004	1 016	921	8 799	10 414	20 325
減価償却費	670 820	17 716	9 253	10 140	11 435	80 168	159 211	382 897
従業員教育費	10 048	381	205	146	250	1 950	2 208	4 906
租税公課	147 153	3 463	1 661	1 780	2 677	21 947	33 331	82 293
その他の経費	1 781 122	55 772	30 003	33 385	40 272	283 582	396 993	941 114
営業利益	534 337	10 598	10 513	4 145	9 341	53 631	126 463	319 646
営業外損益	154 409	1 945	2 690	4 340	912	19 569	16 985	107 969
営業外収益	355 990	6 580	4 411	6 735	4 572	40 099	64 549	229 045
営業外費用	201 581	4 635	1 721	2 395	3 660	20 530	47 563	121 076
支払利息・割引料	127 870	3 011	1 074	1 696	2 850	14 631	28 240	76 369
その他の費用	73 711	1 625	647	699	811	5 899	19 324	44 707
経常利益(経常損失)	688 746	12 543	13 203	8 485	10 253	73 200	143 449	427 614
特別利益	182 251	3 520	1 630	304	2 052	13 166	51 777	109 801
特別損失	444 320	5 902	8 729	6 477	3 594	33 515	107 724	278 379
税引前当期純利益(税引前当期純損失)	426 677	10 161	6 104	2 313	8 711	52 851	87 502	259 036
税引後当期純利益(税引後当期純損失)	255 767	4 022	3 534	1 163	6 831	29 553	49 342	161 322
付加価値額	4 891 065	161 428	82 670	78 311	109 229	754 733	1 111 907	2 592 787
損金算入の特例を利用した少額減価償却資産取得企業数(社)	3 539	187	73	71	94	865	897	1 351
損金算入の特例を利用した少額減価償却資産取得額	2 852	77	63	57	32	609	727	1 288
損金算入の特例を利用した少額減価償却資産対象件数(件)	14 458	433	308	254	182	3 083	3 661	6 536

(注1) 計には、NA（設立年不明）分も含まれる。

(注2) 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(5) Table of foundation year by industry type (business corporations) (Continued)

(Unit: JPY million)

計 Total	サービス業 (他に分類されないもの)				Services (N. E. C.)			Fiscal 2012
	平成20年 以降 2008 or later	平成19年 2007	平成18年 2006	平成17年 2005	平成7年 ～ 平成16年 1995～2004	昭和60年 ～ 平成6年 1985～1994	昭和59年 以前 1984 or earlier	
93 058	2 900	2 338	2 487	2 646	20 994	27 860	33 833	No. of enterprises in parent population
2 610 594	54 803	52 721	55 853	41 256	585 309	735 492	1 085 160	No. of workers
16 401 125	335 187	504 591	321 516	231 391	3 383 174	4 398 186	7 227 080	Sales
9 104 811	191 864	367 779	191 654	103 986	1 857 349	2 258 318	4 133 860	Cost of Sales
1 788 931	33 069	40 837	106 260	18 082	348 482	455 266	786 935	Cost of goods purchased
607 540	9 458	12 908	4 590	6 193	75 573	138 675	360 143	Material costs
3 239 158	68 960	133 959	38 555	31 913	727 065	870 525	1 368 181	Labor costs
1 873 722	42 700	116 955	28 867	28 694	334 946	416 814	904 746	Outsourcing costs
136 931	2 611	2 894	954	593	27 258	20 250	82 371	Depreciation costs
1 458 528	35 065	60 225	12 428	18 512	344 026	356 788	631 484	Other costs
7 296 315	143 323	136 812	129 863	127 405	1 525 825	2 139 868	3 093 220	Gross operating profit
6 945 768	144 262	131 437	119 097	130 191	1 469 922	2 026 371	2 924 488	Selling and general administrative expenses
3 992 617	85 951	81 666	74 328	78 122	888 907	1 122 047	1 661 596	Personnel costs
253 192	4 750	4 884	5 466	3 511	61 956	79 251	93 374	Rent
71 868	2 192	900	731	1 951	11 947	21 027	33 119	Utilities expense
40 464	793	874	753	553	5 649	8 651	23 191	Freight and packing costs
48 767	658	514	969	1 313	6 695	16 930	21 688	Sales commission
50 417	1 392	736	762	1 370	11 157	13 421	21 580	Advertising expenses
80 740	1 834	1 356	1 021	1 908	15 270	22 685	36 666	Entertainment expenses
192 771	3 394	2 530	1 836	2 434	31 761	54 216	96 600	Depreciation costs
10 625	152	152	94	101	3 602	2 372	4 152	Employee training costs
138 754	2 348	1 540	2 381	2 050	29 399	37 423	63 614	Taxes and public charges
2 065 554	40 799	36 285	30 755	36 877	403 580	648 349	868 909	Other costs
350 547	- 939	5 375	10 765	- 2 786	55 902	113 497	168 732	Operating profit
139 478	753	1 115	- 107	6 087	23 736	39 991	67 904	Non-operating profit and loss
247 784	2 004	2 367	1 433	9 248	40 590	64 499	127 644	Non-operating revenue
108 306	1 251	1 252	1 540	3 161	16 854	24 508	59 740	Non-operating expenses
68 372	764	900	1 227	1 942	12 434	15 511	35 593	Interest payment and discount expenses
39 934	487	352	313	1 219	4 420	8 997	24 147	Other costs
490 024	- 186	6 489	10 658	3 300	79 639	153 489	236 636	Ordinary profit (ordinary loss)
68 800	202	547	2 605	82	9 695	20 896	34 773	Extraordinary profit
133 804	761	138	128	316	13 849	39 916	78 696	Extraordinary loss
425 021	- 745	6 898	13 135	3 067	75 485	134 468	192 713	Pretax net profit (pretax net loss)
230 254	- 3 377	3 880	10 108	1 385	45 840	76 658	95 761	After-tax net profit (after-tax net loss)
8 522 443	168 743	235 015	135 499	123 966	1 862 021	2 355 083	3 642 116	Value added
3 978	35	8	156	189	660	1 164	1 767	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 178	15	7	12	143	347	590	1 065	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
12 541	69	33	303	909	2 315	3 155	5 757	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The number of "Total" includes the number of N/A(Unknown).

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(6) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社）

（金額単位：百万円）

平成24年度	合 計 Total				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社数(社)	40 974	9 730	10 401	9 093	11 750
従業者数(人)	3 218 343	66 755	193 667	385 358	2 572 563
売上高	73 566 977	2 426 614	5 863 051	10 235 611	55 041 701
売上原価	61 806 869	1 797 946	4 712 607	8 305 409	46 990 906
商品仕入原価	23 406 086	1 170 497	3 220 308	4 303 590	14 711 691
材料費	9 885 069	57 556	410 847	778 878	8 637 789
労務費	8 324 782	94 529	278 826	828 890	7 122 537
外注費	7 474 968	157 914	446 658	1 192 250	5 678 145
減価償却費	1 128 063	56 879	30 562	146 524	894 098
その他の売上原価	11 587 900	260 571	325 406	1 055 278	9 946 646
売上総利益	11 760 108	628 668	1 150 444	1 930 202	8 050 794
販売費及び一般管理費	9 544 418	471 165	1 020 928	1 619 318	6 433 008
人件費	4 712 659	192 430	460 076	829 053	3 231 100
地代家賃	509 876	30 819	75 995	74 344	328 718
水道光熱費	158 932	9 819	19 592	24 344	105 177
運賃荷造費	328 118	15 947	24 288	48 270	239 613
販売手数料	145 647	3 369	17 431	24 097	100 750
広告宣伝費	160 529	4 876	11 305	24 704	119 645
交際費	84 578	7 583	13 794	16 759	46 443
減価償却費	318 939	27 728	36 779	55 660	198 772
従業員教育費	17 822	482	2 295	3 032	12 013
租税公課	119 906	15 991	12 571	21 276	70 067
その他の経費	2 987 413	162 121	346 802	497 780	1 980 710
営業利益	2 215 689	157 503	129 517	310 884	1 617 786
営業外損益	199 487	12 836	33 964	30 860	121 827
営業外収益	475 359	51 258	50 107	68 958	305 035
営業外費用	275 871	38 422	16 143	38 098	183 208
支払利息・割引料	163 110	23 087	10 336	26 253	103 434
その他の費用	112 761	15 335	5 807	11 845	79 774
経常利益(経常損失)	2 415 176	170 339	163 481	341 744	1 739 614
特別利益	205 847	26 863	14 097	30 707	134 179
特別損失	408 673	101 828	16 294	73 750	216 801
税引前当期純利益(税引前当期純損失)	2 212 350	95 373	161 284	298 701	1 656 992
税引後当期純利益(税引後当期純損失)	1 203 359	60 968	98 533	170 562	873 295
付加価値額	17 710 333	612 284	1 070 920	2 326 775	13 700 354
損金算入の特例を利用した少額減価償却資産取得企業数(社)	1 185	7	154	665	359
損金算入の特例を利用した少額減価償却資産取得額	1 032	4	80	517	432
損金算入の特例を利用した少額減価償却資産対象件数(件)	7 169	28	841	4 036	2 263

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(6) Table by industry and size of workers (subsidiaries or affiliates of large enterprises)

(Unit: JPY million)

建設業 Construction					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
3 580	1 242	903	849	586	No. of subsidiaries or affiliates of large enterprises
171 070	9 977	17 645	35 994	107 454	No. of workers
6 243 839	59 846	429 028	1 365 527	4 389 438	Sales
5 518 303	33 183	363 454	1 195 368	3 926 299	Cost of Sales
282 154	1 970	18 453	158 663	103 068	Cost of goods purchased
1 096 030	5 454	148 445	198 791	743 339	Material costs
545 036	8 913	41 415	114 083	380 625	Labor costs
2 808 738	4 606	115 310	556 391	2 132 431	Outsourcing costs
22 176	1 700	1 621	5 645	13 211	Depreciation costs
764 169	10 540	38 210	161 795	553 624	Other costs
725 536	26 663	65 573	170 160	463 139	Gross operating profit
540 733	25 113	61 212	127 421	326 987	Selling and general administrative expenses
304 976	6 580	31 607	71 629	195 161	Personnel costs
28 740	1 006	2 861	6 828	18 045	Rent
5 547	450	541	1 511	3 044	Utilities expense
2 058	65	160	681	1 152	Freight and packing costs
8 121	110	177	519	7 314	Sales commission
9 118	106	407	2 146	6 459	Advertising expenses
9 107	1 074	1 291	2 393	4 349	Entertainment expenses
7 618	90	894	1 971	4 663	Depreciation costs
2 024	14	443	824	742	Employee training costs
6 151	472	482	1 892	3 305	Taxes and public charges
157 273	15 147	22 350	37 025	82 751	Other costs
184 802	1 550	4 361	42 739	136 152	Operating profit
2 996	- 17	1 063	- 1 069	3 020	Non-operating profit and loss
20 883	1 361	1 656	3 237	14 628	Non-operating revenue
17 887	1 378	593	4 306	11 609	Non-operating expenses
9 057	1 082	415	2 376	5 184	Interest payment and discount expenses
8 829	296	178	1 930	6 425	Other costs
187 799	1 533	5 424	41 670	139 172	Ordinary profit (ordinary loss)
4 049	4	233	3 050	762	Extraordinary profit
29 618	—	94	8 623	20 901	Extraordinary loss
162 230	1 537	5 563	36 097	119 033	Pretax net profit (pretax net loss)
92 607	1 301	2 417	18 451	70 438	After-tax net profit (after-tax net loss)
1 113 577	21 389	85 161	246 918	760 109	Value added
99	—	63	36	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
19	—	8	10	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
99	—	63	36	—	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(6) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社）（続き）

（金額単位：百万円）

平成24年度	製造業 Manufacturing				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社数(社)	11 764	2 066	3 126	2 295	4 276
従業者数(人)	1 088 034	13 489	50 422	87 300	936 823
売上高	25 575 219	216 785	733 605	1 549 596	23 075 233
売上原価	23 029 383	174 112	564 996	1 315 357	20 974 918
商品仕入原価	2 935 995	48 660	192 227	305 803	2 389 306
材料費	8 095 200	34 298	196 362	433 196	7 431 343
労務費	3 777 957	22 142	83 418	286 935	3 385 462
外注費	1 527 404	19 775	34 081	94 076	1 379 473
減価償却費	594 359	4 459	8 031	55 381	526 488
その他の売上原価	6 098 467	44 778	50 877	139 966	5 862 846
売上総利益	2 545 836	42 674	168 608	234 240	2 100 315
販売費及び一般管理費	1 837 330	38 318	153 686	198 071	1 447 256
人件費	742 861	17 118	58 827	92 852	574 064
地代家賃	42 388	2 062	6 788	5 608	27 930
水道光熱費	21 325	1 169	2 278	2 897	14 980
運賃荷造費	159 829	570	4 079	14 919	140 261
販売手数料	27 129	162	548	3 793	22 625
広告宣伝費	18 322	120	334	1 754	16 113
交際費	16 700	721	1 746	2 487	11 746
減価償却費	51 624	1 853	4 096	9 806	35 869
従業員教育費	3 225	18	147	228	2 832
租税公課	28 551	1 638	1 447	4 004	21 461
その他の経費	725 377	12 885	73 396	59 723	579 373
営業利益	708 506	4 356	14 922	36 169	653 059
営業外損益	75 932	501	6 275	8 381	60 775
営業外収益	194 856	2 658	11 388	19 424	161 386
営業外費用	118 923	2 156	5 113	11 042	100 612
支払利息・割引料	70 204	519	3 199	8 333	58 153
その他の費用	48 719	1 638	1 914	2 709	42 459
経常利益(経常損失)	784 438	4 857	21 197	44 551	713 834
特別利益	81 127	579	6 898	9 169	64 480
特別損失	79 696	430	1 104	9 007	69 155
税引前当期純利益(税引前当期純損失)	785 869	5 007	26 990	44 713	709 160
税引後当期純利益(税引後当期純損失)	397 421	1 630	20 879	27 535	347 376
付加価値額	6 095 607	54 667	187 149	507 696	5 346 094
損金算入の特例を利用した少額減価償却資産取得企業数(社)	371	—	30	290	50
損金算入の特例を利用した少額減価償却資産取得額	425	—	9	276	140
損金算入の特例を利用した少額減価償却資産対象件数(件)	2 133	—	59	1 480	593

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(6) Table by industry and size of workers (subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

情報通信業 Information and communications					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
2 382	239	636	642	865	No. of subsidiaries or affiliates of large enterprises
181 918	4 772	11 649	29 937	135 559	No. of workers
2 725 181	139 629	211 475	497 864	1 876 212	Sales
1 866 533	99 034	129 508	297 328	1 340 664	Cost of Sales
290 088	33 177	24 360	43 314	189 237	Cost of goods purchased
61 749	1 423	4 184	7 632	48 510	Material costs
623 083	21 888	15 617	90 153	495 424	Labor costs
477 805	30 577	51 566	83 929	311 733	Outsourcing costs
51 602	255	5 418	12 870	33 060	Depreciation costs
362 207	11 714	28 363	59 430	262 700	Other costs
858 647	40 596	81 967	200 536	535 548	Gross operating profit
715 591	33 234	65 565	169 338	447 455	Selling and general administrative expenses
354 515	12 662	38 523	68 816	234 514	Personnel costs
31 247	2 028	3 530	6 430	19 259	Rent
5 479	480	570	1 081	3 348	Utilities expense
4 219	150	184	559	3 326	Freight and packing costs
21 148	132	501	5 811	14 705	Sales commission
14 982	209	601	2 038	12 134	Advertising expenses
4 946	551	737	759	2 899	Entertainment expenses
25 100	1 823	1 935	9 129	12 212	Depreciation costs
1 672	52	43	266	1 312	Employee training costs
5 649	416	614	835	3 784	Taxes and public charges
246 636	14 733	18 326	73 614	139 963	Other costs
143 056	7 362	16 402	31 199	88 093	Operating profit
1 033	- 864	47	915	935	Non-operating profit and loss
20 910	11 225	1 316	2 342	6 027	Non-operating revenue
19 877	12 089	1 269	1 427	5 092	Non-operating expenses
11 456	7 608	398	929	2 521	Interest payment and discount expenses
8 421	4 480	872	497	2 571	Other costs
144 089	6 498	16 449	32 114	89 028	Ordinary profit (ordinary loss)
2 293	4	94	816	1 378	Extraordinary profit
11 126	159	102	1 848	9 017	Extraordinary loss
135 256	6 343	16 441	31 082	81 389	Pretax net profit (pretax net loss)
77 738	4 930	9 288	18 896	44 624	After-tax net profit (after-tax net loss)
1 248 412	53 229	82 528	221 542	891 114	Value added
133	—	32	54	48	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
150	—	42	47	61	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 248	—	606	272	370	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(6) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社）（続き）

（金額単位：百万円）

平成24年度	運輸業、郵便業 Transport and postal activities				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社数(社)	3 913	421	865	952	1 675
従業者数(人)	456 613	3 093	14 408	39 125	399 987
売上高	5 797 237	208 568	295 266	674 201	4 619 202
売上原価	4 789 207	186 318	208 343	562 195	3 832 351
商品仕入原価	211 780	35 264	31 565	28 937	116 015
材料費	82 671	3 169	5 406	18 200	55 895
労務費	1 455 245	14 389	38 863	119 440	1 282 552
外注費	1 228 603	43 600	72 081	204 539	908 383
減価償却費	163 648	24 741	6 096	15 994	116 816
その他の売上原価	1 647 261	65 154	54 333	175 084	1 352 690
売上総利益	1 008 030	22 251	86 923	112 006	786 850
販売費及び一般管理費	883 981	17 932	81 691	98 400	685 957
人件費	438 324	9 682	31 156	53 225	344 262
地代家賃	43 697	914	6 475	4 209	32 099
水道光熱費	8 415	186	1 179	955	6 095
運賃荷造費	17 104	335	1 318	2 272	13 180
販売手数料	2 145	110	203	136	1 695
広告宣伝費	2 812	39	68	115	2 591
交際費	7 295	246	878	1 166	5 005
減価償却費	30 426	881	6 161	2 893	20 491
従業員教育費	1 417	6	307	54	1 051
租税公課	12 351	256	1 368	1 842	8 884
その他の経費	319 994	5 277	32 576	31 533	250 607
営業利益	124 050	4 319	5 232	13 606	100 893
営業外損益	25 798	189	1 257	3 501	20 850
営業外収益	40 228	929	2 165	5 667	31 466
営業外費用	14 430	740	908	2 166	10 617
支払利息・割引料	9 765	507	542	1 689	7 027
その他の費用	4 665	233	366	477	3 589
経常利益(経常損失)	149 847	4 508	6 490	17 107	121 743
特別利益	49 068	216	2 693	1 674	44 485
特別損失	40 076	244	5 293	1 039	33 501
税引前当期純利益(税引前当期純損失)	158 839	4 480	3 890	17 742	132 727
税引後当期純利益(税引後当期純損失)	88 313	2 212	830	10 431	74 841
付加価値額	2 304 720	55 884	97 458	216 454	1 934 924
損金算入の特例を利用した少額減価償却資産取得企業数(社)	135	5	15	49	66
損金算入の特例を利用した少額減価償却資産取得額	68	1	2	16	49
損金算入の特例を利用した少額減価償却資産対象件数(件)	393	9	15	103	266

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(6) Table by industry and size of workers (subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

卸売業 Wholesale					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
5 132	1 646	1 294	1 258	933	No. of subsidiaries or affiliates of large enterprises
216 288	10 426	22 419	54 636	128 808	No. of workers
15 065 705	1 042 196	1 303 223	3 061 440	9 658 847	Sales
13 050 107	888 211	1 075 457	2 610 458	8 475 981	Cost of Sales
12 145 851	848 243	1 042 392	2 362 312	7 892 905	Cost of goods purchased
179 430	416	4 303	65 282	109 428	Material costs
115 718	1 150	5 032	43 895	65 640	Labor costs
173 810	6 345	7 694	81 704	78 067	Outsourcing costs
35 758	200	772	6 365	28 420	Depreciation costs
399 541	31 857	15 264	50 900	301 521	Other costs
2 015 598	153 985	227 765	450 982	1 182 866	Gross operating profit
1 697 835	132 656	183 747	379 346	1 002 087	Selling and general administrative expenses
863 679	67 111	100 879	174 096	521 594	Personnel costs
76 248	8 338	10 544	14 163	43 203	Rent
25 982	1 234	1 850	4 301	18 598	Utilities expense
108 582	13 788	7 353	27 934	59 508	Freight and packing costs
20 457	460	1 346	6 404	12 246	Sales commission
27 494	227	3 429	6 034	17 805	Advertising expenses
17 348	1 188	3 521	4 973	7 666	Entertainment expenses
49 358	6 557	3 534	9 106	30 161	Depreciation costs
2 630	67	98	915	1 550	Employee training costs
15 030	1 627	1 231	4 947	7 225	Taxes and public charges
491 027	32 060	49 962	126 475	282 531	Other costs
317 763	21 329	44 018	71 637	180 779	Operating profit
17 315	- 3 676	4 708	6 828	9 454	Non-operating profit and loss
48 445	1 694	5 992	15 531	25 229	Non-operating revenue
31 131	5 370	1 283	8 703	15 774	Non-operating expenses
13 591	1 107	868	5 702	5 915	Interest payment and discount expenses
17 539	4 263	416	3 001	9 859	Other costs
335 078	17 653	48 727	78 465	190 233	Ordinary profit (ordinary loss)
6 336	460	533	4 064	1 278	Extraordinary profit
41 911	371	1 829	29 111	10 601	Extraordinary loss
299 502	17 742	47 431	53 418	180 911	Pretax net profit (pretax net loss)
171 629	9 548	29 473	26 151	106 457	After-tax net profit (after-tax net loss)
1 507 088	103 810	171 685	337 652	893 941	Value added
173	—	—	114	59	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
104	—	—	73	31	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
560	—	—	382	178	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(6) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社）（続き）

（金額単位：百万円）

平成24年度	小売業 Retail				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社数(社)	3 857	946	1 205	1 041	665
従業者数(人)	241 226	3 518	26 782	39 561	171 364
売上高	6 663 317	109 201	1 735 403	1 040 098	3 778 615
売上原価	5 236 835	78 046	1 524 501	840 811	2 793 478
商品仕入原価	4 917 189	76 821	1 460 894	777 694	2 601 780
材料費	94 374	186	14 900	17 944	61 344
労務費	56 380	209	10 441	14 855	30 874
外注費	29 586	333	8 776	3 692	16 786
減価償却費	6 395	21	817	2 654	2 903
その他の売上原価	132 911	475	28 673	23 972	79 790
売上総利益	1 426 482	31 155	210 902	199 288	985 137
販売費及び一般管理費	1 302 911	28 350	206 273	185 618	882 671
人件費	614 102	7 845	81 369	110 641	414 247
地代家賃	114 382	1 378	14 328	8 328	90 348
水道光熱費	36 257	1 111	6 362	3 519	25 265
運賃荷造費	26 630	553	10 133	815	15 129
販売手数料	29 983	686	10 617	1 961	16 719
広告宣伝費	37 859	825	2 775	5 178	29 081
交際費	8 970	766	2 094	1 623	4 487
減価償却費	66 546	743	9 430	6 904	49 469
従業員教育費	2 704	57	934	178	1 535
租税公課	15 059	583	2 650	2 634	9 191
その他の経費	350 419	13 802	65 581	43 837	227 198
営業利益	123 571	2 805	4 630	13 670	102 466
営業外損益	19 408	- 1 072	6 225	3 151	11 105
営業外収益	40 326	2 056	9 519	5 311	23 441
営業外費用	20 918	3 128	3 294	2 160	12 336
支払利息・割引料	13 298	1 676	2 255	1 386	7 981
その他の費用	7 621	1 452	1 039	774	4 355
経常利益(経常損失)	142 978	1 732	10 854	16 821	113 571
特別利益	8 397	0	3 000	1 561	3 837
特別損失	31 628	12 882	1 765	6 087	10 893
税引前当期純利益(税引前当期純損失)	119 747	- 11 150	12 089	12 294	106 514
税引後当期純利益(税引後当期純損失)	62 875	- 11 618	6 497	7 162	60 834
付加価値額	1 031 845	14 246	133 078	164 401	720 120
損金算入の特例を利用した少額減価償却資産取得企業数(社)	97	—	1	41	56
損金算入の特例を利用した少額減価償却資産取得額	102	—	x	x	41
損金算入の特例を利用した少額減価償却資産対象件数(件)	525	—	6	284	235

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(6) Table by industry and size of workers (subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

不動産業、物品賃貸業 Real estate and goods rental and leasing					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
2 163	1 175	320	337	331	No. of subsidiaries or affiliates of large enterprises
113 929	10 387	5 767	14 642	83 132	No. of workers
3 446 192	473 773	216 832	760 374	1 995 213	Sales
2 454 070	254 001	133 583	590 567	1 475 919	Cost of Sales
590 792	79 682	61 118	213 056	236 937	Cost of goods purchased
45 709	10 072	3 137	17 068	15 433	Material costs
164 122	12 549	5 779	14 144	131 650	Labor costs
295 583	39 593	21 004	31 722	203 263	Outsourcing costs
202 260	24 557	4 102	40 111	133 490	Depreciation costs
1 155 605	87 549	38 443	274 466	755 147	Other costs
992 122	219 772	83 249	169 807	519 294	Gross operating profit
637 853	95 808	65 506	107 482	369 058	Selling and general administrative expenses
248 153	30 616	19 055	51 224	147 258	Personnel costs
53 295	11 047	9 015	6 698	26 536	Rent
20 119	2 514	3 163	2 248	12 194	Utilities expense
3 099	155	342	231	2 371	Freight and packing costs
11 216	1 083	1 745	1 267	7 121	Sales commission
20 960	716	790	2 017	17 437	Advertising expenses
6 119	1 257	991	1 017	2 854	Entertainment expenses
34 493	10 648	5 420	6 100	12 325	Depreciation costs
1 155	149	39	105	862	Employee training costs
21 160	9 691	2 388	2 236	6 844	Taxes and public charges
218 083	27 931	22 559	34 338	133 255	Other costs
354 269	123 964	17 743	62 326	150 236	Operating profit
11 422	4 353	9 639	1 052	- 3 621	Non-operating profit and loss
40 135	11 670	11 384	6 343	10 738	Non-operating revenue
28 712	7 317	1 745	5 291	14 359	Non-operating expenses
21 108	6 197	1 515	3 611	9 785	Interest payment and discount expenses
7 604	1 120	230	1 680	4 574	Other costs
365 691	128 317	27 382	63 377	146 615	Ordinary profit (ordinary loss)
33 336	25 507	304	2 218	5 306	Extraordinary profit
122 928	87 561	5 372	11 347	18 648	Extraordinary loss
276 099	66 263	22 314	54 249	133 273	Pretax net profit (pretax net loss)
173 472	49 759	14 060	32 049	77 604	After-tax net profit (after-tax net loss)
1 111 438	233 772	74 695	187 606	615 365	Value added
22	—	5	5	12	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
27	—	x	x	23	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
137	—	5	16	116	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(6) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社）（続き）

（金額単位：百万円）

平成24年度	学術研究、専門・技術サービス業 Scientific research, professional and technical services				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社数(社)	1 794	617	454	331	392
従業者数(人)	99 089	3 899	9 295	16 259	69 635
売上高	1 893 885	46 204	176 053	384 396	1 287 232
売上原価	1 455 698	17 458	114 596	283 038	1 040 606
商品仕入原価	372 164	11 130	47 953	141 323	171 759
材料費	28 351	245	1 240	4 393	22 473
労務費	299 690	838	14 247	30 626	253 980
外注費	386 664	3 962	23 428	62 920	296 353
減価償却費	9 892	37	649	1 605	7 601
その他の売上原価	358 936	1 246	27 079	42 171	288 440
売上総利益	438 187	28 747	61 457	101 357	246 626
販売費及び一般管理費	358 882	26 896	50 599	89 116	192 270
人件費	227 917	19 816	27 214	57 719	123 168
地代家賃	21 108	937	5 346	4 539	10 286
水道光熱費	2 663	192	481	544	1 447
運賃荷造費	1 957	87	276	375	1 219
販売手数料	5 846	72	1 269	761	3 743
広告宣伝費	1 758	38	269	336	1 116
交際費	3 372	285	738	706	1 644
減価償却費	5 915	75	909	1 611	3 320
従業員教育費	808	34	106	177	491
租税公課	1 895	127	271	249	1 247
その他の経費	85 644	5 235	13 721	22 100	44 588
営業利益	79 305	1 850	10 858	12 241	54 356
営業外損益	5 690	386	1 285	1 018	3 001
営業外収益	7 985	394	1 953	1 319	4 319
営業外費用	2 295	9	668	301	1 318
支払利息・割引料	1 178	1	315	198	663
その他の費用	1 117	7	353	102	655
経常利益(経常損失)	84 994	2 236	12 143	13 259	57 356
特別利益	5 698	—	127	1 584	3 987
特別損失	6 962	19	241	949	5 754
税引前当期純利益(税引前当期純損失)	83 730	2 217	12 029	13 894	55 590
税引後当期純利益(税引後当期純損失)	48 064	1 952	6 010	8 096	32 007
付加価値額	653 396	24 100	61 201	109 983	458 113
損金算入の特例を利用した少額減価償却資産取得企業数(社)	34	—	9	12	14
損金算入の特例を利用した少額減価償却資産取得額	39	—	16	9	13
損金算入の特例を利用した少額減価償却資産対象件数(件)	226	—	88	53	84

（注1） 従業者規模別表は、「常用雇用者」の規模で分類している。

（注2） 付加価値額＝（売上原価のうち労務費、減価償却費）＋（販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課）＋（営業外費用のうち支払利息・割引料）＋経常利益。

3. Sales and operating costs

(6) Table by industry and size of workers (subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

宿泊業, 飲食サービス業 Accommodations, eating and drinking services					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
781	221	160	234	166	No. of subsidiaries or affiliates of large enterprises
82 030	1 116	2 382	7 436	71 096	No. of workers
439 693	16 742	22 741	38 708	361 502	Sales
249 342	6 367	14 797	13 117	215 062	Cost of Sales
167 411	2 705	12 166	9 370	143 170	Cost of goods purchased
42 187	16	1 529	631	40 011	Material costs
20 853	5	632	1 117	19 099	Labor costs
6 241	2 940	51	25	3 225	Outsourcing costs
1 062	445	13	3	601	Depreciation costs
11 588	256	406	1 970	8 956	Other costs
190 351	10 375	7 944	25 591	146 441	Gross operating profit
164 914	9 953	8 224	26 311	120 426	Selling and general administrative expenses
83 618	5 155	3 832	8 319	66 311	Personnel costs
13 767	612	1 337	992	10 826	Rent
13 176	535	557	3 472	8 613	Utilities expense
244	1	7	41	194	Freight and packing costs
3 272	14	29	448	2 780	Sales commission
5 009	62	67	703	4 177	Advertising expenses
525	73	38	190	223	Entertainment expenses
7 228	491	179	1 251	5 306	Depreciation costs
356	0	2	40	313	Employee training costs
1 607	435	28	579	565	Taxes and public charges
36 113	2 574	2 146	10 276	21 118	Other costs
25 437	422	- 280	- 720	26 015	Operating profit
2 207	- 773	662	1 975	343	Non-operating profit and loss
4 875	340	714	2 266	1 555	Non-operating revenue
2 668	1 113	52	291	1 212	Non-operating expenses
2 133	1 096	16	243	777	Interest payment and discount expenses
536	17	36	48	435	Other costs
27 644	- 351	382	1 255	26 358	Ordinary profit (ordinary loss)
55	-	-	1	55	Extraordinary profit
3 842	3	168	167	3 504	Extraordinary loss
23 858	- 354	214	1 089	22 908	Pretax net profit (pretax net loss)
13 261	- 395	163	1 056	12 437	After-tax net profit (after-tax net loss)
158 268	7 890	6 422	13 800	130 156	Value added
46	-	-	40	6	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
16	-	-	13	3	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 373	-	-	1 361	11	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(6) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社）（続き）

（金額単位：百万円）

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社数(社)	1 626	411	511	344	360
従業者数(人)	85 662	2 697	8 674	14 784	59 507
売上高	1 793 664	50 117	351 180	320 926	1 071 441
売上原価	1 327 479	21 816	291 664	235 255	778 745
商品仕入原価	1 012 004	16 097	253 699	200 377	541 831
材料費	23 013	737	4 734	2 279	15 263
労務費	37 465	989	4 560	2 813	29 104
外注費	33 709	898	8 422	10 434	13 955
減価償却費	11 766	262	889	604	10 011
その他の売上原価	209 521	2 832	19 360	18 747	168 582
売上総利益	466 185	28 301	59 517	85 671	292 696
販売費及び一般管理費	434 796	38 191	53 881	81 462	261 262
人件費	196 108	8 170	25 342	33 277	129 319
地代家賃	38 060	2 014	6 151	7 646	22 249
水道光熱費	14 153	1 498	1 681	3 131	7 843
運賃荷造費	2 479	203	156	291	1 829
販売手数料	10 815	462	496	1 065	8 792
広告宣伝費	15 443	1 369	1 120	3 070	9 885
交際費	2 939	1 105	520	455	859
減価償却費	24 448	3 987	3 041	5 036	12 383
従業員教育費	827	61	51	113	602
租税公課	6 147	426	1 021	1 356	3 344
その他の経費	123 375	18 896	14 300	26 023	64 156
営業利益	31 389	- 9 890	5 636	4 209	31 434
営業外損益	17 549	11 840	945	609	4 155
営業外収益	27 878	15 240	1 831	2 136	8 671
営業外費用	10 329	3 400	887	1 527	4 516
支払利息・割引料	6 882	2 540	692	1 256	2 394
その他の費用	3 447	859	194	271	2 122
経常利益(経常損失)	48 938	1 950	6 581	4 819	35 589
特別利益	10 377	9	191	6 289	3 889
特別損失	11 487	78	59	3 856	7 493
税引前当期純利益(税引前当期純損失)	47 829	1 881	6 712	7 251	31 984
税引後当期純利益(税引後当期純損失)	29 531	951	4 459	4 994	19 127
付加価値額	370 642	20 400	48 329	56 919	244 994
損金算入の特例を利用した少額減価償却資産取得企業数(社)	33	3	—	22	9
損金算入の特例を利用した少額減価償却資産取得額	30	2	—	x	x
損金算入の特例を利用した少額減価償却資産対象件数(件)	130	19	—	27	84

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(6) Table by industry and size of workers (subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

サービス業（他に分類されないもの）		Services (N. E. C.)			Fiscal 2012
計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more	
3 983	747	925	810	1 501	No. of subsidiaries or affiliates of large enterprises
482 485	3 381	24 223	45 683	409 198	No. of workers
3 923 043	63 551	388 246	542 480	2 928 766	Sales
2 829 909	39 401	291 707	361 917	2 136 884	Cost of Sales
480 656	16 748	75 482	62 742	325 684	Cost of goods purchased
136 355	1 538	26 607	13 462	94 748	Material costs
1 229 233	11 455	58 821	110 830	1 048 127	Labor costs
506 825	5 285	104 245	62 818	334 476	Outsourcing costs
29 146	203	2 154	5 292	21 498	Depreciation costs
447 694	4 171	24 397	106 774	312 351	Other costs
1 093 134	24 150	96 539	180 562	791 882	Gross operating profit
969 592	24 714	90 545	156 754	697 578	Selling and general administrative expenses
638 404	7 675	42 272	107 255	481 202	Personnel costs
46 945	483	9 620	8 904	27 937	Rent
5 816	450	930	687	3 749	Utilities expense
1 918	41	281	153	1 443	Freight and packing costs
5 515	76	499	1 931	3 009	Sales commission
6 770	1 166	1 445	1 315	2 845	Advertising expenses
7 257	317	1 240	988	4 711	Entertainment expenses
16 183	580	1 178	1 852	12 573	Depreciation costs
1 004	25	124	132	723	Employee training costs
6 307	318	1 071	702	4 216	Taxes and public charges
233 472	13 582	31 886	32 836	155 169	Other costs
123 542	- 564	5 994	23 808	94 304	Operating profit
20 137	1 969	1 858	4 498	11 811	Non-operating profit and loss
28 839	3 691	2 189	5 383	17 575	Non-operating revenue
8 701	1 722	331	885	5 764	Non-operating expenses
4 438	753	121	529	3 034	Interest payment and discount expenses
4 263	968	209	355	2 730	Other costs
143 679	1 406	7 852	28 307	106 115	Ordinary profit (ordinary loss)
5 111	83	24	282	4 723	Extraordinary profit
29 399	82	267	1 716	27 334	Extraordinary loss
119 392	1 407	7 609	26 872	83 503	Pretax net profit (pretax net loss)
48 448	699	4 458	15 741	27 551	After-tax net profit (after-tax net loss)
2 115 340	22 899	123 214	263 801	1 705 425	Value added
42	—	—	2	40	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
53	—	—	x	x	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
347	—	—	21	325	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(7) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社ではない企業）

（金額単位：百万円）

平成24年度	合 計 Total				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社ではない企業数(社)	1 500 346	978 623	364 630	103 876	53 218
従業者数(人)	21 428 695	4 024 924	4 963 578	3 959 282	8 480 912
売上高	360 845 732	61 292 753	84 261 654	67 092 654	148 198 671
売上原価	262 953 921	40 302 489	61 068 683	49 937 609	111 645 140
商品仕入原価	139 090 657	26 747 224	33 340 586	26 335 990	52 666 857
材料費	31 883 927	2 779 887	5 868 151	5 937 900	17 297 989
労務費	25 021 513	2 132 323	5 160 002	5 312 891	12 416 297
外注費	35 981 359	5 270 180	9 989 697	6 999 133	13 722 350
減価償却費	3 168 758	272 857	521 640	663 145	1 711 116
その他の売上原価	27 807 706	3 100 019	6 188 606	4 688 550	13 830 531
売上総利益	97 891 811	20 990 264	23 192 971	17 155 045	36 553 531
販売費及び一般管理費	90 881 553	20 484 615	22 061 958	15 919 021	32 415 959
人件費	41 766 333	9 116 063	10 519 125	7 436 156	14 694 988
地代家賃	5 009 325	1 389 755	1 067 040	738 466	1 814 065
水道光熱費	2 242 604	496 560	511 502	395 021	839 521
運賃荷造費	2 590 750	213 697	379 327	451 922	1 545 804
販売手数料	1 483 158	201 023	305 445	243 113	733 577
広告宣伝費	1 585 180	192 446	248 822	244 957	898 955
交際費	1 233 525	407 553	360 370	201 727	263 875
減価償却費	4 829 613	1 427 480	1 055 093	820 838	1 526 203
従業員教育費	147 457	21 001	48 880	25 961	51 616
租税公課	2 535 222	794 849	672 594	410 866	656 913
その他の経費	27 458 385	6 224 188	6 893 762	4 949 994	9 390 442
営業利益	7 010 258	505 649	1 131 013	1 236 024	4 137 572
営業外損益	1 784 052	409 582	412 149	273 685	688 636
営業外収益	5 478 894	1 289 754	1 261 537	927 669	1 999 934
営業外費用	3 694 842	880 172	849 389	653 984	1 311 297
支払利息・割引料	2 486 905	659 039	570 868	469 206	787 792
その他の費用	1 207 937	221 133	278 521	184 778	523 506
経常利益(経常損失)	8 794 310	915 232	1 543 162	1 509 709	4 826 208
特別利益	2 315 934	509 160	478 478	443 834	884 463
特別損失	3 670 851	623 195	684 599	725 572	1 637 485
税引前当期純利益(税引前当期純損失)	7 439 394	801 197	1 337 041	1 227 970	4 073 186
税引後当期純利益(税引後当期純損失)	4 272 052	349 973	793 163	705 958	2 422 958
付加価値額	93 759 437	16 728 599	21 158 403	17 387 237	38 485 199
損金算入の特例を利用した少額減価償却資産取得企業数(社)	66 809	22 774	22 737	12 102	9 196
損金算入の特例を利用した少額減価償却資産取得額	44 327	8 122	12 882	10 889	12 434
損金算入の特例を利用した少額減価償却資産対象件数(件)	240 007	47 763	68 412	57 564	66 267

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(7) Table by industry and size of workers (other than subsidiaries or affiliates of large enterprises)

(Unit: JPY million)

建設業 Construction					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
285 113	192 257	76 771	12 546	3 539	No. of enterprises other than subsidiaries or affiliates of large enterprises
2 839 675	877 515	1 049 118	476 143	436 899	No. of workers
56 188 161	12 417 896	20 248 705	11 009 028	12 512 532	Sales
45 103 362	9 121 489	16 281 717	9 064 111	10 636 045	Cost of Sales
4 199 562	1 448 567	1 449 821	1 035 222	265 951	Cost of goods purchased
7 427 441	1 680 787	2 678 343	1 456 012	1 612 300	Material costs
5 536 813	1 084 474	1 964 599	1 302 915	1 184 825	Labor costs
20 917 047	3 510 339	7 293 981	4 154 591	5 958 136	Outsourcing costs
346 560	58 099	133 174	81 498	73 789	Depreciation costs
6 675 940	1 339 223	2 761 800	1 033 874	1 541 044	Other costs
11 084 799	3 296 407	3 966 988	1 944 917	1 876 487	Gross operating profit
10 262 090	3 215 315	3 702 106	1 655 865	1 688 803	Selling and general administrative expenses
4 897 701	1 587 229	1 697 061	765 173	848 238	Personnel costs
400 779	131 129	125 272	58 578	85 800	Rent
134 011	40 398	45 687	20 980	26 947	Utilities expense
36 145	5 417	14 769	4 881	11 077	Freight and packing costs
49 208	9 624	9 557	10 957	19 069	Sales commission
146 415	17 348	50 024	19 116	59 928	Advertising expenses
274 989	106 228	100 565	35 730	32 467	Entertainment expenses
469 999	125 291	169 472	105 479	69 757	Depreciation costs
23 817	2 061	10 962	4 459	6 335	Employee training costs
323 973	97 289	137 119	51 642	37 923	Taxes and public charges
3 505 052	1 093 301	1 341 619	578 870	491 262	Other costs
822 709	81 092	264 881	289 052	187 684	Operating profit
249 502	87 634	59 751	38 907	63 209	Non-operating profit and loss
721 366	195 331	248 650	118 014	159 372	Non-operating revenue
471 865	107 697	188 899	79 107	96 162	Non-operating expenses
307 370	88 950	116 640	57 104	44 676	Interest payment and discount expenses
164 495	18 747	72 258	22 003	51 486	Other costs
1 072 211	168 726	324 632	327 959	250 893	Ordinary profit (ordinary loss)
357 255	111 616	112 258	58 505	74 877	Extraordinary profit
587 542	84 461	179 744	125 553	197 784	Extraordinary loss
841 924	195 881	257 146	260 911	127 986	Pretax net profit (pretax net loss)
453 469	140 599	145 225	153 787	13 858	After-tax net profit (after-tax net loss)
13 379 222	3 343 247	4 678 932	2 754 807	2 602 236	Value added
13 309	7 298	3 360	1 783	870	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 859	2 571	1 712	1 424	1 152	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
39 030	15 196	9 336	8 054	6 444	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(7) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社ではない企業）（続き）

（金額単位：百万円）

平成24年度	製造業 Manufacturing				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社ではない企業数(社)	260 027	130 353	81 823	30 529	17 323
従業者数(人)	5 281 421	561 408	1 139 714	1 129 683	2 450 617
売上高	83 852 459	5 432 925	14 197 212	15 964 760	48 257 562
売上原価	62 511 243	3 306 985	10 037 997	12 267 600	36 898 662
商品仕入原価	12 926 078	1 141 124	2 642 416	3 039 004	6 103 535
材料費	21 466 243	648 366	2 613 480	3 849 968	14 354 429
労務費	10 968 022	542 999	2 056 944	2 384 471	5 983 608
外注費	7 174 566	455 460	1 236 801	1 429 366	4 052 940
減価償却費	1 690 699	86 228	246 440	338 844	1 019 187
その他の売上原価	8 285 635	432 808	1 241 917	1 225 948	5 384 963
売上総利益	21 341 216	2 125 941	4 159 214	3 697 160	11 358 901
販売費及び一般管理費	18 823 733	2 142 712	3 914 363	3 395 802	9 370 856
人件費	8 259 653	1 062 574	1 877 320	1 594 433	3 725 325
地代家賃	637 193	98 012	147 135	106 502	285 546
水道光熱費	348 719	59 520	89 278	66 248	133 673
運賃荷造費	1 451 600	31 183	121 137	230 536	1 068 744
販売手数料	369 478	12 670	27 385	34 831	294 592
広告宣伝費	313 222	9 950	22 098	25 744	255 430
交際費	279 659	48 350	74 602	57 681	99 026
減価償却費	756 372	104 816	167 327	152 158	332 071
従業員教育費	27 790	1 784	4 980	4 954	16 072
租税公課	540 642	66 717	143 071	117 135	213 719
その他の経費	5 839 406	647 136	1 240 030	1 005 582	2 946 658
営業利益	2 517 483	- 16 771	244 852	301 358	1 988 045
営業外損益	450 542	57 470	76 567	49 756	266 749
営業外収益	1 442 875	132 978	266 612	256 980	786 305
営業外費用	992 332	75 508	190 045	207 224	519 556
支払利息・割引料	675 332	51 515	138 364	160 283	325 170
その他の費用	317 000	23 993	51 681	46 941	194 386
経常利益(経常損失)	2 968 025	40 699	321 419	351 114	2 254 794
特別利益	613 041	34 421	102 499	116 948	359 173
特別損失	1 004 022	48 062	141 618	165 921	648 422
税引前当期純利益(税引前当期純損失)	2 577 044	27 057	282 300	302 141	1 965 545
税引後当期純利益(税引後当期純損失)	1 554 320	- 3 047	171 202	167 790	1 218 375
付加価値額	26 523 728	2 055 344	5 102 999	5 209 894	14 155 491
損金算入の特例を利用した少額減価償却資産取得企業数(社)	15 649	2 513	6 085	3 829	3 222
損金算入の特例を利用した少額減価償却資産取得額	12 961	710	3 495	3 700	5 056
損金算入の特例を利用した少額減価償却資産対象件数(件)	69 125	4 908	18 281	18 628	27 309

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(7) Table by industry and size of workers (other than subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

情報通信業 Information and communications					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
36 244	23 375	8 195	3 031	1 642	No. of enterprises other than subsidiaries or affiliates of large enterprises
516 326	81 733	111 070	111 336	212 187	No. of workers
6 274 544	722 597	1 078 412	1 228 678	3 244 857	Sales
3 230 633	261 472	454 921	605 903	1 908 336	Cost of Sales
759 344	116 513	159 105	126 033	357 693	Cost of goods purchased
219 970	3 554	14 295	22 075	180 046	Material costs
801 538	20 284	63 128	170 511	547 616	Labor costs
747 056	86 342	140 611	182 146	337 957	Outsourcing costs
100 798	889	5 862	16 731	77 317	Depreciation costs
601 927	33 891	71 920	88 409	407 707	Other costs
3 043 911	461 125	623 490	622 775	1 336 521	Gross operating profit
2 819 608	451 220	606 478	573 164	1 188 745	Selling and general administrative expenses
1 447 475	228 316	334 412	316 253	568 493	Personnel costs
124 676	25 768	31 002	24 969	42 937	Rent
30 141	5 761	7 157	5 046	12 177	Utilities expense
37 388	3 562	2 505	5 062	26 258	Freight and packing costs
108 103	1 996	5 502	9 209	91 396	Sales commission
37 530	1 993	5 379	6 826	23 333	Advertising expenses
29 236	8 106	8 239	5 190	7 701	Entertainment expenses
92 417	12 178	17 712	22 205	40 323	Depreciation costs
3 739	507	396	912	1 925	Employee training costs
53 358	8 127	11 468	8 531	25 231	Taxes and public charges
855 545	154 908	182 705	168 961	348 971	Other costs
224 303	9 904	17 013	49 610	147 776	Operating profit
47 916	5 778	7 967	6 185	27 987	Non-operating profit and loss
117 207	15 665	22 162	18 896	60 484	Non-operating revenue
69 291	9 887	14 196	12 711	32 496	Non-operating expenses
42 590	6 146	10 040	7 637	18 767	Interest payment and discount expenses
26 700	3 741	4 155	5 074	13 730	Other costs
272 220	15 682	24 979	55 795	175 763	Ordinary profit (ordinary loss)
91 472	18 703	4 610	39 221	28 938	Extraordinary profit
121 426	9 899	6 296	47 098	58 133	Extraordinary loss
242 265	24 485	23 293	47 918	146 568	Pretax net profit (pretax net loss)
139 131	13 062	12 934	30 714	82 421	After-tax net profit (after-tax net loss)
2 938 810	317 896	498 999	623 544	1 498 371	Value added
1 644	552	567	320	205	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 212	233	342	345	293	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 864	1 257	1 976	2 052	1 579	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(7) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社ではない企業）（続き）

（金額単位：百万円）

平成24年度	運輸業、郵便業 Transport and postal activities				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社ではない企業数(社)	48 401	14 729	18 199	9 421	6 052
従業者数(人)	1 694 725	73 718	261 153	355 944	1 003 910
売上高	17 056 290	906 583	2 627 368	3 656 591	9 865 749
売上原価	12 285 961	544 278	1 641 117	2 488 326	7 612 241
商品仕入原価	833 123	102 466	153 593	202 349	374 714
材料費	473 370	11 475	78 822	120 907	262 166
労務費	3 723 669	48 967	418 560	726 648	2 529 494
外注費	2 790 722	179 825	380 701	483 684	1 746 512
減価償却費	472 171	42 702	69 730	114 002	245 737
その他の売上原価	3 992 906	158 843	539 710	840 735	2 453 618
売上総利益	4 770 329	362 304	986 251	1 168 265	2 253 508
販売費及び一般管理費	4 672 318	362 757	998 026	1 166 361	2 145 174
人件費	2 035 714	148 668	421 179	509 739	956 129
地代家賃	190 110	14 036	32 934	47 375	95 765
水道光熱費	53 537	4 602	10 290	12 451	26 194
運賃荷造費	98 081	5 468	21 899	25 508	45 206
販売手数料	23 015	2 986	3 631	4 940	11 458
広告宣伝費	13 529	526	1 369	2 389	9 246
交際費	60 207	6 828	14 978	17 205	21 195
減価償却費	238 344	27 825	60 726	60 473	89 320
従業員教育費	9 274	128	5 853	967	2 326
租税公課	143 297	12 935	35 574	36 672	58 116
その他の経費	1 807 210	138 755	389 594	448 643	830 218
営業利益	98 010	- 453	- 11 775	1 905	108 334
営業外損益	115 619	7 241	38 842	39 635	29 903
営業外収益	331 239	23 749	74 551	89 120	143 819
営業外費用	215 619	16 509	35 709	49 485	113 916
支払利息・割引料	136 231	11 573	26 922	33 692	64 044
その他の費用	79 388	4 936	8 787	15 793	49 872
経常利益(経常損失)	213 630	6 788	27 066	41 539	138 237
特別利益	200 443	13 129	26 458	52 158	108 699
特別損失	163 050	10 835	23 049	39 824	89 342
税引前当期純利益(税引前当期純損失)	251 024	9 082	30 476	53 873	157 594
税引後当期純利益(税引後当期純損失)	135 616	605	13 602	28 311	93 098
付加価値額	7 162 441	313 621	1 098 543	1 571 108	4 179 169
損金算入の特例を利用した少額減価償却資産取得企業数(社)	2 469	128	563	777	1 002
損金算入の特例を利用した少額減価償却資産取得額	1 422	30	182	476	733
損金算入の特例を利用した少額減価償却資産対象件数(件)	8 038	197	1 068	2 616	4 157

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(7) Table by industry and size of workers (other than subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

卸売業 Wholesale					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
163 336	111 493	37 627	9 549	4 667	No. of enterprises other than subsidiaries or affiliates of large enterprises
1 923 875	459 755	507 979	348 252	607 889	No. of workers
83 297 301	17 065 872	22 476 744	16 815 007	26 939 679	Sales
69 586 912	14 170 145	18 773 053	14 082 875	22 560 838	Cost of Sales
64 332 932	13 479 647	17 692 643	13 193 334	19 967 308	Cost of goods purchased
676 923	99 451	86 492	178 777	312 203	Material costs
396 327	35 723	80 394	98 268	181 941	Labor costs
874 647	326 876	180 137	236 974	130 661	Outsourcing costs
79 375	5 780	17 460	17 037	39 098	Depreciation costs
3 226 707	222 668	715 928	358 485	1 929 626	Other costs
13 710 389	2 895 726	3 703 691	2 732 131	4 378 841	Gross operating profit
12 856 255	2 794 981	3 465 671	2 533 803	4 061 801	Selling and general administrative expenses
6 219 832	1 300 130	1 681 396	1 198 362	2 039 944	Personnel costs
511 914	131 018	131 821	87 028	162 047	Rent
197 254	40 754	47 305	34 517	74 679	Utilities expense
695 081	116 765	129 766	160 626	287 924	Freight and packing costs
212 618	43 794	47 182	64 270	57 372	Sales commission
111 335	13 906	25 822	28 805	42 802	Advertising expenses
166 741	57 931	49 795	26 869	32 146	Entertainment expenses
497 088	114 124	129 222	106 231	147 511	Depreciation costs
13 385	2 598	2 286	4 540	3 961	Employee training costs
269 372	74 431	71 824	52 157	70 960	Taxes and public charges
3 961 635	899 529	1 149 252	770 398	1 142 456	Other costs
854 134	100 746	238 020	198 328	317 040	Operating profit
210 004	46 472	51 251	55 322	56 959	Non-operating profit and loss
817 416	196 300	213 249	169 386	238 482	Non-operating revenue
607 412	149 828	161 998	114 064	181 523	Non-operating expenses
351 564	98 419	88 342	73 211	91 591	Interest payment and discount expenses
255 848	51 409	73 656	40 852	89 932	Other costs
1 064 138	147 218	289 271	253 650	373 999	Ordinary profit (ordinary loss)
234 540	45 793	75 776	49 609	63 362	Extraordinary profit
416 073	85 933	104 850	124 167	101 123	Extraordinary loss
882 605	107 077	260 197	179 092	336 238	Pretax net profit (pretax net loss)
465 709	30 163	155 093	90 241	190 212	After-tax net profit (after-tax net loss)
9 402 994	1 909 441	2 492 016	1 890 485	3 111 052	Value added
5 989	1 572	2 324	1 233	859	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 424	588	1 833	1 106	897	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
22 778	3 316	8 868	5 883	4 711	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(7) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社ではない企業）（続き）

（金額単位：百万円）

平成24年度	小売業 Retail				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社ではない企業数(社)	219 435	151 913	48 685	13 521	5 316
従業者数(人)	2 741 295	596 717	649 087	493 247	1 002 244
売上高	48 705 505	10 109 400	11 237 936	8 043 873	19 314 297
売上原価	35 248 103	7 330 974	8 011 184	5 738 595	14 167 350
商品仕入原価	33 253 740	6 837 841	7 610 627	5 319 022	13 486 250
材料費	553 620	88 835	162 912	114 481	187 393
労務費	300 248	49 465	78 041	61 447	111 295
外注費	256 475	131 105	56 733	25 538	43 098
減価償却費	36 517	8 914	3 540	7 239	16 825
その他の売上原価	847 503	214 814	99 331	210 868	322 490
売上総利益	13 457 402	2 778 426	3 226 752	2 305 278	5 146 947
販売費及び一般管理費	13 069 699	2 886 857	3 188 617	2 241 714	4 752 512
人件費	6 241 284	1 366 873	1 576 241	1 052 645	2 245 525
地代家賃	1 004 238	199 519	197 958	139 483	467 278
水道光熱費	436 591	97 364	89 874	66 805	182 547
運賃荷造費	161 149	29 288	47 926	15 824	68 110
販売手数料	283 421	34 290	114 571	50 825	83 735
広告宣伝費	386 758	52 693	53 459	75 179	205 426
交際費	121 034	45 934	33 487	21 546	20 067
減価償却費	562 223	126 288	129 860	83 193	222 882
従業員教育費	29 099	3 037	15 188	2 098	8 776
租税公課	246 861	76 917	66 074	33 373	70 497
その他の経費	3 597 042	854 652	863 978	700 743	1 177 669
営業利益	387 703	- 108 431	38 135	63 564	394 435
営業外損益	348 193	96 221	76 802	31 690	143 480
営業外収益	635 075	165 453	148 806	86 628	234 188
営業外費用	286 882	69 232	72 004	54 938	90 709
支払利息・割引料	186 658	42 737	47 423	34 913	61 585
その他の費用	100 224	26 495	24 581	20 025	29 124
経常利益(経常損失)	735 896	- 12 210	114 938	95 254	537 915
特別利益	169 891	63 383	30 510	30 279	45 718
特別損失	240 256	39 181	46 946	37 032	117 097
税引前当期純利益(税引前当期純損失)	665 531	11 993	98 502	88 501	466 535
税引後当期純利益(税引後当期純損失)	361 652	- 22 685	48 936	58 624	276 777
付加価値額	9 343 025	1 861 541	2 229 263	1 509 644	3 742 577
損金算入の特例を利用した少額減価償却資産取得企業数(社)	5 956	2 073	1 918	1 236	729
損金算入の特例を利用した少額減価償却資産取得額	4 124	849	x	x	1 164
損金算入の特例を利用した少額減価償却資産対象件数(件)	21 068	4 521	4 662	6 094	5 791

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(7) Table by industry and size of workers (other than subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

不動産業、物品賃貸業 Real estate and goods rental and leasing					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
162 183	149 950	9 417	1 900	916	No. of enterprises other than subsidiaries or affiliates of large enterprises
769 611	453 173	124 098	68 356	123 983	No. of workers
14 656 852	7 140 134	2 840 888	1 575 230	3 100 601	Sales
6 693 678	2 329 557	1 495 620	880 199	1 988 302	Cost of Sales
3 736 178	1 677 505	966 878	430 852	660 943	Cost of goods purchased
139 616	46 095	17 358	43 148	33 015	Material costs
159 374	43 348	25 104	19 174	71 748	Labor costs
837 972	181 027	198 411	73 304	385 230	Outsourcing costs
240 000	48 648	12 881	50 785	127 686	Depreciation costs
1 580 539	332 935	274 988	262 936	709 680	Other costs
7 963 174	4 810 576	1 345 268	695 030	1 112 299	Gross operating profit
6 885 138	4 394 625	1 110 986	555 860	823 666	Selling and general administrative expenses
2 442 881	1 434 040	403 824	223 893	381 124	Personnel costs
674 103	491 327	94 428	40 584	47 764	Rent
152 997	94 399	31 337	10 379	16 882	Utilities expense
17 626	7 551	2 514	1 576	5 984	Freight and packing costs
124 131	67 744	29 641	8 479	18 267	Sales commission
170 641	52 376	31 512	17 798	68 954	Advertising expenses
98 522	66 554	19 099	6 175	6 693	Entertainment expenses
917 126	704 694	114 427	51 737	46 268	Depreciation costs
8 141	5 637	890	783	831	Employee training costs
473 128	345 216	70 816	22 872	34 224	Taxes and public charges
1 805 841	1 125 087	312 497	171 584	196 673	Other costs
1 078 036	415 951	234 282	139 170	288 633	Operating profit
- 30 654	8 068	- 13 157	- 4 553	- 21 011	Non-operating profit and loss
521 704	374 160	70 011	34 740	42 793	Non-operating revenue
552 358	366 092	83 168	39 293	63 804	Non-operating expenses
450 805	304 618	67 175	26 803	52 209	Interest payment and discount expenses
101 553	61 475	15 993	12 491	11 595	Other costs
1 047 382	424 019	221 125	134 617	267 621	Ordinary profit (ordinary loss)
276 945	170 712	51 884	12 679	41 670	Extraordinary profit
420 751	274 945	63 201	39 150	43 454	Extraordinary loss
903 577	319 786	209 807	108 146	265 838	Pretax net profit (pretax net loss)
525 422	146 703	142 721	63 221	172 776	After-tax net profit (after-tax net loss)
6 412 941	3 801 547	1 010 670	571 247	1 029 477	Value added
4 057	2 925	711	304	117	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 380	1 245	x	x	210	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
13 784	7 419	3 298	1 997	1 071	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(7) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社ではない企業）（続き）

（金額単位：百万円）

平成24年度	学術研究、専門・技術サービス業 Scientific research, professional and technical services				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社ではない企業数(社)	79 256	60 769	14 242	3 132	1 113
従業者数(人)	670 823	234 340	187 445	111 019	138 018
売上高	6 476 474	1 711 019	1 954 822	1 202 979	1 607 655
売上原価	3 042 631	533 557	890 948	628 396	989 729
商品仕入原価	920 347	209 296	305 536	206 724	198 791
材料費	59 410	15 182	14 843	7 446	21 939
労務費	741 335	78 517	185 318	153 790	323 710
外注費	813 520	172 407	198 400	158 377	284 336
減価償却費	25 237	3 206	5 103	5 335	11 593
その他の売上原価	482 782	54 949	181 748	96 725	149 360
売上総利益	3 433 844	1 177 461	1 063 874	574 583	617 926
販売費及び一般管理費	3 219 791	1 151 141	999 744	524 658	544 247
人件費	1 789 146	620 204	553 852	300 568	314 522
地代家賃	156 421	55 581	43 266	22 959	34 614
水道光熱費	34 386	15 010	9 746	4 578	5 053
運賃荷造費	15 056	5 486	3 735	1 871	3 964
販売手数料	37 033	5 894	24 665	3 979	2 495
広告宣伝費	14 432	3 512	5 266	2 202	3 452
交際費	53 687	25 849	17 033	6 184	4 621
減価償却費	94 448	35 315	30 254	14 219	14 661
従業員教育費	7 863	2 232	2 504	1 422	1 705
租税公課	75 417	28 917	29 560	7 913	9 027
その他の経費	941 902	353 143	279 863	158 763	150 133
営業利益	214 052	26 320	64 129	49 924	73 679
営業外損益	58 407	26 105	18 518	4 956	8 829
営業外収益	127 091	50 122	39 594	16 161	21 214
営業外費用	68 684	24 017	21 076	11 206	12 386
支払利息・割引料	38 527	12 710	11 641	7 582	6 593
その他の費用	30 157	11 307	9 435	3 623	5 792
経常利益(経常損失)	272 460	52 425	82 647	54 880	82 507
特別利益	23 682	7 120	6 835	2 026	7 701
特別損失	78 663	14 214	20 749	12 391	31 309
税引前当期純利益(税引前当期純損失)	217 479	45 332	68 733	44 515	58 899
税引後当期純利益(税引後当期純損失)	123 921	25 509	44 289	23 633	30 490
付加価値額	3 200 854	889 108	944 146	568 668	798 932
損金算入の特例を利用した少額減価償却資産取得企業数(社)	5 315	2 120	2 271	583	342
損金算入の特例を利用した少額減価償却資産取得額	3 184	681	1 403	530	570
損金算入の特例を利用した少額減価償却資産対象件数(件)	18 172	4 036	7 803	3 232	3 100

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(7) Table by industry and size of workers (other than subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

宿泊業, 飲食サービス業 Accommodations, eating and drinking services					Fiscal 2012
計 Total	5人以下 5 persons or fewer	6~20人 6-20 persons	21~50人 21-50 persons	51人以上 51 persons or more	
95 729	51 618	32 143	7 838	4 130	No. of enterprises other than subsidiaries or affiliates of large enterprises
1 877 629	246 599	412 130	298 948	919 951	No. of workers
10 181 765	1 466 679	2 112 583	1 819 786	4 782 717	Sales
3 561 899	481 282	686 255	555 315	1 839 047	Cost of Sales
3 016 759	408 962	565 579	459 527	1 582 692	Cost of goods purchased
246 898	35 734	62 350	48 598	100 217	Material costs
156 152	10 139	30 145	25 812	90 056	Labor costs
42 779	8 532	6 968	4 276	23 003	Outsourcing costs
5 439	3 005	722	300	1 412	Depreciation costs
93 871	14 911	20 491	16 802	41 668	Other costs
6 619 866	985 397	1 426 328	1 264 471	2 943 670	Gross operating profit
6 535 991	1 011 820	1 455 745	1 222 393	2 846 034	Selling and general administrative expenses
2 940 711	416 108	676 665	514 012	1 333 925	Personnel costs
570 625	107 300	112 189	81 416	269 720	Rent
520 131	83 047	108 498	111 910	216 677	Utilities expense
19 456	1 417	4 196	1 474	12 369	Freight and packing costs
136 466	9 186	15 725	27 212	84 343	Sales commission
139 127	13 208	16 587	23 271	86 061	Advertising expenses
34 684	7 859	12 296	6 750	7 779	Entertainment expenses
378 637	66 085	87 298	77 795	147 458	Depreciation costs
5 508	308	1 122	1 238	2 840	Employee training costs
135 722	28 366	38 902	28 789	39 665	Taxes and public charges
1 654 924	278 936	382 267	348 525	645 197	Other costs
83 875	- 26 423	- 29 417	42 078	97 636	Operating profit
78 322	30 393	31 675	5 606	10 647	Non-operating profit and loss
217 864	49 260	62 101	33 542	72 961	Non-operating revenue
139 543	18 866	30 426	27 935	62 314	Non-operating expenses
112 907	14 102	27 758	25 749	45 297	Interest payment and discount expenses
26 636	4 764	2 669	2 186	17 017	Other costs
162 197	3 971	2 258	47 684	108 284	Ordinary profit (ordinary loss)
113 102	13 291	38 194	16 025	45 592	Extraordinary profit
101 830	10 125	24 878	31 186	35 641	Extraordinary loss
173 469	7 137	15 574	32 524	118 234	Pretax net profit (pretax net loss)
104 771	- 787	7 483	18 567	79 508	After-tax net profit (after-tax net loss)
4 467 897	649 383	977 060	802 796	2 038 657	Value added
4 979	919	2 270	1 020	771	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 814	342	911	650	911	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
14 624	1 678	4 908	3 432	4 606	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.

3. 売上高及び営業費用

(7) 産業別・従業者規模別表（法人企業のうち大企業の子会社または関連会社ではない企業）（続き）

（金額単位：百万円）

平成24年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services				
	計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more
大企業の子会社または関連会社ではない企業数(社)	61 549	38 456	15 243	4 902	2 947
従業者数(人)	985 206	168 368	209 998	179 473	427 367
売上高	21 678 297	1 983 327	2 664 651	3 602 043	13 428 276
売上原価	15 414 597	1 116 284	1 488 620	2 483 242	10 326 451
商品仕入原価	13 804 320	905 214	1 310 495	2 165 195	9 423 416
材料費	149 250	18 840	27 929	18 530	83 951
労務費	228 112	16 549	21 958	34 111	155 494
外注費	159 678	30 500	20 565	35 331	73 282
減価償却費	64 177	3 719	6 001	3 916	50 541
その他の売上原価	1 009 060	141 462	101 672	226 160	539 766
売上総利益	6 263 700	867 043	1 176 031	1 118 801	3 101 825
販売費及び一般管理費	5 760 753	843 321	1 152 085	1 053 316	2 712 031
人件費	2 137 722	342 322	487 299	400 481	907 620
地代家賃	533 018	84 008	97 835	95 467	255 708
水道光熱費	268 785	34 855	56 041	54 400	123 489
運賃荷造費	20 623	2 324	3 267	3 168	11 864
販売手数料	96 435	4 919	13 949	15 723	61 845
広告宣伝費	208 543	17 546	26 989	33 028	130 981
交際費	41 283	12 756	11 379	6 506	10 642
減価償却費	646 372	66 552	96 420	119 072	364 328
従業員教育費	9 221	1 194	2 008	1 725	4 294
租税公課	141 006	22 278	30 993	27 372	60 362
その他の経費	1 657 746	254 567	325 906	296 375	780 898
営業利益	502 948	23 722	23 946	65 485	389 794
営業外損益	136 860	18 927	32 777	23 850	61 306
営業外収益	328 112	38 179	62 022	61 644	166 267
営業外費用	191 252	19 252	29 245	37 794	104 961
支払利息・割引料	120 988	13 243	22 074	27 967	57 703
その他の費用	70 264	6 009	7 171	9 826	47 258
経常利益(経常損失)	639 808	42 650	56 723	89 335	451 100
特別利益	171 874	13 683	11 572	60 048	86 571
特別損失	432 833	33 943	37 775	84 263	276 853
税引前当期純利益(税引前当期純損失)	378 848	22 389	30 520	65 121	260 818
税引後当期純利益(税引後当期純損失)	226 237	6 162	15 472	45 674	158 928
付加価値額	4 520 423	592 514	821 311	799 446	2 307 151
損金算入の特例を利用した少額減価償却資産取得企業数(社)	3 505	1 195	1 265	620	425
損金算入の特例を利用した少額減価償却資産取得額	2 822	469	871	x	x
損金算入の特例を利用した少額減価償却資産対象件数(件)	14 328	2 575	4 336	3 775	3 642

(注1) 従業者規模別表は、「常用雇用者」の規模で分類している。

(注2) 付加価値額＝(売上原価のうち労務費、減価償却費)＋(販売費及び一般管理費のうち人件費、地代家賃、減価償却費、従業員教育費、租税公課)＋(営業外費用のうち支払利息・割引料)＋経常利益。

3. Sales and operating costs

(7) Table by industry and size of workers (other than subsidiaries or affiliates of large enterprises) (Continued)

(Unit: JPY million)

サービス業（他に分類されないもの）		Services (N. E. C.)			Fiscal 2012
計 Total	5人以下 5 persons or fewer	6～20人 6-20 persons	21～50人 21-50 persons	51人以上 51 persons or more	
89 075	53 710	22 285	7 507	5 573	No. of enterprises other than subsidiaries or affiliates of large enterprises
2 128 109	271 598	311 785	386 880	1 157 846	No. of workers
12 478 083	2 336 323	2 822 334	2 174 681	5 144 745	Sales
6 274 902	1 106 465	1 307 251	1 143 047	2 718 138	Cost of Sales
1 308 275	420 088	483 893	158 729	245 564	Cost of goods purchased
471 185	131 569	111 327	77 959	150 330	Material costs
2 009 925	201 858	235 812	335 745	1 236 510	Labor costs
1 366 898	187 768	276 390	215 546	687 194	Outsourcing costs
107 785	11 668	20 728	27 458	47 931	Depreciation costs
1 010 835	153 514	179 101	327 610	350 609	Other costs
6 203 181	1 229 857	1 515 083	1 031 633	2 426 607	Gross operating profit
5 976 176	1 229 866	1 468 137	996 084	2 282 090	Selling and general administrative expenses
3 354 213	609 598	809 875	560 597	1 374 143	Personnel costs
206 247	52 056	53 199	34 107	66 885	Rent
66 052	20 852	16 289	7 707	21 203	Utilities expense
38 546	5 235	27 614	1 395	4 303	Freight and packing costs
43 251	7 921	13 637	12 688	9 004	Sales commission
43 647	9 387	10 317	10 599	13 344	Advertising expenses
73 483	21 157	18 897	11 893	21 537	Entertainment expenses
176 588	44 314	52 375	28 276	51 624	Depreciation costs
9 621	1 516	2 691	2 863	2 552	Employee training costs
132 447	33 655	37 193	24 409	37 190	Taxes and public charges
1 832 081	424 174	426 050	301 550	680 307	Other costs
227 004	- 9	46 947	35 550	144 517	Operating profit
119 341	25 274	31 157	22 331	40 579	Non-operating profit and loss
218 945	48 557	53 780	42 558	74 050	Non-operating revenue
99 605	23 284	22 623	20 228	33 471	Non-operating expenses
63 933	15 025	14 488	14 263	20 156	Interest payment and discount expenses
35 671	8 258	8 135	5 964	13 314	Other costs
346 345	25 265	78 103	57 880	185 096	Ordinary profit (ordinary loss)
63 688	17 309	17 882	6 335	22 162	Extraordinary profit
104 405	11 596	35 493	18 988	38 328	Extraordinary loss
305 629	30 978	60 493	45 227	168 930	Pretax net profit (pretax net loss)
181 806	13 689	36 206	25 397	106 514	After-tax net profit (after-tax net loss)
6 407 104	994 956	1 304 464	1 085 598	3 022 087	Value added
3 936	1 479	1 403	398	656	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 125	404	659	x	x	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
12 194	2 661	3 876	1 800	3 857	No. of cases applicable for petty sum depreciable assets under the exceptional tax treatment of deductible expenses

Notes: 1 The tables by size of workers are categorized by size of regular employees.

2 Value added = labor costs, depreciation costs under cost of sales + personnel costs, rent, depreciation costs, employee training costs, taxes and public charges under selling and general administrative expenses + interest payment and discount expenses + ordinary profit.