

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27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)	3 139 320	1 485 107	949 683	366 148	108 567	60 708	1 654 212
従業者数(人)	26 669 255	22 394 486	4 132 700	5 083 210	3 953 938	9 224 638	4 274 769
売上高	485 198 660	461 742 295	79 721 437	106 163 215	86 960 924	188 896 719	23 456 366
売上原価	357 097 947	346 587 373	55 575 971	76 813 200	66 190 579	148 007 622	10 510 574
商品仕入原価	…	171 852 393	34 515 668	41 704 942	34 518 568	61 113 215	…
材料費	…	47 854 813	3 752 793	7 589 240	8 438 551	28 074 229	…
労務費	…	31 982 171	2 266 686	6 064 828	5 476 527	18 174 130	…
外注費	…	51 349 087	10 562 967	12 595 473	10 188 306	18 002 341	…
減価償却費	…	5 345 364	492 607	1 005 391	798 121	3 049 245	…
その他の売上原価	…	38 203 544	3 985 250	7 853 327	6 770 505	19 594 462	…
売上総利益	128 100 713	115 154 922	24 145 465	29 350 015	20 770 344	40 889 097	12 945 791
販売費及び一般管理費	111 966 491	102 915 100	22 488 402	26 978 623	18 635 195	34 812 880	9 051 391
人件費	49 038 030	46 747 722	9 974 131	12 485 937	8 641 886	15 645 768	2 290 309
地代家賃	6 521 734	5 853 376	1 696 462	1 372 702	901 805	1 882 408	668 358
水道光熱費	…	2 054 977	502 254	551 419	346 504	654 800	…
運賃荷造費	…	4 112 428	339 396	714 905	635 132	2 422 996	…
販売手数料	…	2 458 371	490 681	591 723	445 248	930 719	…
広告宣伝費	…	2 066 347	252 946	494 338	364 177	954 886	…
交際費	…	1 594 354	505 810	504 871	273 595	310 077	…
減価償却費	6 031 127	5 155 521	1 375 541	1 280 383	908 994	1 590 604	875 606
従業員教育費	…	164 881	16 524	39 191	32 981	76 184	…
租税公課	3 567 350	2 986 238	888 977	892 292	534 031	670 938	581 112
その他の経費	34 356 890	29 720 884	6 445 680	8 050 862	5 550 843	9 673 501	4 636 006
営業利益	16 134 223	12 239 822	1 657 064	2 371 392	2 135 149	6 076 217	3 894 401
営業外損益	…	2 438 785	434 600	580 643	459 415	964 128	…
営業外収益	…	6 127 751	1 275 502	1 621 948	1 128 967	2 101 334	…
営業外費用	…	3 688 966	840 902	1 041 305	669 552	1 137 206	…
支払利息・割引料	…	2 317 067	614 143	723 035	420 127	559 763	…
その他の費用	…	1 371 899	226 760	318 270	249 425	577 444	…
経常利益(経常損失)	18 573 008	14 678 607	2 091 663	2 952 034	2 594 565	7 040 345	3 894 401
特別利益	…	2 748 219	654 839	701 694	528 155	863 531	…
特別損失	…	4 416 819	735 216	1 022 902	966 700	1 692 001	…
税引前当期純利益(税引前当期純損失)	…	13 010 008	2 011 287	2 630 826	2 156 020	6 211 875	…
税引後当期純利益(税引後当期純損失)	…	8 479 662	1 353 200	1 775 890	1 334 735	4 015 837	…
付加価値額	…	115 230 947	19 416 733	26 815 794	20 309 037	48 689 384	…
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)	258 520	174 313	66 050	60 088	29 215	18 959	84 207
損金算入の特例を利用した少額減価償却資産取得額	156 873	119 466	25 582	39 344	27 393	27 147	37 407
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)	943 875	644 402	146 420	209 726	142 951	145 305	299 473

(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 2015
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		
393 720	265 380	178 322	70 952	12 348	3 758	128 340	No. of enterprises in parent population
2 956 362	2 629 066	803 084	978 884	433 912	413 186	327 295	No. of workers
70 625 639	68 248 517	16 076 998	22 899 826	14 984 087	14 287 605	2 377 122	Sales
55 792 418	54 653 388	11 994 133	18 157 037	12 493 086	12 009 132	1 139 031	Cost of Sales
...	5 486 899	1 098 020	1 492 713	2 426 947	469 219	...	Cost of goods purchased
...	8 529 975	1 669 221	2 908 774	1 969 216	1 982 764	...	Material costs
...	5 038 736	790 784	2 309 541	885 507	1 052 904	...	Labor costs
...	27 250 387	7 412 663	8 191 434	5 452 424	6 193 866	...	Outsourcing costs
...	660 361	96 278	339 456	129 565	95 062	...	Depreciation costs
...	7 687 029	927 166	2 915 119	1 629 427	2 215 317	...	Other costs
14 833 220	13 595 129	4 082 865	4 742 789	2 491 002	2 278 473	1 238 092	Gross operating profit
12 174 465	11 344 305	3 715 965	4 038 900	1 892 636	1 696 803	830 160	Selling and general administrative expenses
5 921 745	5 717 823	1 911 378	1 909 302	935 493	961 649	203 922	Personnel costs
450 473	438 531	158 268	132 278	63 352	84 633	11 942	Rent
...	124 112	37 467	47 081	21 429	18 135	...	Utilities expense
...	45 872	12 420	18 577	7 008	7 867	...	Freight and packing costs
...	89 477	36 927	32 902	7 628	12 021	...	Sales commission
...	201 075	19 504	51 167	69 256	61 148	...	Advertising expenses
...	383 157	149 326	156 256	45 666	31 908	...	Entertainment expenses
558 135	503 674	152 514	176 302	108 298	66 560	54 462	Depreciation costs
...	21 541	1 040	8 228	5 314	6 960	...	Employee training costs
497 341	445 775	134 446	193 826	72 559	44 944	51 566	Taxes and public charges
3 881 537	3 373 268	1 102 675	1 312 981	556 634	400 978	508 269	Other costs
2 658 756	2 250 824	366 901	703 889	598 365	581 670	407 932	Operating profit
...	117 888	34 569	40 038	16 140	27 141	...	Non-operating profit and loss
...	582 793	131 919	219 358	114 295	117 221	...	Non-operating revenue
...	464 905	97 351	179 320	98 155	90 081	...	Non-operating expenses
...	295 858	83 068	105 882	78 119	28 789	...	Interest payment and discount expenses
...	169 048	14 283	73 438	20 036	61 291	...	Other costs
2 776 644	2 368 712	401 469	743 927	614 505	608 811	407 932	Ordinary profit (ordinary loss)
...	349 422	110 207	134 541	38 592	66 082	...	Extraordinary profit
...	613 672	155 842	263 535	90 527	103 768	...	Extraordinary loss
...	2 104 462	355 834	614 934	562 571	571 124	...	Pretax net profit (pretax net loss)
...	1 408 785	250 936	434 718	367 622	355 509	...	After-tax net profit (after-tax net loss)
...	15 491 010	3 729 246	5 918 741	2 892 711	2 950 312	...	Value added
43 653	34 898	15 738	13 410	4 496	1 254	8 755	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
26 188	24 018	6 664	11 565	4 187	1 602	2 170	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
144 320	122 334	36 944	55 698	21 092	8 600	21 986	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27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)	415 691	273 836	128 670	88 958	34 981	21 226	141 855
従業者数(人)	6 714 720	6 336 785	560 005	1 233 702	1 278 404	3 264 674	377 935
売上高	125 812 954	124 137 819	8 268 993	19 550 610	22 736 429	73 581 787	1 675 135
売上原価	98 165 383	97 576 528	5 675 397	13 938 232	17 781 070	60 181 829	588 855
商品仕入原価	…	20 537 694	1 555 472	4 133 129	4 199 157	10 649 937	…
材料費	…	34 750 200	1 302 075	3 784 181	5 701 557	23 962 386	…
労務費	…	16 018 580	795 189	2 276 788	2 743 843	10 202 761	…
外注費	…	11 028 234	1 084 956	1 962 057	2 427 781	5 553 441	…
減価償却費	…	2 739 831	131 164	352 206	404 782	1 851 680	…
その他の売上原価	…	12 501 989	806 541	1 429 872	2 303 951	7 961 625	…
売上総利益	27 647 571	26 561 291	2 593 596	5 612 378	4 955 358	13 399 958	1 086 280
販売費及び一般管理費	23 599 526	22 910 429	2 492 523	5 115 545	4 407 907	10 894 454	689 097
人件費	10 116 561	9 939 815	1 205 986	2 325 606	2 083 256	4 324 967	176 746
地代家賃	827 108	791 849	129 882	203 847	144 404	313 715	35 259
水道光熱費	…	322 139	60 783	116 506	53 849	91 001	…
運賃荷造費	…	2 283 759	58 225	219 771	303 049	1 702 715	…
販売手数料	…	462 235	33 604	23 664	66 468	338 498	…
広告宣伝費	…	361 639	12 068	43 170	35 526	270 877	…
交際費	…	368 753	59 604	111 913	72 462	124 774	…
減価償却費	965 484	907 566	112 848	259 358	193 310	342 051	57 917
従業員教育費	…	41 432	2 251	7 569	7 092	24 520	…
租税公課	700 544	654 835	100 611	186 130	151 997	216 096	45 710
その他の経費	7 149 870	6 776 405	716 661	1 618 011	1 296 493	3 145 240	373 465
営業利益	4 048 045	3 650 862	101 073	496 833	547 451	2 505 504	397 183
営業外損益	…	821 985	79 614	194 114	127 481	420 776	…
営業外収益	…	1 752 847	152 258	385 707	344 352	870 530	…
営業外費用	…	930 862	72 644	191 593	216 871	449 754	…
支払利息・割引料	…	556 479	50 880	135 593	141 757	228 249	…
その他の費用	…	374 383	21 764	56 001	75 114	221 505	…
経常利益(経常損失)	4 870 030	4 472 847	180 687	690 947	674 932	2 926 280	397 183
特別利益	…	850 930	61 359	164 340	194 073	431 159	…
特別損失	…	1 654 055	82 176	254 399	464 468	853 012	…
税引前当期純利益(税引前当期純損失)	…	3 669 722	159 869	600 888	404 538	2 504 426	…
税引後当期純利益(税引後当期純損失)	…	2 310 574	102 041	390 840	208 183	1 609 510	…
付加価値額	…	36 123 234	2 709 498	6 438 043	6 545 375	20 430 319	…
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)	46 741	41 608	8 228	16 477	9 572	7 331	5 133
損金算入の特例を利用した少額減価償却資産取得額	37 758	35 960	2 822	11 551	10 290	11 297	1 799
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)	208 646	193 765	15 648	63 954	54 083	60 080	14 881

(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 2015
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		
35 557	33 778	20 354	7 865	3 268	2 292	1 779	No. of enterprises in parent population
636 144	632 700	75 175	111 826	124 710	320 990	3 444	No. of workers
9 734 312	9 719 292	946 321	1 445 921	1 775 485	5 551 566	15 020	Sales
5 707 150	5 704 835	451 553	676 885	923 771	3 652 626	2 316	Cost of Sales
...	1 082 616	99 072	196 277	175 993	611 274	...	Cost of goods purchased
...	320 824	10 830	29 687	72 048	208 260	...	Material costs
...	1 206 006	30 750	121 285	192 876	861 095	...	Labor costs
...	1 837 993	229 798	222 178	294 262	1 091 755	...	Outsourcing costs
...	84 445	3 303	8 592	17 365	55 184	...	Depreciation costs
...	1 172 951	77 799	98 867	171 227	825 059	...	Other costs
4 027 161	4 014 457	494 768	769 035	851 714	1 898 940	12 704	Gross operating profit
3 581 965	3 573 126	479 950	712 428	783 178	1 597 569	8 839	Selling and general administrative expenses
1 745 780	1 744 146	243 066	378 358	397 038	725 684	1 634	Personnel costs
166 854	166 037	30 159	37 723	34 221	63 934	817	Rent
...	31 704	4 560	6 373	6 637	14 134	...	Utilities expense
...	49 188	4 439	5 824	12 017	26 908	...	Freight and packing costs
...	121 378	4 034	7 045	17 603	92 696	...	Sales commission
...	88 378	4 877	9 308	25 049	49 144	...	Advertising expenses
...	48 256	8 556	9 008	9 043	21 649	...	Entertainment expenses
108 117	107 488	12 300	18 105	22 295	54 788	629	Depreciation costs
...	8 492	485	971	1 428	5 609	...	Employee training costs
72 650	72 259	11 901	12 998	16 168	31 192	391	Taxes and public charges
1 141 168	1 135 799	155 574	226 716	241 679	511 830	5 368	Other costs
445 197	441 331	14 818	56 607	68 536	301 371	3 865	Operating profit
...	68 373	7 937	6 411	15 247	38 777	...	Non-operating profit and loss
...	143 740	24 321	15 721	33 693	70 004	...	Non-operating revenue
...	75 367	16 384	9 310	18 446	31 227	...	Non-operating expenses
...	32 829	3 246	5 980	8 051	15 552	...	Interest payment and discount expenses
...	42 538	13 138	3 329	10 395	15 675	...	Other costs
513 569	509 704	22 755	63 018	83 783	340 148	3 865	Ordinary profit (ordinary loss)
...	73 214	8 662	11 941	26 109	26 502	...	Extraordinary profit
...	110 719	6 891	16 883	42 638	44 307	...	Extraordinary loss
...	472 199	24 526	58 076	67 254	322 343	...	Pretax net profit (pretax net loss)
...	288 816	13 168	29 410	40 528	205 710	...	After-tax net profit (after-tax net loss)
...	3 931 406	357 965	647 031	773 224	2 153 186	...	Value added
4 983	4 910	1 862	1 540	901	606	73	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 431	3 412	821	778	839	974	18	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
19 494	19 304	4 907	4 282	4 652	5 463	190	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27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)	63 078	49 007	13 545	17 922	10 054	7 485	14 072
従業者数(人)	1 878 933	1 855 166	92 201	260 644	372 010	1 130 311	23 767
売上高	23 564 313	23 454 102	1 561 221	3 574 525	4 493 559	13 824 796	110 211
売上原価	17 637 322	17 617 861	1 155 070	2 341 616	3 206 939	10 914 236	19 461
商品仕入原価	…	1 055 527	122 767	276 409	338 559	317 791	…
材料費	…	608 918	14 930	106 284	118 159	369 546	…
労務費	…	4 563 751	187 773	486 770	843 511	3 045 697	…
外注費	…	4 745 714	433 846	683 296	874 998	2 753 575	…
減価償却費	…	710 488	44 619	118 146	123 404	424 318	…
その他の売上原価	…	5 933 462	351 136	670 711	908 307	4 003 309	…
売上総利益	5 926 991	5 836 241	406 151	1 232 909	1 286 621	2 910 561	90 750
販売費及び一般管理費	5 182 516	5 117 821	369 037	1 173 913	1 149 990	2 424 881	64 695
人件費	2 387 149	2 371 881	151 528	456 386	530 997	1 232 970	15 268
地代家賃	226 332	224 328	18 644	46 577	53 328	105 779	2 005
水道光熱費	…	50 645	5 481	9 922	10 694	24 548	…
運賃荷造費	…	185 586	3 854	65 156	26 412	90 164	…
販売手数料	…	28 056	1 175	6 199	7 173	13 510	…
広告宣伝費	…	17 410	749	2 256	3 474	10 931	…
交際費	…	64 989	7 643	15 335	18 922	23 089	…
減価償却費	294 662	287 327	25 200	80 092	67 444	114 591	7 335
従業員教育費	…	6 433	640	1 669	769	3 356	…
租税公課	162 061	157 828	14 896	42 438	38 581	61 912	4 233
その他の経費	1 759 194	1 723 339	139 228	447 884	392 196	744 031	35 854
営業利益	744 475	718 420	37 113	58 996	136 631	485 680	26 055
営業外損益	…	162 301	33 129	44 049	29 217	55 906	…
営業外収益	…	365 947	52 789	93 075	73 567	146 516	…
営業外費用	…	203 646	19 661	49 026	44 350	90 609	…
支払利息・割引料	…	133 739	11 850	38 553	25 277	58 058	…
その他の費用	…	69 907	7 811	10 472	19 073	32 551	…
経常利益(経常損失)	906 776	880 721	70 242	103 045	165 848	541 586	26 055
特別利益	…	220 003	12 557	77 648	31 855	97 943	…
特別損失	…	195 848	21 592	19 834	48 095	106 328	…
税引前当期純利益(税引前当期純損失)	…	904 876	61 207	160 859	149 608	533 202	…
税引後当期純利益(税引後当期純損失)	…	640 783	41 350	131 429	103 267	364 738	…
付加価値額	…	9 336 495	525 392	1 373 676	1 849 160	5 588 267	…
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)	7 216	6 807	790	1 960	2 300	1 757	409
損金算入の特例を利用した少額減価償却資産取得額	4 962	4 723	342	920	1 588	1 873	239
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)	27 425	26 103	1 705	5 571	8 033	10 794	1 321

(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 2015
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		
203 862	158 198	107 840	36 677	9 289	4 392	45 663	No. of enterprises in parent population
1 995 623	1 869 430	455 378	523 486	342 363	548 203	126 194	No. of workers
111 754 368	110 230 469	25 319 761	27 636 257	22 323 756	34 950 695	1 523 899	Sales
94 822 438	93 681 960	21 868 792	23 174 477	18 994 749	29 643 942	1 140 477	Cost of Sales
...	86 753 717	20 763 366	21 364 295	17 861 153	26 764 903	...	Cost of goods purchased
...	1 369 530	247 104	194 108	285 424	642 894	...	Material costs
...	560 917	39 517	147 424	122 702	251 273	...	Labor costs
...	1 307 171	298 571	422 120	195 099	391 381	...	Outsourcing costs
...	380 658	18 723	12 825	22 886	326 224	...	Depreciation costs
...	3 309 967	501 510	1 033 704	507 485	1 267 268	...	Other costs
16 931 930	16 548 509	3 450 969	4 461 779	3 329 007	5 306 753	383 421	Gross operating profit
15 434 830	15 169 945	3 269 247	4 234 643	2 984 709	4 681 345	264 885	Selling and general administrative expenses
7 188 889	7 124 743	1 456 891	2 083 867	1 385 299	2 198 686	64 146	Personnel costs
674 895	663 906	170 912	176 085	122 718	194 191	10 988	Rent
...	192 250	47 036	53 648	39 493	52 073	...	Utilities expense
...	1 038 393	155 222	230 241	219 085	433 845	...	Freight and packing costs
...	396 240	115 408	64 775	98 519	117 537	...	Sales commission
...	188 484	30 815	41 797	31 606	84 266	...	Advertising expenses
...	223 732	69 567	74 065	37 626	42 475	...	Entertainment expenses
583 019	561 636	118 193	149 844	117 397	176 202	21 383	Depreciation costs
...	17 905	2 059	4 202	4 523	7 122	...	Employee training costs
323 530	305 295	88 385	93 670	52 936	70 304	18 235	Taxes and public charges
4 607 494	4 457 361	1 014 761	1 262 449	875 508	1 304 645	150 132	Other costs
1 497 100	1 378 564	181 722	227 137	344 298	625 407	118 536	Operating profit
...	504 661	64 822	87 092	81 112	271 635	...	Non-operating profit and loss
...	1 073 555	210 140	225 654	194 799	442 963	...	Non-operating revenue
...	568 894	145 318	138 562	113 686	171 328	...	Non-operating expenses
...	288 974	80 279	100 792	54 548	53 356	...	Interest payment and discount expenses
...	279 920	65 039	37 770	59 138	117 972	...	Other costs
2 001 762	1 883 225	246 544	314 229	425 410	897 042	118 536	Ordinary profit (ordinary loss)
...	351 321	104 073	97 552	53 665	96 030	...	Extraordinary profit
...	532 019	105 430	147 346	93 111	186 132	...	Extraordinary loss
...	1 702 528	245 187	264 435	385 965	806 940	...	Pretax net profit (pretax net loss)
...	1 056 837	148 376	133 395	253 384	521 682	...	After-tax net profit (after-tax net loss)
...	11 787 260	2 221 502	3 082 938	2 308 420	4 174 400	...	Value added
19 542	16 701	6 904	5 653	2 583	1 561	2 841	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
11 293	9 539	2 081	2 811	2 184	2 463	1 755	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
62 884	52 841	11 504	15 683	12 430	13 225	10 044	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27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)	637 746	235 322	160 740	54 204	14 468	5 910	402 424
従業者数(人)	3 867 332	2 855 915	595 129	755 203	506 098	999 484	1 011 418
売上高	63 166 018	55 568 300	10 318 038	15 639 754	9 849 868	19 760 640	7 597 718
売上原価	43 718 848	38 573 070	7 113 763	10 683 125	6 763 375	14 012 806	5 145 778
商品仕入原価	...	35 552 378	6 491 276	9 798 483	6 342 209	12 920 409	...
材料費	...	725 820	195 438	199 892	107 792	222 698	...
労務費	...	363 896	59 180	44 257	44 424	216 035	...
外注費	...	433 815	72 595	51 119	140 786	169 315	...
減価償却費	...	46 713	13 656	14 605	4 402	14 049	...
その他の売上原価	...	1 450 448	281 618	574 768	123 762	470 300	...
売上総利益	19 447 169	16 995 230	3 204 274	4 956 629	3 086 493	5 747 834	2 451 939
販売費及び一般管理費	18 045 902	16 295 765	3 276 476	4 830 231	2 932 332	5 256 726	1 750 137
人件費	7 643 969	7 230 600	1 471 917	2 195 792	1 283 777	2 279 115	413 369
地代家賃	1 345 121	1 222 517	225 975	299 782	189 529	507 231	122 604
水道光熱費	...	368 312	81 037	75 888	52 491	158 896	...
運賃荷造費	...	370 046	82 075	120 692	44 970	122 309	...
販売手数料	...	909 287	160 015	351 226	173 967	224 079	...
広告宣伝費	...	652 967	83 115	241 029	72 856	255 967	...
交際費	...	140 435	46 433	42 486	33 825	17 691	...
減価償却費	767 086	654 446	133 657	157 795	111 048	251 945	112 640
従業員教育費	...	22 976	1 920	3 172	2 964	14 921	...
租税公課	426 189	336 817	86 887	112 032	61 416	76 482	89 371
その他の経費	5 399 514	4 387 361	903 445	1 230 337	905 489	1 348 091	1 012 152
営業利益	1 401 267	699 465	- 72 202	126 398	154 161	491 108	701 802
営業外損益	...	301 105	89 519	95 780	49 395	66 410	...
営業外収益	...	608 463	145 638	208 761	99 204	154 860	...
営業外費用	...	307 359	56 119	112 981	49 810	88 449	...
支払利息・割引料	...	171 082	42 867	57 629	26 724	43 862	...
その他の費用	...	136 276	13 251	55 352	23 085	44 588	...
経常利益(経常損失)	1 702 372	1 000 570	17 318	222 178	203 556	557 518	701 802
特別利益	...	151 060	43 879	46 496	25 948	34 737	...
特別損失	...	326 176	54 565	115 270	45 217	111 125	...
税引前当期純利益(税引前当期純損失)	...	825 454	6 632	153 404	184 288	481 130	...
税引後当期純利益(税引後当期純損失)	...	486 363	- 33 075	92 711	120 444	306 282	...
付加価値額	...	11 049 618	2 053 376	3 107 244	1 927 841	3 961 158	...
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)	40 440	20 153	8 374	7 021	3 019	1 739	20 287
損金算入の特例を利用した少額減価償却資産取得額	21 876	11 737	2 702	3 711	2 300	3 024	10 139
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)	141 115	65 149	15 973	21 208	12 208	15 760	75 965

(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)

不動産業、物品賃貸業 Real estate and goods rental and leasing							Fiscal 2015
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		
284 811	150 243	138 990	8 325	1 928	1 000	134 567	No. of enterprises in parent population
1 002 470	777 774	437 421	104 497	72 766	163 091	224 696	No. of workers
19 715 464	18 370 796	9 014 381	3 807 023	2 059 139	3 490 254	1 344 668	Sales
9 609 167	9 515 689	3 663 038	2 269 447	1 283 171	2 300 032	93 478	Cost of Sales
...	5 131 379	2 381 296	1 534 186	500 361	715 536	...	Cost of goods purchased
...	122 256	50 754	15 892	13 304	42 306	...	Material costs
...	263 635	26 885	29 472	44 357	162 920	...	Labor costs
...	1 026 482	340 944	201 504	208 682	275 352	...	Outsourcing costs
...	425 870	151 210	63 985	48 098	162 577	...	Depreciation costs
...	2 546 067	711 950	424 408	468 369	941 340	...	Other costs
10 106 297	8 855 107	5 351 343	1 537 575	775 968	1 190 221	1 251 190	Gross operating profit
7 949 560	7 163 776	4 401 467	1 239 736	612 825	909 748	785 783	Selling and general administrative expenses
2 573 050	2 530 007	1 478 994	423 698	251 618	375 696	43 043	Personnel costs
866 410	847 738	638 531	86 368	46 795	76 044	18 673	Rent
...	167 385	88 599	37 147	15 362	26 277	...	Utilities expense
...	21 373	5 836	4 588	6 414	4 535	...	Freight and packing costs
...	135 947	69 947	29 245	22 781	13 975	...	Sales commission
...	147 638	55 943	34 178	17 367	40 149	...	Advertising expenses
...	116 411	82 402	20 495	6 750	6 764	...	Entertainment expenses
1 152 355	866 522	599 829	156 068	52 288	58 337	285 834	Depreciation costs
...	7 031	2 907	1 575	719	1 830	...	Employee training costs
604 430	476 258	311 006	97 978	31 285	35 989	128 172	Taxes and public charges
2 157 529	1 847 467	1 067 475	348 394	161 445	270 153	310 062	Other costs
2 156 738	1 691 331	949 876	297 839	163 143	280 473	465 406	Operating profit
...	- 61 819	2 783	- 50 440	- 5 514	- 8 648	...	Non-operating profit and loss
...	623 143	350 888	204 060	32 322	35 873	...	Non-operating revenue
...	684 962	348 105	254 500	37 836	44 521	...	Non-operating expenses
...	552 846	287 594	203 379	27 386	34 488	...	Interest payment and discount expenses
...	132 115	60 511	51 121	10 450	10 033	...	Other costs
2 094 919	1 629 512	952 659	247 399	157 629	271 825	465 406	Ordinary profit (ordinary loss)
...	378 962	257 808	74 712	17 106	29 336	...	Extraordinary profit
...	391 350	238 079	79 040	40 871	33 361	...	Extraordinary loss
...	1 617 125	972 389	243 072	133 863	267 801	...	Pretax net profit (pretax net loss)
...	1 122 291	712 146	145 707	82 608	181 830	...	After-tax net profit (after-tax net loss)
...	7 599 419	4 449 613	1 309 923	660 176	1 179 706	...	Value added
17 692	13 449	10 694	1 913	530	311	4 244	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 607	7 473	4 891	1 463	705	414	3 133	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
65 130	44 578	31 214	7 597	3 725	2 042	20 552	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27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)	162 961	70 747	52 775	13 353	3 241	1 377	92 214
従業者数(人)	982 377	660 723	191 694	175 328	114 895	178 805	321 654
売上高	10 780 955	8 258 891	1 855 628	2 189 297	1 489 837	2 724 129	2 522 065
売上原価	4 506 406	4 316 301	685 813	915 558	804 967	1 909 963	190 105
商品仕入原価	…	1 123 715	219 808	277 368	253 048	373 490	…
材料費	…	113 868	20 638	16 975	15 150	61 104	…
労務費	…	1 054 211	96 877	180 845	164 342	612 147	…
外注費	…	1 190 203	260 346	269 129	226 352	434 375	…
減価償却費	…	37 072	4 695	7 299	10 003	15 075	…
その他の売上原価	…	797 232	83 448	163 940	136 073	413 772	…
売上総利益	6 274 549	3 942 590	1 169 815	1 273 739	684 870	814 166	2 331 959
販売費及び一般管理費	5 127 374	3 476 271	1 112 052	1 083 125	605 361	675 733	1 651 103
人件費	2 475 657	1 905 970	580 387	596 158	337 163	392 262	569 688
地代家賃	286 291	192 592	60 363	62 656	31 347	38 227	93 699
水道光熱費	…	35 022	13 234	9 225	5 175	7 387	…
運賃荷造費	…	12 523	4 560	3 820	2 113	2 029	…
販売手数料	…	19 395	6 386	2 942	1 970	8 096	…
広告宣伝費	…	63 322	5 945	5 511	44 462	7 404	…
交際費	…	63 461	28 345	18 251	9 869	6 996	…
減価償却費	173 336	99 655	34 439	29 592	16 860	18 763	73 681
従業員教育費	…	9 433	2 174	3 740	1 342	2 177	…
租税公課	169 935	80 489	33 534	24 919	12 084	9 952	89 447
その他の経費	1 818 998	994 410	342 686	326 310	142 974	182 440	824 588
営業利益	1 147 176	466 319	57 763	190 614	79 509	138 433	680 856
営業外損益	…	89 543	26 853	41 423	9 687	11 580	…
営業外収益	…	147 781	42 906	59 572	19 025	26 278	…
営業外費用	…	58 238	16 053	18 149	9 338	14 698	…
支払利息・割引料	…	35 868	11 998	14 192	4 998	4 681	…
その他の費用	…	22 370	4 056	3 957	4 340	10 017	…
経常利益(経常損失)	1 236 719	555 862	84 616	232 037	89 196	150 013	680 856
特別利益	…	30 554	9 169	5 723	9 421	6 241	…
特別損失	…	57 903	14 136	11 638	17 309	14 820	…
税引前当期純利益(税引前当期純損失)	…	528 513	79 649	226 123	81 308	141 433	…
税引後当期純利益(税引後当期純損失)	…	392 437	59 644	187 093	56 656	89 044	…
付加価値額	…	3 971 152	909 083	1 151 438	667 335	1 243 296	…
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)	18 764	9 172	4 342	2 897	1 332	600	9 592
損金算入の特例を利用した少額減価償却資産取得額	8 832	6 030	1 981	1 828	1 289	932	2 801
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)	50 623	32 647	11 394	10 004	6 410	4 840	17 976

(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 2015
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		
449 842	95 772	54 086	31 098	6 891	3 697	354 070	No. of enterprises in parent population
2 685 399	1 556 728	249 075	406 186	244 026	657 441	1 128 671	No. of workers
12 972 488	9 352 079	1 491 592	2 415 171	1 465 283	3 980 033	3 620 410	Sales
4 940 090	3 443 174	504 473	725 065	502 152	1 711 484	1 496 916	Cost of Sales
...	2 574 758	410 905	573 437	360 884	1 229 532	...	Cost of goods purchased
...	538 692	60 319	110 059	63 755	304 559	...	Material costs
...	80 399	10 787	14 050	22 729	32 833	...	Labor costs
...	48 981	2 465	3 353	7 721	35 442	...	Outsourcing costs
...	7 787	2 853	3 333	543	1 058	...	Depreciation costs
...	192 558	17 145	20 834	46 520	108 060	...	Other costs
8 032 398	5 908 904	987 118	1 690 106	963 131	2 268 550	2 123 494	Gross operating profit
7 471 455	5 751 102	1 016 489	1 641 451	942 643	2 150 520	1 720 353	Selling and general administrative expenses
3 005 657	2 557 226	404 418	758 767	432 632	961 409	448 432	Personnel costs
744 450	519 912	94 573	143 518	71 859	209 962	224 538	Rent
...	453 697	106 592	129 451	75 723	141 930	...	Utilities expense
...	23 150	3 520	3 476	1 145	15 010	...	Freight and packing costs
...	132 758	13 346	39 347	19 803	60 262	...	Sales commission
...	97 471	11 896	25 221	13 405	46 950	...	Advertising expenses
...	43 628	11 818	15 467	9 556	6 787	...	Entertainment expenses
485 201	319 760	57 123	92 981	48 822	120 834	165 441	Depreciation costs
...	7 458	1 023	3 240	1 071	2 124	...	Employee training costs
242 578	151 018	32 390	47 558	33 239	37 831	91 560	Taxes and public charges
2 235 407	1 445 026	279 790	382 427	235 387	547 422	790 381	Other costs
560 943	157 802	- 29 370	48 654	20 488	118 030	403 141	Operating profit
...	96 127	23 129	61 089	4 280	7 629	...	Non-operating profit and loss
...	210 225	38 025	91 993	26 962	53 245	...	Non-operating revenue
...	114 098	14 895	30 905	22 681	45 616	...	Non-operating expenses
...	84 894	11 553	26 933	19 480	26 928	...	Interest payment and discount expenses
...	29 203	3 342	3 972	3 201	18 688	...	Other costs
657 070	253 929	- 6 241	109 743	24 769	125 659	403 141	Ordinary profit (ordinary loss)
...	65 667	15 496	28 566	6 035	15 570	...	Extraordinary profit
...	75 561	8 653	17 407	5 536	43 965	...	Extraordinary loss
...	244 035	602	120 902	25 268	97 264	...	Pretax net profit (pretax net loss)
...	180 789	- 7 039	105 019	17 442	65 366	...	After-tax net profit (after-tax net loss)
...	3 982 383	608 478	1 200 122	655 144	1 518 638	...	Value added
26 524	10 748	3 279	4 243	1 915	1 310	15 776	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 160	5 421	909	1 072	1 373	2 067	4 739	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
93 122	28 692	4 364	6 783	6 948	10 597	64 430	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27年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement 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)	345 894	61 495	39 585	14 768	4 449	2 694	284 399
従業者数(人)	1 519 447	922 647	175 853	204 530	166 766	375 498	596 800
売上高	20 827 347	18 963 634	2 026 559	3 202 692	3 412 830	10 321 553	1 863 713
売上原価	13 321 396	12 980 848	1 000 633	1 924 350	2 274 082	7 781 782	340 548
商品仕入原価	...	11 025 491	824 454	1 602 354	1 862 890	6 735 793	...
材料費	...	128 158	15 652	26 157	25 082	61 266	...
労務費	...	282 538	15 917	57 993	43 164	165 464	...
外注費	...	215 090	50 189	38 557	66 058	60 286	...
減価償却費	...	70 056	5 131	5 502	6 228	53 194	...
その他の売上原価	...	1 259 516	89 290	193 788	270 660	705 778	...
売上総利益	7 505 952	5 982 786	1 025 926	1 278 342	1 138 748	2 539 771	1 523 165
販売費及び一般管理費	6 571 396	5 593 650	1 000 749	1 222 420	1 084 068	2 286 414	977 745
人件費	2 411 748	2 134 970	397 963	523 220	403 330	810 457	276 778
地代家賃	656 242	527 940	99 535	112 086	103 733	212 587	128 302
水道光熱費	...	240 641	39 434	49 125	51 043	101 039	...
運賃荷造費	...	18 945	1 852	3 106	4 686	9 301	...
販売手数料	...	130 217	45 387	22 899	20 263	41 668	...
広告宣伝費	...	188 344	19 149	30 320	36 952	101 922	...
交際費	...	42 761	14 539	13 064	7 081	8 077	...
減価償却費	668 616	591 100	61 239	104 021	113 700	312 140	77 516
従業員教育費	...	12 854	1 353	2 558	5 464	3 479	...
租税公課	182 979	142 709	29 237	35 963	28 338	49 172	40 270
その他の経費	2 018 048	1 563 168	291 061	326 058	309 478	636 571	454 880
営業利益	934 556	389 136	25 177	55 921	54 680	253 358	545 420
営業外損益	...	128 372	37 330	32 231	27 696	31 115	...
営業外収益	...	289 025	56 986	56 981	62 325	112 732	...
営業外費用	...	160 652	19 656	24 750	34 629	81 617	...
支払利息・割引料	...	96 739	13 864	15 463	16 887	50 525	...
その他の費用	...	63 913	5 792	9 287	17 743	31 092	...
経常利益(経常損失)	1 062 928	517 508	62 508	88 152	82 376	284 473	545 420
特別利益	...	129 799	20 175	24 294	38 957	46 373	...
特別損失	...	329 274	32 258	58 083	73 674	165 258	...
税引前当期純利益(税引前当期純損失)	...	318 033	50 425	54 363	47 659	165 587	...
税引後当期純利益(税引後当期純損失)	...	181 489	31 796	32 143	24 774	92 776	...
付加価値額	...	4 376 414	686 746	944 958	803 219	1 941 491	...
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)	20 429	6 315	2 355	2 081	1 030	849	14 114
損金算入の特例を利用した少額減価償却資産取得額	14 053	5 147	1 291	1 283	1 321	1 251	8 906
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)	85 409	27 071	6 990	6 982	6 754	6 345	58 339

(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 2015
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		
146 158	91 329	54 776	22 026	7 649	6 878	54 829	No. of enterprises in parent population
2 430 447	2 297 553	497 685	328 923	297 990	1 172 955	132 894	No. of workers
16 244 803	15 438 396	2 841 944	3 802 141	2 370 650	6 423 661	806 406	Sales
8 877 329	8 523 720	1 463 306	2 007 407	1 163 217	3 889 790	353 610	Cost of Sales
...	1 528 220	549 232	456 290	197 365	325 332	...	Cost of goods purchased
...	646 572	165 832	197 230	67 064	216 446	...	Material costs
...	2 549 502	213 026	396 402	369 072	1 571 002	...	Labor costs
...	2 265 017	376 594	550 726	294 144	1 043 553	...	Outsourcing costs
...	182 084	20 974	79 442	30 845	50 824	...	Depreciation costs
...	1 352 324	137 648	327 317	204 727	682 633	...	Other costs
7 367 473	6 914 677	1 378 639	1 794 734	1 207 434	2 533 871	452 796	Gross operating profit
6 827 503	6 518 910	1 354 447	1 686 230	1 239 546	2 238 687	308 592	Selling and general administrative expenses
3 567 825	3 490 542	671 603	834 783	601 282	1 382 874	77 282	Personnel costs
277 557	258 026	69 620	71 784	40 519	76 103	19 531	Rent
...	69 071	18 032	17 052	14 607	19 380	...	Utilities expense
...	63 593	7 394	39 653	8 231	8 315	...	Freight and packing costs
...	33 382	4 454	11 479	9 073	8 376	...	Sales commission
...	59 619	8 884	10 383	14 224	26 127	...	Advertising expenses
...	98 771	27 577	28 531	22 796	19 868	...	Entertainment expenses
275 116	256 348	68 199	56 226	57 530	74 393	18 768	Depreciation costs
...	9 324	675	2 267	2 296	4 086	...	Employee training costs
185 112	162 954	45 684	44 778	35 429	37 063	22 158	Taxes and public charges
2 188 134	2 017 280	432 325	569 294	433 561	582 101	170 854	Other costs
539 971	395 767	24 191	108 504	- 32 113	295 184	144 204	Operating profit
...	210 249	34 914	28 856	104 673	41 806	...	Non-operating profit and loss
...	330 232	69 632	61 067	128 422	71 111	...	Non-operating revenue
...	119 982	34 717	32 211	23 749	29 305	...	Non-operating expenses
...	67 759	16 945	18 639	16 901	15 274	...	Interest payment and discount expenses
...	52 224	17 772	13 572	6 849	14 031	...	Other costs
750 220	606 016	59 106	137 360	72 560	336 990	144 204	Ordinary profit (ordinary loss)
...	147 287	11 454	35 881	86 392	13 560	...	Extraordinary profit
...	130 242	15 593	39 469	45 255	29 925	...	Extraordinary loss
...	623 061	54 967	133 771	113 698	320 625	...	Pretax net profit (pretax net loss)
...	410 498	33 857	93 423	59 827	223 390	...	After-tax net profit (after-tax net loss)
...	7 582 556	1 165 833	1 641 680	1 226 433	3 548 610	...	Value added
12 536	9 553	3 483	2 892	1 537	1 641	2 983	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
7 715	6 007	1 077	2 361	1 318	1 251	1 708	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
45 706	31 917	5 777	11 964	6 617	7 559	13 789	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27年度	合計 Total	建設業 Construction				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)	1 485 107	265 380	149 319	60 076	55 985	273 836	28 453	5 156
従業者数(人)	22 394 486	2 629 066	1 623 770	466 683	538 613	6 336 785	1 015 617	98 842
売上高	461 742 295	68 248 517	48 354 281	8 800 241	11 093 995	124 137 819	17 933 902	2 858 083
売上原価	346 587 373	54 653 388	39 821 809	6 480 835	8 350 744	97 576 528	13 470 246	2 017 483
商品仕入原価	171 852 393	5 486 899	3 824 977	631 847	1 030 075	20 537 694	4 147 926	377 617
材料費	47 854 813	8 529 975	6 031 106	938 575	1 560 294	34 750 200	5 642 919	677 110
労務費	31 982 171	5 038 736	3 137 039	716 887	1 184 809	16 018 580	1 683 329	324 689
外注費	51 349 087	27 250 387	20 531 310	3 294 053	3 425 024	11 028 234	193 364	53 271
減価償却費	5 345 364	660 361	541 200	76 757	42 404	2 739 831	348 856	112 138
その他の売上原価	38 203 544	7 687 029	5 756 176	822 716	1 108 137	12 501 989	1 453 852	472 658
売上総利益	115 154 922	13 595 129	8 532 472	2 319 406	2 743 251	26 561 291	4 463 656	840 600
販売費及び一般管理費	102 915 100	11 344 305	7 051 245	2 061 581	2 231 479	22 910 429	4 175 389	718 352
人件費	46 747 722	5 717 823	3 508 658	1 040 315	1 168 850	9 939 815	1 491 400	194 851
地代家賃	5 853 376	438 531	252 311	83 012	103 208	791 849	112 721	17 353
水道光熱費	2 054 977	124 112	78 782	18 197	27 133	322 139	69 131	13 000
運賃荷造費	4 112 428	45 872	18 530	9 249	18 093	2 283 759	858 750	92 615
販売手数料	2 458 371	89 477	64 805	15 977	8 695	462 235	258 096	33 945
広告宣伝費	2 066 347	201 075	184 378	9 919	6 778	361 639	82 586	48 608
交際費	1 594 354	383 157	207 589	99 358	76 210	368 753	32 838	18 157
減価償却費	5 155 521	503 674	326 299	99 209	78 165	907 566	128 368	38 215
従業員教育費	164 881	21 541	14 640	1 944	4 957	41 432	3 049	2 787
租税公課	2 986 238	445 775	293 491	81 765	70 520	654 835	75 258	21 548
その他の経費	29 720 884	3 373 268	2 101 761	602 636	668 871	6 776 405	1 063 194	237 271
営業利益	12 239 822	2 250 824	1 481 226	257 825	511 773	3 650 862	288 267	122 249
営業外損益	2 438 785	117 888	19 783	55 303	42 802	821 985	166 400	13 002
営業外収益	6 127 751	582 793	367 276	102 151	113 366	1 752 847	274 967	46 688
営業外費用	3 688 966	464 905	347 494	46 847	70 565	930 862	108 567	33 687
支払利息・割引料	2 317 067	295 858	214 336	34 445	47 076	556 479	76 077	13 271
その他の費用	1 371 899	169 048	133 157	12 402	23 489	374 383	32 491	20 416
経常利益(経常損失)	14 678 607	2 368 712	1 501 009	313 129	554 574	4 472 847	454 667	135 250
特別利益	2 748 219	349 422	212 145	49 984	87 293	850 930	164 609	25 008
特別損失	4 416 819	613 672	421 219	99 703	92 750	1 654 055	223 932	38 166
税引前当期純利益(税引前当期純損失)	13 010 008	2 104 462	1 291 934	263 410	549 118	3 669 722	395 344	122 092
税引後当期純利益(税引後当期純損失)	8 479 662	1 408 785	859 064	171 872	377 849	2 310 574	269 067	79 049
付加価値額	115 230 947	15 491 010	9 788 984	2 447 462	3 254 564	36 123 234	4 373 724	860 103
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)	174 313	34 898	20 316	7 992	6 589	41 608	4 786	880
損金算入の特例を利用した少額減価償却資産取得額	119 466	24 018	14 918	3 032	6 068	35 960	4 965	845
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)	644 402	122 334	77 877	16 640	27 817	193 765	25 178	4 479

(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 2015
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	
17 795	8 101	8 605	7 104	18 156	4 957	873	18 084	No. of enterprises in parent population
315 382	102 239	102 323	194 096	280 954	280 713	21 305	462 437	No. of workers
3 687 382	1 926 857	1 515 529	4 102 854	4 257 986	8 369 031	1 108 532	8 734 750	Sales
2 868 420	1 484 923	1 122 868	3 226 859	3 091 072	6 269 634	965 978	7 086 349	Cost of Sales
750 496	658 704	297 170	777 849	331 230	1 790 620	147 267	1 863 033	Cost of goods purchased
623 584	349 963	397 833	1 177 889	798 325	2 092 418	403 710	2 562 128	Material costs
529 187	199 094	183 864	509 153	577 884	808 944	101 360	987 110	Labor costs
413 937	83 322	137 628	286 042	690 496	273 132	33 235	660 506	Outsourcing costs
53 521	31 439	19 967	82 439	68 923	247 080	32 722	210 526	Depreciation costs
497 696	162 402	86 407	393 487	624 214	1 057 439	247 683	803 045	Other costs
818 962	441 934	392 661	875 994	1 166 914	2 099 398	142 553	1 648 401	Gross operating profit
797 855	412 634	353 412	793 286	1 108 223	1 628 114	103 476	1 477 830	Selling and general administrative expenses
356 834	178 530	159 461	340 182	565 072	583 987	39 756	651 405	Personnel costs
30 542	15 149	18 506	30 111	60 281	58 058	2 264	67 745	Rent
14 060	7 874	5 453	8 939	21 647	10 205	1 353	18 990	Utilities expense
59 358	48 055	30 177	158 709	59 495	89 615	10 347	212 227	Freight and packing costs
5 217	6 958	1 538	6 984	2 999	25 683	891	9 444	Sales commission
3 631	2 566	2 486	5 829	7 072	73 905	974	6 173	Advertising expenses
14 215	6 406	5 445	11 989	19 708	13 052	2 872	22 693	Entertainment expenses
37 349	18 548	12 579	27 978	47 676	53 020	5 533	62 101	Depreciation costs
1 200	1 436	1 449	2 864	1 413	3 418	250	1 693	Employee training costs
30 214	13 772	16 551	24 123	26 850	29 533	2 516	42 390	Taxes and public charges
245 232	113 340	99 766	175 578	296 009	687 639	36 720	382 969	Other costs
21 107	29 300	39 249	82 708	58 692	471 283	39 077	170 571	Operating profit
56 022	12 068	17 634	18 586	3 546	42 739	2 716	38 731	Non-operating profit and loss
89 241	31 650	27 944	48 034	37 854	101 635	7 748	95 670	Non-operating revenue
33 218	19 582	10 310	29 449	34 308	58 896	5 032	56 939	Non-operating expenses
23 249	16 701	7 397	18 700	23 733	20 428	3 499	42 969	Interest payment and discount expenses
9 969	2 881	2 913	10 749	10 575	38 468	1 533	13 971	Other costs
77 130	41 368	56 883	101 294	62 237	514 023	41 793	209 302	Ordinary profit (ordinary loss)
22 253	12 821	4 843	35 284	15 936	52 753	3 922	40 584	Extraordinary profit
58 535	15 833	13 197	78 713	79 883	96 755	17 249	87 299	Extraordinary loss
40 848	38 356	48 530	57 865	- 1 709	470 020	28 465	162 587	Pretax net profit (pretax net loss)
19 741	22 946	36 867	27 645	- 27 590	314 123	14 102	93 295	After-tax net profit (after-tax net loss)
1 139 227	516 037	476 657	1 136 844	1 434 070	2 318 491	229 693	2 275 241	Value added
1 732	905	508	1 082	1 402	1 055	68	3 396	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 127	591	271	671	819	1 452	58	2 979	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 371	3 173	1 524	3 894	4 526	7 428	305	16 828	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27年度	製造業 (続き)						
	19 ゴム製品 製造業 Rubber products	20 なめし革・ 同製品・毛皮 製造業 Leather tanning, leather products and fur skins	21 窯業・土石 製品製造業 Ceramic, stone and clay products	22 鉄鋼業 Iron and steel	23 非鉄金属 製造業 Non-ferrous metals and products	24 金属製品 製造業 Fabricated metal products	25 はん用 機械器具 製造業 General-purpose machinery
母集団企業数(社)	3 068	1 733	12 016	9 314	4 849	37 742	6 195
従業者数(人)	97 107	25 546	234 329	190 481	115 489	624 030	181 262
売上高	1 762 098	419 065	5 058 287	5 601 577	3 040 728	12 405 055	4 094 173
売上原価	1 461 469	321 259	3 974 617	4 724 172	2 622 234	9 725 353	3 294 223
商品仕入原価	282 703	96 625	720 868	1 545 077	703 762	1 138 859	350 309
材料費	607 128	114 984	1 482 123	1 219 467	873 046	3 599 649	1 156 635
労務費	255 382	33 582	509 282	616 334	380 139	1 739 922	629 973
外注費	68 411	36 206	377 137	324 765	309 347	1 738 468	741 274
減価償却費	32 593	1 791	129 528	98 763	67 240	325 807	89 091
その他の売上原価	215 252	38 071	755 680	919 766	288 699	1 182 648	326 940
売上総利益	300 629	97 807	1 083 669	877 405	418 493	2 679 702	799 950
販売費及び一般管理費	247 285	87 278	929 600	779 275	349 362	2 374 124	605 847
人件費	123 744	40 988	391 212	336 284	157 487	1 135 899	285 718
地代家賃	5 924	3 979	26 913	22 266	11 254	85 685	11 372
水道光熱費	4 336	1 505	15 525	11 923	4 192	40 298	5 164
運賃荷造費	15 254	4 829	115 108	85 405	31 775	124 270	67 042
販売手数料	3 248	1 164	12 137	5 312	1 301	17 053	4 745
広告宣伝費	1 915	1 081	6 046	1 481	1 551	19 074	3 589
交際費	3 089	2 075	17 429	15 147	6 427	45 066	12 703
減価償却費	7 424	2 409	39 316	51 430	13 033	110 972	18 929
従業員教育費	428	68	1 238	1 560	409	5 721	1 025
租税公課	7 458	2 857	30 120	26 283	12 306	80 898	20 763
その他の経費	74 464	26 322	274 557	222 184	109 628	709 188	174 796
営業利益	53 345	10 528	154 069	98 130	69 131	305 578	194 103
営業外損益	7 789	1 747	26 186	33 133	17 046	90 859	13 816
営業外収益	21 891	5 197	66 639	70 315	49 662	194 963	44 290
営業外費用	14 102	3 450	40 453	37 183	32 616	104 104	30 473
支払利息・割引料	6 003	1 893	25 279	24 020	9 697	56 883	19 266
その他の費用	8 099	1 557	15 174	13 163	22 918	47 220	11 208
経常利益(経常損失)	61 133	12 275	180 255	131 262	86 177	396 437	207 920
特別利益	5 656	1 383	36 058	35 931	17 797	86 664	46 074
特別損失	9 468	6 900	51 009	83 741	24 595	188 290	53 098
税引前当期純利益(税引前当期純損失)	57 321	6 758	165 304	83 453	79 379	294 811	200 896
税引後当期純利益(税引後当期純損失)	37 863	2 763	104 866	41 371	50 668	169 977	135 225
付加価値額	500 089	99 844	1 333 142	1 308 203	737 743	3 938 224	1 284 058
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)	401	195	1 695	1 119	866	6 365	1 188
損金算入の特例を利用した少額減価償却資産取得額	466	142	1 108	1 327	776	5 573	996
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)	2 514	734	5 114	7 038	3 877	27 505	5 756

(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 2015
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	
31 780	5 443	4 879	11 968	1 651	13 369	12 543	No. of enterprises in parent population
502 040	161 867	258 427	347 227	91 832	470 853	162 389	No. of workers
9 142 758	2 960 782	4 238 117	5 714 362	1 690 122	10 639 174	2 876 615	Sales
6 771 194	2 197 928	3 583 763	4 541 003	1 431 851	9 311 875	2 011 755	Cost of Sales
724 519	450 682	917 800	669 117	115 158	1 133 333	546 970	Cost of goods purchased
2 081 069	735 153	1 125 384	1 712 434	587 164	4 054 413	675 670	Material costs
1 468 731	415 619	654 025	1 079 694	381 383	1 609 046	340 854	Labor costs
1 636 732	320 055	368 961	640 085	180 787	1 281 456	179 617	Outsourcing costs
148 010	62 567	79 695	83 788	29 448	342 888	41 013	Depreciation costs
712 133	213 852	437 898	355 886	137 911	890 740	227 631	Other costs
2 371 564	762 854	654 354	1 173 359	258 271	1 327 298	864 860	Gross operating profit
1 907 631	606 619	473 857	930 157	206 078	1 077 326	767 419	Selling and general administrative expenses
964 537	292 471	228 804	469 987	106 074	508 585	336 547	Personnel costs
74 859	17 370	13 356	34 474	8 059	31 085	32 521	Rent
20 853	5 755	5 720	10 984	2 856	14 044	8 332	Utilities expense
54 233	14 427	13 156	25 422	6 356	68 285	38 849	Freight and packing costs
16 572	15 026	10 534	5 137	1 136	9 508	7 606	Sales commission
20 072	25 895	2 336	6 575	3 246	11 245	23 703	Advertising expenses
39 414	8 633	6 414	20 128	2 130	27 805	14 918	Entertainment expenses
81 548	20 804	18 564	29 382	8 002	47 309	27 076	Depreciation costs
3 954	321	2 106	1 831	536	1 618	1 059	Employee training costs
69 004	14 743	15 860	27 659	3 706	39 145	21 276	Taxes and public charges
562 586	191 174	157 008	298 577	63 976	318 696	255 533	Other costs
463 932	156 235	180 497	243 203	52 194	249 972	97 441	Operating profit
50 588	19 872	36 100	29 287	6 015	93 169	24 934	Non-operating profit and loss
138 205	41 219	64 402	70 863	19 289	152 925	51 556	Non-operating revenue
87 617	21 346	28 302	41 576	13 275	59 756	26 622	Non-operating expenses
58 166	10 676	14 439	23 102	7 673	43 647	9 711	Interest payment and discount expenses
29 451	10 671	13 863	18 474	5 602	16 109	16 911	Other costs
514 521	176 107	216 598	272 490	58 209	343 142	122 375	Ordinary profit (ordinary loss)
99 896	17 893	28 596	34 014	5 122	44 260	13 574	Extraordinary profit
232 983	29 047	59 902	68 431	8 672	90 987	37 372	Extraordinary loss
381 434	164 953	185 291	238 073	54 659	296 415	98 577	Pretax net profit (pretax net loss)
246 505	110 250	103 281	156 601	34 665	204 126	63 166	After-tax net profit (after-tax net loss)
3 383 329	1 010 678	1 243 446	2 022 407	603 089	2 966 465	932 432	Value added
6 015	908	742	1 744	292	2 381	1 884	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 076	554	562	1 503	410	2 159	1 530	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
30 145	3 271	2 947	8 833	2 420	11 625	8 279	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27年度	情報通信業 Information and communications					
	計	37	38	39	40	41
		通 信 業	放 送 業	情報サービス業	インターネット 附随サービス業	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)	33 778	815	855	21 266	1 200	9 642
従業者数(人)	632 700	37 774	27 223	379 808	36 564	151 332
売上高	9 719 292	821 379	729 036	4 340 445	596 595	3 231 837
売上原価	5 704 835	614 389	404 669	2 391 132	393 024	1 901 621
商品仕入原価	1 082 616	214 288	86 415	294 330	148 157	339 426
材料費	320 824	9 569	23 654	47 839	8 891	230 871
労務費	1 206 006	34 414	42 177	752 410	120 364	256 641
外注費	1 837 993	40 409	47 533	949 846	80 235	719 971
減価償却費	84 445	8 909	33 296	24 446	3 323	14 470
その他の売上原価	1 172 951	306 800	171 594	322 261	32 054	340 242
売上総利益	4 014 457	206 990	324 367	1 949 314	203 570	1 330 215
販売費及び一般管理費	3 573 126	180 566	270 407	1 755 434	177 754	1 188 964
人件費	1 744 146	77 049	88 335	999 748	58 824	520 190
地代家賃	166 037	8 008	9 829	84 782	11 897	51 521
水道光熱費	31 704	1 793	2 928	14 720	1 542	10 720
運賃荷造費	49 188	408	1 208	4 839	1 422	41 312
販売手数料	121 378	4 209	47 866	9 906	3 553	55 843
広告宣伝費	88 378	4 423	8 290	16 904	9 872	48 888
交際費	48 256	1 790	2 816	21 437	9 074	13 139
減価償却費	107 488	4 900	19 884	40 392	5 096	37 217
従業員教育費	8 492	215	257	5 041	2 310	669
租税公課	72 259	3 998	5 080	34 973	3 168	25 040
その他の経費	1 135 799	73 774	83 914	522 691	70 995	384 424
営業利益	441 331	26 424	53 960	193 880	25 816	141 252
営業外損益	68 373	12 780	4 101	17 670	4 600	29 222
営業外収益	143 740	16 549	8 310	52 008	6 198	60 674
営業外費用	75 367	3 769	4 209	34 339	1 598	31 452
支払利息・割引料	32 829	2 290	2 642	14 458	482	12 957
その他の費用	42 538	1 479	1 566	19 881	1 117	18 495
経常利益(経常損失)	509 704	39 204	58 061	211 550	30 416	170 473
特別利益	73 214	1 613	1 755	19 367	1 749	48 730
特別損失	110 719	10 052	4 209	21 556	3 524	71 378
税引前当期純利益(税引前当期純損失)	472 199	30 765	55 607	209 361	28 641	147 825
税引後当期純利益(税引後当期純損失)	288 816	18 266	36 501	126 924	14 887	92 237
付加価値額	3 931 406	178 986	259 561	2 167 800	235 881	1 089 180
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)	4 910	231	75	3 243	147	1 214
損金算入の特例を利用した少額減価償却資産取得額	3 412	129	67	2 250	72	894
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)	19 304	812	349	13 092	399	4 653

(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)

運輸業、郵便業 Transport and postal activities							Fiscal 2015
計 Total	43	44	45	47	48	49	
	道路旅客 運送業 Road passenger transport	道路貨物 運送業 Road freight transport	水運業 Water transport	倉庫業 Warehousing	運輸に 附帯する サービス業 Services incidental to transport	郵便業 (信書便事業 を含む) Postal activities, including mail delivery	
49 007	7 642	31 260	1 849	1 870	6 386	—	No. of enterprises in parent population
1 855 166	383 426	1 040 368	37 090	68 134	326 149	—	No. of workers
23 454 102	2 056 324	13 610 596	1 676 086	861 707	5 249 389	—	Sales
17 617 861	1 312 732	10 144 897	1 418 776	538 493	4 202 962	—	Cost of Sales
1 055 527	60 341	334 228	212 544	26 223	422 191	—	Cost of goods purchased
608 918	56 259	404 567	12 934	10 800	124 358	—	Material costs
4 563 751	800 331	2 658 229	135 359	158 002	811 830	—	Labor costs
4 745 714	44 805	3 212 555	188 944	134 885	1 164 525	—	Outsourcing costs
710 488	73 091	448 556	75 649	20 031	93 161	—	Depreciation costs
5 933 462	277 905	3 086 763	793 346	188 551	1 586 898	—	Other costs
5 836 241	743 592	3 465 699	257 310	323 214	1 046 427	—	Gross operating profit
5 117 821	696 429	3 051 590	225 450	280 013	864 338	—	Selling and general administrative expenses
2 371 881	404 982	1 315 357	96 061	109 365	446 116	—	Personnel costs
224 328	20 046	130 108	5 920	25 920	42 334	—	Rent
50 645	6 587	30 367	1 012	5 173	7 506	—	Utilities expense
185 586	700	89 955	178	22 471	72 282	—	Freight and packing costs
28 056	9 575	11 715	1 749	373	4 644	—	Sales commission
17 410	4 954	9 167	1 014	802	1 472	—	Advertising expenses
64 989	5 110	42 491	4 156	2 346	10 886	—	Entertainment expenses
287 327	40 850	168 559	33 860	16 722	27 336	—	Depreciation costs
6 433	892	3 565	35	616	1 326	—	Employee training costs
157 828	17 742	106 064	6 495	9 123	18 403	—	Taxes and public charges
1 723 339	184 990	1 144 242	74 970	87 103	232 034	—	Other costs
718 420	47 162	414 109	31 860	43 201	182 089	—	Operating profit
162 301	19 175	60 387	48 259	4 154	30 325	—	Non-operating profit and loss
365 947	38 746	162 964	91 850	12 738	59 648	—	Non-operating revenue
203 646	19 571	102 577	43 591	8 584	29 323	—	Non-operating expenses
133 739	13 287	62 607	34 907	6 039	16 898	—	Interest payment and discount expenses
69 907	6 283	39 970	8 684	2 545	12 425	—	Other costs
880 721	66 338	474 496	80 119	47 355	212 414	—	Ordinary profit (ordinary loss)
220 003	37 452	88 764	71 623	4 149	18 016	—	Extraordinary profit
195 848	31 644	96 336	42 969	5 649	19 250	—	Extraordinary loss
904 876	72 146	466 924	108 772	45 855	211 180	—	Pretax net profit (pretax net loss)
640 783	48 555	334 134	80 603	30 022	147 470	—	After-tax net profit (after-tax net loss)
9 336 495	1 437 559	5 367 540	468 406	393 173	1 669 817	—	Value added
6 807	538	4 745	355	299	870	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 723	347	3 221	230	214	711	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
26 103	2 110	18 036	1 256	1 207	3 493	—	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27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)	158 198	7 464	13 805	35 276	36 523	29 568	35 562
従業者数(人)	1 869 430	54 154	153 559	464 476	414 439	419 725	363 077
売上高	110 230 469	2 313 773	6 321 149	27 808 784	30 026 429	23 546 650	20 213 684
売上原価	93 681 960	1 897 861	4 785 129	24 320 543	26 099 139	19 499 092	17 080 196
商品仕入原価	86 753 717	1 749 602	4 366 888	23 391 821	24 160 310	17 134 419	15 950 677
材料費	1 369 530	1 326	46 651	150 207	655 946	355 064	160 337
労務費	560 917	61 095	11 927	64 981	162 091	143 174	117 650
外注費	1 307 171	27 432	89 418	76 560	484 277	258 262	371 223
減価償却費	380 658	2 507	9 765	11 279	27 467	317 908	11 731
その他の売上原価	3 309 967	55 899	260 481	625 695	609 049	1 290 265	468 578
売上総利益	16 548 509	415 911	1 536 019	3 488 242	3 927 290	4 047 558	3 133 489
販売費及び一般管理費	15 169 945	488 028	1 386 676	3 302 348	3 502 204	3 608 145	2 882 544
人件費	7 124 743	279 101	592 981	1 384 377	1 644 516	1 897 628	1 326 140
地代家賃	663 906	24 131	84 544	122 207	147 587	153 988	131 449
水道光熱費	192 250	3 751	15 760	71 545	38 924	33 788	28 482
運賃荷造費	1 038 393	12 745	98 645	376 605	245 049	115 933	189 415
販売手数料	396 240	6 926	44 631	137 640	47 494	67 942	91 606
広告宣伝費	188 484	1 573	27 283	28 894	21 720	45 995	63 018
交際費	223 732	8 436	15 395	35 781	65 503	55 215	43 402
減価償却費	561 636	14 662	40 092	109 097	168 087	138 313	91 385
従業員教育費	17 905	92	812	3 386	6 010	4 795	2 810
租税公課	305 295	7 867	34 696	54 340	86 849	62 855	58 687
その他の経費	4 457 361	128 743	431 837	978 475	1 030 464	1 031 693	856 148
営業利益	1 378 564	- 72 117	149 343	185 894	425 085	439 414	250 945
営業外損益	504 661	14 146	24 445	89 580	108 117	197 487	70 886
営業外収益	1 073 555	29 217	91 307	202 029	250 582	329 173	171 247
営業外費用	568 894	15 071	66 862	112 449	142 465	131 686	100 362
支払利息・割引料	288 974	7 250	26 013	76 592	66 957	50 906	61 258
その他の費用	279 920	7 821	40 849	35 857	75 509	80 780	39 104
経常利益(経常損失)	1 883 225	- 57 971	173 788	275 475	533 202	636 901	321 831
特別利益	351 321	8 735	22 551	89 139	74 290	74 872	81 733
特別損失	532 019	16 448	51 471	120 984	116 211	106 778	120 126
税引前当期純利益(税引前当期純損失)	1 702 528	- 65 684	144 868	243 630	491 281	604 995	283 438
税引後当期純利益(税引後当期純損失)	1 056 837	- 74 343	82 947	159 146	318 663	402 359	168 065
付加価値額	11 787 260	338 733	974 617	2 101 735	2 842 767	3 406 467	2 122 941
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)	16 701	903	1 355	3 524	3 792	3 646	3 481
損金算入の特例を利用した少額減価償却資産取得額	9 539	636	760	1 860	2 191	2 448	1 643
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)	52 841	3 168	3 977	10 699	12 208	13 118	9 672

(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	小売業 Retail						Fiscal 2015
	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 accessories	Food and beverage	Machinery and equipment	Miscellaneous retail trade	Nonstore retailers	
235 322	923	21 322	51 626	35 254	80 634	45 564	No. of enterprises in parent population
2 855 915	22 394	175 045	912 476	363 140	970 694	412 166	No. of workers
55 568 300	351 667	2 431 365	12 424 939	12 049 192	19 814 451	8 496 685	Sales
38 573 070	256 428	1 373 244	8 627 579	9 155 828	14 015 726	5 144 264	Cost of Sales
35 552 378	253 236	1 265 880	8 040 029	8 136 495	13 306 063	4 550 674	Cost of goods purchased
725 820	0	37 277	260 451	262 419	165 384	289	Material costs
363 896	—	3 036	101 876	172 351	85 624	1 010	Labor costs
433 815	2 621	24 518	2 888	190 689	104 764	108 335	Outsourcing costs
46 713	41	406	9 096	19 457	17 659	54	Depreciation costs
1 450 448	529	42 127	213 239	374 417	336 232	483 903	Other costs
16 995 230	95 238	1 058 122	3 797 360	2 893 364	5 798 725	3 352 421	Gross operating profit
16 295 765	90 265	1 065 166	3 656 723	2 693 951	5 511 418	3 278 242	Selling and general administrative expenses
7 230 600	40 965	412 680	1 534 687	1 251 935	2 819 723	1 170 610	Personnel costs
1 222 517	7 190	156 513	260 378	189 686	428 014	180 736	Rent
368 312	7 211	27 567	148 249	56 879	108 029	20 377	Utilities expense
370 046	2 194	13 612	96 514	23 039	56 966	177 720	Freight and packing costs
909 287	1 744	36 647	295 361	43 197	89 195	443 143	Sales commission
652 967	2 559	31 592	81 042	126 887	129 458	281 430	Advertising expenses
140 435	568	8 330	13 054	26 929	72 193	19 361	Entertainment expenses
654 446	5 366	36 452	142 001	149 278	245 876	75 472	Depreciation costs
22 976	147	1 960	3 707	7 210	9 162	791	Employee training costs
336 817	2 217	21 158	52 044	61 155	133 657	66 586	Taxes and public charges
4 387 361	20 104	318 654	1 029 687	757 756	1 419 145	842 016	Other costs
699 465	4 973	- 7 044	140 637	199 413	287 307	74 179	Operating profit
301 105	755	30 121	35 610	50 683	130 293	53 643	Non-operating profit and loss
608 463	2 019	51 726	108 543	105 927	230 349	109 898	Non-operating revenue
307 359	1 265	21 606	72 933	55 244	100 057	56 255	Non-operating expenses
171 082	833	16 703	48 857	32 956	57 088	14 644	Interest payment and discount expenses
136 276	431	4 902	24 076	22 288	42 969	41 611	Other costs
1 000 570	5 727	23 076	176 248	250 096	417 600	127 822	Ordinary profit (ordinary loss)
151 060	1 037	11 727	62 522	12 949	53 691	9 134	Extraordinary profit
326 176	2 213	30 941	89 120	27 190	129 998	46 714	Extraordinary loss
825 454	4 552	3 862	149 650	235 856	341 293	90 242	Pretax net profit (pretax net loss)
486 363	2 589	- 9 067	87 058	144 631	209 797	51 356	After-tax net profit (after-tax net loss)
11 049 618	62 487	671 985	2 328 892	2 134 125	4 214 404	1 637 725	Value added
20 153	30	1 712	3 354	3 623	8 179	3 256	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
11 737	30	1 190	2 287	1 996	4 433	1 801	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
65 149	164	6 836	12 978	10 775	23 894	10 502	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27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)	150 243	37 610	102 827	9 806	70 747	27 510
従業者数(人)	777 774	181 816	476 596	119 361	660 723	222 423
売上高	18 370 796	6 832 325	8 309 367	3 229 105	8 258 891	2 489 658
売上原価	9 515 689	4 632 802	2 643 024	2 239 863	4 316 301	903 424
商品仕入原価	5 131 379	3 638 063	622 166	871 150	1 123 715	152 897
材料費	122 256	69 535	12 040	40 682	113 868	62 700
労務費	263 635	33 739	159 366	70 530	1 054 211	269 578
外注費	1 026 482	586 319	322 617	117 546	1 190 203	229 814
減価償却費	425 870	16 384	113 214	296 271	37 072	4 409
その他の売上原価	2 546 067	288 762	1 413 620	843 685	797 232	184 026
売上総利益	8 855 107	2 199 522	5 666 343	989 242	3 942 590	1 586 234
販売費及び一般管理費	7 163 776	1 822 887	4 477 450	863 439	3 476 271	1 356 411
人件費	2 530 007	747 718	1 400 714	381 575	1 905 970	751 449
地代家賃	847 738	102 495	690 795	54 448	192 592	85 118
水道光熱費	167 385	28 060	127 980	11 345	35 022	13 350
運賃荷造費	21 373	3 802	6 340	11 232	12 523	3 882
販売手数料	135 947	73 915	44 627	17 405	19 395	5 902
広告宣伝費	147 638	93 839	46 267	7 531	63 322	48 588
交際費	116 411	59 848	46 189	10 375	63 461	22 510
減価償却費	866 522	111 233	674 222	81 067	99 655	33 895
従業員教育費	7 031	1 977	4 102	952	9 433	3 944
租税公課	476 258	122 594	328 216	25 448	80 489	26 066
その他の経費	1 847 467	477 405	1 107 999	262 063	994 410	361 707
営業利益	1 691 331	376 636	1 188 893	125 803	466 319	229 823
営業外損益	- 61 819	- 37 850	- 54 438	30 470	89 543	55 296
営業外収益	623 143	111 683	454 506	56 954	147 781	80 221
営業外費用	684 962	149 533	508 944	26 485	58 238	24 926
支払利息・割引料	552 846	127 010	409 676	16 160	35 868	15 145
その他の費用	132 115	22 523	99 268	10 324	22 370	9 781
経常利益(経常損失)	1 629 512	338 786	1 134 455	156 272	555 862	285 119
特別利益	378 962	58 753	274 733	45 476	30 554	11 883
特別損失	391 350	68 460	293 773	29 117	57 903	24 971
税引前当期純利益(税引前当期純損失)	1 617 125	329 079	1 115 415	172 632	528 513	272 030
税引後当期純利益(税引後当期純損失)	1 122 291	221 043	784 099	117 149	392 437	220 965
付加価値額	7 599 419	1 601 936	4 914 761	1 082 722	3 971 152	1 474 722
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)	13 449	3 375	8 548	1 525	9 172	3 610
損金算入の特例を利用した少額減価償却資産取得額	7 473	1 709	4 069	1 696	6 030	1 885
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)	44 578	10 000	25 029	9 550	32 647	10 291

(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 2015
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
5 165	38 072	95 772	15 551	74 234	5 987	No. of enterprises in parent population
56 513	381 786	1 556 728	276 887	1 077 940	201 901	No. of workers
2 067 611	3 701 622	9 352 079	2 392 083	5 991 343	968 653	Sales
1 574 402	1 838 475	3 443 174	513 678	2 418 972	510 524	Cost of Sales
857 506	113 312	2 574 758	298 744	1 953 810	322 204	Cost of goods purchased
4 404	46 763	538 692	89 574	352 719	96 399	Material costs
41 184	743 450	80 399	20 149	36 235	24 014	Labor costs
325 920	634 469	48 981	35 156	10 313	3 512	Outsourcing costs
371	32 292	7 787	22	6 653	1 112	Depreciation costs
345 017	268 188	192 558	70 032	59 244	63 283	Other costs
493 208	1 863 148	5 908 904	1 878 405	3 572 371	458 128	Gross operating profit
431 979	1 687 881	5 751 102	1 743 817	3 552 961	454 324	Selling and general administrative expenses
241 400	913 121	2 557 226	603 798	1 694 933	258 495	Personnel costs
23 407	84 067	519 912	123 899	375 391	20 622	Rent
3 403	18 269	453 697	157 063	281 032	15 601	Utilities expense
2 742	5 899	23 150	2 638	9 758	10 754	Freight and packing costs
3 534	9 958	132 758	94 521	29 359	8 877	Sales commission
5 075	9 659	97 471	28 582	65 921	2 969	Advertising expenses
8 458	32 493	43 628	8 937	32 052	2 639	Entertainment expenses
9 315	56 444	319 760	142 268	162 823	14 669	Depreciation costs
750	4 739	7 458	3 038	4 121	299	Employee training costs
7 666	46 757	151 018	56 435	81 635	12 948	Taxes and public charges
126 229	506 475	1 445 026	522 638	815 935	106 452	Other costs
61 230	175 267	157 802	134 588	19 410	3 804	Operating profit
5 260	28 988	96 127	- 16 630	105 142	7 616	Non-operating profit and loss
12 648	54 912	210 225	43 517	153 652	13 056	Non-operating revenue
7 388	25 924	114 098	60 148	48 510	5 440	Non-operating expenses
5 371	15 352	84 894	46 927	35 300	2 667	Interest payment and discount expenses
2 018	10 572	29 203	13 221	13 210	2 773	Other costs
66 490	204 254	253 929	117 957	124 552	11 420	Ordinary profit (ordinary loss)
2 667	16 004	65 667	27 565	33 501	4 600	Extraordinary profit
6 521	26 411	75 561	26 092	43 949	5 520	Extraordinary loss
62 636	193 847	244 035	119 431	114 104	10 500	Pretax net profit (pretax net loss)
42 371	129 101	180 789	92 727	83 063	4 998	After-tax net profit (after-tax net loss)
395 953	2 100 476	3 982 383	1 114 494	2 521 643	346 246	Value added
588	4 973	10 748	2 224	7 798	725	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
288	3 857	5 421	1 492	3 468	461	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 519	20 837	28 692	8 354	17 750	2 589	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27年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services				計
	計	78 洗濯・理容・美容・浴場業 Laundry, beauty and bath services	79 その他の生活関連サービス Miscellaneous living-related and personal services	80 娯楽業 Services for amusement and hobbies		計
	Total				Total
母集団企業数(社)	61 495	33 434	12 981	15 080	91 329
従業者数(人)	922 647	369 132	184 181	369 335	2 297 553
売上高	18 963 634	2 319 509	3 669 225	12 974 900	15 438 396
売上原価	12 980 848	745 324	2 444 522	9 791 002	8 523 720
商品仕入原価	11 025 491	304 792	1 734 489	8 986 210	1 528 220
材料費	128 158	54 671	50 517	22 970	646 572
労務費	282 538	126 137	31 930	124 470	2 549 502
外注費	215 090	83 439	77 710	53 941	2 265 017
減価償却費	70 056	15 173	5 252	49 630	182 084
その他の売上原価	1 259 516	161 112	544 623	553 780	1 352 324
売上総利益	5 982 786	1 574 186	1 224 703	3 183 898	6 914 677
販売費及び一般管理費	5 593 650	1 542 882	1 158 360	2 892 408	6 518 910
人件費	2 134 970	703 576	538 434	892 960	3 490 542
地代家賃	527 940	148 816	88 564	290 560	258 026
水道光熱費	240 641	61 689	25 277	153 675	69 071
運賃荷造費	18 945	7 276	3 499	8 171	63 593
販売手数料	130 217	67 463	27 511	35 243	33 382
広告宣伝費	188 344	42 000	43 931	102 413	59 619
交際費	42 761	12 879	13 139	16 743	98 771
減価償却費	591 100	66 342	57 456	467 302	256 348
従業員教育費	12 854	4 838	1 621	6 395	9 324
租税公課	142 709	35 642	26 798	80 270	162 954
その他の経費	1 563 168	392 362	332 130	838 676	2 017 280
営業利益	389 136	31 304	66 342	291 490	395 767
営業外損益	128 372	35 607	24 785	67 980	210 249
営業外収益	289 025	56 312	47 380	185 333	330 232
営業外費用	160 652	20 705	22 595	117 353	119 982
支払利息・割引料	96 739	13 749	14 035	68 955	67 759
その他の費用	63 913	6 956	8 560	48 398	52 224
経常利益(経常損失)	517 508	66 911	91 128	359 470	606 016
特別利益	129 799	14 640	17 267	97 892	147 287
特別損失	329 274	24 357	30 448	274 469	130 242
税引前当期純利益(税引前当期純損失)	318 033	57 194	77 947	182 893	623 061
税引後当期純利益(税引後当期純損失)	181 489	37 748	46 244	97 497	410 498
付加価値額	4 376 414	1 181 184	855 218	2 340 012	7 582 556
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)	6 315	2 461	1 281	2 573	9 553
損金算入の特例を利用した少額減価償却資産取得額	5 147	1 514	895	2 737	6 007
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)	27 071	8 137	4 621	14 313	31 917

(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 2015
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	
13 151	28 611	10 373	8 660	30 534	No. of enterprises in parent population
225 459	188 497	95 427	397 956	1 390 215	No. of workers
3 116 924	2 290 830	1 222 489	2 422 328	6 385 825	Sales
1 628 433	1 405 293	745 038	1 411 994	3 332 962	Cost of Sales
213 326	680 183	191 603	87 998	355 110	Cost of goods purchased
102 026	235 606	129 523	6 903	172 515	Material costs
176 782	232 197	133 619	870 306	1 136 598	Labor costs
531 258	142 156	232 539	107 948	1 251 116	Outsourcing costs
127 934	19 663	12 205	1 670	20 612	Depreciation costs
477 107	95 488	45 549	337 170	397 011	Other costs
1 488 491	885 537	477 452	1 010 335	3 052 863	Gross operating profit
1 357 921	859 625	431 866	965 873	2 903 625	Selling and general administrative expenses
594 028	439 512	240 270	586 188	1 630 544	Personnel costs
32 407	51 656	21 630	38 714	113 619	Rent
14 813	18 127	3 440	4 597	28 093	Utilities expense
45 510	1 275	3 983	1 636	11 190	Freight and packing costs
12 192	3 660	1 898	3 889	11 742	Sales commission
3 046	9 767	1 960	19 079	25 766	Advertising expenses
19 793	15 332	9 397	12 842	41 408	Entertainment expenses
82 677	38 348	15 611	10 313	109 400	Depreciation costs
1 255	823	464	1 753	5 029	Employee training costs
46 931	32 389	8 712	21 751	53 171	Taxes and public charges
505 269	248 734	124 503	265 111	873 663	Other costs
130 570	25 912	45 585	44 462	149 238	Operating profit
14 468	25 625	3 084	10 462	156 610	Non-operating profit and loss
53 360	42 464	9 953	20 658	203 797	Non-operating revenue
38 891	16 840	6 869	10 196	47 187	Non-operating expenses
26 079	13 179	5 204	4 521	18 776	Interest payment and discount expenses
12 813	3 660	1 665	5 675	28 411	Other costs
145 038	51 536	48 670	54 924	305 847	Ordinary profit (ordinary loss)
22 291	25 597	3 983	3 954	91 462	Extraordinary profit
42 300	33 256	4 758	11 891	38 037	Extraordinary loss
125 029	43 877	47 895	46 988	359 272	Pretax net profit (pretax net loss)
69 492	31 201	32 056	29 567	248 182	After-tax net profit (after-tax net loss)
1 233 131	879 305	486 384	1 590 140	3 393 595	Value added
1 580	2 679	1 299	801	3 193	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 336	1 371	835	451	2 013	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 411	6 784	4 172	2 822	11 728	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27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)	1 654 212	128 340	44 384	62 004	21 952	141 855	15 344	1 558
従業者数(人)	4 274 769	327 295	114 085	163 135	50 075	377 935	54 265	8 381
売上(収入)金額	23 456 366	2 377 122	1 013 514	990 975	372 633	1 675 135	154 586	24 230
売上原価	10 510 574	1 139 031	536 222	422 023	180 786	588 855	60 132	8 546
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	12 945 791	1 238 092	477 292	568 952	191 848	1 086 280	94 454	15 685
経費	9 051 391	830 160	325 893	392 013	112 253	689 097	53 940	11 933
給料賃金(専従者給与除く)	2 290 309	203 922	67 256	107 368	29 298	176 746	12 157	2 574
地代家賃	668 358	11 942	4 323	4 952	2 666	35 259	768	159
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	875 606	54 462	21 912	23 085	9 465	57 917	6 801	1 391
従業員教育費	...	...	...	...	...	...	...	...
租税公課	581 112	51 566	21 480	19 951	10 134	45 710	3 393	877
その他の経費	4 636 006	508 269	210 922	236 656	60 690	373 465	30 821	6 932
営業利益	3 894 401	407 932	151 398	176 939	79 595	397 183	40 515	3 751
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	3 894 401	407 932	151 398	176 939	79 595	397 183	40 515	3 751
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)	84 207	8 755	2 009	5 005	1 740	5 133	1 048	38
損金算入の特例を利用した少額減価償却資産取得額	37 407	2 170	462	1 327	381	1 799	321	18
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)	299 473	21 986	6 028	9 864	6 094	14 881	2 398	84

(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 2015
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	
18 143	5 890	12 507	2 564	7 154	186	29	5 368	No. of enterprises in parent population
42 366	15 209	28 378	7 588	17 297	526	56	16 009	No. of workers
148 244	61 523	149 727	23 017	70 049	3 588	818	73 301	Sales (revenue)
47 973	23 715	52 447	7 463	17 714	1 137	525	28 221	Cost of Sales
...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	Other costs
100 271	37 808	97 280	15 554	52 335	2 451	293	45 080	Gross operating profit
64 239	25 610	58 105	9 765	41 580	1 701	196	30 694	Costs
16 073	7 098	10 800	3 272	9 969	675	39	8 323	Salaries and wages (excluding family employees' pay)
3 208	1 732	1 949	530	3 810	152	18	1 698	Rent
...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	Entertainment expenses
5 280	1 328	5 266	873	2 898	75	8	2 669	Depreciation costs
...	...	...	...	...	...	...	...	Employee training costs
3 838	1 602	5 075	638	2 113	111	9	1 654	Taxes and public charges
35 839	13 851	35 016	4 452	22 790	689	122	16 350	Other costs
36 032	12 198	39 176	5 789	10 755	750	97	14 387	Operating profit
...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	Other costs
36 032	12 198	39 176	5 789	10 755	750	97	14 387	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
876	419	—	32	320	31	—	245	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
296	24	—	16	193	9	—	50	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 898	419	—	318	991	42	—	348	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27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)	1 461	2 546	7 167	7 830	3 388	16 661	1 188
従業者数(人)	4 993	7 961	18 024	21 403	10 168	41 902	2 523
売上(収入)金額	27 044	32 674	82 222	110 989	68 122	234 969	8 577
売上原価	12 152	12 877	26 572	38 788	24 523	89 936	1 618
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	14 892	19 796	55 650	72 201	43 599	145 033	6 959
経費	10 904	14 376	33 630	43 892	28 404	87 707	4 203
給料賃金(専従者給与除く)	4 085	4 599	7 486	13 621	8 080	23 536	784
地代家賃	781	700	956	3 371	1 123	5 736	258
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	684	690	3 329	4 048	1 877	6 457	543
従業員教育費	...	...	...	...	...	...	...
租税公課	586	851	3 128	2 557	1 875	6 061	194
その他の経費	4 768	7 535	18 730	20 295	15 448	45 918	2 423
営業利益	3 988	5 420	22 020	28 309	15 195	57 325	2 756
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	3 988	5 420	22 020	28 309	15 195	57 325	2 756
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)	25	61	477	27	138	369	71
損金算入の特例を利用した少額減価償却資産取得額	9	11	57	0	82	215	30
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)	106	66	596	295	432	1 149	137

(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 2015
26	27	28	29	30	31	32	
生産用 機械器具 製造業	業務用 機械器具 製造業	電子部品・ デバイス・電子 回路製造業	電気機械 器具製造業	情報通信 機械器具 製造業	輸送用機械 器具製造業	その他の 製造業	
Production machinery	Business oriented machinery	Electronic parts, devices and electronic circuits	Electrical machinery, equipment and supplies	Information and communication electronics equipment	Transportation equipment	Miscellaneous manufacturing industries	
11 488	1 073	833	2 628	225	3 980	12 645	No. of enterprises in parent population
24 985	2 742	2 983	7 242	525	14 601	27 810	No. of workers
170 673	8 893	7 290	33 623	2 296	65 814	112 867	Sales (revenue)
71 726	1 202	1 562	8 546	291	17 173	34 018	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
98 947	7 690	5 728	25 078	2 005	48 641	78 849	Gross operating profit
65 223	4 562	4 212	15 393	1 411	27 735	49 682	Costs
18 293	1 443	1 700	4 122	409	8 861	8 747	Salaries and wages (excluding family employees' pay)
3 511	398	169	967	216	1 063	1 985	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
6 268	460	237	1 086	101	1 605	3 942	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
4 552	231	228	892	30	1 896	3 320	Taxes and public charges
32 599	2 030	1 877	8 326	656	14 310	31 688	Other costs
33 725	3 128	1 516	9 685	594	20 906	29 167	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
33 725	3 128	1 516	9 685	594	20 906	29 167	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
551	19	26	48	1	108	202	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
250	x	10	25	x	117	58	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 933	38	66	258	10	922	375	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27年度	情報通信業 Information and communications					
	計	37	38	39	40	41
		通 信 業	放 送 業	情報サービス業	インターネット 附随サービス業	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)	1 779	54	3	651	45	1 026
従業者数(人)	3 444	88	7	1 078	68	2 202
売上(収入)金額	15 020	517	22	5 778	310	8 393
売上原価	2 316	89	8	874	64	1 281
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	12 704	429	14	4 903	246	7 112
経費	8 839	214	5	3 172	198	5 250
給料賃金(専従者給与除く)	1 634	29	0	412	9	1 184
地代家賃	817	1	0	188	10	618
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	629	7	2	186	5	430
従業員教育費	...	...	...	...	...	...
租税公課	391	8	0	152	2	229
その他の経費	5 368	169	3	2 234	173	2 790
営業利益	3 865	215	9	1 731	48	1 862
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	3 865	215	9	1 731	48	1 862
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)	73	1	—	55	3	14
損金算入の特例を利用した少額減価償却資産取得額	18	x	—	12	x	5
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)	190	2	—	94	6	88

(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)

		運輸業、郵便業 Transport and postal activities						
計 Total	43	44	45	47	48	49	Fiscal 2015	
	道路旅客 運送業 Road passenger transport	道路貨物 運送業 Road freight transport	水運業 Water transport	倉庫業 Warehousing	運輸に 附帯する サービス業 Services incidental to transport	郵便業 (信書便事業 を含む) Postal activities, including mail delivery		
14 072	9 626	3 779	225	57	385	—	No. of enterprises in parent population	
23 767	11 745	10 106	599	98	1 220	—	No. of workers	
110 211	42 559	58 433	4 233	390	4 595	—	Sales (revenue)	
19 461	2 452	15 889	339	81	700	—	Cost of Sales	
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
90 750	40 107	42 545	3 895	309	3 895	—	Gross operating profit	
64 695	25 848	32 971	2 867	203	2 807	—	Costs	
15 268	4 967	8 533	623	83	1 061	—	Salaries and wages (excluding family employees' pay)	
2 005	1 141	658	15	13	177	—	Rent	
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
7 335	4 209	2 467	464	42	153	—	Depreciation costs	
...	...	...	...	...	...	...	Employee training costs
4 233	1 980	1 964	120	26	143	—	Taxes and public charges	
35 854	13 550	19 349	1 644	38	1 273	—	Other costs	
26 055	14 260	9 573	1 028	106	1 088	—	Operating profit	
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
26 055	14 260	9 573	1 028	106	1 088	—	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
409	273	113	4	1	17	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
239	125	108	x	x	4	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
1 321	570	727	4	1	20	—	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27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	飲食物品 卸売業	建築材料、鉱物金 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)	45 663	3 637	3 188	16 105	8 423	4 341	9 969
従業者数(人)	126 194	8 306	6 586	55 269	21 228	10 537	24 268
売上(収入)金額	1 523 899	77 050	77 233	732 874	241 226	159 871	235 644
売上原価	1 140 477	52 659	58 153	572 813	174 383	115 815	166 654
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	383 421	24 391	19 081	160 061	66 843	44 056	68 990
経費	264 885	16 042	13 936	113 174	45 527	30 778	45 429
給料賃金(専従者給与除く)	64 146	2 195	3 120	28 017	12 854	8 999	8 961
地代家賃	10 988	307	956	4 341	1 807	1 352	2 225
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	21 383	2 202	746	8 290	3 766	1 872	4 507
従業員教育費	...	...	...	...	...	...	...
租税公課	18 235	541	839	6 248	3 920	3 636	3 052
その他の経費	150 132	10 797	8 274	66 278	23 181	14 919	26 683
営業利益	118 536	8 349	5 145	46 887	21 316	13 278	23 561
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	118 536	8 349	5 145	46 887	21 316	13 278	23 561
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)	2 841	214	39	1 428	132	562	465
損金算入の特例を利用した少額減価償却資産取得額	1 755	118	48	683	137	236	532
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)	10 044	428	194	4 876	955	1 401	2 191

(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 2015
	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	
402 424	1 073	41 067	111 650	40 221	108 352	100 061	No. of enterprises in parent population
1 011 418	2 295	77 478	371 519	87 166	284 979	187 980	No. of workers
7 597 718	17 925	342 248	3 109 097	951 657	2 181 051	995 739	Sales (revenue)
5 145 778	12 824	207 728	2 144 649	642 810	1 428 127	709 641	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
2 451 939	5 102	134 520	964 448	308 847	752 925	286 098	Gross operating profit
1 750 137	3 785	98 930	743 857	207 272	497 271	199 022	Costs
413 369	383	15 454	195 867	38 986	131 978	30 701	Salaries and wages (excluding family employees' pay)
122 604	391	20 185	36 317	13 374	28 064	24 273	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
112 640	266	7 474	40 298	14 042	36 890	13 671	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
89 371	162	5 666	25 293	14 453	31 816	11 981	Taxes and public charges
1 012 152	2 585	50 151	446 081	126 417	268 523	118 396	Other costs
701 802	1 316	35 590	220 591	101 575	255 653	87 076	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
701 802	1 316	35 590	220 591	101 575	255 653	87 076	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
20 287	2	1 916	3 768	2 403	5 229	6 969	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 139	x	x	2 104	2 302	2 389	2 840	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
75 965	4	3 788	20 533	12 758	14 572	24 311	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27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)	134 567	8 122	123 675	2 770	92 214	68 047
従業者数(人)	224 696	15 155	201 068	8 474	321 654	265 092
売上(収入)金額	1 344 668	96 050	1 217 238	31 380	2 522 065	2 181 572
売上原価	93 478	31 142	58 429	3 907	190 105	128 945
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	1 251 190	64 908	1 158 809	27 473	2 331 959	2 052 627
経費	785 783	42 704	721 300	21 779	1 651 103	1 480 506
給料賃金(専従者給与除く)	43 043	7 354	30 896	4 794	569 688	527 354
地代家賃	18 673	3 332	14 407	933	93 699	86 091
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	285 834	3 970	279 229	2 634	73 681	55 160
従業員教育費	...	...	...	...	...	...
租税公課	128 172	3 368	123 728	1 076	89 447	76 592
その他の経費	310 062	24 680	273 040	12 342	824 588	735 310
営業利益	465 406	22 204	437 509	5 694	680 856	572 121
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	465 406	22 204	437 509	5 694	680 856	572 121
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)	4 244	—	3 874	370	9 592	7 729
損金算入の特例を利用した少額減価償却資産取得額	3 133	—	2 636	497	2 801	1 894
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)	20 552	—	17 319	3 233	17 976	13 210

(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 2015
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
214	23 953	354 070	15 190	327 964	10 916	No. of enterprises in parent population
349	56 213	1 128 671	50 436	1 035 067	43 168	No. of workers
1 190	339 303	3 620 410	186 846	3 292 066	141 498	Sales (revenue)
431	60 729	1 496 916	45 266	1 373 373	78 277	Cost of Sales
...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	Material costs
...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	Other costs
758	278 574	2 123 494	141 580	1 918 693	63 221	Gross operating profit
437	170 159	1 720 353	116 882	1 554 116	49 355	Costs
74	42 260	448 432	10 681	420 548	17 203	Salaries and wages (excluding family employees' pay)
59	7 549	224 538	1 036	219 183	4 320	Rent
...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	Entertainment expenses
42	18 480	165 441	22 725	140 205	2 511	Depreciation costs
...	...	...	...	...	...	Employee training costs
14	12 841	91 560	9 279	80 014	2 267	Taxes and public charges
249	89 029	790 381	73 160	694 167	23 054	Other costs
321	108 415	403 141	24 698	364 577	13 866	Operating profit
...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	Other costs
321	108 415	403 141	24 698	364 577	13 866	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
—	1 863	15 776	3 083	12 692	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
—	908	4 739	360	4 379	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
—	4 766	64 430	3 083	61 347	—	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27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・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)	284 399	257 089	16 635	10 675	54 829
従業者数(人)	596 800	503 624	59 749	33 428	132 894
売上(収入)金額	1 863 713	1 517 928	183 843	161 942	806 406
売上原価	340 548	186 790	75 538	78 220	353 610
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	1 523 165	1 331 138	108 305	83 723	452 796
経費	977 745	832 274	76 859	68 613	308 592
給料賃金(専従者給与除く)	276 778	228 453	33 388	14 937	77 282
地代家賃	128 302	107 497	7 359	13 446	19 531
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	77 516	65 363	5 367	6 786	18 768
従業員教育費	...	...	...	...	...
租税公課	40 270	33 876	3 725	2 668	22 158
その他の経費	454 880	397 084	27 019	30 776	170 854
営業利益	545 420	498 864	31 446	15 110	144 204
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	545 420	498 864	31 446	15 110	144 204
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)	14 114	13 010	810	295	2 983
損金算入の特例を利用した少額減価償却資産取得額	8 906	8 467	207	232	1 708
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)	58 339	55 882	1 256	1 200	13 789

(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 2015
88	89	90	91	92	
廃棄物処理業	自動車整備業	機械修理業 (別掲を除く)	職業紹介・労働派遣業	その他の事業サービス業	
Waste disposal business	Automobile maintenance services	Machine, etc. repair services, except otherwise classified	Employment and worker dispatching services	Miscellaneous business services	
1 429	39 365	9 309	445	4 282	No. of enterprises in parent population
4 945	93 650	18 217	2 041	14 040	No. of workers
29 370	635 810	84 419	3 796	53 010	Sales (revenue)
7 038	296 684	37 397	329	12 162	Cost of Sales
...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	Material costs
...	...	...	...	...	Labor costs
...	...	...	...	...	Outsourcing costs
...	...	...	...	...	Depreciation costs
...	...	...	...	...	Other costs
22 332	339 127	47 022	3 467	40 848	Gross operating profit
15 054	231 990	27 645	2 876	31 027	Costs
4 966	53 195	6 507	1 429	11 185	Salaries and wages (excluding family employees' pay)
575	15 213	2 098	112	1 534	Rent
...	...	...	...	...	Utilities expense
...	...	...	...	...	Freight and packing costs
...	...	...	...	...	Sales commission
...	...	...	...	...	Advertising expenses
...	...	...	...	...	Entertainment expenses
1 113	13 984	2 079	50	1 541	Depreciation costs
...	...	...	...	...	Employee training costs
861	18 145	1 718	81	1 352	Taxes and public charges
7 539	131 452	15 244	1 204	15 415	Other costs
7 278	107 137	19 377	591	9 821	Operating profit
...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	Non-operating revenue
...	...	...	...	...	Non-operating expenses
...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	Other costs
7 278	107 137	19 377	591	9 821	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
97	2 495	59	5	328	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
24	1 633	11	1	37	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
139	13 101	126	9	413	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27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)	1 485 107	1 201 877	188 227	59 262	30 128	3 417	2 198
従業者数(人)	22 394 486	11 411 161	5 146 187	3 000 019	2 199 477	430 562	207 081
売上高	461 742 295	170 355 216	108 409 914	76 420 765	78 950 629	17 603 193	10 002 578
売上原価	346 587 373	116 026 163	83 575 647	59 912 574	64 747 619	14 360 161	7 965 209
商品仕入原価	171 852 393	67 310 892	38 787 477	28 698 684	30 348 216	4 679 017	2 028 108
材料費	47 854 813	11 739 322	10 933 067	8 681 146	11 049 410	3 501 151	1 950 716
労務費	31 982 171	9 463 473	8 347 862	5 609 478	5 911 649	1 661 392	988 317
外注費	51 349 087	16 071 808	15 023 136	9 745 027	7 900 918	1 805 057	803 141
減価償却費	5 345 364	1 361 092	1 344 751	883 581	1 108 009	361 820	286 112
その他の売上原価	38 203 544	10 079 575	9 139 355	6 294 659	8 429 417	2 351 725	1 908 814
売上総利益	115 154 922	54 329 053	24 834 267	16 508 191	14 203 010	3 243 032	2 037 369
販売費及び一般管理費	102 915 100	51 013 288	22 164 204	14 093 195	11 714 644	2 473 951	1 455 817
人件費	46 747 722	23 527 936	10 223 489	6 413 206	5 050 243	1 016 571	516 276
地代家賃	5 853 376	3 220 503	1 178 876	794 296	496 970	100 161	62 571
水道光熱費	2 054 977	1 190 612	378 962	275 700	166 204	23 592	19 906
運賃荷造費	4 112 428	1 151 609	943 354	626 097	1 091 260	139 207	160 901
販売手数料	2 458 371	1 099 680	460 580	353 429	419 325	65 567	59 791
広告宣伝費	2 066 347	866 488	435 272	363 112	278 495	70 317	52 664
交際費	1 594 354	901 095	335 489	168 937	141 463	30 359	17 010
減価償却費	5 155 521	2 622 592	1 116 186	753 536	505 019	95 317	62 871
従業員教育費	164 881	67 674	36 507	28 500	21 763	7 094	3 341
租税公課	2 986 238	1 660 334	622 594	368 127	245 125	47 569	42 489
その他の経費	29 720 884	14 704 764	6 432 894	3 948 256	3 298 778	878 196	457 997
営業利益	12 239 822	3 315 765	2 670 062	2 414 996	2 488 366	769 081	581 551
営業外損益	2 438 785	1 083 032	705 682	273 188	294 562	70 855	11 466
営業外収益	6 127 751	2 500 986	1 548 964	843 846	982 750	155 125	96 080
営業外費用	3 688 966	1 417 954	843 281	570 659	688 188	84 270	84 614
支払利息・割引料	2 317 067	945 237	528 458	352 747	386 693	49 733	54 200
その他の費用	1 371 899	472 717	314 824	217 912	301 495	34 537	30 414
経常利益(経常損失)	14 678 607	4 398 798	3 375 745	2 688 183	2 782 928	839 936	593 018
特別利益	2 748 219	1 136 638	642 117	452 429	416 075	47 029	53 931
特別損失	4 416 819	1 656 235	1 064 406	670 772	874 284	96 459	54 662
税引前当期純利益(税引前当期純損失)	13 010 008	3 879 201	2 953 456	2 469 840	2 324 719	790 506	592 286
税引後当期純利益(税引後当期純損失)	8 479 662	2 555 929	1 941 503	1 668 719	1 429 326	486 423	397 763
付加価値額	115 230 947	47 267 639	26 774 468	17 891 654	16 508 399	4 179 592	2 609 195
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)	174 313	122 525	33 593	10 981	7 215	—	—
損金算入の特例を利用した少額減価償却資産取得額	119 466	71 319	28 828	11 219	8 100	—	—
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)	644 402	386 800	154 424	59 406	43 772	—	—

(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 2015
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 1億円 50~100 JPY million	1億円超 More than 100 JPY million	
265 380	194 280	56 160	11 606	3 031	303	No. of enterprises in parent population
2 629 066	1 255 495	826 153	300 735	216 206	30 478	No. of workers
68 248 517	22 615 667	22 314 571	12 072 864	9 534 913	1 710 502	Sales
54 653 388	16 623 721	18 279 450	10 280 944	8 001 958	1 467 315	Cost of Sales
5 486 899	1 732 506	1 555 081	1 404 661	608 835	185 815	Cost of goods purchased
8 529 975	2 492 102	3 016 956	1 306 452	1 455 480	258 984	Material costs
5 038 736	1 866 043	1 821 404	714 661	562 215	74 413	Labor costs
27 250 387	8 155 726	9 146 831	5 548 585	3 700 798	698 449	Outsourcing costs
660 361	263 447	238 259	76 574	70 692	11 390	Depreciation costs
7 687 029	2 113 896	2 500 920	1 230 011	1 603 938	238 264	Other costs
13 595 129	5 991 947	4 035 121	1 791 920	1 532 955	243 186	Gross operating profit
11 344 305	5 341 096	3 296 227	1 366 904	1 145 593	194 486	Selling and general administrative expenses
5 717 823	2 605 697	1 629 895	696 759	660 136	125 336	Personnel costs
438 531	211 605	117 901	44 652	54 581	9 792	Rent
124 112	57 129	38 826	14 434	12 158	1 565	Utilities expense
45 872	23 678	9 976	5 107	6 547	565	Freight and packing costs
89 477	42 098	22 840	12 892	9 864	1 783	Sales commission
201 075	49 766	51 543	63 082	32 699	3 986	Advertising expenses
383 157	216 621	102 457	38 127	23 643	2 308	Entertainment expenses
503 674	217 129	175 392	60 738	38 633	11 781	Depreciation costs
21 541	6 593	6 411	4 513	3 421	602	Employee training costs
445 775	235 263	122 898	59 482	23 466	4 666	Taxes and public charges
3 373 268	1 675 516	1 018 087	367 118	280 445	32 102	Other costs
2 250 824	650 851	738 894	425 017	387 362	48 700	Operating profit
117 888	77 882	48 654	- 3 131	- 3 308	- 2 209	Non-operating profit and loss
582 793	235 201	193 474	77 395	72 281	4 442	Non-operating revenue
464 905	157 319	144 820	80 526	75 589	6 651	Non-operating expenses
295 858	110 653	94 275	60 809	24 562	5 559	Interest payment and discount expenses
169 048	46 666	50 545	19 718	51 026	1 092	Other costs
2 368 712	728 733	787 548	421 885	384 054	46 492	Ordinary profit (ordinary loss)
349 422	172 458	99 402	18 992	57 715	856	Extraordinary profit
613 672	265 539	228 885	41 771	73 633	3 844	Extraordinary loss
2 104 462	635 651	658 065	399 107	368 136	43 503	Pretax net profit (pretax net loss)
1 408 785	472 547	422 187	272 005	224 568	17 479	After-tax net profit (after-tax net loss)
15 491 010	6 245 163	4 993 983	2 140 073	1 821 761	290 030	Value added
34 898	25 216	7 235	1 721	726	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
24 018	14 908	6 787	1 602	721	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
122 334	75 143	34 901	8 349	3 941	—	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27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)	273 836	211 612	35 025	15 278	9 536	1 466	919
従業者数(人)	6 336 785	2 534 354	1 398 104	891 446	1 122 469	258 103	132 308
売上高	124 137 819	34 336 812	25 558 213	19 693 692	29 849 839	9 142 122	5 557 140
売上原価	97 576 528	24 756 881	20 346 566	16 148 211	24 332 058	7 336 076	4 656 737
商品仕入原価	20 537 694	6 000 448	4 296 276	2 739 806	5 545 073	1 090 667	865 425
材料費	34 750 200	7 348 687	6 934 268	6 584 513	8 934 656	3 137 089	1 810 988
労務費	16 018 580	4 328 976	3 333 191	2 553 466	3 921 579	1 172 241	709 126
外注費	11 028 234	3 569 884	2 584 172	1 788 878	2 147 466	659 643	278 190
減価償却費	2 739 831	640 366	515 784	455 076	687 301	270 744	170 560
その他の売上原価	12 501 989	2 868 520	2 682 874	2 026 472	3 095 983	1 005 692	822 449
売上総利益	26 561 291	9 579 931	5 211 648	3 545 481	5 517 782	1 806 045	900 403
販売費及び一般管理費	22 910 429	8 776 647	4 534 212	2 967 245	4 653 753	1 297 544	681 029
人件費	9 939 815	4 157 038	2 000 102	1 300 901	1 794 593	462 759	224 422
地代家賃	791 849	362 439	125 392	105 566	131 929	46 419	20 104
水道光熱費	322 139	174 935	53 035	31 393	49 189	7 450	6 137
運賃荷造費	2 283 759	409 878	514 000	350 548	752 052	113 686	143 595
販売手数料	462 235	81 840	79 439	51 906	210 976	23 295	14 779
広告宣伝費	361 639	63 929	69 933	49 143	122 045	43 891	12 698
交際費	368 753	179 011	70 738	41 332	56 176	11 660	9 836
減価償却費	907 566	421 229	171 507	113 619	153 040	27 025	21 147
従業員教育費	41 432	14 151	7 058	5 338	9 257	3 600	2 028
租税公課	654 835	320 196	131 342	87 251	83 128	20 183	12 734
その他の経費	6 776 405	2 592 001	1 311 667	830 248	1 291 367	537 575	213 548
営業利益	3 650 862	803 284	677 436	578 237	864 029	508 502	219 374
営業外損益	821 985	341 469	154 951	100 181	168 960	43 152	13 271
営業外収益	1 752 847	633 833	368 913	258 637	360 590	85 848	45 026
営業外費用	930 862	292 364	213 962	158 455	191 631	42 696	31 755
支払利息・割引料	556 479	188 854	138 946	94 450	97 300	21 921	15 008
その他の費用	374 383	103 510	75 016	64 006	94 330	20 774	16 747
経常利益(経常損失)	4 472 847	1 144 754	832 387	678 418	1 032 989	551 654	232 645
特別利益	850 930	303 057	147 279	219 053	127 278	29 086	25 175
特別損失	1 654 055	526 322	340 051	273 091	432 335	67 173	15 083
税引前当期純利益(税引前当期純損失)	3 669 722	921 489	639 616	624 380	727 932	513 567	242 737
税引後当期純利益(税引後当期純損失)	2 310 574	591 322	406 751	424 145	410 007	314 927	163 421
付加価値額	36 123 234	11 578 003	7 255 710	5 394 086	7 911 116	2 576 546	1 407 774
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)	41 608	25 663	9 646	3 195	3 105	—	—
損金算入の特例を利用した少額減価償却資産取得額	35 960	17 879	9 719	4 007	4 354	—	—
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)	193 765	97 238	52 552	20 564	23 411	—	—

(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

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

(Unit: JPY million)

情報通信業 Information and communications							Fiscal 2015
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	
33 778	25 195	4 772	1 902	1 242	298	369	No. of enterprises in parent population
632 700	220 483	165 546	110 835	62 303	43 355	30 178	No. of workers
9 719 292	2 295 262	2 084 275	1 887 911	1 249 684	1 303 938	898 223	Sales
5 704 835	1 051 341	1 228 324	1 277 636	758 560	866 960	522 014	Cost of Sales
1 082 616	273 037	263 606	147 431	143 076	185 324	70 141	Cost of goods purchased
320 824	29 991	49 362	49 868	66 440	61 584	63 579	Material costs
1 206 006	214 875	267 122	291 134	151 096	213 991	67 787	Labor costs
1 837 993	373 771	380 350	552 305	246 044	191 444	94 078	Outsourcing costs
84 445	9 795	8 202	12 272	11 607	9 942	32 627	Depreciation costs
1 172 951	149 871	259 681	224 625	140 297	204 675	193 802	Other costs
4 014 457	1 243 920	855 951	610 275	491 124	436 977	376 209	Gross operating profit
3 573 126	1 184 121	769 878	490 350	442 231	378 340	308 205	Selling and general administrative expenses
1 744 146	660 603	428 338	253 867	180 850	109 494	110 994	Personnel costs
166 037	62 117	35 672	24 222	23 099	11 670	9 256	Rent
31 704	9 313	6 138	3 806	4 731	4 338	3 378	Utilities expense
49 188	10 817	7 574	5 818	15 962	4 914	4 102	Freight and packing costs
121 378	10 400	9 638	4 275	33 856	33 216	29 992	Sales commission
88 378	17 968	13 971	15 460	16 311	14 551	10 117	Advertising expenses
48 256	17 074	8 084	4 743	5 361	10 386	2 607	Entertainment expenses
107 488	24 988	16 883	12 811	12 334	24 296	16 176	Depreciation costs
8 492	1 556	1 898	1 314	1 123	2 116	485	Employee training costs
72 259	27 750	16 475	7 833	5 084	5 994	9 124	Taxes and public charges
1 135 799	341 535	225 206	156 202	143 520	157 364	111 973	Other costs
441 331	59 799	86 073	119 924	48 893	58 638	68 004	Operating profit
68 373	18 349	3 038	7 002	9 457	19 397	11 129	Non-operating profit and loss
143 740	36 229	22 924	20 394	22 086	26 133	15 974	Non-operating revenue
75 367	17 880	19 885	13 392	12 629	6 736	4 844	Non-operating expenses
32 829	7 224	9 478	4 471	5 515	3 400	2 740	Interest payment and discount expenses
42 538	10 656	10 407	8 921	7 113	3 336	2 104	Other costs
509 704	78 148	89 112	126 926	58 350	78 035	79 133	Ordinary profit (ordinary loss)
73 214	17 271	18 901	4 516	25 792	4 825	1 908	Extraordinary profit
110 719	21 681	31 281	15 246	20 727	10 994	10 788	Extraordinary loss
472 199	73 738	76 732	116 196	63 416	71 865	70 253	Pretax net profit (pretax net loss)
288 816	35 071	49 906	76 111	40 295	44 141	43 292	After-tax net profit (after-tax net loss)
3 931 406	1 087 057	873 181	734 849	449 059	458 937	328 323	Value added
4 910	3 309	950	376	275	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 412	1 924	824	423	242	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
19 304	10 939	4 782	2 335	1 248	—	—	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27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)	49 007	31 027	12 924	2 925	1 691	348	92
従業者数(人)	1 855 166	664 959	582 113	256 559	276 625	62 661	12 249
売上高	23 454 102	6 724 268	6 520 818	3 296 864	4 749 237	1 325 660	837 255
売上原価	17 617 861	4 570 661	4 726 841	2 579 119	3 961 423	1 049 295	730 522
商品仕入原価	1 055 527	335 890	240 371	217 745	178 659	61 755	21 107
材料費	608 918	202 336	205 920	74 582	81 950	30 109	14 021
労務費	4 563 751	1 222 397	1 442 739	685 907	893 610	167 238	151 860
外注費	4 745 714	1 337 578	1 257 288	695 928	1 024 152	321 872	108 896
減価償却費	710 488	184 282	186 626	153 050	121 579	32 478	32 472
その他の売上原価	5 933 462	1 288 179	1 393 897	751 907	1 661 471	435 842	402 166
売上総利益	5 836 241	2 153 607	1 793 977	717 745	787 814	276 366	106 732
販売費及び一般管理費	5 117 821	2 007 624	1 590 412	616 906	620 469	220 998	61 412
人件費	2 371 881	885 817	739 587	287 325	282 610	143 560	32 982
地代家賃	224 328	82 980	65 076	28 537	37 550	7 169	3 015
水道光熱費	50 645	19 542	15 416	5 458	8 076	1 751	402
運賃荷造費	185 586	43 608	52 812	16 324	71 459	843	540
販売手数料	28 056	9 628	6 958	5 024	5 381	889	176
広告宣伝費	17 410	5 509	5 706	2 159	2 741	809	485
交際費	64 989	29 568	19 900	7 336	5 765	1 800	619
減価償却費	287 327	108 723	105 153	33 232	29 694	8 369	2 155
従業員教育費	6 433	2 764	1 733	808	862	234	33
租税公課	157 828	73 055	49 057	17 155	10 698	4 961	2 903
その他の経費	1 723 339	746 430	529 014	213 549	165 632	50 612	18 102
営業利益	718 420	145 982	203 565	100 839	167 346	55 368	45 320
営業外損益	162 301	49 954	53 655	33 494	20 434	8 976	- 4 212
営業外収益	365 947	106 015	124 517	68 218	43 453	16 221	7 522
営業外費用	203 646	56 062	70 863	34 724	23 019	7 245	11 734
支払利息・割引料	133 739	35 222	47 074	22 118	14 086	5 710	9 527
その他の費用	69 907	20 840	23 788	12 605	8 933	1 535	2 207
経常利益(経常損失)	880 721	195 936	257 220	134 333	187 779	64 344	41 109
特別利益	220 003	80 637	48 122	40 169	36 006	6 755	8 315
特別損失	195 848	51 719	40 071	42 985	45 074	9 306	6 693
税引前当期純利益(税引前当期純損失)	904 876	224 853	265 271	131 517	178 711	61 792	42 731
税引後当期純利益(税引後当期純損失)	640 783	173 575	196 696	85 255	117 028	42 459	25 771
付加価値額	9 336 495	2 791 175	2 894 265	1 362 465	1 578 470	434 063	276 056
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)	6 807	3 505	2 416	528	358	—	—
損金算入の特例を利用した少額減価償却資産取得額	4 723	2 017	1 749	565	392	—	—
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)	26 103	11 182	9 425	3 269	2 227	—	—

(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 2015
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	
158 198	119 845	25 149	7 742	5 002	318	142	No. of enterprises in parent population
1 869 430	839 525	458 979	251 782	299 904	13 634	5 605	No. of workers
110 230 469	37 194 032	25 727 212	16 447 042	26 730 296	3 266 177	865 710	Sales
93 681 960	30 734 376	21 781 813	13 873 290	23 464 604	3 076 196	751 681	Cost of Sales
86 753 717	28 727 742	20 135 294	12 597 126	21 650 307	2 945 209	698 040	Cost of goods purchased
1 369 530	353 837	274 536	287 197	405 646	38 920	9 394	Material costs
560 917	160 800	132 841	106 106	142 235	14 094	4 841	Labor costs
1 307 171	499 644	347 102	201 943	229 323	21 273	7 886	Outsourcing costs
380 658	34 864	200 406	47 090	93 173	2 493	2 631	Depreciation costs
3 309 967	957 490	691 632	633 828	943 920	54 208	28 889	Other costs
16 548 509	6 459 656	3 945 399	2 573 752	3 265 692	189 981	114 029	Gross operating profit
15 169 945	6 129 719	3 673 765	2 288 452	2 832 611	161 075	84 323	Selling and general administrative expenses
7 124 743	2 897 900	1 746 582	1 064 033	1 304 996	75 125	36 107	Personnel costs
663 906	291 288	141 264	96 969	121 451	9 198	3 737	Rent
192 250	83 211	46 255	28 600	31 651	1 748	785	Utilities expense
1 038 393	337 764	249 862	188 804	232 142	18 255	11 565	Freight and packing costs
396 240	143 843	111 602	60 987	76 231	2 196	1 379	Sales commission
188 484	66 827	40 718	39 712	39 431	1 140	656	Advertising expenses
223 732	109 776	49 930	28 643	32 058	2 140	1 184	Entertainment expenses
561 636	242 026	137 883	79 027	93 423	5 936	3 342	Depreciation costs
17 905	5 844	4 637	2 941	4 146	193	144	Employee training costs
305 295	149 429	71 749	34 002	45 732	3 106	1 278	Taxes and public charges
4 457 361	1 801 811	1 073 283	664 733	851 350	42 037	24 146	Other costs
1 378 564	329 938	271 634	285 300	433 081	28 906	29 706	Operating profit
504 661	143 547	194 746	42 979	115 168	4 477	3 744	Non-operating profit and loss
1 073 555	337 533	344 215	136 175	237 558	11 058	7 017	Non-operating revenue
568 894	193 987	149 469	93 195	122 390	6 580	3 272	Non-operating expenses
288 974	111 728	79 543	45 576	47 732	3 000	1 395	Interest payment and discount expenses
279 920	82 258	69 926	47 619	74 658	3 580	1 877	Other costs
1 883 225	473 484	466 380	328 279	548 249	33 383	33 450	Ordinary profit (ordinary loss)
351 321	135 581	65 618	55 816	89 218	2 443	2 645	Extraordinary profit
532 019	189 023	110 828	83 243	144 779	3 908	239	Extraordinary loss
1 702 528	420 043	421 170	300 852	492 688	31 919	35 856	Pretax net profit (pretax net loss)
1 056 837	234 236	282 455	196 826	297 494	21 643	24 184	After-tax net profit (after-tax net loss)
11 787 260	4 367 363	2 981 286	1 804 023	2 401 137	146 528	86 924	Value added
16 701	10 675	3 498	1 428	1 100	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
9 539	4 754	2 369	1 138	1 278	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
52 841	26 561	13 377	6 067	6 836	—	—	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27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)	235 322	212 632	16 506	4 668	1 459	57	—
従業者数(人)	2 855 915	1 892 757	528 393	403 750	28 518	2 496	—
売上高	55 568 300	31 710 657	12 003 264	10 841 256	857 749	155 374	—
売上原価	38 573 070	21 269 845	8 591 890	8 058 224	530 095	123 015	—
商品仕入原価	35 552 378	19 540 529	8 011 118	7 440 134	465 277	95 320	—
材料費	725 820	463 402	112 419	146 159	3 435	405	—
労務費	363 896	161 220	81 564	117 868	3 062	183	—
外注費	433 815	169 507	97 748	112 017	48 314	6 229	—
減価償却費	46 713	30 277	7 639	8 210	554	34	—
その他の売上原価	1 450 448	904 911	281 401	233 837	9 454	20 845	—
売上総利益	16 995 230	10 440 812	3 411 374	2 783 032	327 654	32 358	—
販売費及び一般管理費	16 295 765	10 251 586	3 161 710	2 542 615	311 031	28 822	—
人件費	7 230 600	4 568 825	1 423 093	1 117 133	101 574	19 975	—
地代家賃	1 222 517	739 110	240 880	223 930	16 825	1 772	—
水道光熱費	368 312	223 443	73 288	68 779	2 738	63	—
運賃荷造費	370 046	241 294	79 719	44 092	4 695	246	—
販売手数料	909 287	544 481	156 409	149 338	57 627	1 434	—
広告宣伝費	652 967	382 686	150 027	107 471	12 545	238	—
交際費	140 435	101 517	22 831	13 899	2 123	65	—
減価償却費	654 446	342 839	142 752	155 674	12 101	1 080	—
従業員教育費	22 976	10 179	5 654	7 068	71	4	—
租税公課	336 817	226 642	58 176	43 213	8 152	634	—
その他の経費	4 387 361	2 870 569	808 880	612 019	92 580	3 313	—
営業利益	699 465	189 227	249 663	240 417	16 623	3 536	—
営業外損益	301 105	199 612	63 482	35 969	2 197	- 155	—
営業外収益	608 463	389 482	123 640	86 989	7 534	817	—
営業外費用	307 359	189 871	60 158	51 021	5 337	973	—
支払利息・割引料	171 082	111 425	27 994	27 827	3 597	239	—
その他の費用	136 276	78 445	32 164	23 193	1 740	733	—
経常利益(経常損失)	1 000 570	388 838	313 146	276 385	18 820	3 381	—
特別利益	151 060	97 069	24 125	23 678	6 126	62	—
特別損失	326 176	210 469	61 851	49 308	4 546	2	—
税引前当期純利益(税引前当期純損失)	825 454	275 438	275 419	250 756	20 400	3 441	—
税引後当期純利益(税引後当期純損失)	486 363	124 327	181 521	162 558	15 878	2 078	—
付加価値額	11 049 618	6 579 357	2 300 898	1 977 307	164 755	27 301	—
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)	20 153	15 667	3 066	1 342	78	—	—
損金算入の特例を利用した少額減価償却資産取得額	11 737	8 262	2 130	1 310	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)	65 149	46 396	11 655	6 915	183	—	—

(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 2015
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	
150 243	124 772	12 824	7 322	4 557	351	418	No. of enterprises in parent population
777 774	476 196	143 899	74 641	58 885	10 782	13 370	No. of workers
18 370 796	8 147 178	3 241 776	2 608 564	2 467 013	713 613	1 192 652	Sales
9 515 689	3 469 512	1 783 356	1 436 475	1 446 852	526 036	853 458	Cost of Sales
5 131 379	2 386 649	971 177	782 113	580 502	93 772	317 166	Cost of goods purchased
122 256	53 254	22 806	18 219	16 618	4 004	7 356	Material costs
263 635	44 189	86 611	35 498	59 053	14 864	23 420	Labor costs
1 026 482	326 686	189 385	111 013	209 780	53 559	136 060	Outsourcing costs
425 870	87 088	121 897	72 150	65 922	35 484	43 329	Depreciation costs
2 546 067	571 647	391 480	417 483	514 976	324 353	326 128	Other costs
8 855 107	4 677 667	1 458 420	1 172 089	1 020 161	187 577	339 194	Gross operating profit
7 163 776	4 048 776	1 215 403	832 543	764 721	121 198	181 134	Selling and general administrative expenses
2 530 007	1 379 357	400 515	306 963	336 906	50 363	55 902	Personnel costs
847 738	491 565	201 653	76 935	53 419	8 321	15 845	Rent
167 385	88 979	24 551	18 251	25 142	4 317	6 144	Utilities expense
21 373	9 645	5 387	3 790	1 638	430	484	Freight and packing costs
135 947	75 515	22 744	17 156	8 393	1 484	10 656	Sales commission
147 638	73 884	22 000	15 971	21 234	4 669	9 879	Advertising expenses
116 411	78 207	17 085	9 814	8 794	983	1 528	Entertainment expenses
866 522	531 381	123 998	101 736	81 592	12 773	15 042	Depreciation costs
7 031	3 648	1 192	865	797	202	327	Employee training costs
476 258	266 894	84 411	62 431	42 827	7 049	12 646	Taxes and public charges
1 847 467	1 049 701	311 866	218 630	183 980	30 607	52 682	Other costs
1 691 331	628 890	243 018	339 546	255 440	66 378	158 059	Operating profit
- 61 819	- 9 451	- 3 756	8 574	- 46 438	- 1 689	- 9 058	Non-operating profit and loss
623 143	255 609	104 276	76 558	161 756	9 302	15 642	Non-operating revenue
684 962	265 060	108 032	67 984	208 194	10 991	24 699	Non-operating expenses
552 846	217 072	84 351	54 259	168 309	8 285	20 570	Interest payment and discount expenses
132 115	47 989	23 681	13 725	39 885	2 706	4 129	Other costs
1 629 512	619 439	239 262	348 120	209 001	64 689	149 001	Ordinary profit (ordinary loss)
378 962	153 318	120 357	36 343	50 549	2 922	15 473	Extraordinary profit
391 350	127 127	103 967	37 796	109 234	3 165	10 061	Extraordinary loss
1 617 125	645 630	255 652	346 667	150 316	64 446	154 413	Pretax net profit (pretax net loss)
1 122 291	459 712	175 456	256 141	76 946	42 083	111 954	After-tax net profit (after-tax net loss)
7 599 419	3 640 632	1 343 891	1 058 957	1 017 826	202 030	336 083	Value added
13 449	9 685	2 071	1 029	663	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
7 473	5 295	1 153	640	386	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
44 578	32 117	6 510	3 674	2 278	—	—	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27年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical 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)	70 747	62 222	5 947	1 614	772	123	69
従業者数(人)	660 723	393 155	157 627	82 963	19 670	4 430	2 877
売上高	8 258 891	3 714 733	2 130 696	1 686 527	486 031	150 301	90 604
売上原価	4 316 301	1 481 154	1 305 237	1 236 446	181 544	94 210	17 709
商品仕入原価	1 123 715	431 016	244 498	382 842	57 144	8 214	—
材料費	113 868	34 644	29 579	34 791	3 114	11 740	—
労務費	1 054 211	302 347	352 811	343 981	43 018	12 055	—
外注費	1 190 203	464 007	425 216	238 241	56 443	6 295	—
減価償却費	37 072	13 308	11 671	9 764	1 178	1 151	—
その他の売上原価	797 232	235 832	241 462	226 827	20 646	54 756	17 709
売上総利益	3 942 590	2 233 579	825 459	450 080	304 487	56 091	72 894
販売費及び一般管理費	3 476 271	2 119 909	726 444	373 793	162 890	38 633	54 603
人件費	1 905 970	1 167 283	413 649	209 243	71 363	19 578	24 852
地代家賃	192 592	107 392	43 479	19 466	17 456	2 615	2 185
水道光熱費	35 022	21 629	7 462	4 290	1 215	369	57
運賃荷造費	12 523	8 126	2 621	1 206	351	53	166
販売手数料	19 395	9 040	4 913	4 295	532	615	—
広告宣伝費	63 322	18 984	11 563	5 504	10 680	731	15 861
交際費	63 461	45 223	10 325	4 718	1 798	936	460
減価償却費	99 655	63 023	19 702	10 615	5 080	764	470
従業員教育費	9 433	5 032	1 970	1 438	793	102	98
租税公課	80 489	56 215	15 054	5 608	2 091	1 143	378
その他の経費	994 410	617 962	195 706	107 410	51 531	11 726	10 075
営業利益	466 319	113 670	99 015	76 288	141 597	17 457	18 291
営業外損益	89 543	38 531	21 398	5 020	27 700	- 900	- 2 206
営業外収益	147 781	65 714	33 594	11 872	33 687	855	2 059
営業外費用	58 238	27 183	12 196	6 851	5 987	1 756	4 265
支払利息・割引料	35 868	17 396	6 653	3 590	4 290	1 421	2 518
その他の費用	22 370	9 787	5 543	3 261	1 697	335	1 747
経常利益(経常損失)	555 862	152 201	120 413	81 308	169 297	16 557	16 086
特別利益	30 554	13 278	8 259	3 840	5 175	2	—
特別損失	57 903	18 098	16 866	7 844	6 646	51	8 398
税引前当期純利益(税引前当期純損失)	528 513	147 381	111 806	77 304	167 826	16 508	7 688
税引後当期純利益(税引後当期純損失)	392 437	104 211	74 715	48 127	148 495	12 192	4 696
付加価値額	3 971 152	1 884 197	985 401	685 013	314 566	55 387	46 587
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)	9 172	7 131	1 247	381	413	—	—
損金算入の特例を利用した少額減価償却資産取得額	6 030	4 189	1 136	419	287	—	—
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)	32 647	22 863	6 079	2 155	1 550	—	—

(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 2015
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 1億円 50~100 JPY million	1億円超 More than 100 JPY million	
95 772	88 508	4 817	1 911	528	8	No. of enterprises in parent population
1 556 728	1 141 157	223 028	176 155	16 169	219	No. of workers
9 352 079	6 611 529	1 379 376	1 174 106	168 744	18 324	Sales
3 443 174	2 442 614	524 011	434 782	38 787	2 981	Cost of Sales
2 574 758	1 909 637	372 493	259 783	31 037	1 808	Cost of goods purchased
538 692	338 616	97 933	99 238	2 267	637	Material costs
80 399	47 375	18 019	9 951	4 767	286	Labor costs
48 981	20 099	5 964	22 795	57	65	Outsourcing costs
7 787	6 820	666	256	40	5	Depreciation costs
192 558	120 067	28 936	42 758	619	178	Other costs
5 908 904	4 168 915	855 365	739 324	129 957	15 343	Gross operating profit
5 751 102	4 101 455	831 591	697 359	108 395	12 303	Selling and general administrative expenses
2 557 226	1 849 081	376 427	298 248	32 923	547	Personnel costs
519 912	393 874	68 639	51 164	3 061	3 175	Rent
453 697	332 207	56 577	51 335	12 501	1 077	Utilities expense
23 150	11 761	7 518	3 797	43	30	Freight and packing costs
132 758	74 735	23 427	27 538	5 310	1 747	Sales commission
97 471	62 501	19 104	14 520	1 107	240	Advertising expenses
43 628	34 638	5 568	2 963	403	56	Entertainment expenses
319 760	214 125	49 061	39 602	16 513	459	Depreciation costs
7 458	5 350	763	1 216	107	21	Employee training costs
151 018	109 550	16 679	18 041	6 579	169	Taxes and public charges
1 445 026	1 013 634	207 827	188 933	29 850	4 782	Other costs
157 802	67 460	23 775	41 965	21 562	3 040	Operating profit
96 127	97 121	13 245	- 5 970	- 8 293	24	Non-operating profit and loss
210 225	168 189	27 119	13 164	1 665	88	Non-operating revenue
114 098	71 068	13 874	19 134	9 958	64	Non-operating expenses
84 894	55 014	10 710	13 976	5 152	42	Interest payment and discount expenses
29 203	16 054	3 163	5 158	4 806	22	Other costs
253 929	164 580	37 020	35 996	13 269	3 065	Ordinary profit (ordinary loss)
65 667	35 140	6 593	23 535	352	47	Extraordinary profit
75 561	46 610	12 880	12 956	2 797	318	Extraordinary loss
244 035	153 111	30 732	46 574	10 824	2 793	Pretax net profit (pretax net loss)
180 789	120 668	19 630	32 872	5 765	1 853	After-tax net profit (after-tax net loss)
3 982 383	2 845 768	577 984	468 451	82 410	7 769	Value added
10 748	8 740	1 646	225	137	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 421	3 885	1 132	363	41	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
28 692	20 613	5 733	2 187	159	—	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27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)	61 495	53 730	4 474	1 810	1 228	170	84
従業者数(人)	922 647	567 027	143 039	137 240	61 876	9 617	3 849
売上高	18 963 634	9 120 042	3 845 482	3 858 513	1 842 967	155 844	140 786
売上原価	12 980 848	5 662 382	2 836 792	2 941 757	1 344 635	96 365	98 916
商品仕入原価	11 025 491	4 926 503	2 446 265	2 607 883	983 295	18 810	42 736
材料費	128 158	54 204	26 077	19 932	27 096	288	561
労務費	282 538	120 209	57 379	59 237	33 584	10 361	1 766
外注費	215 090	107 441	42 022	30 469	33 182	931	1 046
減価償却費	70 056	25 398	10 449	28 378	5 315	335	179
その他の売上原価	1 259 516	428 626	254 600	195 858	262 163	65 640	52 627
売上総利益	5 982 786	3 457 660	1 008 690	916 756	498 332	59 479	41 871
販売費及び一般管理費	5 593 650	3 296 528	922 489	824 223	456 676	57 484	36 250
人件費	2 134 970	1 301 150	336 028	272 086	188 688	26 721	10 297
地代家賃	527 940	329 692	83 663	76 227	31 330	4 566	2 463
水道光熱費	240 641	139 804	42 992	38 559	15 559	1 953	1 776
運賃荷造費	18 945	9 900	3 958	2 894	1 657	292	244
販売手数料	130 217	88 822	16 099	14 070	9 582	933	711
広告宣伝費	188 344	96 090	32 937	38 209	18 164	1 634	1 310
交際費	42 761	30 222	5 660	3 779	2 523	326	251
減価償却費	591 100	317 561	119 803	107 242	39 252	3 797	3 445
従業員教育費	12 854	8 639	1 827	1 375	783	110	119
租税公課	142 709	83 823	24 275	21 001	11 295	1 383	931
その他の経費	1 563 168	890 823	255 247	248 781	137 843	15 769	14 704
営業利益	389 136	161 132	86 201	92 533	41 656	1 995	5 620
営業外損益	128 372	63 870	34 868	21 147	7 487	569	432
営業外収益	289 025	154 399	62 551	47 340	21 780	1 704	1 251
営業外費用	160 652	90 528	27 684	26 193	14 293	1 135	819
支払利息・割引料	96 739	55 442	17 121	15 873	7 349	523	430
その他の費用	63 913	35 086	10 562	10 320	6 944	612	390
経常利益(経常損失)	517 508	225 003	121 069	113 679	49 142	2 564	6 052
特別利益	129 799	61 331	30 665	20 685	16 685	90	343
特別損失	329 274	137 861	87 644	78 261	24 471	219	819
税引前当期純利益(税引前当期純損失)	318 033	148 473	64 090	56 103	41 356	2 435	5 576
税引後当期純利益(税引後当期純損失)	181 489	89 847	38 657	24 400	24 508	1 085	2 993
付加価値額	4 376 414	2 466 918	771 614	695 099	366 739	50 361	25 683
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)	6 315	5 173	624	289	229	—	—
損金算入の特例を利用した少額減価償却資産取得額	5 147	3 810	701	379	256	—	—
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)	27 071	20 225	3 628	1 872	1 346	—	—

(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 2015
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	
91 329	78 053	9 630	2 484	1 082	15	65	No. of enterprises in parent population
2 297 553	1 426 053	519 305	313 912	36 850	484	949	No. of workers
15 438 396	7 885 035	3 604 231	2 853 427	1 014 155	4 909	76 639	Sales
8 523 720	3 963 675	2 171 369	1 645 689	687 104	2 076	53 806	Cost of Sales
1 528 220	1 046 935	251 297	119 161	105 011	10	5 805	Cost of goods purchased
646 572	368 249	163 212	60 195	52 707	154	2 056	Material costs
2 549 502	995 042	754 181	691 668	97 431	1 364	9 818	Labor costs
2 265 017	1 047 465	547 058	442 853	205 358	46	22 237	Outsourcing costs
182 084	65 447	43 151	20 761	50 647	2	2 076	Depreciation costs
1 352 324	440 537	412 470	311 053	175 950	500	11 815	Other costs
6 914 677	3 921 359	1 432 862	1 207 737	327 052	2 833	22 833	Gross operating profit
6 518 910	3 755 827	1 442 073	1 092 806	216 274	2 629	9 300	Selling and general administrative expenses
3 490 542	2 055 185	729 273	606 650	95 604	564	3 267	Personnel costs
258 026	148 441	55 257	46 627	6 270	176	1 254	Rent
69 071	40 419	14 422	10 795	3 246	55	134	Utilities expense
63 593	45 136	9 928	3 717	4 713	12	87	Freight and packing costs
33 382	19 278	6 511	5 948	1 574	40	31	Sales commission
59 619	28 343	17 770	11 881	1 539	27	59	Advertising expenses
98 771	59 237	22 910	13 584	2 819	91	131	Entertainment expenses
256 348	139 567	54 051	39 241	23 356	68	64	Depreciation costs
9 324	3 919	3 363	1 623	402	6	12	Employee training costs
162 954	111 518	32 478	12 109	6 072	57	720	Taxes and public charges
2 017 280	1 104 783	496 110	340 631	70 679	1 534	3 542	Other costs
395 767	165 532	- 9 211	114 932	110 778	204	13 532	Operating profit
210 249	62 149	121 399	27 923	1 199	75	- 2 496	Non-operating profit and loss
330 232	118 780	143 739	47 105	20 360	75	172	Non-operating revenue
119 982	56 631	22 340	19 182	19 161	1	2 668	Non-operating expenses
67 759	35 206	12 312	9 798	8 799	0	1 643	Interest payment and discount expenses
52 224	21 425	10 028	9 384	10 361	0	1 025	Other costs
606 016	227 681	112 188	142 854	111 977	278	11 036	Ordinary profit (ordinary loss)
147 287	67 498	72 797	5 801	1 179	6	7	Extraordinary profit
130 242	61 786	30 082	28 271	10 043	-	59	Extraordinary loss
623 061	233 392	154 903	120 384	103 113	284	10 984	Pretax net profit (pretax net loss)
410 498	150 412	93 529	90 278	68 344	190	7 746	After-tax net profit (after-tax net loss)
7 582 556	3 782 006	1 796 254	1 571 332	400 559	2 515	29 890	Value added
9 553	7 760	1 195	466	132	-	-	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 007	4 395	1 129	374	108	-	-	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
31 917	23 523	5 783	2 019	593	-	-	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27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)	1 485 107	57 016	90 653	292 152	199 535	257 479	424 911	83 543	79 819
従業者数(人)	22 394 486	105 781	206 285	999 218	991 844	2 207 328	6 634 468	2 984 767	8 264 795
売上高	461 742 295	166 169	687 677	5 689 258	7 815 329	18 397 363	95 463 936	57 646 278	275 876 284
売上原価	346 587 373	49 561	204 606	2 176 526	3 623 363	9 837 022	63 239 465	42 224 857	225 231 972
商品仕入原価	171 852 393	28 923	117 903	1 199 167	1 729 735	4 785 055	28 412 275	18 325 763	117 253 573
材料費	47 854 813	3 691	19 482	226 223	406 813	1 100 947	7 408 136	5 691 039	32 998 482
労務費	31 982 171	2 788	13 487	175 090	316 391	1 041 308	6 976 558	4 522 596	18 933 952
外注費	51 349 087	8 483	29 216	360 559	767 179	1 807 410	13 118 511	8 321 797	26 935 933
減価償却費	5 345 364	549	5 700	23 153	40 088	144 482	885 267	667 788	3 578 337
その他の売上原価	38 203 544	5 128	18 818	192 333	363 157	957 821	6 438 717	4 695 874	25 531 696
売上総利益	115 154 922	116 608	483 071	3 512 732	4 191 966	8 560 341	32 224 472	15 421 420	50 644 312
販売費及び一般管理費	102 915 100	198 584	560 557	3 631 218	4 202 640	8 442 677	29 953 067	14 008 568	41 917 790
人件費	46 747 722	87 779	242 346	1 665 522	2 001 555	4 035 649	14 211 680	6 477 124	18 026 067
地代家賃	5 853 376	15 923	55 706	313 527	326 814	567 860	1 642 591	631 780	2 299 175
水道光熱費	2 054 977	6 254	17 417	115 814	112 806	217 870	623 453	239 415	721 948
運賃荷造費	4 112 428	1 676	4 354	32 123	39 437	98 449	589 046	471 656	2 875 686
販売手数料	2 458 371	2 927	7 819	53 879	55 851	111 861	629 079	365 249	1 231 707
広告宣伝費	2 066 347	1 810	5 137	36 451	44 771	88 760	448 429	320 594	1 120 397
交際費	1 594 354	3 725	12 269	68 882	86 981	173 147	551 904	216 426	481 019
減価償却費	5 155 521	12 123	39 145	210 595	229 932	434 102	1 433 464	675 089	2 121 071
従業員教育費	164 881	270	522	2 707	4 096	9 386	40 501	22 009	85 390
租税公課	2 986 238	7 135	18 317	146 180	166 286	310 608	1 044 524	370 544	922 643
その他の経費	29 720 884	58 962	157 524	985 537	1 134 112	2 394 985	8 738 395	4 218 683	12 032 686
営業利益	12 239 822	- 81 976	- 77 485	- 118 486	- 10 675	117 664	2 271 405	1 412 853	8 726 522
営業外損益	2 438 785	46 286	50 655	107 387	115 790	316 680	447 897	257 518	1 096 573
営業外収益	6 127 751	51 731	66 636	192 660	202 898	514 716	1 427 971	759 918	2 911 222
営業外費用	3 688 966	5 445	15 980	85 274	87 107	198 036	980 074	502 400	1 814 649
支払利息・割引料	2 317 067	2 766	11 310	63 361	64 546	147 748	669 982	333 997	1 023 358
その他の費用	1 371 899	2 679	4 670	21 913	22 562	50 288	310 092	168 403	791 291
経常利益(経常損失)	14 678 607	- 35 690	- 26 830	- 11 099	105 116	434 343	2 719 302	1 670 371	9 823 095
特別利益	2 748 219	19 994	19 677	112 491	169 727	186 675	683 468	399 770	1 156 418
特別損失	4 416 819	18 831	14 736	67 340	145 272	206 970	1 009 224	732 724	2 221 723
税引前当期純利益(税引前当期純損失)	13 010 008	- 34 527	- 21 889	34 051	129 571	414 048	2 393 546	1 337 418	8 757 790
税引後当期純利益(税引後当期純損失)	8 479 662	- 39 972	- 32 911	- 34 275	79 875	292 574	1 654 820	826 557	5 732 994
付加価値額	115 230 947	93 643	359 704	2 589 035	3 254 823	7 125 486	29 623 869	15 371 297	56 813 089
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)	174 313	637	2 527	11 426	14 242	31 163	66 412	23 231	24 674
損金算入の特例を利用した少額減価償却資産取得額	119 466	248	812	3 994	4 928	13 523	44 896	20 741	30 325
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)	644 402	1 552	4 650	23 554	28 157	75 340	240 616	110 099	160 434

(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)

建設業 Construction									Fiscal 2015
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	
265 380	3 004	5 813	39 574	38 192	52 401	98 031	17 129	11 235	No. of enterprises in parent population
2 629 066	7 694	11 645	118 258	153 691	308 814	1 020 577	375 805	632 581	No. of workers
68 248 517	9 949	38 913	801 133	1 516 167	3 699 193	21 841 324	11 698 179	28 643 659	Sales
54 653 388	6 984	23 182	421 987	958 621	2 534 969	16 908 944	9 628 490	24 170 209	Cost of Sales
5 486 899	782	1 723	81 972	121 025	362 933	1 335 612	807 671	2 775 181	Cost of goods purchased
8 529 975	1 045	3 787	72 020	162 990	387 697	2 783 877	1 486 081	3 632 478	Material costs
5 038 736	525	1 173	37 084	80 233	300 404	1 925 310	857 270	1 836 736	Labor costs
27 250 387	4 035	11 512	199 074	489 297	1 118 865	8 594 260	5 023 229	11 810 115	Outsourcing costs
660 361	48	2 588	1 951	5 216	49 291	223 819	162 238	215 211	Depreciation costs
7 687 029	550	2 399	29 886	99 859	315 780	2 046 066	1 292 002	3 900 487	Other costs
13 595 129	2 965	15 731	379 145	557 546	1 164 224	4 932 379	2 069 689	4 473 450	Gross operating profit
11 344 305	9 665	28 967	401 356	574 021	1 064 012	4 258 141	1 739 008	3 269 136	Selling and general administrative expenses
5 717 823	4 955	10 767	211 192	295 035	515 037	2 094 008	823 666	1 763 162	Personnel costs
438 531	1 455	3 295	15 026	27 367	39 490	158 883	57 900	135 113	Rent
124 112	82	568	4 185	5 986	13 371	46 648	17 355	35 917	Utilities expense
45 872	26	82	1 096	2 221	4 593	20 400	4 005	13 448	Freight and packing costs
89 477	73	369	3 319	3 415	6 139	42 449	6 146	27 569	Sales commission
201 075	38	200	1 697	5 777	5 809	38 235	25 715	123 604	Advertising expenses
383 157	308	1 363	14 435	23 363	48 499	163 074	58 252	73 862	Entertainment expenses
503 674	288	1 454	13 128	25 073	37 671	179 084	114 620	132 355	Depreciation costs
21 541	2	11	84	108	453	7 091	3 690	10 102	Employee training costs
445 775	204	924	14 098	17 614	42 667	190 633	64 294	115 342	Taxes and public charges
3 373 268	2 234	9 933	123 095	168 061	350 282	1 317 637	563 364	838 662	Other costs
2 250 824	- 6 700	- 13 236	- 22 211	- 16 475	100 212	674 238	330 681	1 204 314	Operating profit
117 888	1 850	2 225	16 460	10 311	4 920	28 839	8 686	44 597	Non-operating profit and loss
582 793	1 850	2 439	21 138	19 624	29 528	186 744	88 692	232 778	Non-operating revenue
464 905	0	214	4 678	9 313	24 608	157 906	80 005	188 181	Non-operating expenses
295 858	0	82	3 879	8 347	19 228	111 898	55 454	96 968	Interest payment and discount expenses
169 048	-	131	799	966	5 380	46 007	24 551	91 213	Other costs
2 368 712	- 4 850	- 11 011	- 5 751	- 6 164	105 133	703 077	339 367	1 248 911	Ordinary profit (ordinary loss)
349 422	4 098	11	16 702	4 250	14 920	120 049	65 640	123 753	Extraordinary profit
613 672	35	407	612	357	69 035	189 203	87 372	266 651	Extraordinary loss
2 104 462	- 786	- 11 406	10 339	- 2 271	51 017	633 922	317 636	1 106 013	Pretax net profit (pretax net loss)
1 408 785	- 1 057	- 11 603	- 2 094	- 7 424	33 539	474 728	225 429	697 267	After-tax net profit (after-tax net loss)
15 491 010	2 628	9 284	290 692	452 831	1 109 373	5 593 803	2 478 500	5 553 900	Value added
34 898	-	47	981	1 729	9 096	13 748	5 708	3 590	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
24 018	-	29	157	502	3 683	11 073	4 857	3 717	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
122 334	-	130	1 093	2 549	20 284	55 649	23 187	19 441	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27年度	製造業 Manufacturing								
	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)	273 836	5 663	13 229	44 903	36 091	46 963	82 218	21 123	23 647
従業者数(人)	6 336 785	10 858	32 462	166 028	204 641	413 132	1 542 046	845 069	3 122 550
売上高	124 137 819	17 290	102 821	877 383	1 413 797	3 385 036	18 901 043	14 694 356	84 746 093
売上原価	97 576 528	8 400	43 972	410 525	730 311	1 993 459	13 125 691	11 391 569	69 872 601
商品仕入原価	20 537 694	3 197	13 444	111 811	188 491	531 763	3 231 749	2 465 767	13 991 471
材料費	34 750 200	1 401	9 418	85 252	155 194	448 463	3 536 640	3 696 866	26 816 966
労務費	16 018 580	1 110	6 715	74 816	137 362	420 438	2 556 054	1 954 270	10 867 816
外注費	11 028 234	1 185	7 204	68 177	130 786	301 052	1 982 808	1 595 949	6 941 073
減価償却費	2 739 831	195	1 087	9 874	19 335	49 173	334 464	302 269	2 023 433
その他の売上原価	12 501 989	1 311	6 104	60 595	99 143	242 570	1 483 976	1 376 447	9 231 842
売上総利益	26 561 291	8 890	58 849	466 858	683 486	1 391 577	5 775 352	3 302 787	14 873 492
販売費及び一般管理費	22 910 429	23 794	72 587	485 960	677 557	1 366 551	5 405 228	2 898 339	11 980 412
人件費	9 939 815	9 821	35 142	233 850	346 190	672 236	2 557 318	1 352 571	4 732 688
地代家賃	791 849	1 482	4 925	30 405	39 606	70 826	198 333	96 700	349 572
水道光熱費	322 139	852	2 567	14 738	16 933	30 348	108 723	42 660	105 317
運賃荷造費	2 283 759	360	1 545	9 327	12 369	33 092	232 785	209 691	1 784 591
販売手数料	462 235	152	583	3 863	5 042	10 927	46 133	40 463	355 072
広告宣伝費	361 639	135	311	1 865	2 889	8 038	42 894	29 975	275 531
交際費	368 753	465	1 568	10 803	14 521	29 426	108 252	52 479	151 238
減価償却費	907 566	1 754	3 456	22 220	28 895	66 688	264 306	120 013	400 233
従業員教育費	41 432	62	64	394	627	968	8 047	6 524	24 745
租税公課	654 835	811	1 998	18 051	28 912	57 092	206 861	93 891	247 218
その他の経費	6 776 405	7 900	20 427	140 444	181 572	386 910	1 631 576	853 371	3 554 206
営業利益	3 650 862	- 14 904	- 13 738	- 19 102	5 929	25 026	370 123	404 448	2 893 080
営業外損益	821 985	2 999	5 603	17 081	18 119	37 298	154 605	103 052	483 228
営業外収益	1 752 847	4 008	7 521	27 817	34 660	77 081	365 898	245 761	990 101
営業外費用	930 862	1 008	1 918	10 736	16 541	39 783	211 293	142 709	506 873
支払利息・割引料	556 479	636	1 081	7 704	11 254	29 239	152 195	95 811	258 558
その他の費用	374 383	372	837	3 032	5 287	10 543	59 098	46 898	248 316
経常利益(経常損失)	4 472 847	- 11 905	- 8 135	- 2 022	24 048	62 325	524 728	507 499	3 376 308
特別利益	850 930	3 118	3 514	11 100	13 463	39 739	158 609	143 529	477 858
特別損失	1 654 055	1 813	1 185	14 877	15 105	50 111	310 644	342 507	917 813
税引前当期純利益(税引前当期純損失)	3 669 722	- 10 601	- 5 806	- 5 799	22 406	51 954	372 693	308 522	2 936 352
税引後当期純利益(税引後当期純損失)	2 310 574	- 10 941	- 8 513	- 11 517	13 157	34 129	230 480	167 050	1 896 731
付加価値額	36 123 234	3 967	46 335	395 293	636 227	1 428 986	6 802 307	4 529 550	22 280 571
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)	41 608	59	228	1 487	2 394	6 335	16 173	7 112	7 819
損金算入の特例を利用した少額減価償却資産取得額	35 960	16	66	463	855	3 220	11 853	7 801	11 685
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)	193 765	86	349	2 582	4 770	17 162	65 071	42 218	61 529

(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 2015
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	
33 778	2 594	3 452	6 910	3 640	5 402	8 175	1 852	1 753	No. of enterprises in parent population
632 700	4 068	7 460	22 687	19 600	46 560	169 031	108 774	254 520	No. of workers
9 719 292	6 781	26 736	132 969	145 479	384 884	1 859 775	1 287 216	5 875 454	Sales
5 704 835	1 036	4 264	28 603	42 985	127 904	840 190	711 124	3 948 729	Cost of Sales
1 082 616	341	815	6 563	9 465	31 731	170 326	115 777	747 598	Cost of goods purchased
320 824	30	115	1 203	1 320	3 730	33 981	27 709	252 737	Material costs
1 206 006	80	517	2 582	6 555	18 428	203 487	201 347	773 010	Labor costs
1 837 993	399	1 948	14 435	19 287	54 709	314 231	236 429	1 196 555	Outsourcing costs
84 445	7	54	193	334	1 176	10 098	10 999	61 584	Depreciation costs
1 172 951	179	815	3 627	6 024	18 131	108 067	118 864	917 244	Other costs
4 014 457	5 745	22 472	104 366	102 494	256 979	1 019 585	576 091	1 926 725	Gross operating profit
3 573 126	7 735	24 282	105 307	102 428	255 187	958 003	526 521	1 593 663	Selling and general administrative expenses
1 744 146	3 445	13 401	54 510	56 102	144 951	542 115	293 493	636 129	Personnel costs
166 037	597	1 561	6 630	6 723	15 239	50 309	23 646	61 332	Rent
31 704	131	268	1 064	962	2 114	7 445	4 543	15 177	Utilities expense
49 188	54	221	727	806	1 874	7 878	4 581	33 046	Freight and packing costs
121 378	66	137	653	927	2 002	7 212	9 040	101 341	Sales commission
88 378	76	129	722	866	2 155	11 751	9 266	63 413	Advertising expenses
48 256	175	406	1 811	1 566	3 758	11 799	5 753	22 989	Entertainment expenses
107 488	213	566	2 857	2 412	5 136	18 061	16 303	61 940	Depreciation costs
8 492	10	17	114	88	232	1 590	1 285	5 156	Employee training costs
72 259	152	401	2 932	2 612	6 493	19 046	9 749	30 873	Taxes and public charges
1 135 799	2 818	7 175	33 287	29 361	71 233	280 796	148 861	562 268	Other costs
441 331	- 1 991	- 1 810	- 941	66	1 793	61 582	49 570	333 062	Operating profit
68 373	557	511	1 669	1 782	2 736	10 595	4 355	46 168	Non-operating profit and loss
143 740	807	1 598	5 195	3 652	5 817	24 820	14 395	87 455	Non-operating revenue
75 367	250	1 087	3 526	1 870	3 082	14 225	10 041	41 286	Non-operating expenses
32 829	45	145	823	671	1 820	7 816	4 249	17 259	Interest payment and discount expenses
42 538	205	942	2 703	1 199	1 261	6 409	5 791	24 027	Other costs
509 704	- 1 434	- 1 299	729	1 848	4 528	72 177	53 925	379 230	Ordinary profit (ordinary loss)
73 214	1 062	403	1 484	2 394	2 976	12 700	8 078	44 117	Extraordinary profit
110 719	79	298	893	2 207	3 045	21 535	14 250	68 412	Extraordinary loss
472 199	- 450	- 1 193	1 319	2 034	4 460	63 342	47 753	354 935	Pretax net profit (pretax net loss)
288 816	- 597	- 1 476	- 12 078	272	2 039	43 716	29 830	227 109	After-tax net profit (after-tax net loss)
3 931 406	3 113	15 364	71 370	77 346	198 004	924 699	614 997	2 026 514	Value added
4 910	48	208	545	504	761	1 832	612	401	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 412	9	76	262	229	367	1 180	621	667	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
19 304	77	455	1 510	1 338	2 194	6 543	3 556	3 631	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27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)	49 007	696	910	4 665	4 017	8 462	20 640	4 768	4 850
従業者数(人)	1 855 166	1 330	2 618	25 100	28 371	91 771	551 907	309 262	844 808
売上高	23 454 102	1 947	6 778	95 129	160 239	619 175	4 852 551	3 294 204	14 424 078
売上原価	17 617 861	491	1 617	36 595	65 510	304 308	3 148 956	2 271 463	11 788 920
商品仕入原価	1 055 527	30	123	5 861	5 069	19 786	249 583	155 619	619 457
材料費	608 918	7	39	800	1 491	14 148	163 556	70 527	358 350
労務費	4 563 751	146	432	8 804	18 420	92 011	1 025 864	721 264	2 696 810
外注費	4 745 714	122	347	7 038	15 141	68 865	655 460	501 092	3 497 649
減価償却費	710 488	15	63	1 795	3 910	14 297	141 476	107 077	441 855
その他の売上原価	5 933 462	171	613	12 298	21 480	95 200	913 017	715 885	4 174 799
売上総利益	5 836 241	1 456	5 161	58 534	94 729	314 868	1 703 595	1 022 740	2 635 158
販売費及び一般管理費	5 117 821	1 921	6 235	63 382	96 095	304 910	1 586 202	917 728	2 141 350
人件費	2 371 881	743	3 090	29 934	46 962	137 561	733 861	425 528	994 201
地代家賃	224 328	84	249	3 080	4 494	12 402	68 861	36 055	99 103
水道光熱費	50 645	41	86	850	1 105	2 897	14 978	8 801	21 885
運賃荷造費	185 586	13	61	583	938	5 096	35 061	23 495	120 340
販売手数料	28 056	7	27	262	249	1 336	9 922	4 872	11 382
広告宣伝費	17 410	8	12	155	194	595	5 011	2 862	8 575
交際費	64 989	50	113	1 068	1 724	4 433	25 005	10 635	21 960
減価償却費	287 327	109	373	2 698	4 478	16 513	86 482	56 043	120 631
従業員教育費	6 433	3	6	137	168	719	1 778	792	2 830
租税公課	157 828	79	156	2 862	3 729	13 525	62 486	23 474	51 517
その他の経費	1 723 339	783	2 062	21 753	32 053	109 834	542 758	325 170	688 925
営業利益	718 420	- 465	- 1 073	- 4 848	- 1 365	9 958	117 392	105 012	493 809
営業外損益	162 301	142	464	2 753	3 342	12 479	41 664	38 848	62 609
営業外収益	365 947	189	692	4 199	5 661	18 975	94 734	70 132	171 365
営業外費用	203 646	47	228	1 446	2 319	6 496	53 070	31 284	108 756
支払利息・割引料	133 739	34	123	833	1 078	3 907	32 896	21 258	73 610
その他の費用	69 907	13	105	613	1 240	2 589	20 174	10 026	35 147
経常利益(経常損失)	880 721	- 322	- 610	- 2 095	1 976	22 437	159 056	143 860	556 417
特別利益	220 003	283	730	1 506	2 960	5 961	45 341	71 353	91 870
特別損失	195 848	162	50	799	1 927	3 484	43 252	44 233	101 942
税引前当期純利益(税引前当期純損失)	904 876	- 201	70	- 1 389	3 009	24 915	161 146	170 980	546 346
税引後当期純利益(税引後当期純損失)	640 783	- 254	- 5	- 2 001	1 618	21 575	118 385	132 629	368 836
付加価値額	9 336 495	891	3 883	48 048	85 216	313 373	2 312 760	1 535 351	5 036 974
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)	6 807	-	28	132	260	525	3 183	1 253	1 426
損金算入の特例を利用した少額減価償却資産取得額	4 723	-	10	38	74	204	1 708	1 107	1 582
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)	26 103	-	53	213	428	1 124	9 566	6 170	8 551

(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	卸売業 Wholesale								Fiscal 2015
	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	
158 198	2 303	3 894	17 029	14 933	23 660	60 706	15 423	20 251	No. of enterprises in parent population
1 869 430	4 975	6 809	42 983	49 799	104 876	496 598	246 592	916 798	No. of workers
110 230 469	7 030	28 857	338 802	589 516	1 749 387	14 587 120	10 735 238	82 194 520	Sales
93 681 960	5 538	17 459	216 637	395 073	1 242 479	11 113 296	8 637 905	72 053 574	Cost of Sales
86 753 717	5 200	16 249	201 793	365 599	1 145 698	10 318 193	7 937 021	66 763 964	Cost of goods purchased
1 369 530	79	70	4 616	6 875	18 556	165 503	144 236	1 029 594	Material costs
560 917	4	143	1 058	1 376	3 598	63 147	79 153	412 440	Labor costs
1 307 171	77	180	3 538	8 198	33 009	211 707	155 005	895 457	Outsourcing costs
380 658	16	6	255	417	858	16 451	6 180	356 474	Depreciation costs
3 309 967	162	811	5 376	12 608	40 760	338 294	316 310	2 595 645	Other costs
16 548 509	1 492	11 398	122 166	194 443	506 908	3 473 824	2 097 333	10 140 946	Gross operating profit
15 169 945	5 377	16 118	142 275	211 655	522 407	3 347 556	2 044 938	8 879 619	Selling and general administrative expenses
7 124 743	1 972	6 205	62 223	101 264	247 393	1 648 825	1 030 189	4 026 672	Personnel costs
663 906	412	1 379	10 916	13 356	32 100	168 762	87 158	349 822	Rent
192 250	93	359	3 125	3 643	8 110	43 969	24 605	108 346	Utilities expense
1 038 393	187	462	4 237	6 750	18 126	143 958	110 639	754 033	Freight and packing costs
396 240	170	294	3 432	4 300	12 819	74 800	33 860	266 565	Sales commission
188 484	45	74	1 416	1 514	3 984	31 872	28 001	121 578	Advertising expenses
223 732	109	470	3 450	4 159	11 330	61 406	30 893	111 916	Entertainment expenses
561 636	170	725	5 857	9 866	19 101	119 894	79 268	326 754	Depreciation costs
17 905	3	5	55	158	325	3 118	1 607	12 634	Employee training costs
305 295	129	303	4 026	7 062	16 522	89 910	39 483	147 859	Taxes and public charges
4 457 361	2 088	5 842	43 537	59 583	152 598	961 041	579 234	2 653 439	Other costs
1 378 564	- 3 885	- 4 720	- 20 109	- 17 213	- 15 499	126 269	52 395	1 261 327	Operating profit
504 661	951	1 626	8 321	16 988	14 552	42 166	44 819	375 237	Non-operating profit and loss
1 073 555	1 122	1 934	12 625	23 536	30 318	164 118	108 922	730 979	Non-operating revenue
568 894	171	308	4 304	6 548	15 766	121 952	64 103	355 742	Non-operating expenses
288 974	114	207	2 715	3 689	10 060	72 499	40 924	158 766	Interest payment and discount expenses
279 920	58	101	1 589	2 858	5 706	49 453	23 179	196 976	Other costs
1 883 225	- 2 934	- 3 094	- 11 788	- 224	- 947	168 434	97 214	1 636 565	Ordinary profit (ordinary loss)
351 321	876	1 831	4 464	46 249	10 632	62 046	29 174	196 051	Extraordinary profit
532 019	125	1 010	4 129	41 836	9 629	54 509	58 256	362 523	Extraordinary loss
1 702 528	- 2 184	- 2 272	- 11 453	4 188	55	175 970	68 132	1 470 092	Pretax net profit (pretax net loss)
1 056 837	- 2 811	- 2 727	- 13 455	1 954	- 8 210	113 751	18 222	950 113	After-tax net profit (after-tax net loss)
11 787 260	- 116	5 879	75 317	136 965	329 010	2 351 042	1 461 177	7 427 986	Value added
16 701	-	-	616	648	1 044	6 699	2 479	5 216	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
9 539	-	-	165	209	321	2 571	1 352	4 921	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
52 841	-	-	923	1 151	1 757	14 514	7 552	26 944	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27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)	235 322	9 948	13 373	47 470	29 643	44 120	70 627	11 892	8 249
従業者数(人)	2 855 915	13 934	25 775	137 411	116 006	261 666	962 213	401 628	937 282
売上高	55 568 300	27 615	103 482	895 647	1 150 950	3 188 768	15 638 919	8 028 847	26 534 071
売上原価	38 573 070	13 709	60 619	489 609	685 113	1 982 022	10 256 498	5 268 031	19 817 468
商品仕入原価	35 552 378	12 356	55 333	453 631	626 457	1 787 268	9 425 180	4 868 259	18 323 893
材料費	725 820	240	1 353	11 012	12 818	81 040	244 684	86 556	288 118
労務費	363 896	67	608	3 345	4 893	15 566	71 703	43 786	223 929
外注費	433 815	85	1 010	3 929	6 899	19 326	80 345	38 797	283 425
減価償却費	46 713	25	352	734	1 164	4 921	12 378	7 037	20 103
その他の売上原価	1 450 448	936	1 963	16 959	32 883	73 901	422 208	223 596	678 001
売上総利益	16 995 230	13 906	42 863	406 037	465 837	1 206 747	5 382 421	2 760 816	6 716 603
販売費及び一般管理費	16 295 765	24 331	57 072	445 107	491 272	1 229 652	5 282 209	2 672 919	6 093 203
人件費	7 230 600	10 001	23 750	194 600	234 939	601 303	2 456 243	1 083 982	2 625 783
地代家賃	1 222 517	2 202	4 729	34 520	35 966	84 511	363 621	139 062	557 907
水道光熱費	368 312	739	2 111	14 399	12 382	28 705	101 748	42 828	165 398
運賃荷造費	370 046	648	1 256	11 246	9 963	21 545	111 708	82 732	130 946
販売手数料	909 287	1 229	2 461	21 711	18 618	38 157	312 643	215 029	299 440
広告宣伝費	652 967	457	1 518	10 989	11 671	25 587	173 033	149 756	279 956
交際費	140 435	291	1 042	5 923	6 509	15 376	50 894	23 072	37 328
減価償却費	654 446	1 615	3 492	21 242	17 983	45 525	178 834	81 635	304 120
従業員教育費	22 976	16	31	235	273	635	3 596	3 179	15 011
租税公課	336 817	670	1 463	14 178	16 069	32 761	125 898	41 732	104 047
その他の経費	4 387 361	6 463	15 220	116 064	126 898	335 547	1 403 990	809 912	1 573 267
営業利益	699 465	- 10 425	- 14 209	- 39 069	- 25 434	- 22 906	100 212	87 897	623 400
営業外損益	301 105	1 811	8 189	16 700	17 160	31 400	109 141	36 123	80 580
営業外収益	608 463	2 496	9 228	28 025	23 093	50 668	209 989	96 918	188 048
営業外費用	307 359	685	1 039	11 325	5 933	19 268	100 847	60 795	107 468
支払利息・割引料	171 082	387	780	8 471	4 524	14 253	55 204	33 995	53 468
その他の費用	136 276	298	259	2 854	1 409	5 014	45 643	26 799	53 999
経常利益(経常損失)	1 000 570	- 8 615	- 6 020	- 22 370	- 8 274	8 494	209 354	124 020	703 980
特別利益	151 060	93	3 305	13 044	6 187	14 946	52 581	18 847	42 058
特別損失	326 176	305	2 273	5 290	10 998	21 653	102 271	58 482	124 905
税引前当期純利益(税引前当期純損失)	825 454	- 8 826	- 4 989	- 14 615	- 13 085	1 788	159 663	84 385	621 133
税引後当期純利益(税引後当期純損失)	486 363	- 9 349	- 6 026	- 21 018	- 16 414	- 7 405	98 316	51 676	396 582
付加価値額	11 049 618	6 367	29 184	254 954	307 537	807 970	3 476 831	1 558 428	4 608 347
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)	20 153	-	145	1 409	1 499	3 242	8 088	2 854	2 915
損金算入の特例を利用した少額減価償却資産取得額	11 737	-	21	433	496	1 075	4 645	1 736	3 330
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)	65 149	-	145	2 358	2 989	6 614	25 581	10 361	17 101

(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 2015
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	
150 243	17 585	21 444	43 118	21 005	18 424	22 724	3 347	2 597	No. of enterprises in parent population
777 774	35 386	44 351	118 815	77 029	87 322	179 318	61 584	173 969	No. of workers
18 370 796	50 383	159 266	793 208	810 033	1 313 433	4 728 263	2 287 515	8 228 695	Sales
9 515 689	4 669	8 603	76 312	121 921	264 678	2 187 679	1 445 398	5 406 428	Cost of Sales
5 131 379	1 967	3 685	41 184	65 690	157 548	1 485 419	965 386	2 410 500	Cost of goods purchased
122 256	25	56	665	1 150	2 776	38 019	19 066	60 499	Material costs
263 635	145	748	1 173	1 107	4 926	21 961	22 576	210 998	Labor costs
1 026 482	1 323	966	7 506	14 109	24 829	211 835	189 797	576 118	Outsourcing costs
425 870	179	918	3 385	4 864	10 537	54 685	33 796	317 506	Depreciation costs
2 546 067	1 029	2 230	22 399	35 001	64 062	375 761	214 778	1 830 807	Other costs
8 855 107	45 715	150 663	716 895	688 112	1 048 755	2 540 584	842 117	2 822 267	Gross operating profit
7 163 776	77 250	157 998	686 115	637 521	953 924	2 058 448	647 587	1 944 935	Selling and general administrative expenses
2 530 007	35 811	57 285	246 182	216 381	338 746	679 481	244 030	712 090	Personnel costs
847 738	6 479	23 777	109 870	92 725	130 640	190 288	40 509	253 450	Rent
167 385	1 483	2 877	13 342	13 227	22 666	48 390	16 923	48 477	Utilities expense
21 373	171	232	991	1 025	1 462	5 567	3 941	7 984	Freight and packing costs
135 947	809	1 949	7 246	10 318	13 312	41 182	17 420	43 712	Sales commission
147 638	649	1 550	9 169	8 879	11 715	37 802	18 828	59 045	Advertising expenses
116 411	1 314	3 454	10 517	11 959	17 194	39 416	13 193	19 363	Entertainment expenses
866 522	5 821	19 206	83 708	75 126	126 040	290 343	65 902	200 376	Depreciation costs
7 031	84	170	334	674	968	1 590	703	2 509	Employee training costs
476 258	4 021	8 271	45 149	43 614	63 593	151 494	42 651	117 465	Taxes and public charges
1 847 467	20 606	39 226	159 606	163 594	227 589	572 895	183 487	480 464	Other costs
1 691 331	- 31 535	- 7 335	30 781	50 592	94 832	482 136	194 530	877 331	Operating profit
- 61 819	33 116	20 341	6 553	8 216	25 671	- 30 423	- 16 780	- 108 513	Non-operating profit and loss
623 143	35 637	28 936	37 990	35 400	79 015	143 216	38 553	224 396	Non-operating revenue
684 962	2 521	8 595	31 437	27 183	53 343	173 639	55 333	332 910	Non-operating expenses
552 846	1 011	7 104	26 920	23 073	41 935	139 873	46 619	266 311	Interest payment and discount expenses
132 115	1 510	1 491	4 517	4 110	11 409	33 766	8 714	66 598	Other costs
1 629 512	1 581	13 006	37 334	58 808	120 503	451 713	177 750	768 818	Ordinary profit (ordinary loss)
378 962	6 444	8 090	45 942	75 004	25 027	99 321	14 833	104 300	Extraordinary profit
391 350	14 250	5 445	33 158	56 416	20 027	137 940	28 959	95 155	Extraordinary loss
1 617 125	- 6 225	15 651	50 118	77 395	125 503	413 094	163 624	777 964	Pretax net profit (pretax net loss)
1 122 291	- 8 654	12 214	34 583	62 510	101 273	298 659	100 376	521 329	After-tax net profit (after-tax net loss)
7 599 419	55 132	130 485	554 055	516 371	837 887	1 981 427	674 536	2 849 524	Value added
13 449	476	786	1 884	1 811	2 938	3 774	954	826	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
7 473	199	232	954	666	1 425	2 383	708	908	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
44 578	1 258	1 579	6 526	4 319	8 582	13 756	3 843	4 716	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27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)	70 747	6 262	8 935	19 568	11 257	11 016	11 149	1 399	1 161
従業者数(人)	660 723	10 236	19 526	65 271	60 939	90 326	208 163	69 489	136 772
売上高	8 258 891	17 341	68 657	381 950	438 587	772 937	2 326 480	975 353	3 277 585
売上原価	4 316 301	1 723	7 542	74 516	97 735	231 863	1 028 328	533 592	2 341 002
商品仕入原価	1 123 715	686	1 589	15 712	17 821	44 824	218 638	120 088	704 356
材料費	113 868	78	290	2 917	3 000	7 706	28 770	10 989	60 119
労務費	1 054 211	184	1 483	17 342	23 966	69 955	253 498	146 828	540 956
外注費	1 190 203	590	3 122	26 965	33 442	76 189	347 052	153 699	549 144
減価償却費	37 072	15	109	1 126	1 113	3 323	11 008	6 852	13 526
その他の売上原価	797 232	171	949	10 454	18 393	29 866	169 362	95 135	472 902
売上総利益	3 942 590	15 618	61 116	307 434	340 853	541 074	1 298 152	441 761	936 583
販売費及び一般管理費	3 476 271	20 342	65 154	303 092	334 399	519 032	1 192 012	380 873	661 366
人件費	1 905 970	9 694	33 331	159 168	181 042	292 482	667 884	202 705	359 664
地代家賃	192 592	1 151	3 648	15 859	18 291	25 170	62 172	24 359	41 942
水道光熱費	35 022	349	887	3 928	3 802	5 273	10 101	4 238	6 445
運賃荷造費	12 523	111	198	1 617	1 236	1 761	3 908	1 265	2 428
販売手数料	19 395	119	356	1 935	1 374	2 701	3 994	2 970	5 946
広告宣伝費	63 322	108	255	1 331	1 330	2 205	17 955	16 936	23 201
交際費	63 461	531	1 951	7 338	7 607	10 778	22 207	4 277	8 773
減価償却費	99 655	752	2 236	10 670	10 484	15 231	33 685	8 637	17 960
従業員教育費	9 433	74	91	534	674	1 869	3 167	757	2 268
租税公課	80 489	341	1 064	9 704	10 166	14 630	29 857	8 158	6 568
その他の経費	994 410	7 112	21 136	91 008	98 395	146 934	337 082	106 571	186 171
営業利益	466 319	- 4 724	- 4 039	4 341	6 453	22 041	106 140	60 888	275 218
営業外損益	89 543	1 648	2 482	9 137	9 570	9 590	14 884	3 484	38 748
営業外収益	147 781	1 847	3 524	12 499	12 862	15 585	34 429	11 411	55 624
営業外費用	58 238	198	1 041	3 362	3 293	5 995	19 545	7 927	16 876
支払利息・割引料	35 868	150	597	2 204	2 007	4 704	14 081	5 530	6 595
その他の費用	22 370	48	445	1 158	1 286	1 291	5 464	2 398	10 281
経常利益(経常損失)	555 862	- 3 076	- 1 557	13 479	16 023	31 631	121 024	64 372	313 966
特別利益	30 554	915	449	2 044	3 205	1 849	9 109	3 086	9 896
特別損失	57 903	545	935	1 781	3 193	3 780	19 321	7 322	21 027
税引前当期純利益(税引前当期純損失)	528 513	- 2 706	- 2 043	13 742	16 035	29 701	110 813	60 136	302 834
税引後当期純利益(税引後当期純損失)	392 437	- 3 129	- 3 319	9 326	12 766	22 502	79 809	39 338	235 145
付加価値額	3 971 152	9 287	41 003	230 086	263 765	458 994	1 196 376	468 198	1 303 444
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)	9 172	36	246	1 538	1 136	2 075	3 134	515	493
損金算入の特例を利用した少額減価償却資産取得額	6 030	15	107	642	492	1 124	2 474	549	629
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)	32 647	84	570	3 566	2 866	6 281	13 267	2 808	3 204

(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 2015
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	
95 772	2 904	7 383	30 948	17 023	20 004	15 133	1 215	1 162	No. of enterprises in parent population
1 556 728	5 359	22 093	146 232	128 127	248 612	463 593	128 725	413 986	No. of workers
9 352 079	9 359	58 651	628 050	657 895	1 379 850	2 995 071	796 810	2 826 393	Sales
3 443 174	2 757	19 001	217 914	236 977	474 999	907 160	264 340	1 320 028	Cost of Sales
2 574 758	2 279	15 638	179 184	189 989	395 846	659 766	188 913	943 144	Cost of goods purchased
538 692	385	1 744	24 549	31 005	56 179	141 603	41 340	241 887	Material costs
80 399	30	298	3 848	5 036	9 328	31 902	8 935	21 022	Labor costs
48 981	14	58	618	2 510	658	10 945	3 647	30 529	Outsourcing costs
7 787	7	185	1 908	823	2 105	1 621	287	851	Depreciation costs
192 558	41	1 079	7 806	7 613	10 883	61 323	21 218	82 595	Other costs
5 908 904	6 602	39 650	410 136	420 918	904 852	2 087 912	532 470	1 506 365	Gross operating profit
5 751 102	9 525	45 067	435 314	432 155	899 821	2 010 106	516 676	1 402 438	Selling and general administrative expenses
2 557 226	3 078	17 716	193 653	203 599	428 134	870 390	222 137	618 519	Personnel costs
519 912	714	4 620	40 802	39 080	81 545	165 426	38 434	149 292	Rent
453 697	1 698	4 411	42 338	37 932	76 067	162 104	38 252	90 895	Utilities expense
23 150	70	100	1 084	1 378	1 755	5 354	2 244	11 165	Freight and packing costs
132 758	67	283	3 378	3 998	13 555	53 559	15 133	42 784	Sales commission
97 471	83	257	3 916	4 557	12 158	33 724	11 530	31 246	Advertising expenses
43 628	122	520	4 146	4 825	8 935	18 787	2 256	4 036	Entertainment expenses
319 760	277	3 715	25 873	24 682	44 974	108 299	31 382	80 558	Depreciation costs
7 458	8	14	240	581	1 156	3 600	440	1 421	Employee training costs
151 018	260	971	14 812	16 454	25 610	60 240	9 587	23 083	Taxes and public charges
1 445 026	3 148	12 463	105 072	95 069	205 932	528 623	145 281	349 438	Other costs
157 802	- 2 923	- 5 417	- 25 178	- 11 238	5 030	77 806	15 794	103 927	Operating profit
96 127	1 079	1 142	12 871	17 724	52 634	11 920	- 3 325	2 081	Non-operating profit and loss
210 225	1 398	1 874	19 655	22 331	66 041	61 313	12 622	24 991	Non-operating revenue
114 098	319	732	6 785	4 606	13 406	49 393	15 948	22 909	Non-operating expenses
84 894	247	681	5 159	3 836	11 914	39 190	8 622	15 246	Interest payment and discount expenses
29 203	72	51	1 626	770	1 493	10 202	7 326	7 663	Other costs
253 929	- 1 843	- 4 275	- 12 307	6 487	57 664	89 726	12 469	106 008	Ordinary profit (ordinary loss)
65 667	1 256	141	9 055	8 341	2 404	31 065	6 220	7 184	Extraordinary profit
75 561	1 148	1 839	1 258	4 216	3 610	27 385	6 389	29 716	Extraordinary loss
244 035	- 1 735	- 5 974	- 4 510	10 612	56 459	93 407	12 301	83 477	Pretax net profit (pretax net loss)
180 789	- 1 905	- 6 462	- 7 128	6 439	52 949	71 043	5 756	60 097	After-tax net profit (after-tax net loss)
3 982 383	2 777	23 924	273 987	300 578	662 430	1 370 393	332 292	1 016 001	Value added
10 748	—	325	1 483	2 183	2 629	3 306	367	454	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 421	—	80	375	510	912	2 097	548	898	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
28 692	—	325	1 949	2 896	5 052	10 885	2 755	4 831	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27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)	61 495	3 083	6 997	18 376	9 230	8 544	10 657	1 951	2 657
従業者数(人)	922 647	6 707	17 641	81 372	67 496	96 894	259 220	107 276	286 041
売上高	18 963 634	9 729	53 094	353 742	361 301	596 948	2 299 175	1 397 894	13 891 752
売上原価	12 980 848	1 839	7 688	62 752	71 315	158 765	893 953	737 006	11 047 529
商品仕入原価	11 025 491	1 178	4 993	41 602	50 115	112 511	628 165	538 900	9 648 027
材料費	128 158	62	581	3 888	3 279	7 474	26 171	11 417	75 286
労務費	282 538	167	444	4 332	4 513	8 672	53 421	44 755	166 233
外注費	215 090	131	704	4 951	5 308	9 549	59 159	25 248	110 040
減価償却費	70 056	37	174	982	1 064	2 011	6 755	4 137	54 897
その他の売上原価	1 259 516	265	792	6 998	7 036	18 548	120 282	112 550	993 046
売上総利益	5 982 786	7 889	45 406	290 990	289 986	438 183	1 405 221	660 888	2 844 223
販売費及び一般管理費	5 593 650	10 161	48 830	304 405	295 776	438 349	1 372 909	620 191	2 503 030
人件費	2 134 970	4 253	21 391	144 446	138 561	209 767	606 713	249 793	760 046
地代家賃	527 940	984	5 446	31 985	29 360	40 405	114 720	55 307	249 733
水道光熱費	240 641	579	2 671	13 703	11 703	17 418	56 771	28 289	109 506
運賃荷造費	18 945	15	67	509	635	1 252	4 370	2 797	9 300
販売手数料	130 217	219	1 297	7 170	6 220	7 119	25 079	13 531	69 584
広告宣伝費	188 344	156	585	4 078	5 181	8 735	35 923	18 928	114 759
交際費	42 761	163	697	4 209	3 653	5 446	13 638	4 128	10 826
減価償却費	591 100	572	2 767	14 969	14 883	22 930	79 401	50 596	404 983
従業員教育費	12 854	7	97	495	567	910	3 745	1 149	5 884
租税公課	142 709	246	847	10 119	8 774	13 078	39 906	15 260	54 480
その他の経費	1 563 168	2 968	12 965	72 723	76 239	111 289	392 644	180 414	713 927
営業利益	389 136	- 2 272	- 3 424	- 13 415	- 5 790	- 166	32 312	40 697	341 193
営業外損益	128 372	722	1 874	9 003	7 299	13 930	31 479	11 202	52 863
営業外収益	289 025	880	2 419	12 601	11 626	22 270	59 719	26 519	152 991
営業外費用	160 652	158	545	3 598	4 327	8 340	28 240	15 317	100 128
支払利息・割引料	96 739	92	384	2 492	2 943	5 488	17 050	9 024	59 266
その他の費用	63 913	66	161	1 106	1 384	2 853	11 189	6 292	40 862
経常利益(経常損失)	517 508	- 1 550	- 1 549	- 4 412	1 510	13 764	63 791	51 899	394 056
特別利益	129 799	1 795	970	3 283	3 087	4 652	40 307	23 447	52 259
特別損失	329 274	69	678	2 280	2 799	6 910	53 560	51 736	211 241
税引前当期純利益(税引前当期純損失)	318 033	176	- 1 257	- 3 410	1 798	11 506	50 538	23 610	235 073
税引後当期純利益(税引後当期純損失)	181 489	- 71	- 1 913	- 5 708	19	4 133	27 415	8 573	149 040
付加価値額	4 376 414	4 807	30 001	205 407	202 174	317 025	985 502	481 920	2 149 578
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)	6 315	17	126	745	1 022	1 031	1 958	516	900
損金算入の特例を利用した少額減価償却資産取得額	5 147	9	57	312	494	504	1 653	729	1 389
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)	27 071	48	325	1 759	2 741	2 702	8 812	3 693	6 992

(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)

サービス業（他に分類されないもの） Services (N. E. C.)									Fiscal 2015
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	
91 329	2 974	5 225	19 591	14 504	18 484	24 850	3 445	2 257	No. of enterprises in parent population
2 297 553	5 233	15 904	75 062	86 145	457 355	781 802	330 564	545 488	No. of workers
15 438 396	8 745	40 423	391 246	571 364	1 307 751	5 434 216	2 450 666	5 233 984	Sales
8 523 720	2 414	10 660	141 076	217 802	521 576	2 828 769	1 335 938	3 465 484	Cost of Sales
1 528 220	906	4 313	59 853	90 014	195 147	689 643	162 362	325 982	Cost of goods purchased
646 572	339	2 028	19 302	27 692	73 178	245 332	96 252	182 448	Material costs
2 549 502	332	925	20 707	32 930	97 982	770 212	442 412	1 184 002	Labor costs
2 265 017	521	2 167	24 328	42 201	100 359	650 709	398 904	1 045 829	Outsourcing costs
182 084	5	164	951	1 849	6 790	72 513	26 917	72 896	Depreciation costs
1 352 324	312	1 063	15 935	23 117	48 119	400 360	209 090	654 327	Other costs
6 914 677	6 330	29 763	250 170	353 562	786 175	2 605 447	1 114 729	1 768 500	Gross operating profit
6 518 910	8 482	38 247	258 905	349 762	888 833	2 482 253	1 043 788	1 448 639	Selling and general administrative expenses
3 490 542	4 006	20 268	135 764	181 480	448 039	1 354 843	549 029	797 113	Personnel costs
258 026	362	2 076	14 433	19 846	35 534	101 216	32 650	51 909	Rent
69 071	206	612	4 144	5 128	10 902	22 576	10 921	14 583	Utilities expense
63 593	21	130	705	2 116	7 894	18 057	26 266	8 405	Freight and packing costs
33 382	16	64	911	1 390	3 795	12 106	6 787	8 314	Sales commission
59 619	55	246	1 113	1 913	7 779	20 229	8 796	19 487	Advertising expenses
98 771	197	685	5 182	7 095	17 971	37 426	11 487	18 728	Entertainment expenses
256 348	552	1 155	7 374	16 049	34 293	75 074	50 690	71 161	Depreciation costs
9 324	2	17	84	177	1 152	3 180	1 883	2 830	Employee training costs
162 954	223	1 919	10 247	11 281	24 637	68 192	22 264	24 191	Taxes and public charges
2 017 280	2 843	11 076	78 946	103 287	296 837	769 355	323 017	431 918	Other costs
395 767	- 2 152	- 8 484	- 8 734	3 800	- 102 658	123 194	70 941	319 861	Operating profit
210 249	1 411	6 196	6 839	5 279	111 468	33 027	27 055	18 975	Non-operating profit and loss
330 232	1 497	6 469	10 915	10 454	119 417	82 992	45 993	52 495	Non-operating revenue
119 982	86	273	4 076	5 175	7 949	49 965	18 938	33 520	Non-operating expenses
67 759	49	126	2 161	3 123	5 199	27 279	12 509	17 311	Interest payment and discount expenses
52 224	37	147	1 916	2 052	2 750	22 686	6 429	16 209	Other costs
606 016	- 741	- 2 288	- 1 896	9 079	8 810	156 221	97 995	338 836	Ordinary profit (ordinary loss)
147 287	53	234	3 868	4 588	63 569	52 340	15 564	7 073	Extraordinary profit
130 242	300	617	2 263	6 217	15 686	49 602	33 219	22 337	Extraordinary loss
623 061	- 989	- 2 671	- 291	7 449	56 693	158 958	80 340	323 571	Pretax net profit (pretax net loss)
410 498	- 1 204	- 3 081	- 3 185	4 978	36 049	98 517	47 678	230 745	After-tax net profit (after-tax net loss)
7 582 556	4 790	24 362	189 826	275 813	662 435	2 628 730	1 236 349	2 560 250	Value added
9 553	—	387	607	1 058	1 488	4 517	861	634	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 007	—	134	194	402	687	3 258	734	598	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
31 917	—	720	1 076	2 110	3 589	16 972	3 957	3 495	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27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)	1 654 212	650 510	447 284	379 402	96 639	56 460	22 780	1 105	32
従業者数(人)	4 274 769	1 029 229	1 017 381	1 145 250	460 193	367 080	231 958	22 576	1 103
売上(収入)金額	23 456 366	1 591 494	3 256 335	6 521 895	3 626 690	3 780 215	3 927 518	666 857	85 362
売上原価	10 510 574	508 152	1 209 137	2 473 705	1 706 663	1 829 435	2 373 605	342 668	67 209
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	12 945 791	1 083 343	2 047 198	4 048 189	1 920 027	1 950 779	1 553 913	324 190	18 153
経費	9 051 391	776 329	1 364 180	2 699 180	1 345 662	1 455 518	1 197 275	199 104	14 143
給料賃金(専従者給与除く)	2 290 309	64 421	233 547	621 410	431 677	520 082	377 741	36 831	4 600
地代家賃	668 358	94 694	168 440	201 970	83 135	58 372	53 320	7 508	918
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	875 606	116 883	170 603	310 943	118 462	107 283	44 878	5 135	1 419
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	581 112	49 690	65 453	207 943	97 427	103 333	55 007	1 794	465
その他の経費	4 636 006	450 641	726 137	1 356 914	614 961	666 447	666 329	147 836	6 741
営業利益	3 894 401	307 014	683 018	1 349 010	574 365	495 261	356 638	125 085	4 009
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	3 894 401	307 014	683 018	1 349 010	574 365	495 261	356 638	125 085	4 009
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)	84 207	17 888	24 688	21 017	9 968	8 052	2 556	36	2
損金算入の特例を利用した少額減価償却資産取得額	37 407	8 905	8 887	8 284	4 800	5 754	757	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)	299 473	91 209	58 750	65 816	36 248	42 524	4 808	88	31

(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)

計 Total	建設業 Construction								Fiscal 2015
	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	
128 340	26 275	29 647	51 407	12 073	6 929	2 009	—	—	No. of enterprises in parent population
327 295	42 416	57 101	143 430	36 434	32 941	14 972	—	—	No. of workers
2 377 122	83 975	217 322	919 387	452 615	455 851	247 972	—	—	Sales (revenue)
1 139 031	33 290	84 124	383 247	243 936	239 835	154 598	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
1 238 092	50 686	133 198	536 139	208 679	216 016	93 374	—	—	Gross operating profit
830 160	30 893	77 878	341 861	135 359	165 300	78 868	—	—	Costs
203 922	4 390	16 098	84 578	40 459	37 090	21 307	—	—	Salaries and wages (excluding family employees' pay)
11 942	811	1 551	4 925	2 081	1 030	1 544	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
54 462	3 872	6 016	24 409	7 612	8 928	3 625	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
51 566	2 107	4 076	22 257	10 343	6 856	5 926	—	—	Taxes and public charges
508 269	19 714	50 136	205 693	74 865	111 397	46 464	—	—	Other costs
407 932	19 793	55 320	194 278	73 319	50 715	14 506	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
407 932	19 793	55 320	194 278	73 319	50 715	14 506	—	—	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
8 755	1 433	1 434	4 268	717	903	—	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 170	857	204	710	47	352	—	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
21 986	4 082	3 391	10 900	1 807	1 806	—	—	—	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27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)	141 855	53 468	40 490	36 931	7 125	2 810	1 016	12	3
従業者数(人)	377 935	89 255	101 982	125 782	33 218	16 480	10 818	193	206
売上(収入)金額	1 675 135	140 462	296 202	622 745	256 932	191 079	152 049	8 170	7 496
売上原価	588 855	36 003	70 649	181 021	107 454	93 168	88 549	6 003	6 007
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	1 086 280	104 459	225 553	441 724	149 478	97 910	63 500	2 167	1 489
経費	689 097	65 331	128 363	283 937	104 210	61 711	42 377	1 934	1 234
給料賃金(専従者給与除く)	176 746	6 952	28 840	70 547	34 708	22 413	12 193	714	379
地代家賃	35 259	4 188	8 366	16 101	4 083	1 601	847	53	19
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	57 917	7 579	12 684	23 459	6 917	3 908	3 286	64	20
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	45 710	4 181	6 611	17 573	6 999	6 766	3 376	157	47
その他の経費	373 465	42 431	71 861	156 257	51 503	27 022	22 674	946	770
営業利益	397 183	39 128	97 190	157 787	45 268	36 199	21 123	233	255
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	397 183	39 128	97 190	157 787	45 268	36 199	21 123	233	255
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)	5 133	988	2 052	1 695	97	29	270	2	—
損金算入の特例を利用した少額減価償却資産取得額	1 799	421	569	604	24	24	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)	14 881	3 112	4 543	5 773	177	183	1 083	10	—

(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 2015
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	
1 779	975	441	262	86	12	4	—	—	No. of enterprises in parent population
3 444	1 310	861	652	468	73	80	—	—	No. of workers
15 020	2 743	3 339	4 724	2 795	765	653	—	—	Sales (revenue)
2 316	463	272	761	598	168	54	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
12 704	2 280	3 067	3 963	2 197	598	600	—	—	Gross operating profit
8 839	2 070	1 444	2 784	1 524	457	561	—	—	Costs
1 634	57	148	395	606	152	277	—	—	Salaries and wages (excluding family employees' pay)
817	426	100	144	132	13	1	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
629	224	120	125	135	16	10	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
391	57	50	133	102	16	33	—	—	Taxes and public charges
5 368	1 306	1 025	1 988	549	260	240	—	—	Other costs
3 865	210	1 623	1 179	673	141	39	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
3 865	210	1 623	1 179	673	141	39	—	—	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
73	35	21	13	3	—	1	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
18	6	4	7	x	—	x	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
190	124	22	31	9	—	4	—	—	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

平成27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
	Total	Less than 5 JPY million	5~10 JPY million	10~30 JPY million	30~50 JPY million	More than 50 JPY million
母集団企業数(社)	14 072	9 300	3 042	1 171	251	307
従業者数(人)	23 767	11 084	4 587	3 782	1 530	2 783
売上(収入)金額	110 211	26 703	20 238	20 703	9 937	32 631
売上原価	19 461	1 481	1 381	2 420	1 109	13 070
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	90 750	25 222	18 857	18 284	8 828	19 560
経費	64 695	15 236	11 581	13 885	7 310	16 683
給料賃金(専従者給与除く)	15 268	2 022	1 885	3 920	2 235	5 205
地代家賃	2 005	731	500	423	102	249
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	7 335	2 445	1 564	1 391	501	1 434
従業員教育費	...	...	...	...	...	...
租税公課	4 233	1 176	745	843	461	1 008
その他の経費	35 854	8 863	6 886	7 307	4 011	8 787
営業利益	26 055	9 986	7 276	4 399	1 518	2 877
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	26 055	9 986	7 276	4 399	1 518	2 877
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)	409	154	143	30	42	40
損金算入の特例を利用した少額減価償却資産取得額	239	87	39	8	44	60
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)	1 321	376	217	33	173	522

(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)

計 Total	卸売業 Wholesale								Fiscal 2015
	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	
45 663	6 395	8 826	16 797	6 797	3 628	3 185	19	17	No. of enterprises in parent population
126 194	8 934	18 525	40 988	25 211	13 649	18 769	44	74	No. of workers
1 523 899	16 018	65 903	304 045	268 279	253 185	581 145	11 407	23 917	Sales (revenue)
1 140 477	9 459	37 810	197 388	184 801	193 245	484 045	10 858	22 872	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
383 421	6 559	28 094	106 657	83 478	59 940	97 101	549	1 045	Gross operating profit
264 885	6 573	20 418	65 118	53 660	40 125	77 948	426	618	Costs
64 146	171	3 543	10 201	16 457	12 002	21 549	144	80	Salaries and wages (excluding family employees' pay)
10 988	333	1 200	3 235	2 083	1 635	2 494	7	3	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
21 383	429	2 176	7 712	4 429	2 699	3 917	12	7	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
18 235	362	915	5 530	3 055	3 178	5 161	16	18	Taxes and public charges
150 132	5 277	12 584	38 441	27 637	20 611	44 825	247	509	Other costs
118 536	- 13	7 676	41 539	29 818	19 815	19 153	122	427	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
118 536	- 13	7 676	41 539	29 818	19 815	19 153	122	427	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
2 841	305	108	1 351	146	448	483	-	-	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 755	200	17	1 079	84	180	194	-	-	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 044	889	108	6 213	489	1 366	979	-	-	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27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)	402 424	148 091	105 627	87 242	28 745	20 264	11 683	772	—
従業者数(人)	1 011 418	228 858	199 607	230 284	91 210	109 180	133 741	18 538	—
売上(収入)金額	7 597 718	355 894	767 082	1 540 559	1 079 892	1 374 138	2 055 161	424 993	—
売上原価	5 145 778	209 335	496 943	943 632	744 854	996 415	1 454 860	299 739	—
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	2 451 939	146 558	270 138	596 927	335 037	377 723	600 301	125 254	—
経費	1 750 137	125 464	178 367	397 605	232 159	255 069	456 100	105 372	—
給料賃金(専従者給与除く)	413 369	6 434	12 275	79 726	54 953	80 831	146 122	33 029	—
地代家賃	122 604	16 610	34 135	30 886	15 650	9 654	11 805	3 863	—
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	112 640	15 401	14 885	34 056	20 099	13 312	12 357	2 530	—
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	89 371	7 651	10 536	29 825	16 201	15 072	9 351	736	—
その他の経費	1 012 152	79 368	106 536	223 113	125 257	136 200	276 465	65 214	—
営業利益	701 802	21 094	91 771	199 322	102 878	122 653	144 201	19 882	—
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	701 802	21 094	91 771	199 322	102 878	122 653	144 201	19 882	—
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)	20 287	1 486	8 261	2 029	4 132	3 455	925	—	—
損金算入の特例を利用した少額減価償却資産取得額	10 139	642	1 857	450	3 532	3 505	154	—	—
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)	75 965	4 378	12 856	6 336	26 414	25 056	925	—	—

(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 2015
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	
134 567	63 572	31 633	30 932	5 264	2 794	339	34	—	No. of enterprises in parent population
224 696	90 665	51 990	58 473	12 461	7 621	1 012	2 474	—	No. of workers
1 344 668	160 269	227 219	499 888	190 776	180 614	67 306	18 596	—	Sales (revenue)
93 478	8 387	12 386	32 788	12 910	9 367	12 855	4 784	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
1 251 190	151 882	214 832	467 100	177 866	171 247	54 450	13 812	—	Gross operating profit
785 783	93 243	122 422	295 124	113 415	121 633	27 124	12 824	—	Costs
43 043	3 019	4 083	18 374	7 042	7 735	2 789	1	—	Salaries and wages (excluding family employees' pay)
18 673	3 180	3 677	3 780	2 285	3 092	2	2 657	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
285 834	36 009	44 191	115 548	41 767	39 704	7 275	1 340	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
128 172	15 167	16 612	45 578	19 171	21 710	9 218	716	—	Taxes and public charges
310 062	35 868	53 860	111 845	43 149	49 392	7 840	8 109	—	Other costs
465 406	58 639	92 410	171 976	64 452	49 615	27 326	989	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
465 406	58 639	92 410	171 976	64 452	49 615	27 326	989	—	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
4 244	1 501	1 295	1 048	—	366	—	33	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 133	916	964	808	—	437	—	9	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
20 552	9 156	4 362	4 162	—	2 805	—	66	—	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27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)	92 214	20 495	15 926	31 446	11 381	9 095	3 867	—	4
従業者数(人)	321 654	26 462	33 593	91 735	56 532	68 279	44 471	—	583
売上(収入)金額	2 522 065	47 573	124 027	580 098	433 578	635 887	691 609	—	9 293
売上原価	190 105	5 398	7 824	26 560	24 409	19 947	102 837	—	3 130
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	2 331 959	42 175	116 203	553 538	409 169	615 941	588 771	—	6 162
経費	1 651 103	32 540	68 505	345 849	274 623	456 170	469 110	—	4 306
給料賃金(専従者給与除く)	569 688	2 147	12 020	95 386	102 812	200 210	154 470	—	2 642
地代家賃	93 699	3 281	4 559	19 485	18 552	15 706	31 593	—	523
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	73 681	3 312	6 353	21 265	11 982	19 653	11 049	—	67
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	89 447	2 215	3 553	25 941	18 010	20 614	19 108	—	7
その他の経費	824 588	21 584	42 021	183 771	123 267	199 986	252 890	—	1 068
営業利益	680 856	9 635	47 698	207 689	134 546	159 771	119 661	—	1 857
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	680 856	9 635	47 698	207 689	134 546	159 771	119 661	—	1 857
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)	9 592	662	687	3 188	2 403	1 906	746	—	—
損金算入の特例を利用した少額減価償却資産取得額	2 801	89	284	826	714	694	195	—	—
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)	17 976	662	1 252	6 779	4 338	3 454	1 492	—	—

(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 2015
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	
354 070	119 275	131 133	79 085	17 987	6 591	No. of enterprises in parent population
1 128 671	222 984	370 118	296 233	154 331	85 005	No. of workers
3 620 410	293 421	968 700	1 288 528	663 036	406 725	Sales (revenue)
1 496 916	133 151	391 231	525 516	294 899	152 118	Cost of Sales
...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	Material costs
...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	Other costs
2 123 494	160 270	577 469	763 012	368 136	254 607	Gross operating profit
1 720 353	174 044	474 509	555 726	282 197	233 877	Costs
448 432	13 965	93 714	119 300	113 457	107 997	Salaries and wages (excluding family employees' pay)
224 538	28 406	65 723	83 046	29 044	18 319	Rent
...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	Entertainment expenses
165 441	22 689	56 593	55 333	18 343	12 483	Depreciation costs
...	...	...	...	...	...	Employee training costs
91 560	5 970	13 635	35 437	15 598	20 920	Taxes and public charges
790 381	103 015	244 844	262 610	105 755	74 158	Other costs
403 141	- 13 774	102 960	207 285	85 939	20 730	Operating profit
...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	Other costs
403 141	- 13 774	102 960	207 285	85 939	20 730	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
15 776	4 661	4 661	4 661	1 792	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
4 739	1 153	1 696	1 712	179	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
64 430	40 623	8 892	13 123	1 792	—	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27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 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)	284 399	188 698	63 857	26 738	3 142	1 204	486	266	7
従業者数(人)	596 800	283 388	149 223	105 255	34 335	17 332	5 765	1 264	239
売上(収入)金額	1 863 713	429 662	445 073	444 082	122 925	77 700	100 210	203 184	40 877
売上原価	340 548	58 118	63 518	73 101	18 315	10 651	60 509	21 137	35 200
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	1 523 165	371 545	381 556	370 981	104 610	67 049	39 701	182 047	5 677
経費	977 745	215 666	232 261	274 725	85 002	56 156	31 260	78 188	4 486
給料賃金(専従者給与除く)	276 778	24 528	55 846	107 789	43 083	28 095	14 010	2 696	731
地代家賃	128 302	34 716	42 501	33 107	7 060	4 961	4 788	908	260
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	77 516	23 193	22 534	21 109	3 381	2 618	2 679	1 154	848
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	40 270	9 679	6 542	14 647	3 625	3 350	2 130	137	159
その他の経費	454 880	123 550	104 838	98 073	27 853	17 133	7 653	73 292	2 488
営業利益	545 420	155 878	149 294	96 256	19 608	10 893	8 441	103 859	1 190
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	545 420	155 878	149 294	96 256	19 608	10 893	8 441	103 859	1 190
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)	14 114	6 601	4 523	2 034	598	258	98	1	2
損金算入の特例を利用した少額減価償却資産取得額	8 906	4 517	2 825	1 274	x	53	57	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)	58 339	27 669	19 758	9 293	1 010	275	291	12	31

(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 2015
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	
54 829	13 967	16 663	17 392	3 788	2 924	96	—	—	No. of enterprises in parent population
132 894	23 873	29 793	48 636	14 462	14 572	1 558	—	—	No. of workers
806 406	34 773	121 231	297 136	145 927	190 216	17 123	—	—	Sales (revenue)
353 610	13 066	42 999	107 272	73 378	108 522	8 373	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
452 796	21 708	78 232	189 864	72 549	81 694	8 749	—	—	Gross operating profit
308 592	15 268	48 433	122 564	56 204	58 378	7 746	—	—	Costs
77 282	736	5 095	31 194	15 866	20 709	3 682	—	—	Salaries and wages (excluding family employees' pay)
19 531	2 013	6 128	6 836	2 064	2 289	201	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
18 768	1 730	3 487	6 537	3 297	3 563	154	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
22 158	1 124	2 178	10 180	3 862	4 395	417	—	—	Taxes and public charges
170 854	9 665	31 545	67 817	31 116	27 421	3 291	—	—	Other costs
144 204	6 439	29 799	67 301	16 345	23 316	1 004	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
144 204	6 439	29 799	67 301	16 345	23 316	1 004	—	—	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
2 983	61	1 502	700	40	647	34	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 708	18	428	806	4	450	2	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
13 789	136	3 348	3 173	40	7 057	34	—	—	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27年度	合 計 Total							
	計 Total	平成24年 以 降 2012 or later	平成23年 2011	平成22年 2010	平成17年 ～ 平成21年 2005～2009	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)	1 485 107	33 164	16 766	14 867	111 728	276 426	371 956	660 188
従業者数(人)	22 394 486	678 435	200 802	150 608	1 224 469	3 311 224	4 238 782	12 589 771
売上高	461 742 295	7 187 824	4 073 874	3 012 418	23 178 033	57 508 572	78 501 740	288 258 444
売上原価	346 587 373	5 099 306	3 185 159	2 207 127	16 065 282	40 688 996	56 756 520	222 567 137
商品仕入原価	171 852 393	2 506 484	1 630 168	1 036 199	9 234 000	21 398 282	31 238 339	104 796 868
材料費	47 854 813	551 723	280 292	240 701	1 423 926	3 936 630	6 654 989	34 765 255
労務費	31 982 171	532 801	298 117	196 443	1 233 893	3 675 857	4 746 203	21 298 556
外注費	51 349 087	831 462	328 618	412 650	2 192 960	6 512 008	7 811 269	33 257 592
減価償却費	5 345 364	69 884	25 194	39 395	169 861	505 381	707 670	3 827 880
その他の売上原価	38 203 544	606 953	622 769	281 740	1 810 642	4 660 837	5 598 050	24 620 987
売上総利益	115 154 922	2 088 518	888 716	805 291	7 112 751	16 819 576	21 745 220	65 691 306
販売費及び一般管理費	102 915 100	1 878 414	808 687	741 954	6 458 196	15 458 095	19 703 729	57 862 847
人件費	46 747 722	838 645	378 152	298 533	2 620 224	7 164 335	8 984 023	26 462 736
地代家賃	5 853 376	121 874	52 070	50 976	398 677	1 013 231	1 386 125	2 830 157
水道光熱費	2 054 977	39 254	18 112	19 244	151 817	321 082	423 948	1 081 350
運賃荷造費	4 112 428	48 586	17 403	13 329	257 412	336 957	494 020	2 944 691
販売手数料	2 458 371	33 839	23 438	18 842	319 619	404 218	397 681	1 260 594
広告宣伝費	2 066 347	41 585	20 411	11 994	190 778	370 226	353 854	1 077 444
交際費	1 594 354	32 566	13 456	15 541	95 382	268 670	325 386	843 312
減価償却費	5 155 521	85 718	26 786	31 030	290 256	683 333	1 087 765	2 950 499
従業員教育費	164 881	3 533	1 127	1 167	8 732	23 941	29 057	97 318
租税公課	2 986 238	41 487	20 718	31 068	170 533	407 356	622 646	1 692 051
その他の経費	29 720 884	591 326	237 014	250 231	1 954 766	4 464 745	5 599 225	16 622 695
営業利益	12 239 822	210 104	80 029	63 337	654 555	1 361 481	2 041 491	7 828 460
営業外損益	2 438 785	24 022	10 152	5 019	46 420	161 960	331 395	1 859 816
営業外収益	6 127 751	58 813	32 304	23 772	208 107	559 846	1 114 328	4 130 454
営業外費用	3 688 966	34 791	22 152	18 753	161 687	397 886	782 933	2 270 637
支払利息・割引料	2 317 067	22 470	13 028	12 428	102 456	253 713	530 260	1 382 616
その他の費用	1 371 899	12 321	9 124	6 324	59 231	144 173	252 673	888 021
経常利益(経常損失)	14 678 607	234 125	90 181	68 356	700 975	1 523 441	2 372 886	9 688 276
特別利益	2 748 219	91 639	8 058	13 408	84 275	176 578	421 881	1 952 372
特別損失	4 416 819	114 118	25 766	12 594	135 439	349 374	713 688	3 065 825
税引前当期純利益(税引前当期純損失)	13 010 008	211 646	72 472	69 171	649 811	1 350 646	2 081 079	8 574 823
税引後当期純利益(税引後当期純損失)	8 479 662	134 021	38 238	41 285	420 837	872 601	1 333 974	5 638 470
付加価値額	115 230 947	1 950 538	905 374	729 396	5 695 607	15 250 589	20 466 635	70 230 089
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)	174 313	3 378	1 912	1 604	11 901	32 993	40 474	82 051
損金算入の特例を利用した少額減価償却資産取得額	119 466	1 876	832	763	6 532	21 608	24 045	63 811
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)	644 402	10 632	4 698	4 402	36 660	115 571	131 424	341 014

(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 2015
計 Total	平成24年 以降 2012 or later	平成23年 2011	平成22年 2010	平成17年 ～ 平成21年 2005～2009	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	
265 380	4 019	1 273	1 780	17 632	48 673	71 608	120 394	No. of enterprises in parent population
2 629 066	30 769	17 119	22 811	107 467	342 445	562 881	1 545 564	No. of workers
68 248 517	1 058 562	410 966	535 234	2 051 440	7 635 971	11 285 856	45 266 201	Sales
54 653 388	838 626	328 412	436 361	1 600 950	5 772 559	8 445 934	37 226 463	Cost of Sales
5 486 899	63 080	44 336	16 098	136 113	274 938	1 339 722	3 612 247	Cost of goods purchased
8 529 975	115 933	42 508	65 823	239 775	911 006	1 264 318	5 889 899	Material costs
5 038 736	72 026	79 811	46 698	205 031	475 142	862 076	3 297 697	Labor costs
27 250 387	478 324	129 472	226 569	808 454	3 369 203	3 798 818	18 437 181	Outsourcing costs
660 361	5 512	3 045	11 081	20 706	58 978	93 748	467 280	Depreciation costs
7 687 029	103 751	29 239	70 091	190 871	683 291	1 087 253	5 522 160	Other costs
13 595 129	219 936	82 554	98 874	450 490	1 863 412	2 839 922	8 039 738	Gross operating profit
11 344 305	182 593	71 813	111 156	393 747	1 671 229	2 456 845	6 456 795	Selling and general administrative expenses
5 717 823	88 604	35 474	35 671	188 085	833 881	1 219 104	3 316 940	Personnel costs
438 531	9 270	4 587	2 427	17 723	82 260	100 588	221 669	Rent
124 112	1 887	913	1 706	3 210	14 643	28 601	73 150	Utilities expense
45 872	920	362	634	703	5 404	12 619	25 230	Freight and packing costs
89 477	2 118	164	631	2 945	15 364	25 027	43 227	Sales commission
201 075	2 349	839	1 137	4 689	48 278	50 434	93 349	Advertising expenses
383 157	8 451	2 597	6 174	17 899	71 600	78 864	197 564	Entertainment expenses
503 674	7 361	3 046	746	13 211	67 290	103 317	308 701	Depreciation costs
21 541	144	178	145	969	3 458	3 093	13 553	Employee training costs
445 775	8 930	1 235	16 138	25 357	73 339	107 342	213 432	Taxes and public charges
3 373 268	52 558	22 418	45 746	118 957	455 713	727 855	1 949 979	Other costs
2 250 824	37 343	10 741	- 12 282	56 743	192 183	383 077	1 582 943	Operating profit
117 888	- 3 038	1 877	- 1 866	- 436	11 893	30 648	78 803	Non-operating profit and loss
582 793	4 086	2 263	1 957	9 053	51 094	127 639	386 693	Non-operating revenue
464 905	7 124	386	3 823	9 489	39 201	96 992	307 890	Non-operating expenses
295 858	6 394	238	2 440	5 192	30 003	65 173	186 417	Interest payment and discount expenses
169 048	730	148	1 383	4 297	9 198	31 818	121 473	Other costs
2 368 712	34 305	12 618	- 14 148	56 307	204 076	413 725	1 661 746	Ordinary profit (ordinary loss)
349 422	871	101	7 692	1 976	15 096	70 312	253 375	Extraordinary profit
613 672	3 172	1	1	9 108	36 272	187 396	377 722	Extraordinary loss
2 104 462	32 003	12 719	- 6 457	49 174	182 900	296 640	1 537 400	Pretax net profit (pretax net loss)
1 408 785	23 209	7 884	- 7 029	40 525	138 451	204 782	1 000 909	After-tax net profit (after-tax net loss)
15 491 010	232 547	140 232	101 198	532 582	1 828 427	2 968 167	9 687 436	Value added
34 898	3	144	6	1 058	8 725	9 377	15 585	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
24 018	1	128	2	270	7 297	4 910	11 409	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
122 334	6	605	6	1 729	34 346	26 843	58 798	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27年度	製造業 Manufacturing							
	計 Total	平成24年 以降 2012 or later	平成23年 2011	平成22年 2010	平成17年 ～ 平成21年 2005～2009	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)	273 836	4 248	2 053	1 767	11 650	36 365	68 521	149 233
従業者数(人)	6 336 785	100 203	32 929	26 963	171 475	570 807	1 012 692	4 421 716
売上高	124 137 819	1 905 872	851 490	500 015	3 470 050	9 698 851	16 124 554	91 586 987
売上原価	97 576 528	1 486 517	710 255	396 478	2 785 001	7 418 933	12 333 829	72 445 516
商品仕入原価	20 537 694	309 267	175 941	66 070	677 922	1 727 674	2 542 793	15 038 027
材料費	34 750 200	394 672	219 555	139 442	800 305	2 429 471	4 511 847	26 254 908
労務費	16 018 580	276 030	110 861	73 328	456 942	1 167 324	2 069 790	11 864 304
外注費	11 028 234	208 560	94 391	28 592	275 271	923 445	1 419 502	8 078 474
減価償却費	2 739 831	45 489	14 654	16 939	70 362	203 637	320 878	2 067 873
その他の売上原価	12 501 989	252 498	94 854	72 107	504 199	967 382	1 469 019	9 141 929
売上総利益	26 561 291	419 356	141 235	103 536	685 049	2 279 918	3 790 725	19 141 471
販売費及び一般管理費	22 910 429	324 173	102 038	84 132	595 821	1 979 912	3 291 048	16 533 305
人件費	9 939 815	145 226	52 917	37 069	268 896	877 630	1 453 142	7 104 933
地代家賃	791 849	15 375	3 162	4 395	30 279	82 230	134 744	521 665
水道光熱費	322 139	4 711	1 304	1 514	10 101	40 245	56 189	208 075
運賃荷造費	2 283 759	21 979	6 432	6 840	54 062	113 599	208 538	1 872 309
販売手数料	462 235	3 379	1 446	1 702	15 087	20 664	35 141	384 816
広告宣伝費	361 639	6 530	1 478	1 036	5 587	22 635	38 790	285 583
交際費	368 753	6 610	1 800	1 788	9 392	39 927	63 572	245 665
減価償却費	907 566	18 419	3 172	2 852	18 514	83 277	141 418	639 915
従業員教育費	41 432	559	262	150	520	2 332	5 671	31 937
租税公課	654 835	5 577	3 899	1 661	18 504	55 128	109 319	460 747
その他の経費	6 776 405	95 809	26 166	25 124	164 879	642 245	1 044 523	4 777 659
営業利益	3 650 862	95 183	39 197	19 404	89 228	300 006	499 677	2 608 167
営業外損益	821 985	1 873	- 1 532	4 357	14 847	25 712	147 009	629 720
営業外収益	1 752 847	10 155	6 624	6 700	37 530	87 903	263 697	1 340 239
営業外費用	930 862	8 282	8 155	2 343	22 683	62 191	116 689	710 520
支払利息・割引料	556 479	3 858	3 921	1 369	12 791	41 868	74 624	418 048
その他の費用	374 383	4 424	4 234	974	9 893	20 323	42 065	292 471
経常利益(経常損失)	4 472 847	97 056	37 666	23 761	104 074	325 718	646 685	3 237 886
特別利益	850 930	51 088	2 087	2 623	25 027	22 938	105 689	641 477
特別損失	1 654 055	59 573	15 476	4 887	54 454	105 787	189 720	1 224 158
税引前当期純利益(税引前当期純損失)	3 669 722	88 571	24 277	21 498	74 648	242 868	562 654	2 655 205
税引後当期純利益(税引後当期純損失)	2 310 574	59 913	6 832	13 609	38 284	141 748	371 337	1 678 851
付加価値額	36 123 234	607 590	230 513	161 525	980 882	2 839 143	4 956 271	26 347 309
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)	41 608	688	290	204	1 591	4 658	8 628	25 549
損金算入の特例を利用した少額減価償却資産取得額	35 960	427	171	160	1 090	3 316	6 204	24 592
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)	193 765	2 508	970	888	5 710	19 609	33 389	130 691

(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 2015
計 Total	平成24年 以降 2012 or later	平成23年 2011	平成22年 2010	平成17年 \ 平成21年 2005~2009	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	
33 778	1 281	630	707	4 704	11 204	8 249	7 003	No. of enterprises in parent population
632 700	14 996	5 363	6 461	51 332	170 597	152 838	231 113	No. of workers
9 719 292	181 987	63 930	119 942	1 074 244	2 343 588	2 037 042	3 898 560	Sales
5 704 835	78 808	30 579	66 755	700 596	1 419 779	1 088 788	2 319 530	Cost of Sales
1 082 616	16 926	3 135	23 349	69 637	267 811	234 695	467 063	Cost of goods purchased
320 824	4 881	339	1 230	19 703	41 799	44 021	208 850	Material costs
1 206 006	20 518	4 826	8 900	93 538	279 308	247 601	551 314	Labor costs
1 837 993	21 317	9 846	25 628	388 457	426 803	298 486	667 456	Outsourcing costs
84 445	1 145	612	570	5 976	22 738	30 323	23 081	Depreciation costs
1 172 951	14 020	11 822	7 077	123 284	381 320	233 663	401 766	Other costs
4 014 457	103 179	33 351	53 187	373 648	923 809	948 253	1 579 030	Gross operating profit
3 573 126	93 841	29 393	41 906	322 633	854 757	843 314	1 387 281	Selling and general administrative expenses
1 744 146	39 369	14 280	17 563	140 966	450 740	440 382	640 846	Personnel costs
166 037	4 140	977	2 438	14 879	46 159	40 188	57 257	Rent
31 704	557	224	382	2 949	7 686	7 219	12 688	Utilities expense
49 188	960	274	388	2 096	5 709	4 335	35 426	Freight and packing costs
121 378	431	253	271	8 866	14 633	22 140	74 785	Sales commission
88 378	2 045	384	263	11 968	17 932	13 752	42 033	Advertising expenses
48 256	1 142	369	568	5 375	11 716	9 921	19 166	Entertainment expenses
107 488	2 493	329	836	7 111	20 217	29 991	46 512	Depreciation costs
8 492	98	56	111	614	2 415	2 040	3 158	Employee training costs
72 259	706	707	488	5 980	17 001	19 545	27 833	Taxes and public charges
1 135 799	41 901	11 541	18 598	121 829	260 550	253 803	427 578	Other costs
441 331	9 339	3 957	11 281	51 015	69 051	104 939	191 748	Operating profit
68 373	904	184	163	6 850	15 544	10 807	33 920	Non-operating profit and loss
143 740	1 555	503	502	10 727	29 452	30 337	70 663	Non-operating revenue
75 367	651	319	340	3 877	13 908	19 530	36 743	Non-operating expenses
32 829	420	121	228	1 914	6 927	6 750	16 471	Interest payment and discount expenses
42 538	231	198	112	1 964	6 981	12 779	20 272	Other costs
509 704	10 243	4 142	11 444	57 865	84 596	115 746	225 668	Ordinary profit (ordinary loss)
73 214	184	11	232	1 522	14 614	7 167	49 483	Extraordinary profit
110 719	1 277	129	115	3 782	14 486	14 695	76 236	Extraordinary loss
472 199	9 150	4 024	11 561	55 606	84 724	108 219	198 916	Pretax net profit (pretax net loss)
288 816	6 253	2 573	7 386	32 860	52 565	70 835	116 343	After-tax net profit (after-tax net loss)
3 931 406	79 131	26 049	42 577	328 844	930 100	932 565	1 592 140	Value added
4 910	239	49	84	723	1 609	1 180	1 026	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 412	229	47	58	459	843	850	927	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
19 304	1 201	236	328	2 462	5 000	5 091	4 986	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27年度	運輸業、郵便業 Transport and postal activities							
	計	平成24年 以降	平成23年	平成22年	平成17年 ～ 平成21年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2012 or later	2011	2010	2005～2009	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	49 007	847	493	427	2 994	8 482	9 662	26 096
従業者数(人)	1 855 166	29 110	21 285	5 698	76 118	233 285	235 689	1 253 914
売上高	23 454 102	249 565	579 151	224 791	970 933	3 153 733	3 143 096	15 132 274
売上原価	17 617 861	160 625	542 322	192 787	615 813	2 360 788	2 304 286	11 441 000
商品仕入原価	1 055 527	12 333	11 899	13 106	53 057	139 998	216 569	608 564
材料費	608 918	3 037	1 999	4 935	17 303	64 131	100 156	417 356
労務費	4 563 751	83 336	70 155	30 679	126 163	599 931	528 975	3 124 511
外注費	4 745 714	17 388	56 784	86 369	188 779	684 492	745 114	2 966 788
減価償却費	710 488	6 237	4 119	8 286	23 936	85 743	79 400	502 683
その他の売上原価	5 933 462	38 295	397 365	49 411	206 574	786 491	634 072	3 821 098
売上総利益	5 836 241	88 940	36 829	32 004	355 119	792 945	838 810	3 691 274
販売費及び一般管理費	5 117 821	81 884	31 353	30 355	316 573	698 562	745 147	3 213 628
人件費	2 371 881	31 706	13 535	11 610	125 941	312 667	338 104	1 538 111
地代家賃	224 328	3 059	1 282	1 146	11 431	32 131	33 611	141 666
水道光熱費	50 645	448	207	424	2 496	6 461	6 877	33 732
運賃荷造費	185 586	2 900	693	267	32 854	20 486	14 761	113 625
販売手数料	28 056	841	81	41	1 597	5 894	4 008	15 593
広告宣伝費	17 410	339	98	98	800	2 365	2 124	11 586
交際費	64 989	695	557	538	3 567	10 150	9 794	39 686
減価償却費	287 327	2 701	470	4 033	17 874	37 107	43 510	181 633
従業員教育費	6 433	127	89	66	413	983	1 046	3 710
租税公課	157 828	2 646	949	681	9 130	20 554	29 942	93 926
その他の経費	1 723 339	36 422	13 392	11 451	110 470	249 764	261 371	1 040 360
営業利益	718 420	7 056	5 476	1 650	38 546	94 383	93 662	477 646
営業外損益	162 301	537	1 029	724	2 510	13 541	21 990	121 989
営業外収益	365 947	2 056	3 094	1 835	13 996	31 922	45 637	267 407
営業外費用	203 646	1 518	2 065	1 111	11 486	18 381	23 647	145 418
支払利息・割引料	133 739	1 070	600	727	9 599	10 262	13 512	97 960
その他の費用	69 907	449	1 465	384	1 887	8 119	10 135	47 457
経常利益(経常損失)	880 721	7 594	6 506	2 374	41 056	107 923	115 652	599 635
特別利益	220 003	1 294	2 047	1 293	5 357	13 965	21 135	174 912
特別損失	195 848	893	1 146	331	5 118	14 666	18 759	154 936
税引前当期純利益(税引前当期純損失)	904 876	7 995	7 407	3 337	41 295	107 222	118 028	619 611
税引後当期純利益(税引後当期純損失)	640 783	4 852	4 986	2 116	33 250	74 630	85 919	435 049
付加価値額	9 336 495	138 475	97 704	59 601	365 544	1 207 302	1 183 752	6 283 835
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)	6 807	76	42	40	298	1 106	1 229	4 015
損金算入の特例を利用した少額減価償却資産取得額	4 723	45	32	31	181	793	749	2 891
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)	26 103	259	136	331	1 020	4 081	4 177	16 100

(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 2015
計 Total	平成24年 以降 2012 or later	平成23年 2011	平成22年 2010	平成17年 ～ 平成21年 2005～2009	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	
158 198	3 365	1 193	1 201	11 248	27 475	34 050	79 665	No. of enterprises in parent population
1 869 430	24 205	8 483	6 834	75 925	222 389	303 526	1 228 068	No. of workers
110 230 469	1 437 614	1 034 522	509 028	4 871 857	12 175 017	17 177 658	73 024 773	Sales
93 681 960	1 269 496	957 042	437 029	4 183 060	10 300 074	14 419 291	62 115 968	Cost of Sales
86 753 717	1 193 444	922 468	426 639	3 783 305	9 492 144	13 356 074	57 579 644	Cost of goods purchased
1 369 530	6 731	3 615	3 232	143 758	112 981	183 533	915 679	Material costs
560 917	4 277	3 347	996	26 315	58 026	109 330	358 626	Labor costs
1 307 171	30 838	13 145	3 173	61 991	136 854	248 184	812 987	Outsourcing costs
380 658	1 986	205	59	10 273	17 651	20 870	329 614	Depreciation costs
3 309 967	32 220	14 263	2 929	157 418	482 419	501 299	2 119 420	Other costs
16 548 509	168 118	77 480	71 999	688 797	1 874 943	2 758 367	10 908 805	Gross operating profit
15 169 945	152 321	74 293	64 075	631 820	1 685 325	2 589 229	9 972 882	Selling and general administrative expenses
7 124 743	69 689	36 061	27 708	251 513	776 984	1 195 058	4 767 729	Personnel costs
663 906	6 549	4 773	3 068	36 775	82 432	117 169	413 141	Rent
192 250	2 384	920	661	8 548	20 668	31 187	127 881	Utilities expense
1 038 393	8 883	2 665	3 642	58 459	92 682	174 076	697 986	Freight and packing costs
396 240	2 659	1 028	1 303	19 622	49 672	98 358	223 597	Sales commission
188 484	1 663	869	890	11 035	28 160	27 135	118 732	Advertising expenses
223 732	2 235	1 983	1 259	12 695	32 674	41 730	131 157	Entertainment expenses
561 636	3 829	2 287	2 122	19 597	52 861	97 938	383 001	Depreciation costs
17 905	164	59	69	596	2 042	3 164	11 811	Employee training costs
305 295	2 763	826	1 365	12 300	33 686	48 758	205 596	Taxes and public charges
4 457 361	51 502	22 821	21 987	200 680	513 463	754 657	2 892 251	Other costs
1 378 564	15 796	3 188	7 925	56 977	189 619	169 137	935 922	Operating profit
504 661	3 064	882	- 684	5 388	15 159	50 293	430 559	Non-operating profit and loss
1 073 555	6 654	1 732	1 124	33 852	73 737	119 764	836 692	Non-operating revenue
568 894	3 590	850	1 808	28 465	58 578	69 471	406 133	Non-operating expenses
288 974	2 257	588	805	10 948	34 212	43 233	196 931	Interest payment and discount expenses
279 920	1 333	262	1 003	17 516	24 366	26 237	209 202	Other costs
1 883 225	18 861	4 070	7 241	62 365	204 778	219 431	1 366 482	Ordinary profit (ordinary loss)
351 321	36 895	116	103	14 972	14 065	35 879	249 291	Extraordinary profit
532 019	37 380	582	1 374	12 330	20 775	62 596	396 982	Extraordinary loss
1 702 528	18 376	3 603	5 970	65 007	198 067	192 714	1 218 791	Pretax net profit (pretax net loss)
1 056 837	12 218	1 945	4 325	36 416	119 332	93 515	789 086	After-tax net profit (after-tax net loss)
11 787 260	110 375	52 216	43 435	430 682	1 262 671	1 854 951	8 032 931	Value added
16 701	139	227	162	842	2 790	3 136	9 404	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
9 539	84	52	60	484	1 362	1 486	6 010	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
52 841	504	278	319	2 712	7 612	8 242	33 173	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27年度	小売業 Retail							
	計	平成24年 以降	平成23年	平成22年	平成17年 ～ 平成21年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2012 or later	2011	2010	2005～2009	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	235 322	5 074	4 547	2 384	20 276	49 155	50 211	103 672
従業者数(人)	2 855 915	94 119	34 186	19 334	257 692	540 141	561 128	1 349 067
売上高	55 568 300	993 713	483 073	384 935	5 008 859	9 183 726	11 705 866	27 794 798
売上原価	38 573 070	601 461	293 251	250 949	3 167 435	5 852 099	8 475 313	19 921 180
商品仕入原価	35 552 378	502 738	263 940	226 976	2 910 281	5 401 408	7 804 915	18 432 021
材料費	725 820	6 274	2 394	1 433	79 224	92 766	162 444	381 076
労務費	363 896	2 485	498	541	26 314	28 873	84 865	220 309
外注費	433 815	4 292	2 198	2 381	30 689	86 889	87 814	219 411
減価償却費	46 713	399	121	79	3 495	5 899	15 262	21 459
その他の売上原価	1 450 448	85 273	24 101	19 538	117 431	236 265	320 012	646 905
売上総利益	16 995 230	392 252	189 822	133 987	1 841 424	3 331 626	3 230 553	7 873 618
販売費及び一般管理費	16 295 765	380 379	190 513	126 905	1 766 920	3 244 930	3 064 105	7 520 330
人件費	7 230 600	149 243	79 887	46 072	610 156	1 436 557	1 460 483	3 447 661
地代家賃	1 222 517	33 832	11 970	7 979	92 740	247 151	286 319	542 320
水道光熱費	368 312	7 143	3 519	2 015	38 161	58 836	71 286	187 328
運賃荷造費	370 046	10 073	5 968	975	80 180	73 003	54 207	145 615
販売手数料	909 287	18 418	16 119	10 995	231 602	222 301	115 434	294 326
広告宣伝費	652 967	12 853	8 554	2 473	102 665	139 689	88 512	298 195
交際費	140 435	2 425	2 039	1 244	12 954	27 808	31 168	62 783
減価償却費	654 446	8 097	4 169	3 273	45 347	115 511	118 126	359 824
従業員教育費	22 976	362	101	164	1 750	3 457	4 773	12 366
租税公課	336 817	4 455	4 193	1 755	23 713	54 383	64 143	183 817
その他の経費	4 387 361	133 478	53 994	49 960	527 651	866 234	769 654	1 986 096
営業利益	699 465	11 873	- 691	7 081	74 504	86 696	166 448	353 287
営業外損益	301 105	5 467	2 569	472	13 927	43 099	47 340	188 217
営業外収益	608 463	9 299	3 700	2 231	26 449	98 662	107 867	360 208
営業外費用	307 359	3 832	1 131	1 759	12 522	55 563	60 527	171 992
支払利息・割引料	171 082	1 454	720	892	7 829	28 471	29 451	102 242
その他の費用	136 276	2 379	411	867	4 692	27 092	31 076	69 749
経常利益(経常損失)	1 000 570	17 340	1 878	7 553	88 431	129 795	213 789	541 504
特別利益	151 060	525	999	203	4 569	18 332	28 302	98 128
特別損失	326 176	2 037	346	2 223	14 375	48 231	73 138	185 812
税引前当期純利益(税引前当期純損失)	825 454	15 828	2 531	5 534	78 625	99 896	168 952	453 820
税引後当期純利益(税引後当期純損失)	486 363	8 561	1 206	4 389	53 173	56 198	92 413	270 245
付加価値額	11 049 618	217 666	103 536	68 309	899 775	2 050 097	2 277 211	5 431 502
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)	20 153	328	171	266	2 890	4 398	3 591	8 509
損金算入の特例を利用した少額減価償却資産取得額	11 737	105	33	91	1 309	2 533	2 118	5 546
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)	65 149	641	223	525	7 675	14 057	11 477	30 550

(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 2015
計 Total	平成24年 以降 2012 or later	平成23年 2011	平成22年 2010	平成17年 と 平成21年 2005~2009	平成7年 と 平成16年 1995~2004	昭和60年 と 平成6年 1985~1994	昭和59年 以前 1984 or earlier	
150 243	3 429	2 463	1 401	12 961	25 239	40 026	64 725	No. of enterprises in parent population
777 774	19 787	9 454	6 076	54 918	115 787	218 452	353 299	No. of workers
18 370 796	380 238	119 898	107 250	1 432 544	2 970 176	4 769 011	8 591 679	Sales
9 515 689	251 904	55 516	45 269	777 328	1 775 576	2 598 042	4 012 054	Cost of Sales
5 131 379	188 595	36 098	26 818	373 567	1 074 506	1 454 914	1 976 880	Cost of goods purchased
122 256	1 688	508	184	8 004	14 563	35 756	61 554	Material costs
263 635	20 730	98	1 438	14 790	27 588	86 942	112 048	Labor costs
1 026 482	14 443	3 412	3 407	118 553	170 518	267 944	448 206	Outsourcing costs
425 870	4 296	445	1 348	17 961	52 364	96 311	253 144	Depreciation costs
2 546 067	22 151	14 956	12 074	244 454	436 036	656 175	1 160 221	Other costs
8 855 107	128 334	64 382	61 981	655 216	1 194 599	2 170 970	4 579 626	Gross operating profit
7 163 776	117 944	59 228	47 240	496 683	1 007 303	1 863 873	3 571 505	Selling and general administrative expenses
2 530 007	46 865	22 624	17 623	164 080	374 974	602 811	1 301 029	Personnel costs
847 738	11 097	5 208	3 916	42 729	108 611	321 987	354 190	Rent
167 385	1 168	954	809	9 615	25 397	38 448	90 995	Utilities expense
21 373	300	108	49	1 354	3 449	5 777	10 334	Freight and packing costs
135 947	1 251	1 254	761	11 346	19 134	38 066	64 135	Sales commission
147 638	3 131	2 881	2 036	17 377	25 762	39 475	56 976	Advertising expenses
116 411	2 219	1 595	935	11 820	21 017	30 964	47 861	Entertainment expenses
866 522	8 122	2 831	4 988	63 367	92 693	235 194	459 327	Depreciation costs
7 031	98	42	14	491	924	1 396	4 066	Employee training costs
476 258	6 947	2 817	5 130	29 731	55 551	112 640	263 442	Taxes and public charges
1 847 467	36 745	18 915	10 979	144 772	279 792	437 115	919 149	Other costs
1 691 331	10 390	5 154	14 741	158 533	187 296	307 096	1 008 121	Operating profit
- 61 819	8 840	3 554	- 108	- 21 180	- 11 568	- 54 353	12 996	Non-operating profit and loss
623 143	13 666	9 186	4 468	14 333	50 410	236 498	294 582	Non-operating revenue
684 962	4 826	5 632	4 576	35 513	61 979	290 851	281 586	Non-operating expenses
552 846	4 052	4 601	4 057	30 767	48 849	232 006	228 515	Interest payment and discount expenses
132 115	774	1 031	519	4 746	13 130	58 845	53 071	Other costs
1 629 512	19 230	8 708	14 634	137 353	175 728	252 744	1 021 117	Ordinary profit (ordinary loss)
378 962	231	448	177	13 792	25 565	101 667	237 083	Extraordinary profit
391 350	2 154	3 459	86	9 141	35 006	61 149	280 355	Extraordinary loss
1 617 125	17 307	5 697	14 725	142 004	166 287	293 261	977 845	Pretax net profit (pretax net loss)
1 122 291	11 251	4 541	10 356	91 260	116 886	188 453	699 545	After-tax net profit (after-tax net loss)
7 599 419	121 437	47 373	53 147	501 270	937 282	1 942 030	3 996 879	Value added
13 449	662	396	254	1 176	2 222	2 984	5 755	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
7 473	288	116	117	830	1 123	1 811	3 188	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
44 578	1 617	747	748	4 888	7 969	10 114	18 495	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27年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services							
	計	平成24年 以降	平成23年	平成22年	平成17年 ～ 平成21年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2012 or later	2011	2010	2005～2009	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	70 747	1 782	1 310	952	6 801	18 168	24 000	17 734
従業者数(人)	660 723	14 973	6 605	4 243	51 114	119 518	191 260	273 009
売上高	8 258 891	114 500	58 682	193 924	821 423	1 340 247	2 110 671	3 619 443
売上原価	4 316 301	31 448	14 706	148 766	459 913	618 445	1 015 466	2 027 557
商品仕入原価	1 123 715	1 527	2 812	56 522	145 085	185 570	280 438	451 760
材料費	113 868	161	707	5 482	17 371	14 666	17 966	57 515
労務費	1 054 211	9 127	4 812	27 619	93 117	130 806	236 427	552 302
外注費	1 190 203	17 190	4 939	20 485	123 779	173 984	317 397	532 428
減価償却費	37 072	123	131	390	2 735	4 340	8 035	21 318
その他の売上原価	797 232	3 320	1 305	38 267	77 824	109 079	155 204	412 233
売上総利益	3 942 590	83 052	43 976	45 158	361 510	721 803	1 095 205	1 591 886
販売費及び一般管理費	3 476 271	77 777	42 106	39 407	309 232	666 899	999 198	1 341 653
人件費	1 905 970	43 711	22 417	17 696	165 444	365 253	552 226	739 222
地代家賃	192 592	3 893	2 490	2 016	24 245	34 995	55 648	69 306
水道光熱費	35 022	431	386	539	2 781	6 234	10 188	14 462
運賃荷造費	12 523	208	91	170	921	2 460	3 456	5 216
販売手数料	19 395	125	453	364	2 261	4 501	4 448	7 242
広告宣伝費	63 322	2 940	268	516	2 801	15 352	12 401	29 045
交際費	63 461	1 015	903	1 124	5 220	13 777	18 470	22 952
減価償却費	99 655	3 763	926	1 146	8 098	18 695	31 432	35 594
従業員教育費	9 433	597	29	104	697	1 195	3 007	3 806
租税公課	80 489	921	1 501	398	5 873	14 559	24 604	32 632
その他の経費	994 410	20 172	12 643	15 334	90 890	189 877	283 318	382 176
営業利益	466 319	5 275	1 870	5 751	52 279	54 904	96 007	250 233
営業外損益	89 543	210	267	20	2 208	5 513	23 573	57 752
営業外収益	147 781	857	712	356	8 256	16 795	35 043	85 763
営業外費用	58 238	647	445	336	6 048	11 282	11 469	28 011
支払利息・割引料	35 868	531	208	239	3 627	6 424	7 157	17 682
その他の費用	22 370	116	237	97	2 420	4 858	4 313	10 330
経常利益(経常損失)	555 862	5 485	2 137	5 771	54 487	60 416	119 581	307 985
特別利益	30 554	236	253	5	3 635	3 808	6 734	15 882
特別損失	57 903	3 333	88	71	2 948	6 533	6 606	38 323
税引前当期純利益(税引前当期純損失)	528 513	2 389	2 302	5 705	55 174	57 691	119 709	285 543
税引後当期純利益(税引後当期純損失)	392 437	272	1 601	3 516	38 856	41 758	82 541	223 892
付加価値額	3 971 152	68 151	34 651	55 380	358 324	636 684	1 038 116	1 779 847
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)	9 172	411	194	85	749	1 932	2 669	3 131
損金算入の特例を利用した少額減価償却資産取得額	6 030	249	75	38	420	1 100	1 865	2 282
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)	32 647	1 366	432	244	2 353	5 908	10 007	12 336

(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 2015
計 Total	平成24年 以降 2012 or later	平成23年 2011	平成22年 2010	平成17年 ～ 平成21年 2005～2009	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	
95 772	3 231	768	2 320	9 698	17 885	25 309	36 558	No. of enterprises in parent population
1 556 728	34 980	25 908	31 083	166 750	331 756	359 137	607 043	No. of workers
9 352 079	196 981	108 250	153 709	969 350	2 055 565	2 123 593	3 741 417	Sales
3 443 174	68 843	37 736	54 774	326 669	924 489	789 894	1 238 627	Cost of Sales
2 574 758	59 050	31 559	46 600	229 478	730 610	529 215	946 655	Cost of goods purchased
538 692	7 511	3 190	6 563	55 955	129 128	173 500	162 468	Material costs
80 399	364	200	318	7 964	16 476	23 916	31 125	Labor costs
48 981	122	1 532	208	2 485	10 316	23 607	10 689	Outsourcing costs
7 787	152	35	53	818	1 930	1 368	3 428	Depreciation costs
192 558	1 645	1 220	1 032	29 968	36 029	38 287	84 262	Other costs
5 908 904	128 138	70 514	98 935	642 681	1 131 076	1 333 699	2 502 790	Gross operating profit
5 751 102	130 735	67 443	99 322	622 820	1 103 735	1 307 514	2 418 484	Selling and general administrative expenses
2 557 226	53 454	32 518	46 452	270 135	488 683	580 714	1 085 009	Personnel costs
519 912	14 338	7 788	13 228	57 023	129 517	113 557	184 410	Rent
453 697	12 206	5 247	8 441	48 793	83 968	104 993	189 903	Utilities expense
23 150	147	350	116	1 430	6 756	5 332	9 016	Freight and packing costs
132 758	1 890	823	1 405	11 942	23 178	26 775	66 698	Sales commission
97 471	4 432	1 283	1 397	11 411	17 438	22 327	39 155	Advertising expenses
43 628	2 645	283	769	4 881	9 654	10 208	15 171	Entertainment expenses
319 760	5 736	1 666	4 356	35 474	53 587	74 983	143 923	Depreciation costs
7 458	531	168	89	573	1 519	1 172	3 402	Employee training costs
151 018	3 161	981	1 490	17 794	19 939	36 184	71 449	Taxes and public charges
1 445 026	32 195	16 337	21 579	163 364	269 496	331 269	610 346	Other costs
157 802	- 2 597	3 071	- 387	19 861	27 341	26 185	84 306	Operating profit
96 127	1 007	596	318	7 335	8 299	12 475	66 098	Non-operating profit and loss
210 225	1 623	1 155	1 679	17 562	20 674	45 108	122 353	Non-operating revenue
114 098	616	559	1 361	10 227	12 375	32 633	56 255	Non-operating expenses
84 894	580	501	892	8 145	9 452	21 833	43 428	Interest payment and discount expenses
29 203	36	58	469	2 082	2 923	10 800	12 827	Other costs
253 929	- 1 591	3 667	- 68	27 196	35 640	38 660	150 404	Ordinary profit (ordinary loss)
65 667	8	9	242	2 692	14 809	9 264	38 639	Extraordinary profit
75 561	1 266	18	691	8 145	11 038	22 450	31 953	Extraordinary loss
244 035	- 2 849	3 658	- 518	21 743	39 411	25 473	157 089	Pretax net profit (pretax net loss)
180 789	- 3 394	3 205	- 1 216	12 932	31 059	15 018	123 162	After-tax net profit (after-tax net loss)
3 982 383	76 725	47 523	66 810	425 123	756 742	892 389	1 716 578	Value added
10 748	91	23	374	744	2 550	4 049	2 916	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 421	9	23	99	439	1 192	2 006	1 652	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
28 692	91	142	487	2 422	5 895	10 908	8 747	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27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24年 以降	平成23年	平成22年	平成17年 ～ 平成21年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2012 or later	2011	2010	2005～2009	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	61 495	2 598	868	1 143	6 044	14 293	16 581	19 969
従業者数(人)	922 647	25 518	14 851	9 785	87 059	172 101	213 112	400 221
売上高	18 963 634	294 720	248 491	194 617	1 448 072	3 252 002	4 972 765	8 552 967
売上原価	12 980 848	163 898	165 298	125 209	922 221	2 119 093	3 534 776	5 950 352
商品仕入原価	11 025 491	136 828	128 135	112 887	758 092	1 820 539	3 120 732	4 948 278
材料費	128 158	3 276	1 048	574	14 477	18 416	23 479	66 889
労務費	282 538	4 331	5 794	1 834	32 853	46 973	52 194	138 559
外注費	215 090	5 055	2 099	1 787	22 777	48 459	43 110	91 802
減価償却費	70 056	811	1 652	355	3 725	10 843	18 034	34 636
その他の売上原価	1 259 516	13 597	26 570	7 773	90 298	173 863	277 227	670 189
売上総利益	5 982 786	130 822	83 193	69 407	525 852	1 132 908	1 437 989	2 602 615
販売費及び一般管理費	5 593 650	123 838	79 352	62 899	510 362	1 037 352	1 341 276	2 438 572
人件費	2 134 970	52 921	28 549	21 735	212 521	404 439	499 692	915 113
地代家賃	527 940	12 233	6 607	8 196	51 081	109 519	125 692	214 612
水道光熱費	240 641	6 257	3 424	2 482	21 213	44 819	55 213	107 232
運賃荷造費	18 945	292	346	150	1 133	3 341	4 746	8 937
販売手数料	130 217	2 248	1 420	1 267	9 030	22 665	22 429	71 158
広告宣伝費	188 344	3 774	3 473	1 898	17 839	30 869	49 672	80 820
交際費	42 761	1 394	561	665	3 781	8 727	11 078	16 556
減価償却費	591 100	7 636	6 932	6 176	41 521	92 136	170 824	265 874
従業員教育費	12 854	636	112	224	1 394	3 461	2 478	4 550
租税公課	142 709	2 661	1 534	1 448	11 036	25 742	34 320	65 968
その他の経費	1 563 168	33 784	26 394	18 658	139 812	291 635	365 132	687 752
営業利益	389 136	6 984	3 840	6 509	15 490	95 557	96 713	164 043
営業外損益	128 372	2 677	- 114	1 011	12 917	6 274	25 962	79 646
営業外収益	289 025	4 103	2 104	2 106	21 919	44 506	63 528	150 758
営業外費用	160 652	1 426	2 218	1 095	9 002	38 232	37 567	71 112
支払利息・割引料	96 739	965	1 348	643	5 743	22 847	22 835	42 358
その他の費用	63 913	461	870	452	3 259	15 385	14 731	28 754
経常利益(経常損失)	517 508	9 661	3 726	7 519	28 407	101 831	122 675	243 689
特別利益	129 799	197	1 742	802	4 525	11 412	22 891	88 230
特別損失	329 274	1 897	4 332	2 767	12 382	45 232	58 398	204 266
税引前当期純利益(税引前当期純損失)	318 033	7 961	1 137	5 554	20 550	68 011	87 168	127 652
税引後当期純利益(税引後当期純損失)	181 489	1 060	- 87	2 798	12 386	42 948	55 497	66 888
付加価値額	4 376 414	91 856	56 256	48 128	388 280	817 789	1 048 745	1 925 359
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)	6 315	311	84	98	772	1 311	1 620	2 120
損金算入の特例を利用した少額減価償却資産取得額	5 147	228	34	64	506	1 100	1 091	2 124
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)	27 071	1 258	179	313	2 673	5 889	5 859	10 899

(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)

サービス業（他に分類されないもの） Services (N. E. C.)								Fiscal 2015
計 Total	平成24年 以降 2012 or later	平成23年 2011	平成22年 2010	平成17年 ～ 平成21年 2005～2009	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	
91 329	3 291	1 168	786	7 719	19 488	23 738	35 139	No. of enterprises in parent population
2 297 553	289 774	24 618	11 321	124 619	492 398	428 065	926 757	No. of workers
15 438 396	374 070	115 421	88 973	1 059 261	3 699 698	3 051 629	7 049 345	Sales
8 523 720	147 679	50 040	52 751	526 298	2 127 161	1 750 900	3 868 889	Cost of Sales
1 528 220	22 694	9 846	21 133	97 462	283 083	358 272	735 730	Cost of goods purchased
646 572	7 558	4 428	11 802	28 051	107 703	137 968	349 061	Material costs
2 549 502	39 577	17 715	4 091	150 865	845 407	444 086	1 047 761	Labor costs
2 265 017	33 932	10 801	14 050	171 724	481 046	561 294	992 170	Outsourcing costs
182 084	3 734	176	235	9 874	41 259	23 441	103 365	Depreciation costs
1 352 324	40 184	7 075	1 440	68 321	368 662	225 839	640 803	Other costs
6 914 677	226 391	65 380	36 221	532 964	1 572 537	1 300 728	3 180 455	Gross operating profit
6 518 910	212 929	61 156	34 558	491 584	1 508 091	1 202 180	3 008 411	Selling and general administrative expenses
3 490 542	117 855	39 892	19 334	222 487	842 527	642 304	1 606 143	Personnel costs
258 026	8 088	3 227	2 168	19 771	58 228	56 624	109 920	Rent
69 071	2 063	1 014	271	3 949	12 124	13 747	35 904	Utilities expense
63 593	1 924	113	98	24 220	10 067	6 175	20 997	Freight and packing costs
33 382	479	397	100	5 322	6 213	5 854	15 016	Sales commission
59 619	1 529	284	251	4 607	21 746	9 232	21 970	Advertising expenses
98 771	3 734	771	477	7 798	21 621	19 618	44 753	Entertainment expenses
256 348	17 561	958	502	20 143	49 959	41 031	126 194	Depreciation costs
9 324	217	32	31	715	2 156	1 217	4 957	Employee training costs
162 954	2 721	2 076	513	11 112	37 473	35 850	73 208	Taxes and public charges
2 017 280	56 759	12 393	10 814	171 460	445 977	370 529	949 348	Other costs
395 767	13 462	4 224	1 664	41 380	64 446	98 548	172 044	Operating profit
210 249	2 480	839	612	2 055	28 496	15 651	160 116	Non-operating profit and loss
330 232	4 760	1 231	814	14 430	54 692	39 209	215 095	Non-operating revenue
119 982	2 280	392	202	12 375	26 196	23 558	54 979	Non-operating expenses
67 759	890	182	137	5 900	14 399	13 685	32 565	Interest payment and discount expenses
52 224	1 389	210	64	6 475	11 797	9 874	22 414	Other costs
606 016	15 942	5 063	2 276	43 434	92 941	114 199	332 160	Ordinary profit (ordinary loss)
147 287	109	246	37	6 206	21 974	12 842	105 873	Extraordinary profit
130 242	1 137	191	50	3 656	11 346	18 781	95 082	Extraordinary loss
623 061	14 915	5 118	2 262	45 985	103 569	108 260	342 952	Pretax net profit (pretax net loss)
410 498	9 824	3 553	1 033	30 895	57 028	73 663	234 501	After-tax net profit (after-tax net loss)
7 582 556	206 586	69 320	29 287	484 301	1 984 351	1 372 437	3 436 274	Value added
9 553	429	292	31	1 058	1 691	2 011	4 041	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 007	209	120	43	545	947	954	3 189	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
31 917	1 181	748	214	3 014	5 205	5 315	16 239	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.