

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28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)	3 131 255	1 475 471	941 798	366 680	107 524	59 469	1 655 784
従業者数(人)	27 087 850	22 817 715	3 773 216	5 024 169	3 920 407	10 099 923	4 270 134
売上高	492 572 812	469 368 325	82 589 178	104 551 991	83 380 624	198 846 532	23 204 486
売上原価	359 851 065	349 311 464	56 625 793	75 497 090	62 567 606	154 620 975	10 539 601
商品仕入原価	...	165 014 847	38 364 707	38 894 740	30 331 335	57 424 065	...
材料費	...	60 471 534	4 863 907	9 939 074	9 627 412	36 041 141	...
労務費	...	34 478 789	2 099 048	6 301 793	6 324 983	19 752 964	...
外注費	...	49 769 425	7 070 186	12 947 592	9 339 065	20 412 583	...
減価償却費	...	4 953 970	331 561	711 328	1 087 765	2 823 316	...
その他の売上原価	...	34 622 899	3 896 383	6 702 563	5 857 046	18 166 907	...
売上総利益	132 721 747	120 056 861	25 963 385	29 054 901	20 813 018	44 225 556	12 664 886
販売費及び一般管理費	114 791 079	106 012 125	24 080 150	26 726 492	18 204 332	37 001 151	8 778 954
人件費	48 844 469	46 734 518	9 645 076	12 235 605	8 464 502	16 389 335	2 109 951
地代家賃	6 387 029	5 739 191	1 634 886	1 325 319	869 802	1 909 184	647 838
水道光熱費	...	1 947 535	477 086	532 140	328 423	609 885	...
運賃荷造費	...	4 829 021	453 742	621 935	742 241	3 011 102	...
販売手数料	...	3 948 223	1 492 075	586 342	490 020	1 379 787	...
広告宣伝費	...	2 094 059	463 631	324 479	303 460	1 002 489	...
交際費	...	1 607 408	488 975	518 210	272 287	327 936	...
減価償却費	5 899 379	5 036 003	1 328 822	1 186 095	840 873	1 680 212	863 377
従業員教育費	...	203 943	28 954	46 633	31 738	96 618	...
租税公課	3 511 679	2 936 262	917 410	833 657	514 078	671 117	575 417
その他の経費	35 518 333	30 935 962	7 149 493	8 516 075	5 346 908	9 923 485	4 582 372
営業利益	17 930 668	14 044 736	1 883 235	2 328 410	2 608 686	7 224 405	3 885 932
営業外損益	...	2 366 808	548 140	542 211	341 443	935 014	...
営業外収益	...	5 756 470	1 298 414	1 245 459	1 017 783	2 194 814	...
営業外費用	...	3 389 662	750 273	703 248	676 340	1 259 800	...
支払利息・割引料	...	1 934 401	530 502	475 163	407 992	520 745	...
その他の費用	...	1 455 260	219 771	228 086	268 348	739 055	...
経常利益(経常損失)	20 297 476	16 411 545	2 431 376	2 870 620	2 950 129	8 159 419	3 885 932
特別利益	...	2 695 784	681 838	522 096	423 744	1 068 106	...
特別損失	...	4 137 243	592 360	843 273	770 665	1 930 945	...
税引前当期純利益(税引前当期純損失)	...	14 970 085	2 520 854	2 549 444	2 603 207	7 296 580	...
税引後当期純利益(税引後当期純損失)	...	10 108 248	1 761 029	1 777 237	1 757 816	4 812 165	...
付加価値額	...	118 428 621	18 947 635	25 986 214	21 491 862	52 002 910	...
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)	226 264	167 118	64 350	57 121	26 135	19 512	59 147
損金算入の特例を利用した少額減価償却資産取得額	139 851	113 637	25 065	34 108	24 756	29 709	26 213
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)	785 962	614 117	137 358	181 398	134 408	160 954	171 845

(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) 法人企業と個人企業では、「その他の経費」の範囲が異なる(個人企業分の「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。)。また、法人企業・個人企業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 2016
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		
380 555	258 938	173 957	69 268	12 058	3 654	121 618	No. of enterprises in parent population
2 842 899	2 530 238	787 380	929 870	418 251	394 737	312 662	No. of workers
64 349 684	62 022 932	13 708 092	22 500 753	11 636 353	14 177 735	2 326 752	Sales
50 152 274	49 048 119	9 961 025	17 912 227	9 336 705	11 838 161	1 104 155	Cost of Sales
...	2 639 417	856 055	928 669	527 688	327 004	...	Cost of goods purchased
...	10 228 936	2 587 037	4 115 980	1 506 179	2 019 739	...	Material costs
...	5 048 783	862 110	2 160 623	1 090 003	936 047	...	Labor costs
...	24 840 010	4 730 705	8 897 804	4 775 637	6 435 864	...	Outsourcing costs
...	506 545	86 202	140 255	181 215	98 873	...	Depreciation costs
...	5 784 429	838 916	1 668 895	1 255 984	2 020 634	...	Other costs
14 197 411	12 974 813	3 747 067	4 588 525	2 299 647	2 339 574	1 222 598	Gross operating profit
11 749 804	10 968 595	3 527 757	3 977 192	1 806 240	1 657 407	781 209	Selling and general administrative expenses
5 596 821	5 414 726	1 774 143	1 908 861	869 827	861 894	182 095	Personnel costs
428 557	417 256	164 608	137 193	55 149	60 305	11 301	Rent
...	124 918	40 655	46 019	21 603	16 641	...	Utilities expense
...	58 266	11 989	26 311	7 917	12 049	...	Freight and packing costs
...	52 551	20 704	18 350	6 437	7 060	...	Sales commission
...	158 378	51 712	40 209	19 200	47 257	...	Advertising expenses
...	373 732	122 457	145 980	66 816	38 479	...	Entertainment expenses
537 666	483 567	132 910	184 017	92 472	74 169	54 098	Depreciation costs
...	26 130	1 822	11 365	6 196	6 747	...	Employee training costs
430 954	378 202	112 537	152 783	68 662	44 221	52 751	Taxes and public charges
3 961 831	3 480 868	1 094 218	1 306 103	591 962	488 584	480 963	Other costs
2 447 607	2 006 217	219 310	611 333	493 407	682 167	441 389	Operating profit
...	188 890	63 688	54 725	31 311	39 165	...	Non-operating profit and loss
...	508 065	141 529	161 495	96 906	108 135	...	Non-operating revenue
...	319 176	77 840	106 770	65 595	68 970	...	Non-operating expenses
...	200 168	58 240	68 348	39 989	33 592	...	Interest payment and discount expenses
...	119 007	19 600	38 422	25 606	35 378	...	Other costs
2 636 496	2 195 107	282 998	666 058	524 718	721 332	441 389	Ordinary profit (ordinary loss)
...	282 899	103 350	79 117	46 709	53 723	...	Extraordinary profit
...	484 725	48 209	161 552	118 239	156 724	...	Extraordinary loss
...	1 993 281	338 139	583 623	453 188	618 331	...	Pretax net profit (pretax net loss)
...	1 338 519	234 544	403 807	306 093	394 075	...	After-tax net profit (after-tax net loss)
...	14 670 485	3 475 571	5 429 504	2 928 229	2 837 180	...	Value added
34 680	28 629	14 862	9 538	2 781	1 448	6 051	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
17 461	16 064	6 839	4 694	2 569	1 962	1 396	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
94 398	80 095	30 088	25 596	13 672	10 738	14 303	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28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)	416 792	275 644	128 165	90 562	35 794	21 124	141 148
従業者数(人)	7 004 522	6 611 864	553 912	1 249 904	1 336 804	3 471 244	392 658
売上高	131 962 487	130 115 182	6 826 484	18 989 656	23 865 010	80 434 031	1 847 306
売上原価	102 143 326	101 533 343	4 342 361	13 562 990	18 466 086	65 161 905	609 983
商品仕入原価	...	13 698 669	699 235	2 619 563	3 214 251	7 165 620	...
材料費	...	45 127 302	1 495 554	4 567 824	7 270 138	31 793 787	...
労務費	...	16 757 095	660 000	2 511 271	3 298 526	10 287 297	...
外注費	...	11 585 279	726 439	2 129 953	2 195 729	6 533 157	...
減価償却費	...	2 761 285	88 633	329 322	498 851	1 844 480	...
その他の売上原価	...	11 603 713	672 500	1 405 057	1 988 592	7 537 564	...
売上総利益	29 819 162	28 581 839	2 484 123	5 426 666	5 398 924	15 272 126	1 237 323
販売費及び一般管理費	24 637 352	23 811 383	2 399 616	4 941 962	4 570 426	11 899 378	825 969
人件費	10 667 780	10 427 505	1 148 453	2 301 813	2 121 702	4 855 537	240 275
地代家賃	873 577	826 320	130 771	189 631	148 207	357 711	47 257
水道光熱費	...	326 290	51 887	107 094	68 679	98 630	...
運賃荷造費	...	2 255 041	47 130	239 143	337 570	1 631 198	...
販売手数料	...	651 014	29 659	75 393	60 587	485 375	...
広告宣伝費	...	313 396	10 922	31 788	44 804	225 881	...
交際費	...	362 853	49 559	109 864	78 761	124 670	...
減価償却費	1 073 021	1 012 341	107 973	245 277	194 945	464 146	60 680
従業員教育費	...	52 275	1 266	5 884	5 126	40 000	...
租税公課	714 900	665 247	89 583	192 504	156 361	226 799	49 653
その他の経費	7 347 206	6 919 102	732 414	1 443 572	1 353 685	3 389 431	428 104
営業利益	5 181 810	4 770 457	84 507	484 703	828 498	3 372 748	411 353
営業外損益	...	731 033	52 754	155 396	117 021	405 862	...
営業外収益	...	1 807 889	124 836	336 312	348 526	998 215	...
営業外費用	...	1 076 856	72 081	180 916	231 505	592 353	...
支払利息・割引料	...	544 378	50 173	127 373	149 831	217 000	...
その他の費用	...	532 478	21 908	53 543	81 674	375 353	...
経常利益(経常損失)	5 912 843	5 501 490	137 262	640 099	945 519	3 778 609	411 353
特別利益	...	807 625	52 834	162 960	118 667	473 164	...
特別損失	...	1 496 471	58 608	263 976	278 472	895 414	...
税引前当期純利益(税引前当期純損失)	...	4 812 644	131 488	539 083	785 714	3 356 359	...
税引後当期純利益(税引後当期純損失)	...	3 219 042	72 874	377 633	534 554	2 233 980	...
付加価値額	...	38 547 935	2 414 114	6 543 173	7 519 068	22 071 579	...
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)	45 389	41 128	7 340	15 869	10 015	7 904	4 261
損金算入の特例を利用した少額減価償却資産取得額	39 057	37 258	2 306	10 380	10 567	14 005	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)	216 915	197 538	12 479	53 521	56 649	74 889	19 377

(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) 法人企業と個人企業では、「その他の経費」の範囲が異なる(個人企業分の「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。)。また、法人企業・個人企業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 2016
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		
34 086	32 393	19 437	7 583	3 147	2 226	1 693	No. of enterprises in parent population
600 085	597 027	71 714	107 044	116 454	301 816	3 057	No. of workers
9 261 810	9 239 058	1 016 267	1 305 654	1 545 854	5 371 283	22 752	Sales
5 105 343	5 095 305	479 192	623 259	800 959	3 191 895	10 038	Cost of Sales
...	892 147	58 323	140 339	121 913	571 572	...	Cost of goods purchased
...	301 884	17 520	42 674	34 719	206 972	...	Material costs
...	1 134 075	46 908	116 311	171 293	799 562	...	Labor costs
...	1 500 283	160 443	190 833	258 266	890 740	...	Outsourcing costs
...	156 321	7 463	11 668	20 829	116 362	...	Depreciation costs
...	1 110 595	188 535	121 435	193 939	606 687	...	Other costs
4 156 468	4 143 753	537 076	682 395	744 895	2 179 388	12 714	Gross operating profit
3 692 663	3 684 611	514 437	646 676	680 520	1 842 978	8 052	Selling and general administrative expenses
1 730 147	1 728 882	237 704	356 319	360 263	774 596	1 265	Personnel costs
155 778	155 110	28 556	32 294	31 039	63 221	667	Rent
...	26 194	3 507	4 980	4 809	12 897	...	Utilities expense
...	76 104	3 449	2 616	7 026	63 013	...	Freight and packing costs
...	263 685	17 838	5 832	10 544	229 471	...	Sales commission
...	119 935	42 286	7 599	11 739	58 312	...	Advertising expenses
...	40 233	8 708	9 479	8 820	13 226	...	Entertainment expenses
116 527	115 967	11 979	15 256	19 193	69 540	559	Depreciation costs
...	11 616	927	2 115	2 513	6 061	...	Employee training costs
67 741	67 388	11 179	12 234	13 589	30 386	354	Taxes and public charges
1 084 704	1 079 496	148 305	197 952	210 984	522 255	5 207	Other costs
463 805	459 143	22 639	35 718	64 375	336 411	4 662	Operating profit
...	51 659	6 810	5 892	10 213	28 745	...	Non-operating profit and loss
...	117 466	18 572	15 247	24 286	59 361	...	Non-operating revenue
...	65 807	11 762	9 356	14 073	30 616	...	Non-operating expenses
...	29 429	6 549	4 912	7 650	10 318	...	Interest payment and discount expenses
...	36 378	5 212	4 443	6 423	20 299	...	Other costs
515 464	510 802	29 449	41 610	74 587	365 155	4 662	Ordinary profit (ordinary loss)
...	43 764	3 579	4 374	11 126	24 684	...	Extraordinary profit
...	76 085	4 128	9 807	14 282	47 867	...	Extraordinary loss
...	478 481	28 900	36 178	71 431	341 972	...	Pretax net profit (pretax net loss)
...	310 606	15 323	22 012	46 561	226 709	...	After-tax net profit (after-tax net loss)
...	3 909 590	380 713	592 719	700 957	2 235 201	...	Value added
4 817	4 760	1 915	1 497	764	583	58	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 764	3 746	853	1 212	890	792	18	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
22 262	21 954	5 043	6 574	5 954	4 383	308	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28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)	60 979	47 999	13 062	17 560	9 957	7 419	12 981
従業者数(人)	1 952 738	1 929 228	66 709	255 915	361 455	1 245 148	23 510
売上高	24 882 350	24 762 690	1 467 400	3 147 746	4 431 759	15 715 785	119 660
売上原価	18 246 328	18 232 780	1 049 774	2 086 604	3 080 197	12 016 205	13 548
商品仕入原価	...	706 140	108 247	80 685	200 539	316 668	...
材料費	...	766 373	26 311	325 026	80 728	334 308	...
労務費	...	5 024 003	83 238	559 079	869 605	3 512 081	...
外注費	...	5 160 544	305 209	402 174	831 487	3 621 674	...
減価償却費	...	688 810	23 976	104 020	146 149	414 664	...
その他の売上原価	...	5 886 910	502 793	615 620	951 689	3 816 808	...
売上総利益	6 636 022	6 529 911	417 626	1 061 142	1 351 562	3 699 581	106 111
販売費及び一般管理費	5 880 902	5 799 394	392 998	1 013 608	1 236 781	3 156 006	81 508
人件費	2 615 181	2 596 089	149 956	444 272	549 691	1 452 171	19 091
地代家賃	242 757	240 718	19 981	48 209	53 177	119 351	2 039
水道光熱費	...	54 081	4 166	7 642	10 886	31 387	...
運賃荷造費	...	569 435	4 958	9 938	17 207	537 332	...
販売手数料	...	60 944	14 696	2 774	10 401	33 073	...
広告宣伝費	...	23 373	798	2 171	4 585	15 819	...
交際費	...	70 396	6 328	16 877	19 268	27 922	...
減価償却費	302 753	293 983	27 474	53 824	72 046	140 639	8 770
従業員教育費	...	11 929	208	624	791	10 306	...
租税公課	171 289	167 292	15 206	41 765	44 683	65 639	3 997
その他の経費	1 758 764	1 711 153	149 228	385 511	454 046	722 368	47 611
営業利益	755 120	730 517	24 628	47 534	114 781	543 575	24 603
営業外損益	...	189 731	45 328	28 846	43 265	72 291	...
営業外収益	...	392 399	75 023	59 129	80 939	177 307	...
営業外費用	...	202 668	29 695	30 283	37 674	105 016	...
支払利息・割引料	...	117 117	11 320	22 457	24 471	58 870	...
その他の費用	...	85 551	18 376	7 826	13 203	46 147	...
経常利益(経常損失)	944 851	920 248	69 956	76 380	158 046	615 866	24 603
特別利益	...	215 486	21 702	35 792	40 053	117 938	...
特別損失	...	234 583	31 133	22 505	36 759	144 186	...
税引前当期純利益(税引前当期純損失)	...	901 151	60 525	89 667	161 341	589 618	...
税引後当期純利益(税引後当期純損失)	...	613 459	35 421	66 095	116 337	395 606	...
付加価値額	...	10 060 189	401 314	1 350 629	1 918 659	6 389 586	...
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)	7 123	6 620	726	1 885	2 021	1 987	504
損金算入の特例を利用した少額減価償却資産取得額	5 505	5 266	510	816	1 427	2 513	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)	30 579	29 586	3 161	4 604	8 230	13 592	993

(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) 法人企業と個人企業では、「その他の経費」の範囲が異なる(個人企業分の「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。)。また、法人企業・個人企業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 2016
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		
207 112	158 159	108 577	36 694	8 837	4 051	48 953	No. of enterprises in parent population
1 983 388	1 840 756	458 459	508 378	319 896	554 023	142 633	No. of workers
109 326 841	107 601 527	26 298 050	27 364 187	19 921 473	34 017 817	1 725 314	Sales
91 473 745	90 222 455	22 099 649	22 623 430	16 948 144	28 551 233	1 251 290	Cost of Sales
...	85 074 509	21 150 945	20 836 838	15 943 185	27 143 541	...	Cost of goods purchased
...	868 307	95 189	169 617	338 166	265 335	...	Material costs
...	521 432	73 058	122 747	142 901	182 726	...	Labor costs
...	1 157 177	200 758	395 129	209 782	351 508	...	Outsourcing costs
...	93 600	5 103	32 020	30 774	25 703	...	Depreciation costs
...	2 507 431	574 595	1 067 080	283 335	582 421	...	Other costs
17 853 096	17 379 071	4 198 401	4 740 758	2 973 329	5 466 584	474 024	Gross operating profit
16 030 025	15 690 747	4 009 713	4 276 453	2 643 559	4 761 022	339 277	Selling and general administrative expenses
7 020 699	6 934 356	1 466 095	2 005 875	1 283 382	2 179 003	86 343	Personnel costs
665 210	648 568	166 356	180 852	103 868	197 491	16 642	Rent
...	174 812	38 221	48 770	28 801	59 021	...	Utilities expense
...	1 146 887	142 646	238 228	224 676	541 337	...	Freight and packing costs
...	1 265 500	943 818	92 530	42 160	186 992	...	Sales commission
...	221 596	23 271	39 855	41 674	116 796	...	Advertising expenses
...	201 676	66 047	67 408	31 633	36 588	...	Entertainment expenses
571 797	533 911	122 132	158 342	89 360	164 076	37 886	Depreciation costs
...	14 953	924	4 162	3 859	6 008	...	Employee training costs
330 537	310 282	102 938	95 078	47 719	64 547	20 255	Taxes and public charges
4 416 357	4 238 206	937 264	1 345 354	746 427	1 209 161	178 151	Other costs
1 823 071	1 688 324	188 688	464 304	329 770	705 562	134 747	Operating profit
...	367 551	118 744	51 941	48 567	148 298	...	Non-operating profit and loss
...	902 489	259 710	203 007	159 788	279 984	...	Non-operating revenue
...	534 939	140 966	151 066	111 221	131 687	...	Non-operating expenses
...	265 522	75 547	98 271	43 018	48 686	...	Interest payment and discount expenses
...	269 417	65 419	52 795	68 202	83 001	...	Other costs
2 190 622	2 055 875	307 433	516 245	378 337	853 860	134 747	Ordinary profit (ordinary loss)
...	350 796	123 311	75 821	64 794	86 871	...	Extraordinary profit
...	541 397	95 913	174 146	108 964	162 373	...	Extraordinary loss
...	1 865 274	334 830	417 920	334 166	778 357	...	Pretax net profit (pretax net loss)
...	1 199 699	219 092	254 830	211 523	514 254	...	After-tax net profit (after-tax net loss)
...	11 378 498	2 319 588	3 213 591	2 123 220	3 722 100	...	Value added
18 927	17 457	7 070	5 980	2 709	1 697	1 471	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 650	10 333	2 479	2 805	2 474	2 575	317	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
63 962	61 738	17 011	16 531	13 984	14 213	2 224	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28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)	680 913	241 030	163 314	57 322	14 519	5 875	439 882
従業者数(人)	3 922 608	2 913 382	578 009	783 109	515 083	1 037 180	1 009 226
売上高	71 843 027	64 877 835	16 685 393	16 759 671	10 375 889	21 056 882	6 965 192
売上原価	49 468 289	44 758 229	11 539 519	11 064 226	7 165 772	14 988 713	4 710 060
商品仕入原価	...	42 477 277	11 314 830	10 327 779	6 706 533	14 128 135	...
材料費	...	383 488	57 340	73 264	70 526	182 357	...
労務費	...	295 692	49 159	56 201	34 217	156 117	...
外注費	...	431 758	79 144	63 258	225 723	63 633	...
減価償却費	...	52 485	1 784	4 586	37 026	9 088	...
その他の売上原価	...	1 117 528	37 261	539 137	91 746	449 383	...
売上総利益	22 374 738	20 119 606	5 145 875	5 695 445	3 210 117	6 068 169	2 255 133
販売費及び一般管理費	20 542 949	18 893 807	4 780 544	5 534 049	2 974 139	5 605 074	1 649 142
人件費	7 966 144	7 643 022	1 568 583	2 262 851	1 322 616	2 488 971	323 123
地代家賃	1 357 289	1 262 997	277 198	288 139	212 320	485 339	94 292
水道光熱費	...	413 763	110 910	123 364	55 826	123 663	...
運賃荷造費	...	626 892	224 886	81 619	128 600	191 787	...
販売手数料	...	1 086 681	348 393	271 735	217 366	249 187	...
広告宣伝費	...	797 819	249 789	102 494	102 601	342 934	...
交際費	...	196 125	81 346	73 769	19 943	21 068	...
減価償却費	796 149	668 491	179 324	153 711	109 611	225 845	127 658
従業員教育費	...	26 860	8 140	3 879	6 496	8 345	...
租税公課	437 329	353 374	120 873	116 629	53 036	62 837	83 954
その他の経費	6 837 898	5 817 783	1 611 102	2 055 859	745 724	1 405 099	1 020 115
営業利益	1 831 789	1 225 799	365 331	161 395	235 977	463 095	605 990
営業外損益	...	346 257	128 158	93 128	41 535	83 436	...
営業外収益	...	668 077	182 161	161 086	103 943	220 887	...
営業外費用	...	321 820	54 003	67 958	62 408	137 451	...
支払利息・割引料	...	171 627	47 068	40 691	47 429	36 439	...
その他の費用	...	150 193	6 935	27 268	14 979	101 012	...
経常利益(経常損失)	2 178 046	1 572 056	493 489	254 523	277 512	546 531	605 990
特別利益	...	225 597	67 711	31 985	18 146	107 756	...
特別損失	...	269 078	51 389	24 453	39 356	153 880	...
税引前当期純利益(税引前当期純損失)	...	1 528 575	509 811	262 055	256 302	500 407	...
税引後当期純利益(税引後当期純損失)	...	989 124	332 054	191 124	171 606	294 341	...
付加価値額	...	12 046 604	2 745 618	3 181 210	2 100 264	4 019 512	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	33 985	21 288	7 431	9 532	2 479	1 846	12 697
損金算入の特例を利用した少額減価償却資産取得額	22 648	12 229	1 664	5 503	2 475	2 588	10 419
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)	110 506	65 336	9 346	29 444	12 620	13 926	45 169

(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) 法人企業と個人企業では、「その他の経費」の範囲が異なる(個人企業分の「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。)。また、法人企業・個人企業計の販売費及び一般管理費は、その内訳の計と一致しない。

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

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

3. Sales and operating costs

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

(Unit: JPY million)

計 Total	不動産業, 物品賃貸業 Real estate and goods rental and leasing 法人企業 Business corporations					個人企業 Individual proprietor- ship	Fiscal 2016
	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		
276 005	145 849	135 176	7 903	1 840	930	130 156	No. of enterprises in parent population
942 134	723 163	411 855	108 049	67 166	136 093	218 972	No. of workers
18 726 174	17 405 387	8 422 676	3 557 879	2 398 005	3 026 827	1 320 787	Sales
9 349 587	9 230 788	3 574 527	2 098 368	1 572 925	1 984 968	118 799	Cost of Sales
...	5 281 544	2 585 380	1 330 614	821 732	543 818	...	Cost of goods purchased
...	312 753	49 263	143 521	57 468	62 501	...	Material costs
...	243 431	21 197	19 978	41 182	161 074	...	Labor costs
...	588 948	199 413	143 315	86 955	159 265	...	Outsourcing costs
...	437 046	90 063	57 967	123 413	165 603	...	Depreciation costs
...	2 367 067	629 211	402 972	442 176	892 707	...	Other costs
9 376 587	8 174 599	4 848 149	1 459 511	825 080	1 041 859	1 201 988	Gross operating profit
7 466 043	6 685 527	4 134 784	1 158 102	612 539	780 103	780 516	Selling and general administrative expenses
2 319 794	2 283 354	1 300 918	412 886	234 431	335 118	36 440	Personnel costs
750 329	733 760	530 937	93 235	46 164	63 423	16 569	Rent
...	133 348	68 391	23 622	16 718	24 617	...	Utilities expense
...	17 337	5 235	3 343	1 818	6 940	...	Freight and packing costs
...	163 100	73 021	69 379	7 078	13 622	...	Sales commission
...	125 189	45 185	30 856	18 704	30 445	...	Advertising expenses
...	110 797	72 965	22 940	8 753	6 139	...	Entertainment expenses
1 028 631	761 189	544 102	120 024	47 323	49 740	267 442	Depreciation costs
...	15 027	10 176	1 137	602	3 112	...	Employee training costs
575 265	457 469	321 260	77 763	30 615	27 831	117 796	Taxes and public charges
2 227 226	1 884 957	1 162 593	302 916	200 333	219 114	342 269	Other costs
1 910 544	1 489 072	713 365	301 409	212 541	261 756	421 472	Operating profit
...	12 365	- 37 409	6 604	13 719	29 452	...	Non-operating profit and loss
...	432 443	231 217	85 642	51 221	64 362	...	Non-operating revenue
...	420 077	268 626	79 038	37 503	34 910	...	Non-operating expenses
...	337 137	226 112	57 239	30 938	22 848	...	Interest payment and discount expenses
...	82 940	42 514	21 799	6 565	12 062	...	Other costs
1 922 910	1 501 437	675 956	308 014	226 259	291 208	421 472	Ordinary profit (ordinary loss)
...	391 002	218 339	64 912	40 421	67 330	...	Extraordinary profit
...	394 925	214 477	64 660	33 922	81 867	...	Extraordinary loss
...	1 497 514	679 818	308 265	232 759	276 672	...	Pretax net profit (pretax net loss)
...	1 081 761	494 488	230 963	165 110	191 199	...	After-tax net profit (after-tax net loss)
...	6 769 850	3 720 721	1 148 244	780 928	1 119 957	...	Value added
18 921	13 239	10 909	1 551	504	275	5 682	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 439	7 646	4 764	1 840	525	516	2 793	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
60 469	44 570	28 933	9 580	2 947	3 110	15 900	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28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)	157 799	67 639	50 187	12 940	3 173	1 339	90 161
従業者数(人)	896 422	622 670	180 240	165 921	115 326	161 182	273 752
売上高	9 907 733	7 845 916	1 954 481	2 075 613	1 596 378	2 219 443	2 061 816
売上原価	4 198 127	3 987 959	648 786	996 714	846 498	1 495 961	210 168
商品仕入原価	...	781 250	152 326	261 893	208 238	158 793	...
材料費	...	199 929	28 495	20 307	25 830	125 297	...
労務費	...	941 636	83 802	195 605	201 675	460 555	...
外注費	...	1 201 523	307 902	261 760	230 978	400 883	...
減価償却費	...	34 549	3 897	4 346	7 914	18 391	...
その他の売上原価	...	829 073	72 364	252 804	171 862	332 043	...
売上総利益	5 709 605	3 857 957	1 305 695	1 078 899	749 881	723 482	1 851 648
販売費及び一般管理費	4 501 596	3 268 213	1 060 676	975 267	651 353	580 916	1 233 382
人件費	2 185 576	1 776 859	552 752	541 006	358 603	324 498	408 717
地代家賃	237 848	169 365	60 178	47 424	33 179	28 584	68 484
水道光熱費	...	29 031	10 793	8 598	5 262	4 378	...
運賃荷造費	...	12 467	4 005	3 361	2 612	2 490	...
販売手数料	...	14 477	3 820	2 686	1 553	6 417	...
広告宣伝費	...	23 341	4 569	6 300	8 804	3 668	...
交際費	...	62 449	28 125	18 416	9 858	6 050	...
減価償却費	154 503	97 214	34 409	28 520	18 049	16 236	57 289
従業員教育費	...	10 101	1 634	3 374	1 979	3 115	...
租税公課	154 822	79 075	30 215	25 081	12 399	11 379	75 747
その他の経費	1 616 980	993 834	330 176	290 503	199 055	174 101	623 146
営業利益	1 208 010	589 744	245 019	103 631	98 527	142 566	618 266
営業外損益	...	93 978	65 477	15 086	2 424	10 992	...
営業外収益	...	162 948	87 163	29 031	26 358	20 396	...
営業外費用	...	68 970	21 686	13 945	23 935	9 405	...
支払利息・割引料	...	33 840	12 821	7 659	9 217	4 142	...
その他の費用	...	35 131	8 865	6 286	14 717	5 263	...
経常利益(経常損失)	1 301 988	683 722	310 496	118 717	100 951	153 558	618 266
特別利益	...	70 118	28 201	8 713	16 151	17 053	...
特別損失	...	63 698	17 525	17 165	16 436	12 572	...
税引前当期純利益(税引前当期純損失)	...	690 141	321 172	110 265	100 666	158 038	...
税引後当期純利益(税引後当期純損失)	...	550 038	287 574	82 606	70 024	109 833	...
付加価値額	...	3 826 360	1 090 203	971 733	743 968	1 020 457	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	15 115	8 977	4 184	3 405	895	492	6 138
損金算入の特例を利用した少額減価償却資産取得額	8 368	5 666	1 533	2 284	973	876	2 702
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)	46 140	31 032	8 542	12 652	4 841	4 997	15 108

(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) 法人企業と個人企業では、「その他の経費」の範囲が異なる(個人企業分の「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。)。また、法人企業・個人企業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 2016
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	
432 371	95 649	54 882	30 711	6 540	3 517	336 722	No. of enterprises in parent population
2 717 558	1 542 490	245 333	398 613	234 473	664 070	1 175 068	No. of workers
12 882 033	8 859 940	1 512 334	2 147 320	1 511 595	3 688 692	4 022 093	Sales
4 867 677	3 140 807	522 437	727 762	494 993	1 395 615	1 726 870	Cost of Sales
...	1 612 544	284 766	428 638	312 758	586 382	...	Cost of goods purchased
...	1 037 871	186 041	233 589	133 030	485 212	...	Material costs
...	274 772	26 972	18 548	23 816	205 436	...	Labor costs
...	22 602	3 435	8 657	3 030	7 481	...	Outsourcing costs
...	10 453	4 960	555	2 090	2 847	...	Depreciation costs
...	182 566	16 264	37 776	20 269	108 258	...	Other costs
8 014 356	5 719 133	989 897	1 419 557	1 016 602	2 293 077	2 295 223	Gross operating profit
7 334 923	5 582 670	990 048	1 430 300	969 759	2 192 564	1 752 253	Selling and general administrative expenses
3 016 600	2 542 932	422 501	677 756	434 707	1 007 969	473 668	Personnel costs
719 192	480 049	91 994	118 277	61 547	208 232	239 144	Rent
...	394 023	86 353	97 773	68 094	141 803	...	Utilities expense
...	9 615	896	2 134	2 300	4 286	...	Freight and packing costs
...	153 950	13 428	15 677	57 396	67 449	...	Sales commission
...	99 545	8 557	24 356	13 904	52 728	...	Advertising expenses
...	36 183	11 172	11 568	6 516	6 928	...	Entertainment expenses
444 872	309 063	60 945	69 600	56 712	121 806	135 809	Depreciation costs
...	7 954	1 440	3 074	306	3 134	...	Employee training costs
233 532	141 270	37 844	34 126	28 903	40 399	92 261	Taxes and public charges
2 219 456	1 408 085	254 920	375 960	239 374	537 831	811 371	Other costs
679 433	136 463	- 151	- 10 742	46 843	100 513	542 970	Operating profit
...	90 551	22 690	53 138	- 7 462	22 184	...	Non-operating profit and loss
...	202 995	40 373	71 650	28 202	62 771	...	Non-operating revenue
...	112 444	17 682	18 511	35 663	40 587	...	Non-operating expenses
...	81 761	13 062	15 624	21 645	31 431	...	Interest payment and discount expenses
...	30 683	4 621	2 887	14 018	9 156	...	Other costs
769 984	227 014	22 540	42 396	39 382	122 697	542 970	Ordinary profit (ordinary loss)
...	51 687	12 621	12 819	13 691	12 556	...	Extraordinary profit
...	86 364	19 787	11 484	26 032	29 062	...	Extraordinary loss
...	192 337	15 374	43 731	27 041	106 190	...	Pretax net profit (pretax net loss)
...	123 341	2 450	35 428	14 255	71 208	...	After-tax net profit (after-tax net loss)
...	4 075 269	682 256	979 955	669 108	1 743 951	...	Value added
20 098	8 815	3 001	2 913	1 831	1 070	11 283	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 443	5 229	1 133	1 411	1 211	1 475	3 214	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
57 418	28 366	7 895	5 636	6 557	8 278	29 052	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28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)	338 356	61 057	39 862	14 461	4 217	2 517	277 299
従業者数(人)	1 509 742	928 960	172 154	202 435	152 810	401 561	580 782
売上高	21 008 173	19 149 668	1 857 413	3 435 267	3 429 022	10 427 965	1 858 505
売上原価	13 641 037	13 261 680	885 742	2 123 354	2 425 275	7 827 309	379 358
商品仕入原価	...	9 993 669	581 838	1 623 746	2 088 347	5 699 737	...
材料費	...	487 916	77 590	39 440	46 793	324 092	...
労務費	...	386 436	20 200	77 283	25 499	263 453	...
外注費	...	598 994	109 569	101 294	99 832	288 299	...
減価償却費	...	87 895	3 535	7 164	11 980	65 216	...
その他の売上原価	...	1 706 770	93 009	274 426	152 824	1 186 511	...
売上総利益	7 367 135	5 887 988	971 671	1 311 913	1 003 747	2 600 656	1 479 147
販売費及び一般管理費	6 447 699	5 453 888	963 594	1 257 413	942 638	2 290 244	993 811
人件費	2 293 062	2 036 746	387 106	501 984	361 382	786 274	256 316
地代家賃	681 087	543 948	97 332	124 748	85 527	236 341	137 139
水道光熱費	...	204 429	37 915	49 485	37 326	79 703	...
運賃荷造費	...	20 856	2 347	2 855	2 701	12 953	...
販売手数料	...	100 300	6 143	17 477	15 474	61 207	...
広告宣伝費	...	163 824	19 412	29 726	30 271	84 415	...
交際費	...	47 628	15 755	15 785	6 615	9 472	...
減価償却費	655 553	565 577	56 923	108 542	98 751	301 361	89 976
従業員教育費	...	11 214	1 553	2 514	1 845	5 302	...
租税公課	194 413	144 119	28 942	37 708	24 727	52 742	50 294
その他の経費	2 075 334	1 615 248	310 166	366 589	278 019	660 475	460 086
営業利益	919 436	434 100	8 078	54 500	61 110	310 412	485 336
営業外損益	...	147 493	28 293	43 137	19 323	56 740	...
営業外収益	...	302 804	46 601	70 960	49 527	135 716	...
営業外費用	...	155 311	18 308	27 823	30 204	78 976	...
支払利息・割引料	...	93 547	12 205	19 839	19 521	41 982	...
その他の費用	...	61 764	6 103	7 984	10 683	36 994	...
経常利益(経常損失)	1 066 929	581 593	36 371	97 637	80 433	367 152	485 336
特別利益	...	195 833	39 713	34 216	42 065	79 840	...
特別損失	...	356 970	38 952	78 169	75 972	163 878	...
税引前当期純利益(税引前当期純損失)	...	420 456	37 132	53 684	46 526	283 114	...
税引後当期純利益(税引後当期純損失)	...	280 531	26 276	32 904	30 620	190 731	...
付加価値額	...	4 451 075	644 168	977 419	709 665	2 119 823	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	15 338	6 291	2 347	2 287	898	758	9 047
損金算入の特例を利用した少額減価償却資産取得額	7 584	5 032	996	1 837	986	1 213	2 552
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)	51 655	27 277	5 786	9 850	5 337	6 303	24 378

(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) 法人企業と個人企業では、「その他の経費」の範囲が異なる(個人企業分の「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。)。また、法人企業・個人企業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 2016
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		
146 286	91 114	55 178	21 676	7 442	6 818	55 171	No. of enterprises in parent population
2 715 755	2 577 939	247 451	314 931	282 688	1 732 869	137 816	No. of workers
18 422 500	17 488 190	2 840 587	3 268 245	2 669 287	8 710 071	934 310	Sales
11 205 333	10 800 000	1 522 782	1 678 154	1 430 052	6 169 011	405 333	Cost of Sales
...	1 857 682	572 761	315 975	186 151	782 795	...	Cost of goods purchased
...	756 776	243 566	207 833	63 835	241 541	...	Material costs
...	3 851 434	172 405	464 147	426 266	2 788 616	...	Labor costs
...	2 682 309	247 170	353 414	421 646	1 660 079	...	Outsourcing costs
...	124 980	15 944	19 425	27 524	62 088	...	Depreciation costs
...	1 526 819	270 936	317 360	304 630	633 892	...	Other costs
7 217 167	6 688 190	1 317 805	1 590 091	1 239 234	2 541 060	528 977	Gross operating profit
6 507 124	6 173 289	1 305 985	1 515 469	1 116 377	2 235 459	333 835	Selling and general administrative expenses
3 432 666	3 350 047	636 864	821 982	567 897	1 323 304	82 619	Personnel costs
275 405	261 101	66 974	65 317	39 624	89 185	14 304	Rent
...	66 646	24 287	14 794	10 420	17 146	...	Utilities expense
...	36 120	6 202	12 387	9 814	7 716	...	Freight and packing costs
...	136 020	20 556	14 507	61 022	39 935	...	Sales commission
...	47 665	7 130	9 126	7 175	24 234	...	Advertising expenses
...	105 335	26 513	26 125	15 303	37 394	...	Entertainment expenses
217 907	194 699	50 652	48 983	42 411	52 653	23 208	Depreciation costs
...	15 884	866	8 506	2 024	4 488	...	Employee training costs
200 898	172 544	46 833	47 988	33 385	44 338	28 355	Taxes and public charges
1 972 578	1 787 228	419 108	445 755	327 300	595 066	185 349	Other costs
710 043	514 901	11 821	74 622	122 857	305 601	195 142	Operating profit
...	147 300	53 606	34 317	21 527	37 850	...	Non-operating profit and loss
...	258 894	91 229	51 899	48 086	67 680	...	Non-operating revenue
...	111 594	37 623	17 582	26 559	29 830	...	Non-operating expenses
...	59 876	17 405	12 749	14 282	15 440	...	Interest payment and discount expenses
...	51 718	20 218	4 833	12 277	14 390	...	Other costs
857 343	662 201	65 427	108 939	144 384	343 451	195 142	Ordinary profit (ordinary loss)
...	60 978	10 478	11 390	11 920	27 190	...	Extraordinary profit
...	132 947	12 239	15 356	22 232	83 120	...	Extraordinary loss
...	590 232	63 666	104 973	134 072	287 521	...	Pretax net profit (pretax net loss)
...	402 129	40 933	79 835	91 133	190 228	...	After-tax net profit (after-tax net loss)
...	8 692 766	1 073 369	1 598 036	1 297 798	4 723 563	...	Value added
11 869	9 915	4 564	2 662	1 238	1 452	1 954	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 931	5 167	1 987	1 328	658	1 194	764	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
31 658	26 626	9 074	7 410	3 616	6 527	5 032	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28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)	1 475 471	258 938	150 792	56 258	51 887	275 644	28 897	5 177
従業者数(人)	22 817 715	2 530 238	1 597 179	444 648	488 410	6 611 864	1 142 340	109 578
売上高	469 368 325	62 022 932	42 090 327	9 115 770	10 816 835	130 115 182	19 917 216	3 234 099
売上原価	349 311 464	49 048 119	34 127 398	6 807 389	8 113 333	101 533 343	14 931 101	2 439 406
商品仕入原価	165 014 847	2 639 417	1 490 197	454 331	694 889	13 698 669	2 564 171	417 283
材料費	60 471 534	10 228 936	7 119 011	1 171 654	1 938 270	45 127 302	7 928 647	1 381 391
労務費	34 478 789	5 048 783	2 979 829	939 078	1 129 876	16 757 095	2 057 558	213 541
外注費	49 769 425	24 840 010	17 973 362	3 347 101	3 519 546	11 585 279	441 455	53 711
減価償却費	4 953 970	506 545	354 888	101 986	49 671	2 761 285	272 114	69 332
その他の売上原価	34 622 899	5 784 429	4 210 110	793 238	781 080	11 603 713	1 667 157	304 148
売上総利益	120 056 861	12 974 813	7 962 930	2 308 381	2 703 502	28 581 839	4 986 115	794 693
販売費及び一般管理費	106 012 125	10 968 595	6 631 662	2 036 413	2 300 521	23 811 383	4 510 024	671 482
人件費	46 734 518	5 414 726	3 264 665	977 746	1 172 314	10 427 505	1 679 729	217 259
地代家賃	5 739 191	417 256	241 128	76 303	99 825	826 320	138 552	15 753
水道光熱費	1 947 535	124 918	84 730	19 450	20 738	326 290	87 811	6 457
運賃荷造費	4 829 021	58 266	36 429	9 414	12 423	2 255 041	755 827	66 870
販売手数料	3 948 223	52 551	38 058	6 454	8 040	651 014	225 266	70 383
広告宣伝費	2 094 059	158 378	143 830	7 877	6 671	313 396	80 009	24 998
交際費	1 607 408	373 732	221 682	85 786	66 263	362 853	35 422	9 520
減価償却費	5 036 003	483 567	325 971	86 699	70 898	1 012 341	172 176	46 446
従業員教育費	203 943	26 130	19 603	1 496	5 030	52 275	6 766	1 173
租税公課	2 936 262	378 202	243 847	77 378	56 978	665 247	82 812	22 525
その他の経費	30 935 962	3 480 868	2 011 717	687 810	781 341	6 919 102	1 245 651	190 099
営業利益	14 044 736	2 006 217	1 331 268	271 968	402 981	4 770 457	476 090	123 211
営業外損益	2 366 808	188 890	119 102	35 913	33 874	731 033	131 295	16 009
営業外収益	5 756 470	508 065	331 892	83 397	92 776	1 807 889	241 888	58 670
営業外費用	3 389 662	319 176	212 789	47 484	58 902	1 076 856	110 593	42 661
支払利息・割引料	1 934 401	200 168	127 898	36 640	35 631	544 378	65 866	13 701
その他の費用	1 455 260	119 007	84 892	10 844	23 272	532 478	44 727	28 960
経常利益(経常損失)	16 411 545	2 195 107	1 450 370	307 881	436 855	5 501 490	607 385	139 219
特別利益	2 695 784	282 899	217 622	37 119	28 157	807 625	60 845	19 096
特別損失	4 137 243	484 725	301 823	82 735	100 166	1 496 471	144 684	38 685
税引前当期純利益(税引前当期純損失)	14 970 085	1 993 281	1 366 169	262 266	364 846	4 812 644	523 547	119 630
税引後当期純利益(税引後当期純損失)	10 108 248	1 338 519	931 734	174 900	231 885	3 219 042	349 510	80 663
付加価値額	118 428 621	14 670 485	9 008 199	2 605 207	3 057 078	38 547 935	5 082 960	738 949
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)	167 118	28 629	14 054	7 491	7 084	41 128	4 098	913
損金算入の特例を利用した少額減価償却資産取得額	113 637	16 064	6 922	2 440	6 702	37 258	2 768	712
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)	614 117	80 095	36 190	13 920	29 985	197 538	15 510	3 536

(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 2016
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	
17 234	8 222	8 524	7 129	17 575	4 943	958	18 821	No. of enterprises in parent population
283 329	104 305	100 934	174 977	265 930	298 655	22 774	491 681	No. of workers
3 947 286	1 958 533	1 439 559	3 368 251	4 264 561	8 896 395	667 088	9 526 735	Sales
3 000 383	1 553 978	1 043 130	2 685 166	3 142 497	6 439 827	528 105	7 645 252	Cost of Sales
649 339	369 283	158 684	443 490	179 309	745 564	98 163	1 249 492	Cost of goods purchased
1 318 217	772 755	365 185	1 326 473	858 521	3 369 669	208 565	3 534 154	Material costs
338 979	196 224	236 621	405 534	516 258	713 901	70 090	1 253 275	Labor costs
429 940	49 856	138 573	184 911	1 187 207	274 164	28 521	633 812	Outsourcing costs
42 361	33 738	24 481	60 592	74 123	245 777	18 444	224 849	Depreciation costs
221 548	132 121	119 586	264 165	327 079	1 090 752	104 321	749 669	Other costs
946 903	404 555	396 428	683 086	1 122 064	2 456 568	138 984	1 881 483	Gross operating profit
882 670	359 816	365 612	614 379	1 070 859	1 712 352	109 832	1 569 617	Selling and general administrative expenses
411 340	159 799	162 256	262 453	516 457	654 259	47 935	664 960	Personnel costs
34 463	14 039	19 677	18 888	51 379	42 266	3 904	67 710	Rent
13 464	5 849	5 620	6 173	13 069	10 696	1 144	33 100	Utilities expense
59 980	36 194	33 105	134 565	78 886	114 550	8 297	185 808	Freight and packing costs
12 949	7 282	5 435	3 062	4 970	169 709	795	7 803	Sales commission
10 395	602	5 779	1 278	9 739	69 443	868	5 756	Advertising expenses
10 855	6 357	5 336	11 905	19 251	17 081	2 375	29 697	Entertainment expenses
34 826	17 771	10 989	17 789	40 330	67 155	3 755	65 129	Depreciation costs
843	480	503	706	1 091	1 632	212	1 487	Employee training costs
33 942	11 292	14 468	20 825	30 994	24 641	3 506	43 823	Taxes and public charges
259 613	100 152	102 446	136 735	304 693	540 920	37 040	464 344	Other costs
64 233	44 739	30 816	68 706	51 205	744 216	29 151	311 866	Operating profit
21 884	9 192	8 477	24 301	7 518	57 591	6 689	48 309	Non-operating profit and loss
75 871	30 074	21 873	47 840	47 943	120 533	11 652	123 879	Non-operating revenue
53 987	20 882	13 396	23 539	40 425	62 942	4 963	75 570	Non-operating expenses
33 873	18 475	8 328	14 292	23 840	16 466	3 171	38 272	Interest payment and discount expenses
20 114	2 408	5 068	9 247	16 585	46 476	1 792	37 297	Other costs
86 117	53 931	39 293	93 007	58 723	801 807	35 840	360 175	Ordinary profit (ordinary loss)
40 165	36 049	9 523	16 542	27 060	63 454	2 712	31 276	Extraordinary profit
43 855	43 246	14 572	36 531	52 807	179 530	10 923	114 210	Extraordinary loss
82 427	46 734	34 244	73 018	32 975	685 731	27 629	277 241	Pretax net profit (pretax net loss)
52 828	32 259	22 776	48 821	4 689	449 368	16 975	185 638	After-tax net profit (after-tax net loss)
1 016 744	505 749	516 615	894 087	1 313 196	2 567 904	186 858	2 719 680	Value added
2 336	633	422	900	1 750	950	160	3 188	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 865	911	304	602	669	1 435	62	3 153	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
8 189	5 088	1 688	3 085	3 802	6 955	396	17 430	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28年度	製造業 (続き)						
	19	20	21	22	23	24	25
	ゴム製品製造業 Rubber products	なめし革・同製品・毛皮製造業 Leather tanning, leather products and fur skins	窯業・土石製品製造業 Ceramic, stone and clay products	鉄鋼業 Iron and steel	非鉄金属製造業 Non-ferrous metals and products	金属製品製造業 Fabricated metal products	はん用機械器具製造業 General-purpose machinery
母集団企業数(社)	3 089	1 654	12 210	10 639	5 203	37 894	5 588
従業者数(人)	103 417	23 738	243 617	193 453	109 882	617 460	236 536
売上高	1 805 155	411 449	5 295 713	6 269 538	3 126 485	11 397 101	5 281 775
売上原価	1 528 250	321 264	4 066 285	5 280 896	2 673 602	8 746 878	4 101 299
商品仕入原価	305 930	57 734	887 791	1 109 207	281 999	1 173 217	279 889
材料費	675 525	157 797	1 543 643	2 799 345	1 331 209	3 106 747	1 839 495
労務費	249 181	37 669	606 942	546 192	449 248	1 678 287	739 871
外注費	67 271	44 993	245 654	193 050	274 347	1 639 725	874 003
減価償却費	58 171	1 197	122 966	76 197	67 501	246 428	113 081
その他の売上原価	172 172	21 875	659 288	556 905	269 298	902 475	254 960
売上総利益	276 905	90 185	1 229 429	988 643	452 883	2 650 222	1 180 476
販売費及び一般管理費	227 214	81 328	981 722	843 446	367 082	2 252 502	916 277
人件費	116 807	36 855	404 751	360 950	162 098	1 081 023	396 022
地代家賃	5 974	4 203	40 218	25 460	11 170	81 044	26 743
水道光熱費	2 662	1 837	9 039	7 594	3 816	31 366	5 745
運賃荷造費	17 636	4 648	165 917	167 075	20 365	126 790	36 656
販売手数料	1 982	1 075	45 422	2 191	5 866	15 511	17 248
広告宣伝費	1 233	2 122	5 340	973	1 839	7 281	25 729
交際費	4 952	1 213	17 308	12 750	6 009	49 541	14 908
減価償却費	7 862	3 244	45 752	35 325	23 560	115 024	31 614
従業員教育費	277	131	2 100	1 059	952	4 920	2 039
租税公課	6 536	3 023	28 833	25 867	10 303	73 376	21 660
その他の経費	61 292	22 976	217 043	204 204	121 104	666 625	337 912
営業利益	49 691	8 858	247 706	145 196	85 800	397 720	264 199
営業外損益	7 601	36	20 627	19 655	5 822	91 808	14 231
営業外収益	18 449	5 373	79 214	59 036	34 760	191 619	69 282
営業外費用	10 848	5 337	58 587	39 381	28 938	99 811	55 051
支払利息・割引料	5 131	2 729	25 888	31 100	14 274	52 828	14 205
その他の費用	5 717	2 608	32 699	8 281	14 664	46 983	40 846
経常利益(経常損失)	57 292	8 893	268 333	164 851	91 622	489 529	278 430
特別利益	6 173	1 323	76 744	46 165	12 711	40 345	83 353
特別損失	13 634	3 785	82 282	47 042	38 689	139 028	74 383
税引前当期純利益(税引前当期純損失)	49 831	6 431	262 795	163 974	65 643	390 845	287 399
税引後当期純利益(税引後当期純損失)	33 133	3 433	179 048	110 645	38 752	260 280	213 179
付加価値額	507 233	97 945	1 545 783	1 267 001	830 729	3 822 459	1 623 665
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)	442	122	2 539	1 118	965	6 686	1 414
損金算入の特例を利用した少額減価償却資産取得額	597	80	1 617	1 262	558	6 304	1 756
損金算入の特例を利用した少額減価償却資産対象件数(件)	3 142	429	8 680	6 867	2 941	33 838	8 460

(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 2016
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	
32 668	5 256	4 675	11 948	1 567	13 700	12 071	No. of enterprises in parent population
545 657	224 149	252 634	336 581	96 420	479 183	154 634	No. of workers
9 463 008	4 339 535	4 212 622	5 900 728	2 369 567	10 417 413	2 605 369	Sales
6 831 354	3 375 593	3 663 897	4 709 513	2 023 297	9 049 284	1 753 086	Cost of Sales
344 288	392 781	390 362	233 654	142 420	964 990	259 630	Cost of goods purchased
2 504 747	1 268 659	1 398 013	2 042 379	1 422 062	3 516 999	457 105	Material costs
1 601 433	680 938	717 193	1 066 267	249 852	1 891 951	240 087	Labor costs
1 421 138	295 270	385 182	909 481	130 643	1 303 903	378 468	Outsourcing costs
233 652	122 493	157 208	102 855	20 984	350 630	22 112	Depreciation costs
726 094	615 452	615 939	354 877	57 337	1 020 811	395 683	Other costs
2 631 654	963 943	548 724	1 191 215	346 270	1 368 129	852 283	Gross operating profit
2 059 398	754 353	407 859	966 780	270 869	1 047 822	768 086	Selling and general administrative expenses
1 023 629	347 315	207 041	507 929	131 274	526 189	349 173	Personnel costs
82 638	23 994	12 391	30 051	10 626	30 459	34 719	Rent
30 103	7 509	11 391	6 212	3 049	13 939	8 644	Utilities expense
42 498	37 834	11 046	62 553	15 020	54 284	18 637	Freight and packing costs
14 076	9 856	4 246	5 957	2 170	10 212	7 547	Sales commission
12 894	14 224	2 074	9 071	2 926	6 154	12 669	Advertising expenses
40 029	10 250	5 254	11 397	3 056	22 508	15 877	Entertainment expenses
120 320	30 791	14 495	29 726	8 361	45 650	24 249	Depreciation costs
3 514	931	899	977	540	18 557	485	Employee training costs
79 323	16 135	12 052	29 054	8 334	43 988	17 933	Taxes and public charges
610 372	255 512	126 969	273 854	85 513	275 882	278 153	Other costs
572 256	209 590	140 866	224 435	75 401	320 307	84 197	Operating profit
75 172	33 089	13 594	11 391	8 286	57 972	40 485	Non-operating profit and loss
173 468	63 265	52 173	71 492	24 956	119 862	64 718	Non-operating revenue
98 296	30 176	38 579	60 101	16 670	61 890	24 233	Non-operating expenses
69 447	10 201	11 364	19 022	6 671	30 468	14 763	Interest payment and discount expenses
28 848	19 975	27 215	41 078	9 999	31 422	9 469	Other costs
647 428	242 679	154 459	235 826	83 688	378 279	124 683	Ordinary profit (ordinary loss)
50 577	43 981	18 987	60 416	7 241	45 891	6 998	Extraordinary profit
129 717	65 375	36 826	53 427	12 673	85 981	34 585	Extraordinary loss
568 288	221 286	136 620	242 815	78 256	338 189	97 096	Pretax net profit (pretax net loss)
402 653	134 698	73 834	170 430	51 613	242 234	61 584	After-tax net profit (after-tax net loss)
3 861 387	1 475 477	1 287 103	2 021 707	520 328	3 316 172	828 203	Value added
5 397	844	816	1 356	195	2 567	1 317	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 252	1 130	906	1 587	134	2 880	714	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
27 400	6 043	5 118	8 325	863	15 691	4 063	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28年度	情報通信業 Information and communications					
	計	37 通 信 業	38 放 送 業	39 情報サービス業	40 インターネット 附随サービス業	41 映 像 ・ 音 声 ・ 文字情報制作業
	Total	Communications	Broadcasting	Information services	Internet based services	Video picture, sound information, character information production and distribution
母集団企業数(社)	32 393	730	879	20 676	996	9 111
従業者数(人)	597 027	32 316	27 150	370 182	23 975	143 404
売上高	9 239 058	929 062	830 209	3 977 271	419 525	3 082 992
売上原価	5 095 305	578 515	437 293	2 081 592	264 460	1 733 446
商品仕入原価	892 147	399 692	9 673	245 487	71 912	165 382
材料費	301 884	13 980	12 284	82 981	3 770	188 868
労務費	1 134 075	21 454	36 961	700 604	75 810	299 246
外注費	1 500 283	67 246	96 086	765 704	68 265	502 981
減価償却費	156 321	21 851	82 654	27 038	1 523	23 256
その他の売上原価	1 110 595	54 292	199 634	259 777	43 179	553 712
売上総利益	4 143 753	350 547	392 916	1 895 679	155 065	1 349 546
販売費及び一般管理費	3 684 611	282 561	316 891	1 724 833	126 791	1 233 534
人件費	1 728 882	89 025	100 435	995 846	51 039	492 537
地代家賃	155 110	11 415	9 534	79 939	6 205	48 016
水道光熱費	26 194	4 630	2 761	10 695	804	7 305
運賃荷造費	76 104	2 908	1 655	6 020	533	64 988
販売手数料	263 685	30 701	58 281	6 852	3 763	164 089
広告宣伝費	119 935	8 830	10 653	19 213	16 746	64 493
交際費	40 233	1 304	3 910	21 869	2 094	11 057
減価償却費	115 967	19 702	21 350	41 479	3 213	30 223
従業員教育費	11 616	785	193	8 445	998	1 195
租税公課	67 388	4 689	7 158	31 666	1 876	21 998
その他の経費	1 079 496	108 572	100 961	502 809	39 521	327 633
営業利益	459 143	67 987	76 025	170 846	28 274	116 012
営業外損益	51 659	3 256	4 648	16 776	2 740	24 239
営業外収益	117 466	6 376	10 402	43 866	3 937	52 884
営業外費用	65 807	3 120	5 754	27 091	1 197	28 645
支払利息・割引料	29 429	1 878	2 489	14 742	626	9 693
その他の費用	36 378	1 242	3 266	12 348	571	18 951
経常利益(経常損失)	510 802	71 243	80 673	187 621	31 014	140 251
特別利益	43 764	976	3 789	12 155	1 314	25 530
特別損失	76 085	4 175	3 349	30 137	2 803	35 621
税引前当期純利益(税引前当期純損失)	478 481	68 044	81 113	169 639	29 524	130 160
税引後当期純利益(税引後当期純損失)	310 606	46 196	54 225	105 294	20 482	84 408
付加価値額	3 909 590	242 042	341 447	2 087 381	172 304	1 066 416
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)	4 760	109	121	3 272	124	1 134
損金算入の特例を利用した少額減価償却資産取得額	3 746	143	107	2 473	133	890
損金算入の特例を利用した少額減価償却資産対象件数(件)	21 954	657	600	14 075	722	5 900

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

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

1) Business Corporation

(Unit: JPY million)

計 Total	運輸業、郵便業 Transport and postal activities						Fiscal 2016
	43 道路旅客 運送業 Road passenger transport	44 道路貨物 運送業 Road freight transport	45 水運業 Water transport	47 倉庫業 Warehousing	48 運輸に 附帯する サービス業 Services incidental to transport	49 郵便業 (信書便事業 を含む) Postal activities, including mail delivery	
47 999	7 549	30 479	1 769	1 741	6 461	—	No. of enterprises in parent population
1 929 228	409 398	1 053 824	35 931	67 881	362 193	—	No. of workers
24 762 690	2 476 498	13 951 228	1 772 522	747 234	5 815 208	—	Sales
18 232 780	1 526 658	10 188 345	1 518 286	429 822	4 569 668	—	Cost of Sales
706 140	18 733	330 883	112 780	11 852	231 891	—	Cost of goods purchased
766 373	55 104	360 786	253 304	17 000	80 179	—	Material costs
5 024 003	927 294	2 808 517	123 770	120 276	1 044 144	—	Labor costs
5 160 544	56 098	3 123 002	270 261	76 486	1 634 696	—	Outsourcing costs
688 810	85 495	400 995	87 354	22 543	92 422	—	Depreciation costs
5 886 910	383 933	3 164 161	670 816	181 664	1 486 336	—	Other costs
6 529 911	949 840	3 762 883	254 236	317 412	1 245 539	—	Gross operating profit
5 799 394	908 797	3 336 077	246 865	264 672	1 042 982	—	Selling and general administrative expenses
2 596 089	476 739	1 296 929	107 558	112 351	602 513	—	Personnel costs
240 718	29 988	127 574	8 421	25 162	49 573	—	Rent
54 081	12 600	24 070	1 880	5 708	9 824	—	Utilities expense
569 435	1 412	534 917	247	21 554	11 305	—	Freight and packing costs
60 944	31 161	12 419	527	881	15 956	—	Sales commission
23 373	6 450	9 224	1 910	584	5 204	—	Advertising expenses
70 396	6 781	39 246	5 758	2 535	16 076	—	Entertainment expenses
293 983	55 865	166 850	16 943	17 989	36 337	—	Depreciation costs
11 929	2 701	2 107	236	358	6 527	—	Employee training costs
167 292	21 537	108 896	7 116	9 926	19 817	—	Taxes and public charges
1 711 153	263 563	1 013 846	96 269	67 625	269 850	—	Other costs
730 517	41 043	426 806	7 370	52 740	202 558	—	Operating profit
189 731	26 507	74 049	65 050	- 6 781	30 906	—	Non-operating profit and loss
392 399	52 415	172 823	100 735	10 139	56 287	—	Non-operating revenue
202 668	25 908	98 774	35 685	16 920	25 381	—	Non-operating expenses
117 117	10 936	59 750	20 554	7 220	18 656	—	Interest payment and discount expenses
85 551	14 972	39 024	15 130	9 700	6 725	—	Other costs
920 248	67 550	500 855	72 420	45 959	233 464	—	Ordinary profit (ordinary loss)
215 486	62 204	94 200	33 405	9 786	15 891	—	Extraordinary profit
234 583	23 157	109 421	45 272	6 689	50 043	—	Extraordinary loss
901 151	106 597	485 634	60 553	49 056	199 312	—	Pretax net profit (pretax net loss)
613 459	72 019	345 748	29 338	34 772	131 581	—	After-tax net profit (after-tax net loss)
10 060 189	1 678 105	5 472 473	444 373	361 785	2 103 453	—	Value added
6 620	675	4 598	276	216	855	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 266	591	3 661	212	172	630	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
29 586	3 079	20 961	1 180	912	3 455	—	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28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)	158 159	12 278	13 531	34 784	35 509	27 660	34 396
従業者数(人)	1 840 756	86 365	162 112	423 610	394 549	406 027	368 093
売上高	107 601 527	4 354 030	6 264 877	26 547 571	24 537 829	23 989 640	21 907 578
売上原価	90 222 455	3 563 275	4 747 574	23 329 415	21 146 186	19 957 012	17 478 992
商品仕入原価	85 074 509	3 423 964	4 272 297	22 296 147	19 120 421	19 145 892	16 815 788
材料費	868 307	1 046	110 714	290 370	243 523	124 282	98 371
労務費	521 432	552	10 739	65 811	196 603	184 626	63 101
外注費	1 157 177	129 292	139 157	65 079	315 352	289 530	218 767
減価償却費	93 600	227	3 876	15 932	36 720	28 545	8 300
その他の売上原価	2 507 431	8 195	210 791	596 076	1 233 568	184 137	274 664
売上総利益	17 379 071	790 755	1 517 304	3 218 156	3 391 643	4 032 627	4 428 586
販売費及び一般管理費	15 690 747	661 388	1 353 114	3 086 454	3 022 109	3 450 410	4 117 273
人件費	6 934 356	365 777	604 435	1 318 659	1 431 749	1 794 456	1 419 280
地代家賃	648 568	25 783	91 798	123 128	127 706	145 311	134 841
水道光熱費	174 812	5 721	15 783	70 475	28 820	27 624	26 389
運賃荷造費	1 146 887	21 432	100 638	332 040	205 697	140 289	346 790
販売手数料	1 265 500	6 634	43 772	98 281	28 644	83 368	1 004 801
広告宣伝費	221 596	3 054	31 879	21 862	19 432	77 182	68 188
交際費	201 676	12 800	16 977	35 572	52 830	46 166	37 332
減価償却費	533 911	20 024	32 919	100 674	155 458	127 936	96 900
従業員教育費	14 953	364	1 386	2 708	2 591	4 068	3 836
租税公課	310 282	9 250	27 346	65 008	91 956	52 633	64 088
その他の経費	4 238 206	190 549	386 181	918 047	877 225	951 378	914 827
営業利益	1 688 324	129 367	164 189	131 702	369 534	582 218	311 313
営業外損益	367 551	12 401	15 277	96 606	69 056	76 837	97 374
営業外収益	902 489	53 333	79 413	209 947	187 965	197 802	174 029
営業外費用	534 939	40 933	64 137	113 340	118 909	120 965	76 655
支払利息・割引料	265 522	32 041	24 680	62 785	52 072	50 784	43 160
その他の費用	269 417	8 892	39 457	50 555	66 837	70 181	33 495
経常利益(経常損失)	2 055 875	141 768	179 466	228 309	438 590	659 055	408 687
特別利益	350 796	13 226	22 461	63 158	118 646	64 394	68 911
特別損失	541 397	17 690	53 074	106 869	132 234	87 592	143 939
税引前当期純利益(税引前当期純損失)	1 865 274	137 304	148 853	184 598	425 002	635 857	333 660
税引後当期純利益(税引後当期純損失)	1 199 699	97 500	94 635	109 598	284 648	411 848	201 470
付加価値額	11 378 498	595 785	976 646	1 983 014	2 533 444	3 047 414	2 242 195
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)	17 457	1 853	1 325	3 828	3 409	3 449	3 592
損金算入の特例を利用した少額減価償却資産取得額	10 333	830	942	2 210	1 715	2 352	2 284
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)	61 738	5 672	5 611	12 924	11 307	14 134	12 090

(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 2016
	56 各種商品 小売業	57 織物・衣服・ 身の回り品 小売業	58 飲食物品 小売業	59 機械器具 小売業	60 その他の 小売業	61 無店舗 小売業	
	General merchandise	Dry goods, apparel and apparel accessories	Food and beverage	Machinery and equipment	Miscellaneous retail trade	Nonstore retailers	
241 030	1 190	20 246	48 954	33 071	76 559	61 011	No. of enterprises in parent population
2 913 382	26 388	202 524	892 440	339 667	934 907	517 456	No. of workers
64 877 835	429 476	2 525 189	12 372 657	10 830 709	19 309 542	19 410 261	Sales
44 758 229	318 345	1 370 206	8 617 283	8 043 164	13 662 848	12 746 384	Cost of Sales
42 477 277	312 936	1 290 286	8 050 280	7 474 118	12 986 767	12 362 891	Cost of goods purchased
383 488	68	13 947	140 110	115 016	65 483	48 864	Material costs
295 692	723	25 404	64 701	99 067	68 033	37 764	Labor costs
431 758	217	11 983	6 718	115 190	222 516	75 134	Outsourcing costs
52 485	20	291	7 512	430	37 166	7 065	Depreciation costs
1 117 528	4 381	28 294	347 962	239 343	282 883	214 666	Other costs
20 119 606	111 131	1 154 983	3 755 375	2 787 545	5 646 694	6 663 878	Gross operating profit
18 893 807	105 964	1 171 708	3 629 901	2 558 680	5 304 521	6 123 031	Selling and general administrative expenses
7 643 022	49 675	440 605	1 526 106	1 212 633	2 658 333	1 755 670	Personnel costs
1 262 997	8 524	143 222	240 836	165 936	435 031	269 447	Rent
413 763	5 329	24 530	146 222	43 076	98 298	96 309	Utilities expense
626 892	3 125	11 347	78 540	62 036	76 275	395 568	Freight and packing costs
1 086 681	2 146	64 842	262 146	75 630	61 679	620 239	Sales commission
797 819	3 643	80 059	90 019	108 788	89 303	426 006	Advertising expenses
196 125	212	9 319	21 844	29 343	63 010	72 398	Entertainment expenses
668 491	5 379	31 578	132 391	140 978	232 217	125 947	Depreciation costs
26 860	57	1 158	3 912	6 721	5 120	9 891	Employee training costs
353 374	1 974	17 180	54 272	50 604	126 320	103 024	Taxes and public charges
5 817 783	25 900	347 868	1 073 613	662 935	1 458 935	2 248 532	Other costs
1 225 799	5 166	- 16 725	125 474	228 864	342 173	540 846	Operating profit
346 257	400	33 920	53 893	67 755	136 530	53 759	Non-operating profit and loss
668 077	1 831	53 415	122 624	109 262	267 909	113 037	Non-operating revenue
321 820	1 431	19 495	68 731	41 507	131 379	59 278	Non-operating expenses
171 627	1 229	14 031	42 343	29 823	45 774	38 427	Interest payment and discount expenses
150 193	202	5 464	26 388	11 684	85 605	20 851	Other costs
1 572 056	5 566	17 195	179 367	296 620	478 703	594 605	Ordinary profit (ordinary loss)
225 597	376	13 511	26 668	59 088	87 542	38 413	Extraordinary profit
269 078	1 891	45 125	37 396	63 504	89 961	31 200	Extraordinary loss
1 528 575	4 051	- 14 419	168 639	292 203	476 285	601 817	Pretax net profit (pretax net loss)
989 124	2 617	- 32 353	120 000	193 945	313 968	390 948	After-tax net profit (after-tax net loss)
12 046 604	73 148	690 664	2 251 440	2 002 813	4 086 698	2 941 841	Value added
21 288	15	1 336	3 660	3 437	8 343	4 498	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
12 229	14	828	2 508	2 208	4 366	2 306	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
65 336	66	3 652	13 239	11 798	24 257	12 325	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28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)	145 849	36 091	100 188	9 570	67 639	26 516
従業者数(人)	723 163	172 379	431 625	119 159	622 670	210 257
売上高	17 405 387	6 683 085	7 595 083	3 127 219	7 845 916	2 364 855
売上原価	9 230 788	4 551 721	2 544 764	2 134 303	3 987 959	731 648
商品仕入原価	5 281 544	3 934 362	489 156	858 026	781 250	83 536
材料費	312 753	81 925	78 282	152 546	199 929	81 723
労務費	243 431	36 468	135 561	71 401	941 636	222 659
外注費	588 948	249 555	212 746	126 647	1 201 523	248 948
減価償却費	437 046	13 512	215 217	208 317	34 549	9 643
その他の売上原価	2 367 067	235 899	1 413 801	717 367	829 073	85 139
売上総利益	8 174 599	2 131 364	5 050 320	992 915	3 857 957	1 633 207
販売費及び一般管理費	6 685 527	1 748 094	4 070 173	867 261	3 268 213	1 276 820
人件費	2 283 354	716 404	1 188 046	378 904	1 776 859	703 590
地代家賃	733 760	103 237	580 334	50 189	169 365	73 093
水道光熱費	133 348	17 578	108 737	7 033	29 031	9 002
運賃荷造費	17 337	2 710	7 485	7 142	12 467	3 435
販売手数料	163 100	70 231	39 173	53 696	14 477	4 218
広告宣伝費	125 189	71 421	45 679	8 089	23 341	12 393
交際費	110 797	53 146	45 439	12 213	62 449	24 016
減価償却費	761 189	103 880	583 945	73 364	97 214	36 278
従業員教育費	15 027	1 738	12 134	1 155	10 101	3 639
租税公課	457 469	130 305	305 327	21 836	79 075	26 426
その他の経費	1 884 957	477 442	1 153 873	253 641	993 834	380 730
営業利益	1 489 072	383 271	980 147	125 654	589 744	356 386
営業外損益	12 365	- 19 761	2 061	30 066	93 978	64 906
営業外収益	432 443	97 532	284 845	50 066	162 948	101 041
営業外費用	420 077	117 292	282 785	20 000	68 970	36 135
支払利息・割引料	337 137	95 506	228 593	13 038	33 840	15 718
その他の費用	82 940	21 787	54 192	6 962	35 131	20 417
経常利益(経常損失)	1 501 437	363 510	982 207	155 720	683 722	421 292
特別利益	391 002	48 212	289 608	53 182	70 118	45 187
特別損失	394 925	57 419	296 406	41 100	63 698	26 101
税引前当期純利益(税引前当期純損失)	1 497 514	354 302	975 410	167 802	690 141	440 378
税引後当期純利益(税引後当期純損失)	1 081 761	246 458	713 410	121 894	550 038	379 218
付加価値額	6 769 850	1 564 561	4 231 365	973 924	3 826 360	1 512 338
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)	13 239	4 284	7 403	1 552	8 977	3 159
損金算入の特例を利用した少額減価償却資産取得額	7 646	1 787	3 414	2 445	5 666	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)	44 570	11 271	19 733	13 565	31 032	9 365

(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 2016
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
4 836	36 287	95 649	15 178	74 376	6 096	No. of enterprises in parent population
51 157	361 256	1 542 490	294 190	1 041 722	206 579	No. of workers
1 824 563	3 656 499	8 859 940	2 360 939	5 513 276	985 726	Sales
1 417 130	1 839 181	3 140 807	514 789	2 109 400	516 618	Cost of Sales
548 930	148 784	1 612 544	247 094	1 234 017	131 433	Cost of goods purchased
68 874	49 331	1 037 871	137 547	716 637	183 688	Material costs
23 298	695 679	274 772	29 580	81 512	163 680	Labor costs
320 431	632 144	22 602	7 205	3 365	12 032	Outsourcing costs
837	24 069	10 453	1 563	7 635	1 255	Depreciation costs
454 760	289 174	182 566	91 801	66 234	24 531	Other costs
407 433	1 817 318	5 719 133	1 846 149	3 403 876	469 108	Gross operating profit
369 665	1 621 728	5 582 670	1 737 269	3 384 909	460 492	Selling and general administrative expenses
204 880	868 388	2 542 932	606 432	1 666 719	269 781	Personnel costs
21 523	74 748	480 049	79 747	382 098	18 204	Rent
2 855	17 174	394 023	142 199	231 175	20 648	Utilities expense
3 413	5 619	9 615	756	7 440	1 419	Freight and packing costs
4 021	6 237	153 950	99 567	44 551	9 832	Sales commission
3 205	7 743	99 545	30 726	65 409	3 409	Advertising expenses
7 244	31 189	36 183	10 246	23 795	2 142	Entertainment expenses
7 326	53 611	309 063	149 277	147 457	12 329	Depreciation costs
444	6 018	7 954	1 991	4 027	1 936	Employee training costs
5 340	47 309	141 270	55 094	75 023	11 154	Taxes and public charges
109 413	503 691	1 408 085	561 232	737 215	109 638	Other costs
37 768	195 590	136 463	108 880	18 967	8 616	Operating profit
7 831	21 241	90 551	11 853	74 582	4 116	Non-operating profit and loss
14 459	47 449	202 995	65 313	128 729	8 952	Non-operating revenue
6 628	26 207	112 444	53 460	54 147	4 836	Non-operating expenses
4 421	13 700	81 761	44 464	33 476	3 822	Interest payment and discount expenses
2 207	12 507	30 683	8 996	20 671	1 015	Other costs
45 599	216 831	227 014	120 733	93 549	12 732	Ordinary profit (ordinary loss)
4 512	20 418	51 687	11 400	37 838	2 448	Extraordinary profit
8 198	29 399	86 364	48 071	34 242	4 051	Extraordinary loss
41 913	207 850	192 337	84 062	97 145	11 130	Pretax net profit (pretax net loss)
27 969	142 851	123 341	51 077	64 587	7 677	After-tax net profit (after-tax net loss)
313 669	2 000 354	4 075 269	1 088 881	2 491 496	494 892	Value added
591	5 227	8 815	2 157	6 102	557	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
332	3 627	5 229	1 581	3 463	185	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 645	20 022	28 366	8 468	18 536	1 361	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28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・美容・理容・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)	61 057	33 545	12 584	14 928	91 114
従業者数(人)	928 960	370 391	165 494	393 075	2 577 939
売上高	19 149 668	2 460 094	2 675 485	14 014 089	17 488 190
売上原価	13 261 680	919 458	1 600 857	10 741 364	10 800 000
商品仕入原価	9 993 669	331 835	926 290	8 735 544	1 857 682
材料費	487 916	93 146	96 314	298 456	756 776
労務費	386 436	175 707	33 578	177 152	3 851 434
外注費	598 994	157 995	223 087	217 911	2 682 309
減価償却費	87 895	21 087	4 974	61 834	124 980
その他の売上原価	1 706 770	139 688	316 614	1 250 468	1 526 819
売上総利益	5 887 988	1 540 636	1 074 628	3 272 725	6 688 190
販売費及び一般管理費	5 453 888	1 495 366	1 013 557	2 944 966	6 173 289
人件費	2 036 746	689 836	462 268	884 642	3 350 047
地代家賃	543 948	148 340	80 412	315 195	261 101
水道光熱費	204 429	60 352	21 780	122 297	66 646
運賃荷造費	20 856	7 956	3 372	9 528	36 120
販売手数料	100 300	26 318	40 012	33 971	136 020
広告宣伝費	163 824	32 750	39 288	91 786	47 665
交際費	47 628	13 793	13 004	20 831	105 335
減価償却費	565 577	71 284	57 084	437 209	194 699
従業員教育費	11 214	4 301	1 730	5 183	15 884
租税公課	144 119	35 732	26 356	82 030	172 544
その他の経費	1 615 248	404 704	268 251	942 293	1 787 228
営業利益	434 100	45 270	61 071	327 759	514 901
営業外損益	147 493	31 841	30 658	84 995	147 300
営業外収益	302 804	51 303	51 283	200 218	258 894
営業外費用	155 311	19 462	20 625	115 223	111 594
支払利息・割引料	93 547	13 489	13 539	66 519	59 876
その他の費用	61 764	5 973	7 086	48 705	51 718
経常利益(経常損失)	581 593	77 111	91 728	412 754	662 201
特別利益	195 833	13 036	23 756	159 041	60 978
特別損失	356 970	20 069	32 120	304 781	132 947
税引前当期純利益(税引前当期純損失)	420 456	70 077	83 365	267 014	590 232
税引後当期純利益(税引後当期純損失)	280 531	49 432	49 875	181 223	402 129
付加価値額	4 451 075	1 236 889	771 670	2 442 517	8 692 766
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)	6 291	2 809	1 214	2 268	9 915
損金算入の特例を利用した少額減価償却資産取得額	5 032	1 314	907	2 812	5 167
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)	27 277	7 142	4 949	15 186	26 626

(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 2016
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	
13 077	30 104	10 424	8 368	29 141	No. of enterprises in parent population
228 317	188 517	101 761	488 184	1 571 160	No. of workers
2 959 266	2 214 375	1 629 776	2 377 541	8 307 233	Sales
1 516 143	1 330 981	1 140 750	1 285 574	5 526 552	Cost of Sales
95 740	567 454	420 887	62 309	711 293	Cost of goods purchased
64 998	266 866	159 761	9 888	255 263	Material costs
361 193	228 762	209 601	982 124	2 069 753	Labor costs
472 642	131 048	173 297	105 426	1 799 896	Outsourcing costs
59 920	12 135	22 278	1 736	28 911	Depreciation costs
461 650	124 716	154 925	124 091	661 436	Other costs
1 443 123	883 394	489 025	1 091 967	2 780 681	Gross operating profit
1 278 696	874 972	439 854	1 035 891	2 543 876	Selling and general administrative expenses
590 193	438 373	239 865	670 914	1 410 703	Personnel costs
33 123	59 377	23 940	39 483	105 179	Rent
14 986	20 517	4 187	4 548	22 409	Utilities expense
7 068	2 875	7 437	1 011	17 729	Freight and packing costs
12 675	2 098	2 642	4 640	113 965	Sales commission
5 213	4 988	1 413	20 012	16 039	Advertising expenses
22 733	17 496	9 121	6 469	49 516	Entertainment expenses
75 157	32 661	14 561	13 054	59 266	Depreciation costs
1 864	825	915	1 339	10 941	Employee training costs
47 266	36 749	9 949	24 414	54 166	Taxes and public charges
468 420	259 015	125 824	250 007	683 962	Other costs
164 427	8 422	49 172	56 076	236 805	Operating profit
33 786	33 172	13 607	13 819	52 916	Non-operating profit and loss
64 613	47 964	20 241	21 060	105 016	Non-operating revenue
30 827	14 792	6 634	7 241	52 100	Non-operating expenses
20 752	11 371	4 121	4 497	19 135	Interest payment and discount expenses
10 075	3 421	2 514	2 744	32 965	Other costs
198 213	41 593	62 778	69 895	289 721	Ordinary profit (ordinary loss)
28 249	3 686	6 940	6 065	16 037	Extraordinary profit
78 594	9 033	13 172	5 553	26 595	Extraordinary loss
147 868	36 247	56 546	70 407	279 164	Pretax net profit (pretax net loss)
106 280	23 021	40 135	51 430	181 263	After-tax net profit (after-tax net loss)
1 387 681	861 845	588 009	1 807 455	4 047 776	Value added
1 773	3 775	970	607	2 789	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 172	1 529	373	463	1 630	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
6 353	7 821	1 969	2 386	8 096	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28年度	合計 Total	建設業 Construction				合計 Total	09 10	
		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		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
母集団企業数(社)	1 655 784	121 618	42 316	58 818	20 485	141 148	15 238	1 521
従業者数(人)	4 270 134	312 662	110 779	149 449	52 434	392 658	51 015	7 967
売上(収入)金額	23 204 486	2 326 752	1 008 958	937 244	380 550	1 847 306	161 635	37 970
売上原価	10 539 601	1 104 155	577 049	384 017	143 089	609 983	58 559	14 118
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	12 664 886	1 222 598	431 910	553 228	237 461	1 237 323	103 077	23 852
経費	8 778 954	781 209	277 826	359 049	144 334	825 969	62 754	16 624
給料賃金(専従者給与除く)	2 109 951	182 095	52 121	98 145	31 830	240 275	16 990	1 895
地代家賃	647 838	11 301	3 584	5 061	2 657	47 257	2 391	292
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	863 377	54 098	16 829	26 649	10 620	60 680	7 248	2 096
従業員教育費	...	...	...	...	...	...	...	...
租税公課	575 417	52 751	18 888	23 437	10 426	49 653	3 856	1 163
その他の経費	4 582 372	480 963	186 403	205 758	88 802	428 104	32 269	11 179
営業利益	3 885 932	441 389	154 084	194 178	93 127	411 353	40 322	7 228
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	3 885 932	441 389	154 084	194 178	93 127	411 353	40 322	7 228
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)	59 147	6 051	2 535	1 659	1 857	4 261	1 332	33
損金算入の特例を利用した少額減価償却資産取得額	26 213	1 396	532	556	308	1 799	676	16
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)	171 845	14 303	3 380	3 745	7 178	19 377	8 459	66

(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 2016
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	
17 033	5 876	12 244	2 473	6 732	169	30	5 303	No. of enterprises in parent population
46 867	13 299	32 058	7 596	16 450	412	91	21 241	No. of workers
130 269	55 605	159 836	27 066	56 507	2 102	843	108 742	Sales (revenue)
26 386	24 256	49 481	8 910	18 308	966	458	41 391	Cost of Sales
...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	Other costs
103 883	31 349	110 355	18 156	38 200	1 137	385	67 351	Gross operating profit
66 102	19 475	70 003	12 830	22 070	699	255	50 714	Costs
19 566	5 295	20 760	3 549	3 476	139	121	18 696	Salaries and wages (excluding family employees' pay)
1 974	789	2 844	749	3 004	32	2	3 090	Rent
...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	Entertainment expenses
4 295	1 399	3 830	1 044	1 975	67	6	3 698	Depreciation costs
...	...	...	...	...	...	...	...	Employee training costs
3 513	1 725	4 246	855	1 524	61	7	2 334	Taxes and public charges
36 754	10 267	38 325	6 633	12 090	400	119	22 896	Other costs
37 781	11 874	40 351	5 326	16 130	437	130	16 638	Operating profit
...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	Other costs
37 781	11 874	40 351	5 326	16 130	437	130	16 638	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
533	134	—	42	—	4	—	231	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
193	10	—	7	—	2	—	195	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 631	601	—	212	—	13	—	807	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28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)	1 398	2 390	7 212	10 333	3 967	15 967	908
従業者数(人)	4 015	6 839	17 292	35 535	14 592	37 974	2 343
売上(収入)金額	24 096	32 354	90 749	315 307	65 690	205 481	8 393
売上原価	10 887	14 061	21 711	142 087	16 914	66 265	883
商品仕入原価	...	...	...	...	...	...	...
材料費	...	...	...	...	...	...	...
労務費	...	...	...	...	...	...	...
外注費	...	...	...	...	...	...	...
減価償却費	...	...	...	...	...	...	...
その他の売上原価	...	...	...	...	...	...	...
売上総利益	13 209	18 292	69 039	173 220	48 776	139 215	7 510
経費	8 439	12 939	53 209	141 761	31 586	82 274	4 249
給料賃金(専従者給与除く)	2 393	3 430	11 948	52 102	11 815	25 397	999
地代家賃	677	760	1 831	12 546	1 664	3 942	316
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	412	669	5 132	6 462	1 628	6 044	434
従業員教育費	...	...	...	...	...	...	...
租税公課	485	562	2 926	7 027	1 805	6 909	252
その他の経費	4 471	7 517	31 373	63 624	14 675	39 981	2 248
営業利益	4 770	5 354	15 829	31 459	17 190	56 942	3 261
営業外損益	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	4 770	5 354	15 829	31 459	17 190	56 942	3 261
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)	35	37	105	420	98	440	18
損金算入の特例を利用した少額減価償却資産取得額	10	17	9	180	138	90	6
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)	186	86	105	1 540	634	1 060	37

(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 2016
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	
11 782	965	765	2 510	201	3 858	12 275	No. of enterprises in parent population
24 607	2 501	2 916	7 554	424	11 878	27 192	No. of workers
123 927	12 610	10 983	30 384	1 195	62 961	122 600	Sales (revenue)
26 305	2 922	746	8 105	197	12 062	44 006	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
97 622	9 688	10 237	22 279	999	50 899	78 594	Gross operating profit
60 134	6 297	5 848	15 668	615	36 347	45 076	Costs
13 246	2 073	1 378	5 680	150	10 373	8 804	Salaries and wages (excluding family employees' pay)
3 043	159	111	1 595	54	1 967	3 428	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
5 975	867	524	870	38	2 632	3 334	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
3 313	435	366	739	33	1 813	3 703	Taxes and public charges
34 558	2 763	3 470	6 784	340	19 562	25 807	Other costs
37 488	3 391	4 389	6 611	384	14 551	33 518	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
37 488	3 391	4 389	6 611	384	14 551	33 518	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
284	66	—	—	4	109	337	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
109	6	—	—	7	41	86	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
851	66	—	—	27	429	568	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28年度	情報通信業 Information and communications					
	計 Total	37 通 信 業 Communications	38 放 送 業 Broadcasting	39 情報サービス業 Information services	40 インターネット 附随サービス業 Internet based services	41 映 像・音 声・ 文字情報制作業 Video picture, sound information, character information production and distribution
母集団企業数(社)	1 693	45	3	652	34	959
従業者数(人)	3 057	102	5	995	55	1 900
売上(収入)金額	22 752	246	19	4 390	302	17 795
売上原価	10 038	40	9	628	80	9 280
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	12 714	206	10	3 762	222	8 515
経費	8 052	154	9	1 933	141	5 814
給料賃金(専従者給与除く)	1 265	54	—	121	43	1 047
地代家賃	667	2	—	214	4	447
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	559	12	1	192	6	349
従業員教育費	...	...	...	...	...	...
租税公課	354	8	0	106	7	232
その他の経費	5 207	79	8	1 300	81	3 740
営業利益	4 662	51	1	1 829	81	2 701
営業外損益	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	4 662	51	1	1 829	81	2 701
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)	58	0	—	33	2	22
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	—	4	x	13
損金算入の特例を利用した少額減価償却資産対象件数(件)	308	1	—	243	5	60

(注1) 売上総利益=売上(収入)金額-売上原価。

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

3. Sales and operating costs

(2) Middle division of industrial classification (Continued)

2) Individual proprietorship

(Unit: JPY million)

計 Total	運輸業、郵便業 Transport and postal activities						Fiscal 2016
	43 道路旅客 運送業 Road passenger transport	44 道路貨物 運送業 Road freight transport	45 水運業 Water transport	47 倉庫業 Warehousing	48 運輸に 附帯する サービス業 Services incidental to transport	49 郵便業 (信書便事業 を含む) Postal activities, including mail delivery	
12 981	8 901	3 474	206	52	348	—	No. of enterprises in parent population
23 510	10 903	10 578	642	194	1 193	—	No. of workers
119 660	35 111	75 517	2 895	995	5 141	—	Sales (revenue)
13 548	1 539	11 262	187	117	443	—	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
106 111	33 572	64 255	2 708	878	4 698	—	Gross operating profit
81 508	20 003	55 204	1 833	656	3 811	—	Costs
19 091	2 760	14 685	459	230	957	—	Salaries and wages (excluding family employees' pay)
2 039	970	664	10	127	268	—	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
8 770	3 376	4 933	245	57	159	—	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
3 997	1 666	2 065	105	45	116	—	Taxes and public charges
47 611	11 230	32 857	1 015	197	2 312	—	Other costs
24 603	13 568	9 051	876	222	887	—	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
24 603	13 568	9 051	876	222	887	—	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
504	303	193	—	—	8	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
239	128	107	—	—	4	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
993	499	475	—	—	19	—	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28年度	卸売業 Wholesale						
	計	50	51	52	53	54	55
		各種商品卸売業	繊維・衣服等卸売業	飲食料品卸売業	建築材料、鉱物金属材料等卸売業	機械器具卸売業	その他の卸売業
Total	General merchandise	Textile and apparel	Food and beverages	Building materials, minerals and metals, etc.	Machinery and appliances	Miscellaneous wholesale trade	
母集団企業数(社)	48 953	7 886	3 122	16 499	8 030	4 049	9 367
従業者数(人)	142 633	26 353	6 825	55 845	19 999	10 494	23 117
売上(収入)金額	1 725 314	195 458	90 114	724 476	202 006	125 147	388 114
売上原価	1 251 290	117 893	70 008	545 916	135 089	88 505	293 879
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	474 024	77 564	20 106	178 560	66 917	36 642	94 235
経費	339 277	65 771	14 644	126 427	46 564	26 481	59 391
給料賃金(専従者給与除く)	86 343	16 550	3 347	31 664	14 131	7 162	13 489
地代家賃	16 642	4 517	1 119	4 722	2 006	1 808	2 471
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	37 886	17 248	1 073	8 866	3 289	2 526	4 883
従業員教育費	...	...	...	...	...	...	...
租税公課	20 255	2 955	1 119	6 001	4 533	2 131	3 517
その他の経費	178 151	24 500	7 986	75 174	22 605	12 855	35 031
営業利益	134 747	11 793	5 462	52 133	20 353	10 161	34 844
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	134 747	11 793	5 462	52 133	20 353	10 161	34 844
特別利益	...	...	...	...	...	...	...
特別損失	...	...	...	...	...	...	...
税引前当期純利益(税引前当期純損失)	...	...	...	...	...	...	...
税引後当期純利益(税引後当期純損失)	...	...	...	...	...	...	...
付加価値額	...	...	...	...	...	...	...
損金算入の特例を利用した少額減価償却資産取得企業数(社)	1 471	—	53	887	71	162	298
損金算入の特例を利用した少額減価償却資産取得額	317	—	30	158	4	28	97
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)	2 224	—	373	1 029	71	283	468

(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 2016
	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	
439 882	1 369	38 618	101 914	37 512	100 902	159 568	No. of enterprises in parent population
1 009 226	6 940	69 745	336 566	75 317	241 297	279 362	No. of workers
6 965 192	77 729	303 207	2 606 736	701 520	1 698 764	1 577 236	Sales (revenue)
4 710 060	55 244	183 006	1 801 342	453 042	1 111 866	1 105 561	Cost of Sales
...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	Other costs
2 255 133	22 485	120 201	805 394	248 479	586 898	471 675	Gross operating profit
1 649 142	17 637	92 924	586 303	168 595	430 056	353 627	Costs
323 123	5 119	8 279	130 281	34 646	107 106	37 693	Salaries and wages (excluding family employees' pay)
94 292	317	14 413	16 715	12 096	41 181	9 569	Rent
...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	Entertainment expenses
127 658	1 820	7 510	35 000	20 729	33 534	29 065	Depreciation costs
...	...	...	...	...	...	...	Employee training costs
83 954	577	4 646	20 815	15 850	25 043	17 023	Taxes and public charges
1 020 115	9 805	58 076	383 492	85 274	223 192	260 276	Other costs
605 990	4 848	27 277	219 091	79 883	156 842	118 048	Operating profit
...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	Other costs
605 990	4 848	27 277	219 091	79 883	156 842	118 048	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
12 697	—	2 083	3 016	694	3 451	3 454	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 419	—	1 923	1 780	80	1 261	5 375	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
45 169	—	8 852	7 531	694	7 367	20 726	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28年度	不動産業, 物品賃貸業 Real estate and goods rental and leasing			学術研究, 専門・技術サービス業		
	計 Total	68 不動産取引業 Real estate agencies	69 不動産賃貸業・ 管理業 Real estate lessors and managers	70 物品賃貸業 Goods rental and leasing	計 Total	72 専門サービス(他に 分類されないもの) Professional services, N.E.C.
母集団企業数(社)	130 156	7 786	119 604	2 766	90 161	66 941
従業者数(人)	218 972	15 297	196 392	7 282	273 752	222 619
売上(収入)金額	1 320 787	127 911	1 175 782	17 094	2 061 816	1 748 025
売上原価	118 799	54 905	62 131	1 762	210 168	152 770
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	1 201 988	73 005	1 113 651	15 332	1 851 648	1 595 255
経費	780 516	46 954	721 686	11 875	1 233 382	1 080 376
給料賃金(専従者給与除く)	36 440	7 338	27 248	1 853	408 717	373 770
地代家賃	16 569	2 951	12 370	1 248	68 484	58 773
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	267 442	3 884	261 760	1 799	57 289	40 905
従業員教育費	...	...	...	...	...	...
租税公課	117 796	4 237	112 897	662	75 747	63 638
その他の経費	342 269	28 545	307 412	6 312	623 146	543 290
営業利益	421 472	26 051	391 965	3 457	618 266	514 879
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	421 472	26 051	391 965	3 457	618 266	514 879
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)	5 682	—	5 634	48	6 138	5 036
損金算入の特例を利用した少額減価償却資産取得額	2 793	—	2 792	1	2 702	1 539
損金算入の特例を利用した少額減価償却資産対象件数(件)	15 900	—	15 852	48	15 108	9 237

(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 2016
73	74	計 Total	75	76	77	
広告業 Advertising	技術サービス業(他に分類されないもの) Technical services, N.E.C.		宿泊業 Accommodations	飲食店 Eating and drinking places	持ち帰り・配達飲食サービス業 Food take out and delivery services	
189	23 031	336 722	14 134	311 471	11 116	No. of enterprises in parent population
381	50 752	1 175 068	45 441	1 092 996	36 631	No. of workers
2 240	311 552	4 022 093	148 037	3 747 626	126 430	Sales (revenue)
287	57 111	1 726 870	40 515	1 623 435	62 920	Cost of Sales
...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	Material costs
...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	Other costs
1 953	254 440	2 295 223	107 521	2 124 192	63 510	Gross operating profit
1 559	151 448	1 752 253	92 529	1 613 179	46 545	Costs
130	34 817	473 668	16 268	444 433	12 967	Salaries and wages (excluding family employees' pay)
77	9 634	239 144	751	231 064	7 329	Rent
...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	Entertainment expenses
83	16 301	135 809	15 118	116 947	3 744	Depreciation costs
...	...	...	...	...	...	Employee training costs
29	12 079	92 261	5 522	84 893	1 846	Taxes and public charges
1 240	78 616	811 371	54 871	735 841	20 659	Other costs
394	102 992	542 970	14 992	511 013	16 965	Operating profit
...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	Other costs
394	102 992	542 970	14 992	511 013	16 965	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	1 100	11 283	348	10 935	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
x	x	3 214	13	3 201	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3	5 868	29 052	348	28 704	—	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28年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services				計 Total
	計 Total	78	79	80	
		洗濯・美容・理容・浴場業 Laundry, beauty and bath services	その他の生活関連サービス Miscellaneous living-related and personal services	娯楽業 Services for amusement and hobbies	
母集団企業数(社)	277 299	251 387	15 917	9 995	55 171
従業者数(人)	580 782	497 904	46 035	36 843	137 816
売上(収入)金額	1 858 505	1 379 744	160 800	317 960	934 310
売上原価	379 358	163 791	68 835	146 732	405 333
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	1 479 147	1 215 954	91 965	171 228	528 977
経費	993 811	779 524	63 299	150 988	333 835
給料賃金(専従者給与除く)	256 316	217 700	22 913	15 703	82 619
地代家賃	137 139	103 352	5 009	28 778	14 304
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	89 976	69 599	4 281	16 096	23 208
従業員教育費	...	...	...	...	...
租税公課	50 294	40 011	2 898	7 385	28 355
その他の経費	460 086	348 862	28 198	83 025	185 349
営業利益	485 336	436 430	28 666	20 240	195 142
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	485 336	436 430	28 666	20 240	195 142
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)	9 047	8 308	492	248	1 954
損金算入の特例を利用した少額減価償却資産取得額	2 552	2 240	169	142	764
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)	24 378	20 320	2 017	2 042	5 032

(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 2016
88	89	90	91	92		
廃棄物処理業 Waste disposal business	自動車整備 Automobile maintenance services	機械等修理業 (別掲を除く) Machine, etc. repair services, except otherwise classified	職業紹介・労働派遣 Employment and worker dispatching services	その他の事業 サービス業 Miscellaneous business services		
1 409	40 231	9 112	425	3 994	No. of enterprises in parent population	
7 837	96 271	16 007	3 019	14 683	No. of workers	
51 210	717 946	104 210	6 072	54 871	Sales (revenue)	
10 113	340 178	48 478	816	5 748	Cost of Sales	
...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	Material costs
...	...	...	...	...	Labor costs
...	...	...	...	...	Outsourcing costs
...	...	...	...	...	Depreciation costs
...	...	...	...	...	Other costs
41 097	377 768	55 732	5 256	49 124	Gross operating profit	
29 054	238 168	33 292	4 500	28 821	Costs	
11 173	51 216	8 284	2 722	9 223	Salaries and wages (excluding family employees' pay)	
288	11 476	1 516	120	904	Rent	
...	...	...	...	...	Utilities expense
...	...	...	...	...	Freight and packing costs
...	...	...	...	...	Sales commission
...	...	...	...	...	Advertising expenses
...	...	...	...	...	Entertainment expenses
2 623	16 782	1 988	84	1 730	Depreciation costs	
...	...	...	...	...	Employee training costs
2 714	21 115	2 870	204	1 451	Taxes and public charges	
12 256	137 578	18 633	1 370	15 512	Other costs	
12 042	139 601	22 440	756	20 303	Operating profit	
...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	Non-operating revenue
...	...	...	...	...	Non-operating expenses
...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	Other costs
12 042	139 601	22 440	756	20 303	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
88	1 433	103	4	326	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
82	408	21	2	250	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses	
662	3 091	356	9	914	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28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)	1 475 471	1 209 541	176 241	55 516	28 755	3 318	2 099
従業者数(人)	22 817 715	11 320 335	5 141 911	3 305 375	2 466 139	380 856	203 098
売上高	469 368 325	178 525 236	106 286 837	71 331 192	87 987 771	16 133 824	9 103 466
売上原価	349 311 464	120 513 232	81 306 453	56 680 301	70 808 512	13 174 607	6 828 360
商品仕入原価	165 014 847	70 416 768	34 416 485	25 620 616	27 577 858	5 609 858	1 373 262
材料費	60 471 534	14 737 199	14 260 663	9 406 243	17 300 743	2 435 368	2 331 319
労務費	34 478 789	10 068 999	9 002 785	6 336 840	7 087 119	1 161 629	821 416
外注費	49 769 425	14 641 952	14 306 968	8 445 995	9 790 418	1 859 840	724 252
減価償却費	4 953 970	1 211 279	1 153 707	776 284	1 235 028	287 378	290 294
その他の売上原価	34 622 899	9 437 034	8 165 845	6 094 324	7 817 345	1 820 534	1 287 817
売上総利益	120 056 861	58 012 004	24 980 384	14 650 891	17 179 260	2 959 217	2 275 106
販売費及び一般管理費	106 012 125	54 048 921	21 801 626	12 642 625	13 600 825	2 363 454	1 554 674
人件費	46 734 518	23 947 329	10 036 065	5 776 993	5 481 741	900 131	592 259
地代家賃	5 739 191	3 278 159	1 080 684	672 052	513 354	132 920	62 023
水道光熱費	1 947 535	1 146 766	361 450	217 903	164 758	34 312	22 347
運賃荷造費	4 829 021	1 392 896	916 694	633 198	1 641 694	131 743	112 795
販売手数料	3 948 223	2 277 265	465 451	329 265	631 169	136 762	108 311
広告宣伝費	2 094 059	930 847	443 238	291 856	303 749	83 078	41 291
交際費	1 607 408	916 908	335 056	160 046	149 442	27 701	18 255
減価償却費	5 036 003	2 507 800	1 090 134	659 911	583 964	114 404	79 790
従業員教育費	203 943	84 352	40 316	34 378	28 357	7 354	9 185
租税公課	2 936 262	1 663 676	579 052	303 045	274 635	74 923	40 932
その他の経費	30 935 962	15 902 923	6 453 487	3 563 978	3 827 962	720 125	467 486
営業利益	14 044 736	3 963 083	3 178 757	2 008 265	3 578 435	595 763	720 432
営業外損益	2 366 808	1 024 264	507 185	298 048	352 360	118 822	66 129
営業外収益	5 756 470	2 383 060	1 275 588	805 366	964 092	188 021	140 343
営業外費用	3 389 662	1 358 795	768 403	507 318	611 732	69 199	74 214
支払利息・割引料	1 934 401	873 230	436 282	271 208	282 903	34 431	36 346
その他の費用	1 455 260	485 565	332 121	236 110	328 829	34 767	37 868
経常利益(経常損失)	16 411 545	4 987 348	3 685 942	2 306 313	3 930 795	714 585	786 561
特別利益	2 695 784	889 523	557 038	579 168	516 252	74 345	79 459
特別損失	4 137 243	1 178 446	985 742	846 763	903 251	99 206	123 835
税引前当期純利益(税引前当期純損失)	14 970 085	4 698 425	3 257 238	2 038 718	3 543 795	689 724	742 185
税引後当期純利益(税引後当期純損失)	10 108 248	3 223 306	2 179 811	1 290 372	2 389 949	481 677	543 133
付加価値額	118 428 621	48 622 172	27 104 967	17 137 024	19 417 896	3 427 756	2 718 806
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)	167 118	121 427	27 758	10 508	7 425	—	—
損金算入の特例を利用した少額減価償却資産取得額	113 637	68 078	25 588	11 118	8 854	—	—
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)	614 117	365 641	137 189	63 425	47 863	—	—

(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 2016
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 3億円 100~300 JPY million	3億円超 More than 300 JPY million	
258 938	191 026	52 354	12 309	3 077	146	24		No. of enterprises in parent population
2 530 238	1 199 178	839 440	269 767	187 104	30 692	4 057	No. of workers
62 022 932	21 111 263	22 107 848	8 368 939	8 704 926	1 580 056	149 900	Sales
49 048 119	15 303 550	17 921 342	7 017 873	7 382 357	1 299 443	123 553	Cost of Sales
2 639 417	1 351 087	859 784	192 705	212 570	20 027	3 244	Cost of goods purchased
10 228 936	3 632 191	3 846 050	1 232 725	1 278 656	206 904	32 410	Material costs
5 048 783	1 790 028	2 033 038	706 620	426 415	77 703	14 979	Labor costs
24 840 010	7 107 645	8 756 118	3 859 712	4 313 825	744 374	58 335	Outsourcing costs
506 545	129 094	237 677	88 567	42 480	7 250	1 477	Depreciation costs
5 784 429	1 293 506	2 188 676	937 543	1 108 411	243 185	13 107	Other costs
12 974 813	5 807 713	4 186 505	1 351 066	1 322 569	280 613	26 347	Gross operating profit
10 968 595	5 308 824	3 463 148	1 058 633	936 850	181 493	19 648	Selling and general administrative expenses
5 414 726	2 567 788	1 681 033	534 974	508 572	109 426	12 932	Personnel costs
417 256	229 123	111 717	35 126	31 835	9 077	378	Rent
124 918	62 722	39 316	12 512	8 892	1 297	179	Utilities expense
58 266	30 636	16 205	3 708	6 471	549	697	Freight and packing costs
52 551	25 189	15 200	6 520	5 118	500	26	Sales commission
158 378	71 918	50 357	9 953	21 020	5 003	128	Advertising expenses
373 732	194 578	121 050	34 332	20 225	3 190	356	Entertainment expenses
483 567	220 785	175 380	45 641	33 463	7 705	593	Depreciation costs
26 130	8 832	7 826	4 876	4 241	351	3	Employee training costs
378 202	200 940	108 434	32 990	30 231	5 279	327	Taxes and public charges
3 480 868	1 696 312	1 136 630	337 999	266 781	39 116	4 029	Other costs
2 006 217	498 889	723 358	292 432	385 719	99 120	6 699	Operating profit
188 890	67 617	82 072	22 025	16 768	- 363	770	Non-operating profit and loss
508 065	188 417	187 900	67 374	55 007	7 906	1 460	Non-operating revenue
319 176	120 801	105 828	45 349	38 240	8 269	690	Non-operating expenses
200 168	86 973	60 319	28 852	21 462	2 003	560	Interest payment and discount expenses
119 007	33 828	45 508	16 497	16 778	6 266	130	Other costs
2 195 107	566 505	805 430	314 458	402 487	98 758	7 469	Ordinary profit (ordinary loss)
282 899	110 045	68 952	63 213	31 099	9 577	13	Extraordinary profit
484 725	74 763	193 857	94 366	100 718	19 348	1 673	Extraordinary loss
1 993 281	601 787	680 526	283 305	332 868	88 986	5 809	Pretax net profit (pretax net loss)
1 338 519	436 831	435 069	193 137	208 938	60 525	4 018	After-tax net profit (after-tax net loss)
14 670 485	5 800 068	5 220 854	1 792 106	1 501 186	317 552	38 718	Value added
28 629	19 888	6 219	1 577	946	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
16 064	9 152	4 933	1 115	864	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
80 095	43 728	24 773	6 963	4 631	—	—	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

(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28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)	275 644	213 991	36 446	14 276	9 061	1 018	853
従業者数(人)	6 611 864	2 580 428	1 471 011	859 875	1 368 463	193 146	138 941
売上高	130 115 182	34 602 441	26 807 684	18 800 233	39 120 855	5 338 946	5 445 023
売上原価	101 533 343	24 852 065	20 944 426	15 572 771	31 249 076	4 474 349	4 440 657
商品仕入原価	13 698 669	4 202 910	2 710 335	1 910 116	3 751 466	610 509	513 333
材料費	45 127 302	8 987 976	9 358 245	7 189 910	15 247 252	2 106 926	2 236 993
労務費	16 757 095	4 589 580	3 546 310	2 482 419	4 806 009	669 019	663 757
外注費	11 585 279	3 609 643	2 463 879	1 731 239	3 000 622	395 694	384 201
減価償却費	2 761 285	672 367	505 651	419 946	874 002	149 388	139 931
その他の売上原価	11 603 713	2 789 588	2 360 006	1 839 140	3 569 725	542 813	502 441
売上総利益	28 581 839	9 750 376	5 863 258	3 227 462	7 871 779	864 598	1 004 366
販売費及び一般管理費	23 811 383	8 727 490	4 949 934	2 668 439	6 125 464	618 253	721 802
人件費	10 427 505	4 142 308	2 173 518	1 169 683	2 372 991	264 946	304 058
地代家賃	826 320	358 628	175 174	74 484	175 741	21 286	21 007
水道光熱費	326 290	178 204	63 369	21 366	53 705	4 924	4 722
運賃荷造費	2 255 041	409 367	468 344	326 494	874 639	74 193	102 005
販売手数料	651 014	99 951	109 334	70 928	327 465	23 313	20 022
広告宣伝費	313 396	79 801	60 787	26 547	120 419	12 049	13 793
交際費	362 853	173 903	69 555	35 951	67 175	6 769	9 500
減価償却費	1 012 341	402 762	245 940	115 487	203 440	21 794	22 919
従業員教育費	52 275	11 266	8 912	7 823	13 523	3 554	7 196
租税公課	665 247	323 635	135 157	79 604	95 103	16 106	15 641
その他の経費	6 919 102	2 547 663	1 439 845	740 072	1 821 264	169 319	200 938
営業利益	4 770 457	1 022 886	913 324	559 023	1 746 315	246 345	282 564
営業外損益	731 033	236 971	156 713	89 792	193 459	39 218	14 881
営業外収益	1 807 889	529 850	423 528	262 234	476 841	64 242	51 193
営業外費用	1 076 856	292 879	266 816	172 442	283 383	25 024	36 312
支払利息・割引料	544 378	190 255	142 314	82 058	109 341	9 371	11 038
その他の費用	532 478	102 624	124 502	90 384	174 042	15 653	25 274
経常利益(経常損失)	5 501 490	1 259 857	1 070 036	648 815	1 939 773	285 563	297 446
特別利益	807 625	186 865	184 616	171 627	223 329	31 350	9 839
特別損失	1 496 471	331 429	310 027	311 351	442 346	41 444	59 872
税引前当期純利益(税引前当期純損失)	4 812 644	1 115 292	944 625	509 091	1 720 757	275 468	247 412
税引後当期純利益(税引後当期純損失)	3 219 042	772 139	647 217	287 586	1 157 885	192 252	161 963
付加価値額	38 547 935	11 950 660	8 003 012	5 080 319	10 589 924	1 441 027	1 482 993
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)	41 128	26 771	8 332	3 111	2 914	—	—
損金算入の特例を利用した少額減価償却資産取得額	37 258	18 841	9 879	3 980	4 558	—	—
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)	197 538	99 260	52 409	21 819	24 050	—	—

(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 2016
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	
32 393	23 980	4 884	1 749	1 192	273	315	No. of enterprises in parent population
597 027	213 622	155 735	111 452	65 750	25 989	24 479	No. of workers
9 239 058	2 362 902	1 979 336	1 556 349	1 462 434	907 693	970 345	Sales
5 095 305	1 099 304	1 108 422	964 584	888 227	554 401	480 366	Cost of Sales
892 147	204 050	193 526	187 841	103 925	138 645	64 160	Cost of goods purchased
301 884	60 978	56 777	40 370	90 110	34 852	18 798	Material costs
1 134 075	219 764	281 331	271 676	207 143	96 154	58 007	Labor costs
1 500 283	378 329	334 637	291 389	245 058	136 237	114 634	Outsourcing costs
156 321	12 036	22 702	13 381	24 172	26 365	57 666	Depreciation costs
1 110 595	224 147	219 450	159 928	217 819	122 148	167 102	Other costs
4 143 753	1 263 598	870 914	591 765	574 207	353 292	489 978	Gross operating profit
3 684 611	1 189 307	806 648	515 932	496 158	303 178	373 388	Selling and general administrative expenses
1 728 882	659 288	424 305	265 249	183 752	97 272	99 016	Personnel costs
155 110	59 432	35 638	24 103	19 082	7 404	9 452	Rent
26 194	8 062	5 200	3 434	3 588	2 412	3 497	Utilities expense
76 104	8 879	8 897	10 714	32 860	9 716	5 038	Freight and packing costs
263 685	13 751	37 383	16 270	90 767	42 466	63 048	Sales commission
119 935	23 346	40 395	11 691	14 949	14 211	15 341	Advertising expenses
40 233	17 301	8 125	4 390	4 460	2 799	3 158	Entertainment expenses
115 967	25 252	14 574	21 907	13 719	13 030	27 486	Depreciation costs
11 616	3 331	2 665	2 625	1 231	880	884	Employee training costs
67 388	27 212	13 741	6 562	7 259	5 077	7 537	Taxes and public charges
1 079 496	343 454	215 724	148 987	124 490	107 911	138 931	Other costs
459 143	74 291	64 266	75 833	78 048	50 115	116 590	Operating profit
51 659	15 817	7 717	5 851	5 849	12 872	3 554	Non-operating profit and loss
117 466	32 194	23 402	19 512	16 958	17 594	7 806	Non-operating revenue
65 807	16 377	15 685	13 661	11 109	4 722	4 253	Non-operating expenses
29 429	7 718	6 326	7 043	4 428	1 924	1 990	Interest payment and discount expenses
36 378	8 659	9 359	6 618	6 681	2 798	2 262	Other costs
510 802	90 109	71 983	81 684	83 897	62 987	120 143	Ordinary profit (ordinary loss)
43 764	9 918	8 254	7 409	11 928	2 860	3 394	Extraordinary profit
76 085	13 600	12 296	23 809	15 134	7 553	3 693	Extraordinary loss
478 481	86 427	67 940	65 284	80 691	58 294	119 845	Pretax net profit (pretax net loss)
310 606	57 161	43 838	37 103	51 597	39 273	81 634	After-tax net profit (after-tax net loss)
3 909 590	1 104 140	873 266	694 228	544 683	311 092	382 181	Value added
4 760	2 977	971	526	286	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 746	1 913	954	529	350	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
21 954	11 379	5 566	2 934	2 075	—	—	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28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)	47 999	30 386	12 066	3 035	2 119	340	54
従業者数(人)	1 929 228	633 175	578 215	273 017	354 625	84 692	5 503
売上高	24 762 690	6 402 823	6 054 151	3 627 896	6 388 804	1 799 923	489 093
売上原価	18 232 780	4 381 346	4 413 055	2 691 415	4 861 633	1 451 572	433 759
商品仕入原価	706 140	197 579	204 225	75 668	178 904	26 026	23 738
材料費	766 373	167 982	188 365	161 675	221 814	22 042	4 494
労務費	5 024 003	1 321 204	1 357 388	760 977	1 306 984	243 103	34 347
外注費	5 160 544	1 107 471	1 158 394	730 802	1 608 461	455 968	99 449
減価償却費	688 810	177 025	183 817	101 196	176 308	35 059	15 406
その他の売上原価	5 886 910	1 410 084	1 320 867	861 097	1 369 163	669 374	256 325
売上総利益	6 529 911	2 021 478	1 641 097	936 481	1 527 171	348 351	55 334
販売費及び一般管理費	5 799 394	1 886 283	1 470 337	822 135	1 283 478	292 080	45 080
人件費	2 596 089	866 526	680 113	419 574	437 776	173 374	18 726
地代家賃	240 718	77 368	63 377	34 447	55 539	8 991	996
水道光熱費	54 081	15 468	15 546	9 048	9 408	3 209	1 403
運賃荷造費	569 435	35 948	68 510	43 680	420 144	856	297
販売手数料	60 944	21 568	9 922	11 870	13 766	3 777	41
広告宣伝費	23 373	7 237	5 105	4 116	4 000	1 411	1 504
交際費	70 396	28 884	18 637	9 510	9 735	3 161	470
減価償却費	293 983	101 879	82 773	37 632	51 316	14 726	5 657
従業員教育費	11 929	1 838	1 983	5 261	2 309	527	11
租税公課	167 292	76 921	46 792	16 197	19 192	6 533	1 657
その他の経費	1 711 153	652 645	477 579	230 800	260 293	75 516	14 320
営業利益	730 517	135 195	170 759	114 346	243 693	56 271	10 254
営業外損益	189 731	51 629	33 138	45 048	23 978	33 791	2 147
営業外収益	392 399	102 752	96 088	79 619	63 169	46 455	4 315
営業外費用	202 668	51 124	62 950	34 570	39 191	12 664	2 168
支払利息・割引料	117 117	31 647	37 223	17 842	20 235	8 540	1 630
その他の費用	85 551	19 477	25 727	16 729	18 955	4 124	538
経常利益(経常損失)	920 248	186 823	203 897	159 394	267 671	90 062	12 400
特別利益	215 486	49 347	49 213	35 833	55 591	19 248	6 253
特別損失	234 583	51 655	57 101	44 654	60 902	16 081	4 190
税引前当期純利益(税引前当期純損失)	901 151	184 515	196 009	150 574	262 359	93 229	14 464
税引後当期純利益(税引後当期純損失)	613 459	135 420	134 959	105 032	170 541	59 760	7 748
付加価値額	10 060 189	2 841 232	2 657 363	1 552 520	2 337 330	580 915	90 829
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)	6 620	3 259	2 183	747	431	—	—
損金算入の特例を利用した少額減価償却資産取得額	5 266	2 129	1 796	754	587	—	—
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)	29 586	11 779	10 212	4 456	3 139	—	—

(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 2016
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	
158 159	125 304	20 287	7 332	4 880	310	46	No. of enterprises in parent population
1 840 756	921 164	372 410	238 077	291 465	14 109	3 531	No. of workers
107 601 527	40 450 325	23 584 300	14 210 223	25 975 765	2 720 050	660 864	Sales
90 222 455	32 556 687	19 940 584	12 017 710	22 562 255	2 548 320	596 900	Cost of Sales
85 074 509	30 938 634	18 881 386	11 066 979	21 179 332	2 439 586	568 593	Cost of goods purchased
868 307	204 305	173 611	189 560	261 392	22 454	16 986	Material costs
521 432	167 012	91 519	90 565	145 735	22 478	4 123	Labor costs
1 157 177	376 834	285 909	172 151	287 397	32 333	2 553	Outsourcing costs
93 600	25 590	20 202	15 507	24 599	6 812	890	Depreciation costs
2 507 431	844 312	487 957	482 948	663 799	24 658	3 756	Other costs
17 379 071	7 893 637	3 643 716	2 192 514	3 413 510	171 730	63 964	Gross operating profit
15 690 747	7 377 582	3 274 738	1 942 785	2 906 936	141 539	47 167	Selling and general administrative expenses
6 934 356	3 096 959	1 518 364	940 741	1 292 097	62 963	23 232	Personnel costs
648 568	306 813	135 141	87 497	110 804	6 530	1 782	Rent
174 812	76 702	38 391	23 403	33 979	2 010	328	Utilities expense
1 146 887	467 381	246 335	138 904	278 967	11 554	3 744	Freight and packing costs
1 265 500	1 003 473	80 493	48 371	126 392	6 117	654	Sales commission
221 596	50 173	49 536	31 849	85 979	2 669	1 390	Advertising expenses
201 676	107 003	44 477	19 564	28 181	1 613	836	Entertainment expenses
533 911	234 921	104 203	72 768	116 646	3 695	1 678	Depreciation costs
14 953	4 516	3 901	2 235	3 804	194	304	Employee training costs
310 282	162 940	59 796	32 724	50 829	3 451	542	Taxes and public charges
4 238 206	1 866 699	994 101	544 727	779 259	40 744	12 676	Other costs
1 688 324	516 055	368 978	249 729	506 574	30 191	16 797	Operating profit
367 551	154 482	69 177	51 038	84 206	3 062	5 585	Non-operating profit and loss
902 489	376 601	183 751	123 774	200 633	10 236	7 494	Non-operating revenue
534 939	222 119	114 573	72 737	116 427	7 173	1 909	Non-operating expenses
265 522	128 439	55 346	31 032	45 015	4 838	851	Interest payment and discount expenses
269 417	93 680	59 227	41 705	71 412	2 336	1 057	Other costs
2 055 875	670 537	438 156	300 766	590 780	33 253	22 382	Ordinary profit (ordinary loss)
350 796	147 223	64 796	30 504	105 472	2 625	177	Extraordinary profit
541 397	179 785	128 027	63 400	164 652	5 221	313	Extraordinary loss
1 865 274	637 975	374 925	267 871	531 600	30 657	22 246	Pretax net profit (pretax net loss)
1 199 699	408 842	236 147	176 800	341 711	20 506	15 692	After-tax net profit (after-tax net loss)
11 378 498	4 797 729	2 426 627	1 573 836	2 380 309	144 214	55 783	Value added
17 457	11 766	3 205	1 355	1 130	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 333	5 414	2 450	1 256	1 212	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
61 738	33 456	13 723	7 544	7 016	—	—	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28年度	小売業 Retail						
	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 3億円 100~300 JPY million	3億円超 More than 300 JPY million
母集団企業数(社)	241 030	219 471	14 794	4 408	1 810	547	—
従業者数(人)	2 913 382	2 022 302	470 285	389 297	28 803	2 695	—
売上高	64 877 835	37 355 030	11 505 396	12 089 253	1 155 708	2 772 448	—
売上原価	44 758 229	24 434 192	8 266 508	9 243 115	596 332	2 218 081	—
商品仕入原価	42 477 277	23 228 171	7 759 043	8 702 261	583 546	2 204 256	—
材料費	383 488	172 072	90 323	119 233	990	871	—
労務費	295 692	154 802	63 901	74 662	1 571	756	—
外注費	431 758	207 080	151 611	64 635	1 280	7 152	—
減価償却費	52 485	21 442	24 727	5 947	100	270	—
その他の売上原価	1 117 528	650 625	176 904	276 378	8 845	4 776	—
売上総利益	20 119 606	12 920 838	3 238 888	2 846 138	559 375	554 367	—
販売費及び一般管理費	18 893 807	12 359 041	2 953 846	2 597 176	469 942	513 802	—
人件費	7 643 022	4 938 200	1 340 027	1 120 742	153 202	90 852	—
地代家賃	1 262 997	758 335	214 675	214 039	20 158	55 790	—
水道光熱費	413 763	271 576	59 964	58 520	13 789	9 915	—
運賃荷造費	626 892	384 979	86 823	97 614	24 329	33 146	—
販売手数料	1 086 681	775 117	120 390	108 137	29 338	53 699	—
広告宣伝費	797 819	441 996	153 359	142 076	24 131	36 257	—
交際費	196 125	151 049	20 154	12 773	4 523	7 627	—
減価償却費	668 491	366 992	118 086	125 620	26 222	31 571	—
従業員教育費	26 860	16 289	4 192	4 780	486	1 112	—
租税公課	353 374	237 354	46 209	35 231	6 985	27 595	—
その他の経費	5 817 783	4 017 154	789 967	677 643	166 779	166 240	—
営業利益	1 225 799	561 796	285 041	248 963	89 434	40 565	—
営業外損益	346 257	245 185	53 739	43 411	4 662	- 740	—
営業外収益	668 077	464 776	110 108	83 230	9 654	310	—
営業外費用	321 820	219 591	56 369	39 819	4 991	1 050	—
支払利息・割引料	171 627	113 050	33 224	20 345	4 105	902	—
その他の費用	150 193	106 541	23 145	19 474	886	148	—
経常利益(経常損失)	1 572 056	806 982	338 780	292 374	94 096	39 825	—
特別利益	225 597	110 941	32 433	82 148	72	3	—
特別損失	269 078	131 663	41 531	93 414	2 470	0	—
税引前当期純利益(税引前当期純損失)	1 528 575	786 260	329 682	281 108	91 698	39 828	—
税引後当期純利益(税引後当期純損失)	989 124	525 194	210 456	167 325	55 178	30 971	—
付加価値額	12 046 604	7 413 446	2 183 822	1 893 739	306 925	248 672	—
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)	21 288	18 127	1 518	1 062	581	—	—
損金算入の特例を利用した少額減価償却資産取得額	12 229	9 479	1 251	1 206	293	—	—
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)	65 336	50 628	6 498	6 670	1 541	—	—

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

3. Sales and operating costs

(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 2016
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	
145 849	123 520	12 122	5 822	3 505	401	479	No. of enterprises in parent population
723 163	457 548	119 327	67 585	51 914	14 275	12 514	No. of workers
17 405 387	7 562 420	3 208 952	2 239 281	2 761 313	703 795	929 627	Sales
9 230 788	3 041 018	1 913 108	1 404 255	1 759 533	469 201	643 673	Cost of Sales
5 281 544	2 182 975	1 163 444	762 506	868 859	128 176	175 584	Cost of goods purchased
312 753	61 058	46 606	66 282	106 908	19 692	12 206	Material costs
243 431	41 311	50 828	44 489	45 847	31 367	29 587	Labor costs
588 948	248 481	98 777	86 568	81 731	37 658	35 734	Outsourcing costs
437 046	65 162	93 894	69 293	75 646	59 585	73 467	Depreciation costs
2 367 067	442 030	459 560	375 117	580 542	192 723	317 095	Other costs
8 174 599	4 521 402	1 295 843	835 025	1 001 780	234 594	285 955	Gross operating profit
6 685 527	3 982 502	1 064 563	667 540	652 046	175 002	143 874	Selling and general administrative expenses
2 283 354	1 339 241	385 206	230 304	222 188	51 548	54 866	Personnel costs
733 760	517 309	93 438	42 312	56 880	13 909	9 912	Rent
133 348	66 535	19 732	15 125	16 521	8 527	6 908	Utilities expense
17 337	7 631	4 578	2 247	1 899	504	478	Freight and packing costs
163 100	105 847	28 086	13 899	12 116	1 878	1 273	Sales commission
125 189	61 296	19 441	14 973	16 676	8 038	4 765	Advertising expenses
110 797	75 705	14 909	9 039	8 411	1 431	1 303	Entertainment expenses
761 189	445 911	113 490	89 644	81 217	17 301	13 625	Depreciation costs
15 027	9 787	1 634	1 524	1 341	444	296	Employee training costs
457 469	271 835	74 931	46 782	45 640	8 200	10 082	Taxes and public charges
1 884 957	1 081 405	309 119	201 690	189 157	63 222	40 365	Other costs
1 489 072	538 899	231 281	167 486	349 734	59 592	142 081	Operating profit
12 365	- 6 633	14 675	- 21 775	- 5 773	- 1 416	33 289	Non-operating profit and loss
432 443	187 428	78 746	33 118	73 835	6 709	52 606	Non-operating revenue
420 077	194 061	64 071	54 894	79 608	8 126	19 317	Non-operating expenses
337 137	163 076	50 027	43 065	60 328	5 806	14 836	Interest payment and discount expenses
82 940	30 986	14 044	11 829	19 281	2 320	4 481	Other costs
1 501 437	532 266	245 955	145 710	343 961	58 176	175 370	Ordinary profit (ordinary loss)
391 002	118 026	59 976	109 808	66 324	8 015	28 853	Extraordinary profit
394 925	114 694	41 441	100 880	88 868	5 346	43 697	Extraordinary loss
1 497 514	535 598	264 490	154 638	321 417	60 845	160 525	Pretax net profit (pretax net loss)
1 081 761	378 840	199 694	115 807	231 111	41 218	115 092	After-tax net profit (after-tax net loss)
6 769 850	3 385 899	1 109 403	713 123	933 047	246 337	382 041	Value added
13 239	10 035	1 838	775	591	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
7 646	5 353	1 095	779	419	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
44 570	31 255	6 070	4 727	2 518	—	—	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28年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services						
	計 Total	1千万円 以下 Less than 10 JPY million	1千万円超 3千万円 以下 10~30 JPY million	3千万円超 5千万円 以下 30~50 JPY million	5千万円超 1億円 以下 50~100 JPY million	1億円超 3億円 以下 100~300 JPY million	3億円超 More than 300 JPY million
母集団企業数(社)	67 639	59 549	5 635	1 533	668	91	163
従業者数(人)	622 670	379 956	135 142	75 963	20 448	3 067	8 094
売上高	7 845 916	3 754 731	1 996 154	1 287 911	488 859	74 570	243 692
売上原価	3 987 959	1 528 239	1 290 594	852 832	241 055	52 705	22 533
商品仕入原価	781 250	356 766	207 095	149 307	55 656	9 415	3 010
材料費	199 929	51 723	94 199	38 402	4 746	9 712	1 146
労務費	941 636	338 171	322 663	223 319	45 847	11 362	274
外注費	1 201 523	522 987	352 210	239 564	63 491	13 954	9 318
減価償却費	34 549	10 010	13 546	7 598	1 357	1 737	300
その他の売上原価	829 073	248 582	300 881	194 642	69 958	6 524	8 485
売上総利益	3 857 957	2 226 492	705 560	435 079	247 803	21 865	221 159
販売費及び一般管理費	3 268 213	2 066 758	597 651	351 880	126 570	18 193	107 161
人件費	1 776 859	1 112 108	329 472	198 095	69 871	9 763	57 551
地代家賃	169 365	103 943	29 676	17 614	8 386	847	8 899
水道光熱費	29 031	19 505	5 378	2 695	881	91	481
運賃荷造費	12 467	7 216	2 819	1 478	539	92	323
販売手数料	14 477	8 080	3 824	1 617	760	100	96
広告宣伝費	23 341	12 859	3 811	2 019	1 188	179	3 286
交際費	62 449	44 883	9 407	4 532	1 669	154	1 805
減価償却費	97 214	61 567	16 673	9 146	6 107	435	3 287
従業員教育費	10 101	5 441	2 376	1 395	525	25	339
租税公課	79 075	53 926	12 797	6 621	1 618	637	3 475
その他の経費	993 834	637 231	181 418	106 669	35 026	5 871	27 619
営業利益	589 744	159 734	107 909	83 198	121 233	3 671	113 999
営業外損益	93 978	48 878	8 071	6 423	- 4 610	29 479	5 737
営業外収益	162 948	78 405	18 097	15 348	6 774	30 505	13 820
営業外費用	68 970	29 527	10 026	8 925	11 383	1 026	8 083
支払利息・割引料	33 840	16 577	4 907	4 552	2 778	465	4 561
その他の費用	35 131	12 950	5 119	4 373	8 605	561	3 522
経常利益(経常損失)	683 722	208 611	115 979	89 621	116 623	33 151	119 736
特別利益	70 118	15 356	7 700	8 883	7 785	270	30 124
特別損失	63 698	25 357	14 066	8 467	5 895	43	9 870
税引前当期純利益(税引前当期純損失)	690 141	198 610	109 614	90 037	118 513	33 377	139 990
税引後当期純利益(税引後当期純損失)	550 038	141 474	72 566	62 191	108 526	32 064	133 216
付加価値額	3 826 360	1 910 354	848 090	557 962	253 113	58 422	198 420
損金算入の特例を利用した少額減価償却資産取得企業数(社)	8 977	7 104	1 256	406	211	—	—
損金算入の特例を利用した少額減価償却資産取得額	5 666	3 880	1 153	429	204	—	—
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)	31 032	21 188	6 432	2 392	1 020	—	—

(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 2016
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	
95 649	88 806	4 688	1 390	758	7	No. of enterprises in parent population
1 542 490	1 130 073	252 441	127 672	31 999	305	No. of workers
8 859 940	6 203 028	1 528 999	836 315	248 517	43 081	Sales
3 140 807	2 216 568	549 354	279 663	89 535	5 687	Cost of Sales
1 612 544	1 216 044	223 089	115 045	54 838	3 528	Cost of goods purchased
1 037 871	736 492	189 258	99 516	11 490	1 115	Material costs
274 772	130 009	107 395	31 974	4 926	468	Labor costs
22 602	16 352	1 589	2 292	2 363	6	Outsourcing costs
10 453	8 102	945	545	845	17	Depreciation costs
182 566	109 570	27 078	30 291	15 073	553	Other costs
5 719 133	3 986 460	979 645	556 651	158 982	37 394	Gross operating profit
5 582 670	3 922 683	954 160	522 262	154 095	29 469	Selling and general administrative expenses
2 542 932	1 816 202	426 729	231 357	67 003	1 641	Personnel costs
480 049	353 375	72 582	39 800	7 030	7 262	Rent
394 023	276 594	63 776	38 262	11 529	3 863	Utilities expense
9 615	6 254	2 060	775	205	321	Freight and packing costs
153 950	91 997	29 715	24 109	6 852	1 277	Sales commission
99 545	67 709	18 344	10 675	2 321	495	Advertising expenses
36 183	27 652	4 584	2 590	895	462	Entertainment expenses
309 063	202 104	62 885	29 684	13 227	1 163	Depreciation costs
7 954	5 803	1 144	813	135	60	Employee training costs
141 270	101 957	21 266	13 578	3 951	519	Taxes and public charges
1 408 085	973 037	251 076	130 618	40 948	12 406	Other costs
136 463	63 777	25 485	34 390	4 887	7 925	Operating profit
90 551	50 109	25 650	- 4 160	18 989	- 37	Non-operating profit and loss
202 995	119 878	42 047	8 669	32 286	115	Non-operating revenue
112 444	69 769	16 397	12 829	13 297	152	Non-operating expenses
81 761	50 525	12 852	10 777	7 492	115	Interest payment and discount expenses
30 683	19 245	3 544	2 052	5 805	37	Other costs
227 014	113 885	51 135	30 230	23 876	7 888	Ordinary profit (ordinary loss)
51 687	43 665	4 585	1 879	1 472	85	Extraordinary profit
86 364	61 799	17 400	6 703	312	150	Extraordinary loss
192 337	95 751	38 320	25 406	25 036	7 823	Pretax net profit (pretax net loss)
123 341	51 025	26 005	16 759	24 218	5 333	After-tax net profit (after-tax net loss)
4 075 269	2 781 961	756 933	388 758	128 484	19 133	Value added
8 815	7 978	540	259	39	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 229	4 425	525	246	33	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
28 366	23 560	3 174	1 464	167	—	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28年度	生活関連サービス業、娯楽業 Living-related and personal services and amusement services						
	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 3億円 100~300 JPY million	3億円超 More than 300 JPY million
母集団企業数(社)	61 057	53 281	4 551	1 759	1 203	177	86
従業者数(人)	928 960	596 742	135 234	141 553	42 230	10 545	2 656
売上高	19 149 668	10 379 097	3 494 892	3 770 184	1 248 560	205 631	51 304
売上原価	13 261 680	6 864 175	2 470 109	2 907 703	908 674	80 614	30 405
商品仕入原価	9 993 669	5 507 599	1 923 997	1 951 057	565 266	29 696	16 053
材料費	487 916	193 929	94 928	119 582	67 694	11 337	445
労務費	386 436	169 160	64 437	119 755	23 879	2 014	7 191
外注費	598 994	253 288	112 105	110 093	91 688	31 072	748
減価償却費	87 895	41 828	11 958	24 357	8 754	521	477
その他の売上原価	1 706 770	698 370	262 684	582 857	151 393	5 974	5 491
売上総利益	5 887 988	3 514 922	1 024 783	862 481	339 886	125 017	20 899
販売費及び一般管理費	5 453 888	3 326 611	918 991	768 169	306 228	115 103	18 787
人件費	2 036 746	1 289 965	312 920	277 964	110 796	38 474	6 626
地代家賃	543 948	343 444	93 814	73 308	23 164	8 787	1 430
水道光熱費	204 429	126 667	37 092	27 334	10 798	1 899	638
運賃荷造費	20 856	11 518	3 028	4 536	852	818	105
販売手数料	100 300	46 461	15 889	16 774	16 417	4 666	93
広告宣伝費	163 824	91 662	28 432	27 986	12 201	3 072	471
交際費	47 628	32 672	6 972	4 736	2 042	924	283
減価償却費	565 577	316 408	123 343	90 571	29 614	3 839	1 802
従業員教育費	11 214	6 519	2 474	1 369	577	265	10
租税公課	144 119	85 410	23 699	22 224	10 237	1 926	623
その他の経費	1 615 248	975 884	271 328	221 368	89 530	50 433	6 706
営業利益	434 100	188 312	105 792	94 312	33 658	9 914	2 112
営業外損益	147 493	73 562	29 242	31 585	9 914	2 558	631
営業外収益	302 804	166 152	60 018	53 180	18 915	3 508	1 033
営業外費用	155 311	92 590	30 775	21 595	9 000	949	402
支払利息・割引料	93 547	54 732	19 237	13 314	5 569	398	299
その他の費用	61 764	37 858	11 538	8 281	3 432	552	103
経常利益(経常損失)	581 593	261 874	135 034	125 896	43 572	12 473	2 744
特別利益	195 833	69 343	61 015	57 298	7 769	317	91
特別損失	356 970	145 232	116 931	74 764	18 750	1 272	21
税引前当期純利益(税引前当期純損失)	420 456	185 985	79 118	108 430	32 591	11 519	2 813
税引後当期純利益(税引後当期純損失)	280 531	125 801	56 337	67 557	21 173	7 880	1 782
付加価値額	4 451 075	2 569 340	786 917	748 760	256 161	68 696	21 201
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)	6 291	5 039	723	310	219	—	—
損金算入の特例を利用した少額減価償却資産取得額	5 032	3 521	825	457	229	—	—
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)	27 277	19 285	4 375	2 433	1 183	—	—

(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)

サービス業（他に分類されないもの） Services (N. E. C.)						Fiscal 2016
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	
Total	Less than 10 JPY million	10~30 JPY million	30~50 JPY million	50~100 JPY million	More than 100 JPY million	
91 114	80 228	8 413	1 903	483	87	No. of enterprises in parent population
2 577 939	1 186 147	612 673	751 117	23 338	4 664	No. of workers
17 488 190	8 341 176	4 019 125	4 544 608	432 032	151 248	Sales
10 800 000	4 236 086	2 488 951	3 728 380	269 833	76 749	Cost of Sales
1 857 682	1 030 952	290 562	507 130	23 497	5 541	Cost of goods purchased
756 776	468 492	122 302	148 987	9 689	7 306	Material costs
3 851 434	1 147 956	1 083 976	1 530 385	72 763	16 354	Labor costs
2 682 309	813 842	591 741	1 157 550	94 502	24 673	Outsourcing costs
124 980	48 625	38 588	29 946	6 767	1 055	Depreciation costs
1 526 819	726 219	361 782	354 382	62 615	21 820	Other costs
6 688 190	4 105 090	1 530 175	816 228	162 198	74 499	Gross operating profit
6 173 289	3 901 839	1 347 610	727 675	143 056	53 110	Selling and general administrative expenses
3 350 047	2 118 743	764 378	388 310	63 492	15 124	Personnel costs
261 101	170 388	55 451	29 323	4 734	1 206	Rent
66 646	44 731	13 687	6 204	1 667	356	Utilities expense
36 120	23 086	9 096	3 047	788	102	Freight and packing costs
136 020	85 831	15 215	10 768	2 178	22 028	Sales commission
47 665	22 850	13 671	9 971	867	306	Advertising expenses
105 335	63 278	17 186	22 629	2 126	116	Entertainment expenses
194 699	129 219	32 785	21 811	8 994	1 889	Depreciation costs
15 884	10 729	3 210	1 676	184	85	Employee training costs
172 544	121 545	36 231	10 531	3 589	648	Taxes and public charges
1 787 228	1 111 439	386 700	223 404	54 436	11 250	Other costs
514 901	203 251	182 565	88 553	19 143	21 389	Operating profit
147 300	86 648	26 991	28 810	4 918	- 66	Non-operating profit and loss
258 894	136 606	51 903	59 307	10 020	1 058	Non-operating revenue
111 594	49 958	24 912	30 496	5 103	1 124	Non-operating expenses
59 876	30 240	14 506	12 329	2 150	650	Interest payment and discount expenses
51 718	19 718	10 406	18 168	2 952	474	Other costs
662 201	289 898	209 556	117 364	24 060	21 323	Ordinary profit (ordinary loss)
60 978	28 795	15 498	10 566	5 410	710	Extraordinary profit
132 947	48 470	53 065	24 955	3 205	3 252	Extraordinary loss
590 232	270 224	171 989	102 974	26 265	18 781	Pretax net profit (pretax net loss)
402 129	190 577	117 523	61 075	19 070	13 884	After-tax net profit (after-tax net loss)
8 692 766	4 067 343	2 238 681	2 141 673	186 734	58 335	Value added
9 915	8 483	972	381	79	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 167	3 969	728	365	105	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
26 626	20 122	3 957	2 022	524	—	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28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)	1 475 471	61 714	98 698	287 616	198 946	253 350	413 845	81 865	79 437
従業者数(人)	22 817 715	110 520	219 978	989 306	1 038 791	1 892 799	6 426 551	2 963 478	9 176 292
売上高	469 368 325	175 288	753 966	5 740 104	7 744 798	18 236 204	91 280 062	56 163 349	289 274 554
売上原価	349 311 464	49 265	235 698	2 240 000	3 675 174	9 778 047	59 708 986	40 423 459	233 200 835
商品仕入原価	165 014 847	28 219	118 151	1 172 943	1 542 998	4 019 757	26 029 155	17 632 605	114 471 018
材料費	60 471 534	6 141	34 775	366 626	658 289	1 679 611	8 839 000	6 381 519	42 505 574
労務費	34 478 789	2 090	26 420	208 297	396 495	1 101 455	7 251 318	4 574 250	20 918 464
外注費	49 769 425	5 185	30 710	277 065	664 081	1 900 654	11 039 192	7 489 943	28 362 596
減価償却費	4 953 970	3 033	4 932	29 420	39 308	118 497	768 430	579 997	3 410 352
その他の売上原価	34 622 899	4 598	20 710	185 649	374 003	958 074	5 781 891	3 765 144	23 532 830
売上総利益	120 056 861	126 022	518 268	3 500 104	4 069 624	8 458 157	31 571 076	15 739 890	56 073 719
販売費及び一般管理費	106 012 125	195 904	618 841	3 675 710	4 163 317	8 294 231	29 294 301	13 967 157	45 802 662
人件費	46 734 518	82 333	284 888	1 659 934	2 009 258	3 986 057	13 879 192	6 522 846	18 310 009
地代家賃	5 739 191	15 362	51 615	318 355	317 069	562 744	1 567 457	678 771	2 227 817
水道光熱費	1 947 535	5 347	18 048	109 383	109 346	188 315	562 215	240 103	714 779
運賃荷造費	4 829 021	1 768	4 364	29 193	32 618	86 230	536 010	467 685	3 671 153
販売手数料	3 948 223	2 940	8 106	43 433	54 569	131 370	604 897	381 681	2 721 227
広告宣伝費	2 094 059	2 049	6 472	35 227	38 961	90 232	365 163	216 662	1 339 294
交際費	1 607 408	4 047	12 270	67 419	74 979	162 114	539 094	219 589	527 896
減価償却費	5 036 003	10 796	36 091	212 808	221 899	426 952	1 364 137	639 876	2 123 443
従業員教育費	203 943	261	569	3 855	4 279	16 491	44 265	20 888	113 336
租税公課	2 936 262	7 810	22 052	149 051	160 588	323 914	975 121	383 526	914 201
その他の経費	30 935 962	63 191	174 367	1 047 053	1 139 752	2 319 812	8 856 750	4 195 530	13 139 507
営業利益	14 044 736	- 69 882	- 100 573	- 175 607	- 93 694	163 926	2 276 775	1 772 734	10 271 057
営業外損益	2 366 808	18 062	30 797	152 968	106 685	187 078	561 642	254 875	1 054 701
営業外収益	5 756 470	26 915	42 576	230 943	202 620	376 982	1 411 703	723 703	2 741 027
営業外費用	3 389 662	8 853	11 779	77 975	95 935	189 904	850 061	468 828	1 686 326
支払利息・割引料	1 934 401	5 302	8 156	56 263	67 709	142 755	584 569	292 095	777 553
その他の費用	1 455 260	3 551	3 624	21 713	28 227	47 149	265 493	176 733	908 772
経常利益(経常損失)	16 411 545	- 51 819	- 69 776	- 22 639	12 991	351 004	2 838 417	2 027 608	11 325 758
特別利益	2 695 784	30 262	23 830	139 305	89 461	115 186	588 325	316 977	1 392 438
特別損失	4 137 243	12 340	12 631	55 741	67 935	116 271	755 945	558 389	2 557 991
税引前当期純利益(税引前当期純損失)	14 970 085	- 33 898	- 58 577	60 926	34 517	349 918	2 670 798	1 786 196	10 160 205
税引後当期純利益(税引後当期純損失)	10 108 248	- 40 414	- 69 824	9 506	- 16 635	226 485	1 964 683	1 214 619	6 819 828
付加価値額	118 428 621	75 168	364 946	2 615 344	3 229 596	7 029 869	29 272 906	15 719 858	60 120 934
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)	167 118	961	2 651	14 632	10 383	28 719	65 811	19 558	24 405
損金算入の特例を利用した少額減価償却資産取得額	113 637	346	1 408	4 918	5 241	12 764	37 489	19 105	32 367
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)	614 117	1 982	7 699	28 270	26 096	66 291	204 895	102 560	176 324

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

3. Sales and operating costs

(4) Table of sales ranking by industry type

1) Business Corporation

(Unit: JPY million)

計 Total	建設業 Construction								Fiscal 2016
	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	
258 938	1 584	9 923	30 344	41 036	57 040	93 491	15 795	9 723	No. of enterprises in parent population
2 530 238	1 878	19 985	94 138	167 481	319 401	1 029 028	324 082	574 245	No. of workers
62 022 932	4 526	72 797	646 239	1 574 629	4 119 941	19 948 110	10 459 361	25 197 329	Sales
49 048 119	2 037	35 469	362 117	1 073 333	2 756 137	15 073 551	8 401 127	21 344 348	Cost of Sales
2 639 417	150	4 268	34 951	104 062	230 935	944 769	637 130	683 151	Cost of goods purchased
10 228 936	732	10 227	91 034	220 640	698 059	3 703 632	1 856 071	3 648 539	Material costs
5 048 783	128	6 313	64 881	162 831	282 241	1 909 515	825 863	1 797 011	Labor costs
24 840 010	887	10 691	125 501	427 758	1 211 074	6 908 252	4 335 560	11 820 287	Outsourcing costs
506 545	11	977	5 663	11 796	29 471	152 994	61 319	244 314	Depreciation costs
5 784 429	130	2 993	40 088	146 245	304 355	1 454 388	685 183	3 151 047	Other costs
12 974 813	2 489	37 328	284 122	501 296	1 363 805	4 874 559	2 058 234	3 852 981	Gross operating profit
10 968 595	6 162	50 697	325 382	596 603	1 297 159	4 288 499	1 669 499	2 734 595	Selling and general administrative expenses
5 414 726	3 640	29 261	163 229	307 328	636 206	2 023 402	857 318	1 394 342	Personnel costs
417 256	216	1 386	13 513	27 113	55 382	173 249	55 771	90 627	Rent
124 918	63	603	4 441	6 104	17 022	50 734	18 075	27 876	Utilities expense
58 266	48	85	741	1 903	3 881	26 841	8 447	16 320	Freight and packing costs
52 551	15	137	1 568	3 941	8 491	19 536	8 335	10 528	Sales commission
158 378	50	320	2 939	4 248	14 324	56 460	22 284	57 755	Advertising expenses
373 732	99	1 570	11 215	19 263	45 603	157 919	55 080	82 982	Entertainment expenses
483 567	256	876	13 329	25 587	47 072	204 319	73 547	118 582	Depreciation costs
26 130	1	15	77	271	1 640	9 270	4 063	10 792	Employee training costs
378 202	601	2 175	12 553	23 744	41 264	165 677	46 352	85 837	Taxes and public charges
3 480 868	1 173	14 269	101 777	177 101	426 273	1 401 091	520 227	838 956	Other costs
2 006 217	- 3 673	- 13 369	- 41 260	- 95 307	66 646	586 060	388 734	1 118 386	Operating profit
188 890	- 17	1 827	9 447	22 540	11 275	75 469	22 025	46 325	Non-operating profit and loss
508 065	150	2 119	13 085	35 585	43 363	180 252	65 144	168 368	Non-operating revenue
319 176	167	292	3 638	13 045	32 088	104 784	43 120	122 043	Non-operating expenses
200 168	40	255	2 937	7 882	24 213	73 908	30 042	60 893	Interest payment and discount expenses
119 007	127	37	701	5 163	7 875	30 875	13 078	61 151	Other costs
2 195 107	- 3 690	- 11 541	- 31 813	- 72 767	77 920	661 528	410 759	1 164 710	Ordinary profit (ordinary loss)
282 899	45	40	29 015	24 664	33 096	70 691	30 430	94 918	Extraordinary profit
484 725	39	632	4 605	2 592	15 966	109 251	112 957	238 683	Extraordinary loss
1 993 281	- 3 684	- 12 133	- 7 403	- 50 694	95 051	622 967	328 232	1 020 946	Pretax net profit (pretax net loss)
1 338 519	- 3 755	- 12 762	- 10 818	- 58 204	63 414	470 842	217 536	672 266	After-tax net profit (after-tax net loss)
14 670 485	1 202	29 716	244 368	493 786	1 195 410	5 373 863	2 365 034	4 967 106	Value added
28 629	—	463	1 392	1 033	5 887	14 963	2 455	2 436	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
16 064	—	453	278	1 722	2 021	6 860	1 923	2 806	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
80 095	—	1 803	1 417	6 408	9 538	35 337	10 147	15 444	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28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)	275 644	5 351	13 294	48 409	33 644	48 160	82 444	20 636	23 706
従業者数(人)	6 611 864	9 329	32 227	180 553	201 673	429 317	1 543 127	883 658	3 331 980
売上高	130 115 182	16 622	104 155	944 173	1 311 965	3 515 644	18 541 718	14 401 517	91 279 388
売上原価	101 533 343	9 532	42 491	443 171	684 418	2 081 880	12 901 711	10 953 557	74 416 584
商品仕入原価	13 698 669	950	4 573	63 105	107 231	323 415	2 158 002	1 685 848	9 355 545
材料費	45 127 302	2 402	14 083	145 048	238 563	662 392	4 165 344	3 948 594	35 950 876
労務費	16 757 095	964	8 908	86 368	128 280	448 994	2 826 873	2 032 109	11 224 599
外注費	11 585 279	1 091	7 460	70 568	104 665	311 981	1 903 449	1 647 630	7 538 436
減価償却費	2 761 285	2 627	1 224	10 663	14 606	53 050	344 370	330 176	2 004 569
その他の売上原価	11 603 713	1 498	6 242	67 419	91 073	282 048	1 503 675	1 309 199	8 342 559
売上総利益	28 581 839	7 090	61 664	501 002	627 547	1 433 765	5 640 007	3 447 960	16 862 804
販売費及び一般管理費	23 811 383	15 850	79 235	533 496	627 413	1 445 343	5 163 618	2 889 539	13 056 888
人件費	10 427 505	7 227	38 751	264 193	314 676	733 850	2 483 093	1 329 247	5 256 466
地代家賃	826 320	1 018	5 147	32 168	40 493	65 182	194 332	98 632	389 349
水道光熱費	326 290	670	2 417	13 587	14 516	33 108	102 871	40 899	118 222
運賃荷造費	2 255 041	320	1 043	7 767	11 871	41 098	218 143	198 333	1 776 466
販売手数料	651 014	153	530	3 398	6 219	12 935	56 666	37 550	533 561
広告宣伝費	313 396	51	271	1 806	2 374	7 479	38 219	25 939	237 257
交際費	362 853	306	2 233	10 126	11 050	29 851	103 572	53 188	152 527
減価償却費	1 012 341	1 053	3 062	21 553	27 445	61 142	252 773	123 234	522 078
従業員教育費	52 275	4	46	211	302	1 133	5 566	3 763	41 250
租税公課	665 247	516	1 957	20 156	23 791	60 400	198 577	102 919	256 930
その他の経費	6 919 102	4 530	23 779	158 530	174 676	399 165	1 509 807	875 835	3 772 780
営業利益	4 770 457	- 8 760	- 17 571	- 32 494	134	- 11 578	476 389	558 421	3 805 916
営業外損益	731 033	526	3 543	18 505	15 986	27 314	170 276	72 793	422 090
営業外収益	1 807 889	2 086	5 724	30 529	34 781	68 226	380 990	219 377	1 066 175
営業外費用	1 076 856	1 560	2 181	12 024	18 795	40 912	210 714	146 584	644 085
支払利息・割引料	544 378	1 470	1 553	8 087	14 711	27 633	152 495	90 817	247 613
その他の費用	532 478	91	628	3 937	4 085	13 280	58 219	55 767	396 472
経常利益(経常損失)	5 501 490	- 8 234	- 14 028	- 13 989	16 120	15 736	646 664	631 214	4 228 006
特別利益	807 625	350	5 552	18 754	8 764	20 949	110 132	80 102	563 019
特別損失	1 496 471	138	3 778	9 967	7 408	25 747	203 283	198 848	1 047 302
税引前当期純利益(税引前当期純損失)	4 812 644	- 8 022	- 12 253	- 5 201	17 476	10 938	553 513	512 468	3 743 724
税引後当期純利益(税引後当期純損失)	3 219 042	- 8 479	- 14 634	- 11 150	10 250	- 6 274	395 190	358 406	2 495 732
付加価値額	38 547 935	6 645	46 621	429 412	580 424	1 467 119	7 104 743	4 742 111	24 170 862
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)	41 128	164	37	2 051	1 961	6 006	14 705	7 577	8 627
損金算入の特例を利用した少額減価償却資産取得額	37 258	47	11	595	707	3 430	9 767	8 280	14 421
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)	197 538	311	60	3 187	3 828	17 935	51 034	43 899	77 284

(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 2016
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	
32 393	2 445	3 397	5 996	3 934	5 435	7 674	1 721	1 791	No. of enterprises in parent population
597 027	3 848	6 627	19 330	20 838	43 537	163 309	98 593	240 945	No. of workers
9 239 058	5 558	26 502	113 057	156 244	387 510	1 698 859	1 201 949	5 649 379	Sales
5 095 305	863	6 722	22 926	44 085	122 536	761 536	676 749	3 459 887	Cost of Sales
892 147	164	861	4 137	9 230	16 746	104 134	121 032	635 842	Cost of goods purchased
301 884	28	235	1 131	2 318	7 726	35 315	38 702	216 428	Material costs
1 134 075	106	728	3 248	5 593	22 413	190 043	192 004	719 940	Labor costs
1 500 283	287	2 303	10 116	17 713	49 341	284 090	188 793	947 639	Outsourcing costs
156 321	7	1 290	217	339	1 047	10 371	12 032	131 018	Depreciation costs
1 110 595	271	1 305	4 076	8 891	25 262	137 582	124 186	809 020	Other costs
4 143 753	4 695	19 780	90 130	112 159	264 974	937 323	525 200	2 189 492	Gross operating profit
3 684 611	7 394	26 555	92 553	113 963	258 120	889 204	471 835	1 824 985	Selling and general administrative expenses
1 728 882	3 304	14 779	50 378	63 857	144 259	511 884	258 889	681 532	Personnel costs
155 110	476	1 847	5 902	7 218	13 945	43 135	22 999	59 587	Rent
26 194	97	227	753	805	1 761	5 796	3 276	13 478	Utilities expense
76 104	47	102	573	630	1 174	5 341	3 316	64 922	Freight and packing costs
263 685	110	226	1 056	1 065	2 752	7 720	6 407	244 348	Sales commission
119 935	202	460	2 089	2 155	5 253	12 610	7 128	90 038	Advertising expenses
40 233	167	480	1 506	1 681	4 304	12 134	5 060	14 901	Entertainment expenses
115 967	293	688	2 333	2 694	5 092	17 521	13 611	73 735	Depreciation costs
11 616	11	29	173	162	607	2 958	1 898	5 777	Employee training costs
67 388	288	381	2 454	3 049	5 990	18 207	6 665	30 354	Taxes and public charges
1 079 496	2 400	7 336	25 336	30 649	72 982	251 897	142 585	546 311	Other costs
459 143	- 2 699	- 6 775	- 2 422	- 1 804	6 853	48 119	53 365	364 507	Operating profit
51 659	628	122	562	2 834	1 414	12 784	3 516	29 798	Non-operating profit and loss
117 466	975	822	3 357	4 138	3 813	25 951	11 594	66 815	Non-operating revenue
65 807	347	700	2 795	1 304	2 398	13 167	8 078	37 018	Non-operating expenses
29 429	85	437	1 400	827	1 553	7 263	3 959	13 906	Interest payment and discount expenses
36 378	262	262	1 396	477	846	5 904	4 119	23 112	Other costs
510 802	- 2 071	- 6 653	- 1 860	1 030	8 268	60 903	56 881	394 304	Ordinary profit (ordinary loss)
43 764	503	203	694	1 250	1 324	5 583	6 199	28 008	Extraordinary profit
76 085	172	183	1 048	1 062	2 187	12 454	15 622	43 357	Extraordinary loss
478 481	- 1 740	- 6 633	- 2 214	1 218	7 404	54 032	47 459	378 955	Pretax net profit (pretax net loss)
310 606	- 1 957	- 7 035	- 3 211	135	4 466	37 006	28 250	252 951	After-tax net profit (after-tax net loss)
3 909 590	2 499	13 525	64 245	84 768	203 174	862 285	568 939	2 110 154	Value added
4 760	42	214	444	513	1 031	1 556	521	440	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 746	16	79	203	294	518	1 362	668	606	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
21 954	101	437	1 199	1 687	2 950	8 177	3 881	3 523	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28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)	47 999	693	1 036	4 368	3 585	8 278	20 527	4 516	4 996
従業者数(人)	1 929 228	1 360	2 983	21 440	25 303	91 118	529 438	285 011	972 575
売上高	24 762 690	2 144	7 734	87 743	142 843	607 323	4 705 092	3 140 609	16 069 200
売上原価	18 232 780	462	1 940	30 560	62 056	306 445	2 997 650	2 162 880	12 670 787
商品仕入原価	706 140	40	71	1 185	1 870	10 055	151 243	77 873	463 802
材料費	766 373	24	196	1 381	2 661	13 875	143 936	92 424	511 875
労務費	5 024 003	120	617	10 725	19 817	104 368	1 022 506	715 267	3 150 583
外注費	5 160 544	107	300	5 893	13 602	58 669	609 297	530 519	3 942 157
減価償却費	688 810	11	71	1 341	2 838	15 492	140 368	99 313	429 376
その他の売上原価	5 886 910	160	684	10 035	21 268	103 987	930 300	647 483	4 172 994
売上総利益	6 529 911	1 682	5 795	57 184	80 787	300 878	1 707 442	977 730	3 398 413
販売費及び一般管理費	5 799 394	2 647	6 888	61 685	83 475	301 160	1 602 243	887 422	2 853 872
人件費	2 596 089	1 150	3 477	28 536	40 032	140 927	733 610	422 959	1 225 398
地代家賃	240 718	167	431	2 541	3 758	12 272	67 333	39 162	115 055
水道光熱費	54 081	39	106	651	671	2 513	13 636	8 525	27 940
運賃荷造費	569 435	16	77	569	880	2 854	20 292	25 595	519 154
販売手数料	60 944	27	49	952	777	2 000	11 294	8 961	36 883
広告宣伝費	23 373	7	19	155	175	625	4 695	4 704	12 992
交際費	70 396	29	89	863	1 174	4 699	23 784	11 775	27 982
減価償却費	293 983	97	364	2 704	4 127	16 687	88 461	56 731	124 812
従業員教育費	11 929	1	8	35	39	208	1 115	1 054	9 469
租税公課	167 292	73	181	2 947	3 355	13 798	62 991	29 154	54 792
その他の経費	1 711 153	1 042	2 087	21 732	28 487	104 578	575 032	278 801	699 395
営業利益	730 517	- 966	- 1 094	- 4 501	- 2 688	- 282	105 199	90 308	544 541
営業外損益	189 731	399	964	1 460	- 3 383	12 303	43 364	69 993	64 630
営業外収益	392 399	497	1 040	3 811	4 517	17 949	90 683	99 661	174 241
営業外費用	202 668	98	76	2 351	7 900	5 645	47 320	29 667	109 611
支払利息・割引料	117 117	40	51	768	1 278	3 839	30 607	17 740	62 794
その他の費用	85 551	59	24	1 583	6 622	1 806	16 712	11 928	46 817
経常利益(経常損失)	920 248	- 567	- 130	- 3 041	- 6 071	12 021	148 562	160 301	609 172
特別利益	215 486	391	77	1 750	8 947	6 256	51 689	32 676	113 698
特別損失	234 583	173	96	348	1 900	4 937	45 108	33 364	148 657
税引前当期純利益(税引前当期純損失)	901 151	- 349	- 149	- 1 639	976	13 340	155 144	159 614	574 213
税引後当期純利益(税引後当期純損失)	613 459	- 400	- 226	- 2 261	135	9 682	115 106	112 788	378 634
付加価値額	10 060 189	1 092	5 072	46 556	69 173	319 612	2 295 554	1 541 681	5 781 451
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)	6 620	9	9	24	194	807	3 038	1 108	1 429
損金算入の特例を利用した少額減価償却資産取得額	5 266	3	3	14	93	393	1 975	930	1 855
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)	29 586	9	9	80	547	2 147	11 282	5 414	10 097

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

3. Sales and operating costs

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

1) Business Corporation

(Unit: JPY million)

卸売業 Wholesale									Fiscal 2016
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	
158 159	3 269	4 167	18 987	14 345	23 269	58 551	16 045	19 524	No. of enterprises in parent population
1 840 756	4 765	7 887	52 490	45 220	106 064	471 042	268 579	884 708	No. of workers
107 601 527	9 338	32 017	402 153	548 928	1 703 849	13 665 241	11 206 161	80 033 840	Sales
90 222 455	4 977	18 337	255 454	372 855	1 140 845	10 246 152	8 986 099	69 197 737	Cost of Sales
85 074 509	4 802	16 950	242 365	356 439	1 087 661	9 706 591	8 413 315	65 246 387	Cost of goods purchased
868 307	9	72	1 021	3 443	6 199	64 625	115 573	677 366	Material costs
521 432	9	137	2 001	1 165	6 580	66 281	75 113	370 147	Labor costs
1 157 177	125	115	5 162	2 899	23 841	162 441	145 482	817 111	Outsourcing costs
93 600	1	61	149	294	761	14 386	13 832	64 116	Depreciation costs
2 507 431	32	1 001	4 757	8 615	15 802	231 828	222 785	2 022 611	Other costs
17 379 071	4 360	13 680	146 699	176 073	563 004	3 419 089	2 220 063	10 836 103	Gross operating profit
15 690 747	7 523	18 821	169 827	193 876	576 149	3 282 593	2 008 760	9 433 199	Selling and general administrative expenses
6 934 356	3 202	8 150	76 527	96 523	272 454	1 612 375	995 575	3 869 550	Personnel costs
648 568	579	938	11 844	12 471	31 069	181 445	78 008	332 213	Rent
174 812	122	552	3 760	2 261	6 471	38 359	22 567	100 720	Utilities expense
1 146 887	261	475	4 753	5 089	13 569	138 233	108 959	875 548	Freight and packing costs
1 265 500	527	1 718	6 625	11 050	44 543	99 445	47 356	1 054 236	Sales commission
221 596	38	74	1 196	1 085	4 158	29 385	17 529	168 130	Advertising expenses
201 676	116	374	3 895	3 843	10 099	53 799	29 166	100 383	Entertainment expenses
533 911	191	789	6 425	6 882	26 029	117 908	80 800	294 886	Depreciation costs
14 953	2	7	70	60	211	2 079	1 668	10 856	Employee training costs
310 282	252	453	4 587	6 204	19 129	83 007	38 118	158 531	Taxes and public charges
4 238 206	2 233	5 291	50 145	48 406	148 417	926 558	589 012	2 468 145	Other costs
1 688 324	- 3 163	- 5 140	- 23 128	- 17 803	- 13 144	136 496	211 302	1 402 905	Operating profit
367 551	- 354	1 622	11 249	10 031	14 882	57 911	47 376	224 835	Non-operating profit and loss
902 489	337	2 335	15 762	13 840	27 772	170 356	129 490	542 597	Non-operating revenue
534 939	691	713	4 514	3 809	12 890	112 445	82 114	317 762	Non-operating expenses
265 522	540	496	2 880	3 058	7 606	67 695	36 777	146 470	Interest payment and discount expenses
269 417	151	217	1 634	750	5 285	44 751	45 337	171 293	Other costs
2 055 875	- 3 517	- 3 518	- 11 880	- 7 771	1 737	194 406	258 678	1 627 740	Ordinary profit (ordinary loss)
350 796	397	244	6 867	7 499	11 899	85 962	54 784	183 145	Extraordinary profit
541 397	13	67	2 210	1 831	5 474	79 516	54 621	397 664	Extraordinary loss
1 865 274	- 3 134	- 3 341	- 7 223	- 2 103	8 162	200 852	258 841	1 413 220	Pretax net profit (pretax net loss)
1 199 699	- 3 434	- 3 605	- 9 222	- 3 795	1 369	128 655	170 771	918 960	After-tax net profit (after-tax net loss)
11 378 498	1 258	7 514	92 603	118 888	365 577	2 339 582	1 578 569	6 874 508	Value added
17 457	103	66	934	686	1 786	6 382	2 492	5 008	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 333	39	7	360	101	568	2 671	1 506	5 081	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
61 738	282	66	2 453	1 125	3 672	16 652	8 331	29 158	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28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)	241 030	14 005	17 807	50 660	27 914	37 506	71 539	11 895	9 704
従業者数(人)	2 913 382	25 968	33 024	139 136	119 406	241 425	951 464	409 392	993 566
売上高	64 877 835	40 361	136 333	1 033 552	1 091 056	2 659 557	16 172 887	8 013 826	35 730 262
売上原価	44 758 229	18 616	70 446	600 308	634 964	1 665 149	10 335 540	5 193 352	26 239 854
商品仕入原価	42 477 277	17 577	65 915	585 778	617 981	1 556 036	9 717 287	4 894 344	25 022 358
材料費	383 488	82	466	2 052	4 807	31 833	97 249	59 714	187 285
労務費	295 692	50	935	3 405	2 357	34 490	51 198	33 059	170 199
外注費	431 758	161	1 073	4 265	3 859	23 775	93 147	78 707	226 770
減価償却費	52 485	41	275	688	495	- 309	6 676	10 948	33 671
その他の売上原価	1 117 528	704	1 782	4 119	5 465	19 324	369 983	116 579	599 572
売上総利益	20 119 606	21 746	65 887	433 244	456 092	994 408	5 837 347	2 820 474	9 490 408
販売費及び一般管理費	18 893 807	30 202	91 652	477 311	489 194	1 044 073	5 658 811	2 755 431	8 347 132
人件費	7 643 022	13 859	39 142	213 711	252 518	491 770	2 607 594	1 171 760	2 852 668
地代家賃	1 262 997	1 051	7 458	33 178	33 585	79 974	332 855	181 479	593 416
水道光熱費	413 763	741	2 815	15 374	12 532	27 688	117 515	50 526	186 573
運賃荷造費	626 892	815	1 872	11 299	7 469	15 453	94 147	111 381	384 457
販売手数料	1 086 681	1 072	2 797	11 890	13 117	29 272	243 486	178 346	606 703
広告宣伝費	797 819	920	1 927	10 772	9 069	22 822	102 071	80 381	569 856
交際費	196 125	613	950	7 679	7 502	15 387	65 488	28 589	69 918
減価償却費	668 491	1 547	4 708	20 347	18 904	43 099	187 863	79 862	312 161
従業員教育費	26 860	62	63	651	442	916	4 354	2 711	17 661
租税公課	353 374	913	5 503	14 544	12 943	32 991	128 696	42 901	114 882
その他の経費	5 817 783	8 610	24 418	137 866	121 115	284 703	1 774 742	827 494	2 638 837
営業利益	1 225 799	- 8 456	- 25 765	- 44 068	- 33 102	- 49 665	178 536	65 043	1 143 276
営業外損益	346 257	3 245	7 464	30 140	17 650	54 752	89 183	45 492	98 331
営業外収益	668 077	3 786	8 867	38 126	22 769	69 567	186 485	87 563	250 914
営業外費用	321 820	541	1 402	7 987	5 119	14 815	97 302	42 071	152 583
支払利息・割引料	171 627	453	1 176	6 181	4 576	13 026	68 712	28 738	48 767
その他の費用	150 193	89	226	1 806	544	1 789	28 591	13 333	103 816
経常利益(経常損失)	1 572 056	- 5 211	- 18 301	- 13 928	- 15 452	5 087	267 718	110 536	1 241 606
特別利益	225 597	21 208	6 406	15 298	6 724	11 140	36 018	18 227	110 577
特別損失	269 078	48	1 967	17 816	8 302	7 504	32 673	27 765	173 002
税引前当期純利益(税引前当期純損失)	1 528 575	15 949	- 13 863	- 16 445	- 17 030	8 722	271 064	100 998	1 179 181
税引後当期純利益(税引後当期純損失)	989 124	13 791	- 15 087	- 21 560	- 20 536	2 330	211 077	64 512	754 598
付加価値額	12 046 604	12 766	40 959	278 778	310 366	701 043	3 655 667	1 661 994	5 385 031
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)	21 288	-	-	1 521	1 518	3 089	9 448	2 321	3 390
損金算入の特例を利用した少額減価償却資産取得額	12 229	-	-	366	481	892	4 946	1 962	3 582
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)	65 336	-	-	1 983	2 465	4 974	27 122	10 015	18 778

(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 2016
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	
145 849	17 456	20 997	42 468	18 892	18 256	22 116	3 214	2 449	No. of enterprises in parent population
723 163	31 325	44 876	114 408	67 990	84 622	171 452	58 308	150 182	No. of workers
17 405 387	49 266	155 679	795 918	733 330	1 308 712	4 539 085	2 210 694	7 612 703	Sales
9 230 788	4 409	14 588	80 100	109 365	268 341	2 100 002	1 216 623	5 437 360	Cost of Sales
5 281 544	1 877	7 265	44 269	64 407	179 032	1 461 988	877 427	2 645 278	Cost of goods purchased
312 753	199	446	981	2 094	13 444	46 089	18 594	230 907	Material costs
243 431	210	228	647	2 439	2 841	21 416	17 154	198 497	Labor costs
588 948	1 128	2 743	5 715	7 025	14 010	130 412	77 893	350 020	Outsourcing costs
437 046	188	672	5 898	3 960	8 620	47 252	26 233	344 221	Depreciation costs
2 367 067	806	3 234	22 590	29 439	50 394	392 844	199 322	1 668 437	Other costs
8 174 599	44 857	141 091	715 817	623 965	1 040 370	2 439 084	994 071	2 175 343	Gross operating profit
6 685 527	68 653	154 480	717 293	553 715	914 067	2 029 645	763 214	1 484 460	Selling and general administrative expenses
2 283 354	25 294	60 841	236 491	176 301	304 101	707 388	250 758	522 179	Personnel costs
733 760	7 039	18 908	114 220	84 458	129 742	208 198	46 513	124 682	Rent
133 348	1 206	2 427	13 128	9 036	13 718	38 672	15 070	40 091	Utilities expense
17 337	44	137	647	1 554	1 101	3 673	2 113	8 068	Freight and packing costs
163 100	623	1 599	9 228	7 658	13 869	47 511	44 000	38 612	Sales commission
125 189	380	2 112	5 735	5 378	9 933	35 532	16 097	50 023	Advertising expenses
110 797	1 435	2 765	11 462	7 794	14 335	38 255	13 072	21 679	Entertainment expenses
761 189	4 935	15 610	84 567	68 743	122 361	236 512	89 049	139 413	Depreciation costs
15 027	130	143	689	947	5 775	2 514	1 017	3 811	Employee training costs
457 469	3 736	7 563	43 053	37 604	75 357	144 001	62 039	84 118	Taxes and public charges
1 884 957	23 832	42 375	198 072	154 242	223 776	567 390	223 487	451 783	Other costs
1 489 072	- 23 796	- 13 388	- 1 475	70 250	126 303	409 438	230 858	690 883	Operating profit
12 365	8 742	7 236	9 464	7 226	856	- 22 617	- 29 773	31 231	Non-operating profit and loss
432 443	11 375	11 068	34 942	30 441	51 943	102 144	32 406	158 123	Non-operating revenue
420 077	2 633	3 832	25 477	23 215	51 087	124 761	62 179	126 893	Non-operating expenses
337 137	1 215	2 912	20 529	19 525	41 711	102 880	52 295	96 068	Interest payment and discount expenses
82 940	1 418	919	4 948	3 690	9 375	21 881	9 884	30 824	Other costs
1 501 437	- 15 054	- 6 152	7 989	77 475	127 159	386 822	201 084	722 114	Ordinary profit (ordinary loss)
391 002	6 486	3 389	47 762	11 713	12 698	144 191	19 622	145 141	Extraordinary profit
394 925	9 768	3 765	12 891	30 831	25 888	132 469	23 063	156 249	Extraordinary loss
1 497 514	- 18 336	- 6 528	42 860	58 358	113 969	398 544	197 643	711 005	Pretax net profit (pretax net loss)
1 081 761	- 19 901	- 10 022	23 736	43 302	85 338	299 294	143 174	516 841	After-tax net profit (after-tax net loss)
6 769 850	27 693	100 726	514 083	471 453	817 667	1 856 983	746 142	2 235 103	Value added
13 239	375	843	2 153	1 270	2 160	4 707	868	863	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
7 646	114	496	850	516	1 167	2 437	1 242	824	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
44 570	623	2 984	4 875	3 173	6 557	14 874	6 632	4 852	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28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)	67 639	6 092	8 484	17 982	11 365	9 354	11 833	1 376	1 152
従業者数(人)	622 670	9 783	19 164	59 976	60 166	76 667	204 629	71 554	120 730
売上高	7 845 916	16 624	66 955	338 187	443 439	677 130	2 391 190	920 104	2 992 287
売上原価	3 987 959	1 925	6 728	55 014	117 972	216 666	1 066 770	479 904	2 042 979
商品仕入原価	781 250	441	1 188	9 044	22 501	35 477	181 101	59 604	471 895
材料費	199 929	254	455	2 933	5 340	9 425	34 745	17 399	129 377
労務費	941 636	221	1 317	10 836	26 220	64 446	280 597	141 642	416 358
外注費	1 201 523	642	2 813	24 658	47 369	79 253	390 832	160 881	495 075
減価償却費	34 549	103	24	552	1 560	1 588	8 190	4 530	18 002
その他の売上原価	829 073	265	931	6 992	14 982	26 478	171 306	95 847	512 273
売上総利益	3 857 957	14 699	60 227	283 173	325 467	460 464	1 324 420	440 200	949 308
販売費及び一般管理費	3 268 213	19 000	62 231	284 531	316 642	437 356	1 208 854	382 065	557 533
人件費	1 776 859	9 268	31 268	148 900	171 876	236 878	659 396	222 924	296 349
地代家賃	169 365	1 236	3 979	17 077	17 559	23 117	55 825	18 521	32 050
水道光熱費	29 031	273	875	2 953	3 375	4 182	10 318	3 050	4 006
運賃荷造費	12 467	124	221	1 174	1 122	1 523	3 740	1 520	3 044
販売手数料	14 477	61	239	869	1 070	1 265	3 525	1 382	6 065
広告宣伝費	23 341	59	261	1 176	1 125	2 531	8 082	3 715	6 391
交際費	62 449	606	1 711	7 610	7 446	9 560	23 314	5 163	7 039
減価償却費	97 214	429	1 707	9 089	10 530	13 208	36 561	10 604	15 085
従業員教育費	10 101	25	132	393	422	1 680	3 472	1 199	2 778
租税公課	79 075	426	1 206	9 408	9 774	11 012	28 793	6 383	12 075
その他の経費	993 834	6 493	20 630	85 882	92 343	132 400	375 828	107 605	172 652
営業利益	589 744	- 4 301	- 2 004	- 1 358	8 824	23 108	115 566	58 135	391 775
営業外損益	93 978	179	2 560	40 257	7 391	5 913	18 789	2 466	16 423
営業外収益	162 948	887	3 164	43 611	11 082	11 163	48 714	10 997	33 330
営業外費用	68 970	709	604	3 355	3 691	5 249	29 925	8 530	16 906
支払利息・割引料	33 840	359	310	1 776	2 322	3 366	13 586	2 851	9 269
その他の費用	35 131	350	295	1 578	1 369	1 883	16 339	5 680	7 637
経常利益(経常損失)	683 722	- 4 123	555	38 899	16 215	29 022	134 355	60 601	408 198
特別利益	70 118	239	198	1 568	3 334	3 927	11 963	5 731	43 158
特別損失	63 698	104	469	2 154	3 015	8 378	21 561	7 435	20 583
税引前当期純利益(税引前当期純損失)	690 141	- 3 988	285	38 313	16 534	24 571	124 757	58 897	430 773
税引後当期純利益(税引後当期純損失)	550 038	- 4 611	- 557	34 994	12 892	18 200	92 448	39 460	357 213
付加価値額	3 826 360	7 944	40 499	236 930	256 479	384 316	1 220 774	469 255	1 210 164
損金算入の特例を利用した少額減価償却資産取得企業数(社)	8 977	173	391	1 615	1 085	1 756	3 214	461	282
損金算入の特例を利用した少額減価償却資産取得額	5 666	81	108	567	360	981	2 440	675	453
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)	31 032	484	663	3 223	2 024	5 319	13 228	3 525	2 566

(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 2016
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	
95 649	2 307	6 487	32 072	22 713	16 968	12 519	1 493	1 090	No. of enterprises in parent population
1 542 490	4 267	17 697	151 065	179 767	218 200	400 559	154 166	416 768	No. of workers
8 859 940	7 400	49 734	662 713	887 306	1 213 311	2 467 294	1 025 787	2 546 394	Sales
3 140 807	2 701	18 227	232 408	322 959	408 696	842 845	355 949	957 023	Cost of Sales
1 612 544	861	11 162	120 046	172 931	248 444	510 336	162 227	386 536	Cost of goods purchased
1 037 871	1 599	5 795	94 565	124 546	118 099	232 436	125 776	335 055	Material costs
274 772	43	346	7 599	10 548	8 213	58 762	26 466	162 797	Labor costs
22 602	2	76	521	556	9 023	3 183	3 347	5 894	Outsourcing costs
10 453	8	59	2 105	874	662	3 847	1 222	1 676	Depreciation costs
182 566	187	790	7 573	13 505	24 255	34 280	36 910	65 066	Other costs
5 719 133	4 699	31 507	430 306	564 348	804 615	1 624 449	669 838	1 589 371	Gross operating profit
5 582 670	8 468	38 676	440 971	584 600	800 004	1 577 190	645 934	1 486 827	Selling and general administrative expenses
2 542 932	3 134	15 745	193 270	275 466	403 264	711 621	286 206	654 227	Personnel costs
480 049	768	3 731	44 844	48 437	69 329	104 600	49 057	159 283	Rent
394 023	1 190	4 439	37 355	44 135	53 540	110 223	47 519	95 622	Utilities expense
9 615	3	50	368	530	1 385	2 853	1 191	3 237	Freight and packing costs
153 950	156	273	4 059	4 176	6 596	58 992	27 479	52 219	Sales commission
99 545	71	195	4 194	7 091	11 039	26 345	14 053	36 556	Advertising expenses
36 183	81	267	4 348	6 344	7 387	9 844	2 962	4 951	Entertainment expenses
309 063	98	3 347	27 009	30 086	38 377	86 748	38 905	84 492	Depreciation costs
7 954	8	23	663	761	2 031	1 365	683	2 419	Employee training costs
141 270	238	744	17 760	20 410	19 536	42 228	13 192	27 163	Taxes and public charges
1 408 085	2 722	9 861	107 100	147 164	187 520	422 372	164 689	366 658	Other costs
136 463	- 3 769	- 7 169	- 10 666	- 20 252	4 612	47 258	23 904	102 544	Operating profit
90 551	2 094	1 508	14 073	8 482	17 795	30 291	- 2 211	18 519	Non-operating profit and loss
202 995	2 116	2 035	21 568	19 904	27 443	69 740	16 032	44 156	Non-operating revenue
112 444	22	527	7 495	11 423	9 648	39 449	18 244	25 637	Non-operating expenses
81 761	22	274	6 341	7 725	8 085	27 682	12 475	19 157	Interest payment and discount expenses
30 683	-	253	1 153	3 698	1 563	11 767	5 768	6 480	Other costs
227 014	- 1 675	- 5 661	3 407	- 11 771	22 407	77 550	21 693	121 064	Ordinary profit (ordinary loss)
51 687	-	1 053	10 124	9 675	3 488	16 048	5 010	6 288	Extraordinary profit
86 364	-	2	2 041	2 331	8 711	45 488	6 665	21 126	Extraordinary loss
192 337	- 1 675	- 4 611	11 490	- 4 426	17 185	48 110	20 037	106 226	Pretax net profit (pretax net loss)
123 341	- 1 801	- 5 072	5 488	- 6 919	11 517	34 649	12 018	73 460	After-tax net profit (after-tax net loss)
4 075 269	2 644	18 608	302 999	382 536	571 904	1 114 403	449 898	1 232 277	Value added
8 815	-	323	2 225	310	2 861	2 172	463	461	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 229	-	116	804	69	1 405	1 525	534	775	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
28 366	-	970	5 384	407	6 102	8 020	3 225	4 258	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28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)	61 057	3 912	7 292	17 726	8 280	8 920	10 470	1 923	2 534
従業者数(人)	928 960	10 346	19 395	76 462	64 673	92 929	249 649	92 959	322 546
売上高	19 149 668	10 105	56 777	338 088	321 540	618 367	2 279 116	1 325 699	14 199 977
売上原価	13 261 680	1 234	7 770	54 655	60 290	183 263	897 010	711 135	11 346 323
商品仕入原価	9 993 669	759	3 913	28 314	34 356	101 434	535 758	506 410	8 782 725
材料費	487 916	99	1 138	6 071	6 026	15 953	56 738	29 568	372 323
労務費	386 436	30	494	4 934	5 448	11 252	61 569	45 097	257 611
外注費	598 994	219	1 234	8 104	6 432	27 665	79 867	57 183	418 290
減価償却費	87 895	4	153	748	811	2 031	7 618	4 722	71 807
その他の売上原価	1 706 770	122	838	6 484	7 217	24 928	155 461	68 155	1 443 566
売上総利益	5 887 988	8 870	49 007	283 432	261 251	435 104	1 382 106	614 564	2 853 654
販売費及び一般管理費	5 453 888	16 178	52 743	291 093	266 831	433 828	1 346 514	582 387	2 464 314
人件費	2 036 746	6 649	22 849	136 429	129 564	198 971	580 561	225 867	735 856
地代家賃	543 948	1 987	5 496	29 476	27 175	41 994	120 556	52 754	264 510
水道光熱費	204 429	694	2 881	12 133	10 098	15 981	52 689	22 559	87 393
運賃荷造費	20 856	36	82	519	504	1 189	3 354	2 473	12 700
販売手数料	100 300	75	265	1 437	2 074	4 506	19 033	11 614	61 295
広告宣伝費	163 824	214	663	3 847	4 800	8 272	36 125	16 671	93 231
交際費	47 628	389	1 075	3 783	3 538	5 823	15 036	4 038	13 946
減価償却費	565 577	984	3 585	15 612	13 131	24 194	70 109	50 629	387 333
従業員教育費	11 214	12	90	609	506	915	3 108	1 073	4 901
租税公課	144 119	480	1 057	10 646	7 555	11 960	36 128	15 330	60 963
その他の経費	1 615 248	4 657	14 699	76 603	67 885	120 024	409 815	179 379	742 187
営業利益	434 100	- 7 308	- 3 736	- 7 660	- 5 580	1 276	35 591	32 177	389 340
営業外損益	147 493	1 908	1 383	8 954	8 114	12 588	32 620	9 924	72 004
営業外収益	302 804	3 577	2 378	12 940	10 811	19 342	58 353	24 015	171 389
営業外費用	155 311	1 669	996	3 986	2 697	6 754	25 733	14 091	99 384
支払利息・割引料	93 547	900	434	2 787	2 060	4 951	18 367	9 540	54 509
その他の費用	61 764	770	561	1 200	638	1 803	7 366	4 551	44 875
経常利益(経常損失)	581 593	- 5 400	- 2 353	1 294	2 533	13 864	68 212	42 100	461 344
特別利益	195 833	510	3 725	5 931	3 084	6 461	42 268	52 302	81 552
特別損失	356 970	1 334	1 002	2 109	2 365	6 638	48 427	57 985	237 110
税引前当期純利益(税引前当期純損失)	420 456	- 6 224	369	5 115	3 252	13 686	62 052	36 417	305 787
税引後当期純利益(税引後当期純損失)	280 531	- 6 825	- 510	2 889	1 211	10 231	44 491	23 910	205 134
付加価値額	4 451 075	5 646	31 805	202 534	188 783	310 132	966 228	447 113	2 298 833
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)	6 291	18	220	1 009	610	1 130	2 019	557	729
損金算入の特例を利用した少額減価償却資産取得額	5 032	2	81	359	259	541	1 774	802	1 214
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)	27 277	18	455	2 074	1 470	2 909	9 691	4 365	6 294

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

3. Sales and operating costs

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

1) Business Corporation

(Unit: JPY million)

計 Total	サービス業 (他に分類されないもの) Services (N. E. C.)								Fiscal 2016
	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	
91 114	4 599	5 814	18 604	13 236	20 163	22 680	3 251	2 768	No. of enterprises in parent population
2 577 939	7 650	16 112	80 308	86 274	189 517	712 854	317 176	1 168 049	No. of workers
17 488 190	13 344	45 282	378 280	533 517	1 424 859	4 871 471	2 257 643	7 963 794	Sales
10 800 000	2 508	12 980	103 286	192 877	628 090	2 486 219	1 286 086	6 087 953	Cost of Sales
1 857 682	597	1 984	39 749	51 991	230 521	557 946	197 394	777 500	Cost of goods purchased
756 776	713	1 661	20 409	47 852	102 605	258 891	79 104	245 542	Material costs
3 851 434	210	6 396	13 654	31 798	115 618	762 559	470 476	2 450 723	Labor costs
2 682 309	536	1 902	16 561	32 202	92 021	474 222	263 947	1 800 917	Outsourcing costs
124 980	30	127	1 395	1 733	6 083	32 358	15 670	67 584	Depreciation costs
1 526 819	423	910	11 518	27 302	81 242	400 243	259 495	745 687	Other costs
6 688 190	10 836	32 302	274 994	340 639	796 769	2 385 251	971 557	1 875 841	Gross operating profit
6 173 289	13 827	36 863	281 569	337 005	786 972	2 247 128	911 070	1 558 856	Selling and general administrative expenses
3 350 047	5 606	20 625	148 270	181 119	423 377	1 248 267	501 343	821 441	Personnel costs
261 101	825	2 293	13 593	14 802	40 739	85 929	35 875	67 045	Rent
66 646	252	707	5 249	5 812	12 332	21 401	8 037	12 857	Utilities expense
36 120	56	221	783	1 067	3 003	19 394	4 356	7 239	Freight and packing costs
136 020	120	273	2 349	3 420	5 140	37 690	10 251	76 777	Sales commission
47 665	57	169	1 318	1 462	3 796	15 639	8 160	17 064	Advertising expenses
105 335	206	756	4 932	5 344	15 066	35 949	11 497	31 586	Entertainment expenses
194 699	914	1 354	9 840	13 770	29 690	65 362	22 904	50 865	Depreciation costs
15 884	4	11	283	366	1 375	8 462	1 760	3 621	Employee training costs
172 544	287	832	10 943	12 159	32 477	66 817	20 472	28 556	Taxes and public charges
1 787 228	5 500	9 623	84 010	97 683	219 975	642 218	286 416	441 803	Other costs
514 901	- 2 990	- 4 562	- 6 575	3 635	9 797	138 124	60 487	316 985	Operating profit
147 300	713	2 567	8 858	9 815	27 985	53 573	13 274	30 515	Non-operating profit and loss
258 894	1 129	3 024	13 212	14 751	36 402	98 034	27 423	64 919	Non-operating revenue
111 594	416	457	4 354	4 937	8 417	44 461	14 149	34 404	Non-operating expenses
59 876	181	257	2 576	3 746	6 773	21 372	6 862	18 109	Interest payment and discount expenses
51 718	235	200	1 777	1 191	1 644	23 089	7 287	16 295	Other costs
662 201	- 2 277	- 1 995	2 283	13 449	37 783	191 697	73 761	347 500	Ordinary profit (ordinary loss)
60 978	132	2 943	1 542	3 806	3 947	13 781	11 893	22 934	Extraordinary profit
132 947	551	668	552	6 299	4 840	25 714	20 064	74 259	Extraordinary loss
590 232	- 2 696	280	3 273	10 957	36 889	179 764	65 590	296 175	Pretax net profit (pretax net loss)
402 129	- 3 043	- 314	621	4 895	26 212	135 926	43 794	194 038	After-tax net profit (after-tax net loss)
8 692 766	5 780	29 900	202 837	272 942	693 916	2 482 824	1 149 123	3 855 445	Value added
9 915	76	85	1 264	1 202	2 205	3 607	735	740	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 167	43	55	522	639	847	1 730	581	749	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
26 626	153	251	2 396	2 962	4 187	9 479	3 127	4 071	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28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)	1 655 784	664 183	405 240	431 161	83 507	47 171	23 685	754	83
従業者数(人)	4 270 134	1 032 678	908 007	1 328 963	463 178	265 320	257 388	12 829	1 771
売上(収入)金額	23 204 486	1 599 794	3 007 536	7 413 493	3 187 928	3 163 732	4 179 781	427 993	224 229
売上原価	10 539 601	498 132	1 045 165	3 032 494	1 295 939	1 595 789	2 727 512	144 770	199 798
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	12 664 886	1 101 661	1 962 371	4 380 998	1 891 989	1 567 943	1 452 269	283 223	24 431
経費	8 778 954	761 646	1 226 150	2 976 238	1 289 278	1 174 650	1 107 336	225 095	18 561
給料賃金(専従者給与除く)	2 109 951	53 108	163 472	697 516	462 623	357 167	347 931	23 107	5 026
地代家賃	647 838	77 464	158 709	214 641	76 586	48 495	48 174	22 529	1 239
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	863 377	111 225	160 238	311 060	112 914	105 847	50 052	9 831	2 209
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	575 417	49 407	63 404	214 642	94 994	85 916	54 514	10 365	2 175
その他の経費	4 582 372	470 442	680 326	1 538 380	542 160	577 226	606 664	159 263	7 911
営業利益	3 885 932	340 015	736 221	1 404 761	602 711	393 293	344 933	58 128	5 870
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	3 885 932	340 015	736 221	1 404 761	602 711	393 293	344 933	58 128	5 870
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)	59 147	18 191	12 130	15 366	7 022	3 524	2 905	5	3
損金算入の特例を利用した少額減価償却資産取得額	26 213	10 950	3 889	6 469	2 293	1 500	1 102	7	4
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)	171 845	58 495	34 458	44 089	15 083	12 591	7 079	34	16

(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 2016
	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	
121 618	31 072	30 175	39 083	12 476	7 137	1 674	—	—	No. of enterprises in parent population
312 662	44 609	65 144	106 555	50 458	28 329	17 568	—	—	No. of workers
2 326 752	87 954	230 739	713 841	467 147	497 939	329 132	—	—	Sales (revenue)
1 104 155	25 543	61 595	270 633	216 614	278 653	251 117	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
1 222 598	62 411	169 145	443 209	250 533	219 286	78 015	—	—	Gross operating profit
781 209	37 776	87 994	276 758	164 889	160 685	53 106	—	—	Costs
182 095	4 044	11 520	68 600	49 302	40 043	8 587	—	—	Salaries and wages (excluding family employees' pay)
11 301	810	1 117	5 139	2 555	1 280	400	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
54 098	3 867	8 240	21 309	12 142	6 639	1 901	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
52 751	2 985	4 286	18 410	10 591	12 505	3 974	—	—	Taxes and public charges
480 963	26 070	62 831	163 301	90 299	100 218	38 244	—	—	Other costs
441 389	24 635	81 151	166 450	85 644	58 601	24 909	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
441 389	24 635	81 151	166 450	85 644	58 601	24 909	—	—	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	...	...	Value added
6 051	1 172	1 055	2 287	769	346	422	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
1 396	256	270	396	371	52	53	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
14 303	1 172	3 613	3 748	1 538	3 810	422	—	—	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28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)	141 148	56 823	32 333	39 220	7 430	4 408	922	9	3
従業者数(人)	392 658	97 630	76 763	133 289	45 066	31 852	7 669	173	215
売上(収入)金額	1 847 306	150 348	240 610	657 998	281 519	302 024	201 967	x	x
売上原価	609 983	28 733	52 526	189 849	91 713	124 216	112 744	x	x
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	1 237 323	121 615	188 083	468 148	189 807	177 808	89 223	x	x
経費	825 969	72 136	104 565	299 345	128 074	131 081	88 702	x	x
給料賃金(専従者給与除く)	240 275	5 534	18 392	100 276	46 706	48 291	20 421	x	x
地代家賃	47 257	7 029	6 734	17 021	6 120	3 903	6 424	x	x
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	60 680	7 980	9 617	20 097	9 757	7 940	5 237	x	x
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	49 653	3 934	5 638	19 787	7 317	9 577	3 290	x	x
その他の経費	428 104	47 660	64 183	142 164	58 174	61 370	53 332	x	x
営業利益	411 353	49 479	83 518	168 803	61 733	46 727	521	x	x
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	411 353	49 479	83 518	168 803	61 733	46 727	521	x	x
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)	4 261	605	1 050	1 218	910	475	—	2	1
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	104	289	899	303	201	—	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)	19 377	1 501	2 689	11 766	2 351	1 057	—	12	2

(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 2016
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	
1 693	588	409	336	346	13	1	—	—	No. of enterprises in parent population
3 057	891	636	635	791	101	3	—	—	No. of workers
22 752	1 761	3 091	4 749	12 046	x	x	—	—	Sales (revenue)
10 038	162	278	606	8 613	x	x	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
12 714	1 599	2 813	4 143	3 433	x	x	—	—	Gross operating profit
8 052	1 227	1 578	2 583	2 114	x	x	—	—	Costs
1 265	62	111	577	317	x	x	—	—	Salaries and wages (excluding family employees' pay)
667	110	230	261	40	x	x	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
559	88	133	201	124	x	x	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
354	27	49	104	141	x	x	—	—	Taxes and public charges
5 207	939	1 055	1 439	1 493	x	x	—	—	Other costs
4 662	371	1 234	1 560	1 319	x	x	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
4 662	371	1 234	1 560	1 319	x	x	—	—	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
58	34	15	4	4	—	1	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
18	4	3	10	x	—	x	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
308	244	19	37	4	—	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

(金額単位:百万円)

平成28年度	運輸業, 郵便業 Transport and postal activities								
	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)	12 981	8 385	2 920	752	254	601	68	1	—
従業者数(人)	23 510	10 041	4 950	2 874	1 546	3 247	789	64	—
売上(収入)金額	119 660	23 951	19 262	12 597	10 031	x	x	x	—
売上原価	13 548	958	1 451	1 063	534	x	x	x	—
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	106 111	22 993	17 811	11 534	9 497	x	x	x	—
経費	81 508	13 430	10 821	9 164	7 937	x	x	x	—
給料賃金(専従者給与除く)	19 091	1 273	1 792	2 353	3 110	x	x	x	—
地代家賃	2 039	694	531	134	149	x	x	x	—
水道光熱費	...	...	...	...	...	...	...	...	...
運賃荷造費	...	...	...	...	...	...	...	...	...
販売手数料	...	...	...	...	...	...	...	...	...
広告宣伝費	...	...	...	...	...	...	...	...	...
交際費	...	...	...	...	...	...	...	...	...
減価償却費	8 770	2 099	1 468	891	465	x	x	x	—
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	3 997	979	862	449	414	x	x	x	—
その他の経費	47 611	8 386	6 169	5 337	3 798	x	x	x	—
営業利益	24 603	9 563	6 990	2 370	1 560	x	x	x	—
営業外損益	...	...	...	...	...	...	...	...	...
営業外収益	...	...	...	...	...	...	...	...	...
営業外費用	...	...	...	...	...	...	...	...	...
支払利息・割引料	...	...	...	...	...	...	...	...	...
その他の費用	...	...	...	...	...	...	...	...	...
差引金額または専従者控除前の所得金額	24 603	9 563	6 990	2 370	1 560	x	x	x	—
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)	504	222	234	23	—	24	—	—	—
損金算入の特例を利用した少額減価償却資産取得額	239	58	118	4	—	59	—	—	—
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)	993	240	518	26	—	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

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

2) Individual proprietorship

(Unit: JPY million)

卸売業 Wholesale									Fiscal 2016
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	
48 953	7 972	7 171	20 000	5 021	5 273	3 317	146	51	No. of enterprises in parent population
142 633	14 044	19 365	52 434	14 904	19 525	20 738	1 304	319	No. of workers
1 725 314	24 089	56 997	343 012	198 016	353 954	548 191	84 270	116 785	Sales (revenue)
1 251 290	13 212	35 211	213 265	137 847	254 475	414 640	66 947	115 692	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
474 024	10 878	21 785	129 747	60 169	99 479	133 551	17 323	1 092	Gross operating profit
339 277	8 520	15 128	87 874	41 236	80 497	90 220	14 955	848	Costs
86 343	183	1 622	19 559	11 723	23 105	27 421	2 324	406	Salaries and wages (excluding family employees' pay)
16 642	567	791	6 050	2 364	3 434	3 257	152	26	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
37 886	1 361	2 693	7 368	3 042	17 890	4 165	1 324	43	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
20 255	378	1 312	7 113	2 363	4 010	4 844	189	47	Taxes and public charges
178 151	6 031	8 710	47 783	21 743	32 058	50 533	10 965	327	Other costs
134 747	2 358	6 657	41 873	18 933	18 982	43 331	2 368	244	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
134 747	2 358	6 657	41 873	18 933	18 982	43 331	2 368	244	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
1 471	21	110	1 045	103	104	87	—	1	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
317	4	14	207	31	50	x	—	x	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 224	21	131	1 293	197	492	87	—	2	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28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)	439 882	180 194	96 031	123 917	15 821	11 186	12 680	53	—
従業者数(人)	1 009 226	285 539	193 535	282 094	49 172	51 112	145 285	2 489	—
売上(収入)金額	6 965 192	393 601	725 540	2 177 048	613 931	717 173	2 303 035	34 865	—
売上原価	4 710 060	241 646	441 859	1 412 003	411 568	517 642	1 661 340	24 002	—
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	2 255 133	151 955	283 681	765 045	202 362	199 531	641 695	10 863	—
経費	1 649 142	130 102	188 224	566 091	120 203	142 880	491 633	10 008	—
給料賃金(専従者給与除く)	323 123	4 673	17 650	83 422	31 685	32 253	149 781	3 659	—
地代家賃	94 292	11 182	23 577	32 180	8 371	5 355	13 613	14	—
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	127 658	17 854	18 347	52 164	13 470	9 999	15 811	14	—
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	83 954	7 807	10 435	34 963	9 815	12 762	8 159	13	—
その他の経費	1 020 115	88 587	118 215	363 362	56 863	82 512	304 270	6 307	—
営業利益	605 990	21 853	95 457	198 954	82 159	56 651	150 062	855	—
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	605 990	21 853	95 457	198 954	82 159	56 651	150 062	855	—
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)	12 697	5 642	1 725	2 996	1 147	588	599	—	—
損金算入の特例を利用した少額減価償却資産取得額	10 419	6 846	355	2 546	457	94	122	—	—
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)	45 169	28 045	2 273	10 822	2 842	588	599	—	—

(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 2016
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	
130 156	62 878	31 097	28 471	4 797	2 209	705	—	—	No. of enterprises in parent population
218 972	91 155	51 523	53 212	15 083	5 958	2 041	—	—	No. of workers
1 320 787	148 624	224 349	455 760	185 609	151 882	154 562	—	—	Sales (revenue)
118 799	4 695	8 266	21 019	38 053	17 736	29 031	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
1 201 988	143 929	216 083	434 742	147 556	134 147	125 531	—	—	Gross operating profit
780 516	88 178	136 084	278 264	93 461	105 878	78 650	—	—	Costs
36 440	3 181	6 134	9 170	3 963	5 467	8 525	—	—	Salaries and wages (excluding family employees' pay)
16 569	2 990	5 559	4 602	658	2 685	75	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
267 442	30 018	50 601	109 696	32 001	30 943	14 183	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
117 796	15 742	17 128	39 254	16 013	13 216	16 442	—	—	Taxes and public charges
342 269	36 247	56 661	115 542	40 825	53 568	39 425	—	—	Other costs
421 472	55 751	79 999	156 477	54 095	28 268	46 881	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
421 472	55 751	79 999	156 477	54 095	28 268	46 881	—	—	Balance of income before deduction of family employees' pay
...	...	...	...	...	...	...	...	...	Extraordinary profit
...	...	...	...	...	...	...	...	...	Extraordinary loss
...	...	...	...	...	...	...	...	...	Pretax net profit (pretax net loss)
...	...	...	...	...	...	...	...	...	After-tax net profit (after-tax net loss)
...	...	...	...	...	...	...	...	...	Value added
5 682	2 484	1 495	1 460	—	243	—	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
2 793	1 168	1 107	472	—	45	—	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
15 900	6 629	5 865	3 163	—	243	—	—	—	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28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)	90 161	22 656	17 689	29 989	11 600	5 934	1 966	323	4
従業者数(人)	273 752	29 685	32 829	88 712	54 030	43 402	21 899	2 585	610
売上(収入)金額	2 061 816	51 023	133 616	543 870	436 867	426 653	292 165	x	x
売上原価	210 168	2 599	7 556	23 950	23 560	50 122	101 141	x	x
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	1 851 648	48 424	126 060	519 920	413 306	376 531	191 024	x	x
経費	1 233 382	34 588	72 086	317 683	257 977	274 098	152 607	x	x
給料賃金(専従者給与除く)	408 717	1 262	13 267	92 415	109 793	113 626	59 841	x	x
地代家賃	68 484	2 371	6 080	20 037	16 022	7 853	10 108	x	x
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	57 289	4 057	6 468	17 682	13 108	12 689	2 930	x	x
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	75 747	2 180	3 623	21 002	18 524	15 677	7 009	x	x
その他の経費	623 146	24 718	42 648	166 547	100 530	124 254	72 719	x	x
営業利益	618 266	13 837	53 974	202 237	155 329	102 433	38 417	x	x
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	618 266	13 837	53 974	202 237	155 329	102 433	38 417	x	x
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)	6 138	483	646	2 766	1 293	950	—	—	—
損金算入の特例を利用した少額減価償却資産取得額	2 702	472	152	800	543	735	—	—	—
損金算入の特例を利用した少額減価償却資産対象件数(件)	15 108	1 850	969	4 432	3 953	3 904	—	—	—

(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 2016
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	
336 722	94 984	113 911	102 985	18 988	4 449	1 406	—	—	No. of enterprises in parent population
1 175 068	162 045	301 706	444 054	190 561	49 952	26 749	—	—	No. of workers
4 022 093	258 908	846 923	1 721 843	722 373	276 210	195 836	—	—	Sales (revenue)
1 726 870	119 096	356 607	714 962	299 019	145 179	92 007	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
2 295 223	139 811	490 315	1 006 881	423 355	131 031	103 829	—	—	Gross operating profit
1 752 253	141 495	356 160	737 707	322 600	118 918	75 373	—	—	Costs
473 668	8 477	47 215	195 079	136 558	49 601	36 738	—	—	Salaries and wages (excluding family employees' pay)
239 144	19 936	78 318	88 696	29 005	16 828	6 363	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
135 809	19 499	34 840	51 901	20 064	7 831	1 673	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
92 261	4 710	10 320	44 779	20 575	5 822	6 054	—	—	Taxes and public charges
811 371	88 873	185 467	357 251	116 398	38 836	24 545	—	—	Other costs
542 970	- 1 684	134 156	269 174	100 754	12 113	28 457	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
542 970	- 1 684	134 156	269 174	100 754	12 113	28 457	—	—	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
11 283	1 715	4 101	1 367	2 734	—	1 367	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 214	1 168	826	38	569	—	612	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
29 052	7 182	12 302	1 367	4 101	—	4 101	—	—	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28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)	277 299	184 966	58 989	27 670	3 972	623	832	222	25
従業者数(人)	580 782	274 926	134 252	117 114	28 645	5 857	13 147	6 214	626
売上(収入)金額	1 858 505	422 273	417 846	463 599	154 693	43 565	131 205	134 506	90 820
売上原価	379 358	51 196	45 639	63 189	24 173	10 630	58 216	49 243	77 072
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	1 479 147	371 077	372 206	400 410	130 519	32 935	72 989	85 262	13 748
経費	993 811	217 759	209 390	285 021	102 866	25 837	61 845	80 552	10 540
給料賃金(専従者給与除く)	256 316	23 943	40 262	102 632	50 275	6 281	30 587	695	1 641
地代家賃	137 139	30 441	33 171	35 106	10 396	2 734	7 782	16 846	664
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	89 976	23 113	24 805	21 223	5 475	1 727	3 419	8 119	2 096
従業員教育費	...	...	...	...	...	...	...	...	...
租税公課	50 294	9 452	7 059	17 304	6 229	1 978	3 851	4 033	386
その他の経費	460 086	130 811	104 092	108 756	30 491	13 117	16 206	50 859	5 753
営業利益	485 336	153 318	162 817	115 389	27 653	7 098	11 144	4 710	3 208
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	485 336	153 318	162 817	115 389	27 653	7 098	11 144	4 710	3 208
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)	9 047	5 583	1 593	1 403	28	38	399	3	1
損金算入の特例を利用した少額減価償却資産取得額	2 552	846	732	631	x	37	294	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)	24 378	10 925	5 763	5 137	28	775	1 716	22	12

(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 2016
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	
55 171	13 665	14 514	18 738	2 802	5 337	115	—	—	No. of enterprises in parent population
137 816	22 114	27 304	47 992	12 923	25 984	1 500	—	—	No. of workers
934 310	37 262	108 564	319 176	105 697	348 520	15 091	—	—	Sales (revenue)
405 333	10 292	34 176	121 956	44 245	187 902	6 761	—	—	Cost of Sales
...	...	...	...	...	...	...	...	...	Cost of goods purchased
...	...	...	...	...	...	...	...	...	Material costs
...	...	...	...	...	...	...	...	...	Labor costs
...	...	...	...	...	...	...	...	...	Outsourcing costs
...	...	...	...	...	...	...	...	...	Depreciation costs
...	...	...	...	...	...	...	...	...	Other costs
528 977	26 969	74 388	197 220	61 451	160 618	8 331	—	—	Gross operating profit
333 835	16 434	44 120	115 747	47 920	101 795	7 819	—	—	Costs
82 619	476	5 507	23 432	19 191	30 448	3 565	—	—	Salaries and wages (excluding family employees' pay)
14 304	1 334	2 601	5 415	907	3 943	105	—	—	Rent
...	...	...	...	...	...	...	...	...	Utilities expense
...	...	...	...	...	...	...	...	...	Freight and packing costs
...	...	...	...	...	...	...	...	...	Sales commission
...	...	...	...	...	...	...	...	...	Advertising expenses
...	...	...	...	...	...	...	...	...	Entertainment expenses
23 208	1 290	3 027	8 528	3 266	6 803	294	—	—	Depreciation costs
...	...	...	...	...	...	...	...	...	Employee training costs
28 355	1 213	2 692	11 476	3 011	9 531	431	—	—	Taxes and public charges
185 349	12 121	30 294	66 897	21 546	51 069	3 423	—	—	Other costs
195 142	10 535	30 268	81 472	13 531	58 824	512	—	—	Operating profit
...	...	...	...	...	...	...	...	...	Non-operating profit and loss
...	...	...	...	...	...	...	...	...	Non-operating revenue
...	...	...	...	...	...	...	...	...	Non-operating expenses
...	...	...	...	...	...	...	...	...	Interest payment and discount expenses
...	...	...	...	...	...	...	...	...	Other costs
195 142	10 535	30 268	81 472	13 531	58 824	512	—	—	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
1 954	230	106	798	35	756	30	—	—	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
764	25	23	464	15	228	9	—	—	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 032	686	316	2 298	70	1 512	150	—	—	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28年度	合 計 Total							
	計	平成25年 以降	平成24年	平成23年	平成17年 ～ 平成22年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2013 or later	2012	2011	2005～2010	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	1 475 471	35 372	13 970	17 646	131 937	264 335	364 466	647 702
従業者数(人)	22 817 715	376 525	166 488	223 640	1 575 149	3 269 063	4 826 367	12 379 950
売上高	469 368 325	8 175 523	3 561 647	3 634 193	28 960 159	62 533 001	78 698 343	283 782 689
売上原価	349 311 464	5 466 100	2 732 139	2 681 612	20 174 391	43 400 834	56 681 998	218 154 972
商品仕入原価	165 014 847	2 963 193	890 210	1 507 666	11 886 138	26 911 322	25 267 501	95 577 312
材料費	60 471 534	893 372	647 690	321 619	2 307 931	4 472 312	9 268 489	42 558 261
労務費	34 478 789	430 534	452 539	243 857	1 673 721	3 434 617	6 519 757	21 722 918
外注費	49 769 425	643 573	360 431	331 050	2 052 869	4 477 525	9 197 147	32 702 492
減価償却費	4 953 970	50 795	53 317	27 358	235 590	505 357	764 161	3 317 343
その他の売上原価	34 622 899	484 632	327 952	250 063	2 018 142	3 599 701	5 664 943	22 276 647
売上総利益	120 056 861	2 709 423	829 508	952 581	8 785 769	19 132 167	22 016 345	65 627 716
販売費及び一般管理費	106 012 125	2 512 070	739 155	867 383	7 933 103	17 186 595	19 902 275	56 868 466
人件費	46 734 518	755 329	321 589	396 831	3 186 544	7 204 964	9 094 769	25 773 437
地代家賃	5 739 191	104 994	48 992	57 540	473 242	1 068 361	1 224 940	2 760 797
水道光熱費	1 947 535	44 884	13 922	16 175	164 976	358 907	382 318	966 249
運賃荷造費	4 829 021	45 610	12 762	16 583	243 653	552 708	500 010	3 457 669
販売手数料	3 948 223	821 070	23 117	46 217	346 074	694 421	499 947	1 517 286
広告宣伝費	2 094 059	41 820	13 438	28 453	191 700	537 758	345 611	935 215
交際費	1 607 408	31 028	13 413	14 223	118 321	279 871	336 850	813 674
減価償却費	5 036 003	88 048	29 017	26 849	315 554	769 204	992 345	2 814 805
従業員教育費	203 943	2 914	1 600	1 182	15 829	33 561	34 666	114 182
租税公課	2 936 262	39 259	19 372	18 661	200 332	423 288	582 823	1 652 020
その他の経費	30 935 962	537 114	241 932	244 668	2 676 879	5 263 551	5 907 996	16 063 130
営業利益	14 044 736	197 354	90 354	85 198	852 665	1 945 572	2 114 070	8 759 251
営業外損益	2 366 808	27 015	31 537	3 788	114 824	161 582	387 759	1 640 358
営業外収益	5 756 470	62 462	47 365	26 481	302 263	517 737	946 891	3 853 217
営業外費用	3 389 662	35 447	15 828	22 692	187 440	356 156	559 132	2 212 860
支払利息・割引料	1 934 401	22 920	8 985	10 573	115 395	240 696	321 655	1 214 094
その他の費用	1 455 260	12 527	6 843	12 120	72 045	115 459	237 477	998 765
経常利益(経常損失)	16 411 545	224 368	121 891	88 987	967 489	2 107 154	2 501 829	10 399 609
特別利益	2 695 784	42 622	7 282	6 829	126 653	243 292	402 409	1 866 688
特別損失	4 137 243	55 182	13 321	10 320	122 841	363 694	570 640	3 001 212
税引前当期純利益(税引前当期純損失)	14 970 085	211 809	115 851	85 495	971 300	1 986 752	2 333 598	9 265 085
税引後当期純利益(税引後当期純損失)	10 108 248	131 688	80 075	55 157	635 638	1 300 124	1 653 604	6 251 913
付加価値額	118 428 621	1 719 162	1 057 302	871 837	7 183 695	15 787 203	22 036 943	69 769 205
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)	167 118	3 763	1 799	2 363	12 936	32 185	39 946	74 126
損金算入の特例を利用した少額減価償却資産取得額	113 637	2 448	868	947	6 789	19 399	24 341	58 845
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)	614 117	12 960	4 808	5 093	38 515	104 317	129 176	319 248

(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 2016
計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 ～ 平成22年 2005～2010	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	
258 938	4 150	357	1 988	18 730	39 234	70 333	124 144	No. of enterprises in parent population
2 530 238	21 584	7 429	19 879	108 483	303 505	536 448	1 532 893	No. of workers
62 022 932	443 607	219 664	560 319	2 052 385	5 534 346	12 048 664	41 155 392	Sales
49 048 119	330 792	176 445	407 992	1 413 789	4 060 477	9 295 043	33 355 330	Cost of Sales
2 639 417	28 283	7 194	4 346	69 549	502 651	447 609	1 579 154	Cost of goods purchased
10 228 936	58 845	33 436	171 676	287 352	902 641	2 339 322	6 433 977	Material costs
5 048 783	87 012	16 162	25 023	186 086	444 386	1 040 016	3 249 276	Labor costs
24 840 010	122 911	93 501	174 197	715 346	1 636 623	4 469 191	17 623 924	Outsourcing costs
506 545	1 205	2 078	582	13 800	70 848	98 617	319 367	Depreciation costs
5 784 429	32 536	24 074	32 169	141 656	503 327	900 288	4 149 631	Other costs
12 974 813	112 814	43 219	152 326	638 596	1 473 869	2 753 621	7 800 062	Gross operating profit
10 968 595	98 470	33 000	128 913	561 751	1 362 476	2 346 874	6 436 975	Selling and general administrative expenses
5 414 726	54 795	15 442	57 412	257 734	589 167	1 177 781	3 262 314	Personnel costs
417 256	4 572	360	9 401	26 999	63 252	79 709	232 959	Rent
124 918	1 260	415	1 111	5 482	17 976	24 899	73 774	Utilities expense
58 266	1 116	173	252	5 487	8 766	7 381	35 090	Freight and packing costs
52 551	335	159	289	6 291	7 673	9 021	28 784	Sales commission
158 378	431	583	14 732	7 112	25 013	28 453	82 055	Advertising expenses
373 732	4 216	1 166	2 468	23 692	56 995	82 428	202 760	Entertainment expenses
483 567	2 427	2 710	5 103	23 136	79 057	94 117	277 017	Depreciation costs
26 130	128	113	165	2 038	3 327	4 090	16 268	Employee training costs
378 202	1 365	1 822	1 401	22 046	40 752	82 714	228 102	Taxes and public charges
3 480 868	27 825	10 057	36 578	181 733	470 499	756 281	1 997 853	Other costs
2 006 217	14 345	10 219	23 413	76 845	111 393	406 747	1 363 087	Operating profit
188 890	157	480	1 669	1 119	13 681	37 301	134 480	Non-operating profit and loss
508 065	842	816	2 183	16 193	44 426	96 644	346 960	Non-operating revenue
319 176	685	335	513	15 074	30 745	59 343	212 481	Non-operating expenses
200 168	567	201	403	8 681	23 522	36 171	130 624	Interest payment and discount expenses
119 007	118	134	110	6 392	7 223	23 172	81 857	Other costs
2 195 107	14 501	10 699	25 083	77 964	125 074	444 048	1 497 566	Ordinary profit (ordinary loss)
282 899	54	246	1 009	9 159	22 679	54 127	195 625	Extraordinary profit
484 725	246	1 817	731	4 772	15 428	62 576	399 154	Extraordinary loss
1 993 281	14 310	9 128	25 360	82 351	132 324	435 599	1 294 038	Pretax net profit (pretax net loss)
1 338 519	8 424	6 485	17 950	54 221	90 975	319 565	840 792	After-tax net profit (after-tax net loss)
14 670 485	166 572	49 588	124 573	618 486	1 439 385	3 057 262	9 213 493	Value added
28 629	—	47	1 002	1 407	4 678	8 845	12 651	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
16 064	—	10	281	315	3 258	4 719	7 481	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
80 095	—	50	1 136	1 940	15 126	22 671	39 173	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28年度	製造業 Manufacturing							
	計	平成25年 以降	平成24年	平成23年	平成17年 ～ 平成22年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2013 or later	2012	2011	2005～2010	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	275 644	4 332	2 955	1 355	15 112	33 325	66 541	152 024
従業者数(人)	6 611 864	88 615	50 788	26 411	261 044	613 410	1 043 678	4 527 918
売上高	130 115 182	2 164 754	1 486 073	363 034	4 902 882	9 246 751	17 904 761	94 046 926
売上原価	101 533 343	1 716 913	1 306 945	284 850	3 904 825	7 007 266	13 983 088	73 329 455
商品仕入原価	13 698 669	203 943	151 580	29 949	470 459	1 151 697	1 868 990	9 822 051
材料費	45 127 302	708 914	594 994	92 488	1 631 470	2 812 679	5 853 455	33 433 302
労務費	16 757 095	239 149	218 777	90 336	680 801	1 150 580	2 458 490	11 918 960
外注費	11 585 279	344 040	126 499	31 533	478 247	927 602	1 837 911	7 839 447
減価償却費	2 761 285	36 987	41 303	4 927	130 756	193 296	354 628	1 999 389
その他の売上原価	11 603 713	183 880	173 792	35 617	513 091	771 412	1 609 614	8 316 306
売上総利益	28 581 839	447 841	179 127	78 184	998 058	2 239 485	3 921 673	20 717 471
販売費及び一般管理費	23 811 383	342 118	134 586	60 668	826 242	1 892 375	3 433 361	17 122 032
人件費	10 427 505	135 276	53 483	30 225	343 128	883 567	1 554 436	7 427 391
地代家賃	826 320	12 486	7 842	2 696	39 649	73 753	137 765	552 129
水道光熱費	326 290	7 497	1 168	722	14 361	38 633	65 902	198 008
運賃荷造費	2 255 041	21 514	6 127	3 118	59 993	118 498	208 807	1 836 984
販売手数料	651 014	14 446	1 073	676	24 496	32 268	43 079	534 975
広告宣伝費	313 396	7 797	911	443	9 501	19 648	32 554	242 541
交際費	362 853	7 084	3 420	997	14 451	32 761	60 646	243 494
減価償却費	1 012 341	22 381	5 932	2 029	36 222	75 305	169 092	701 380
従業員教育費	52 275	444	56	32	2 393	2 990	7 771	38 589
租税公課	665 247	5 679	6 837	1 569	24 211	54 718	106 924	465 308
その他の経費	6 919 102	107 513	47 738	18 161	257 837	560 235	1 046 386	4 881 232
営業利益	4 770 457	105 722	44 541	17 515	171 816	347 110	488 311	3 595 440
営業外損益	731 033	6 104	536	- 552	15 001	34 175	106 970	568 798
営業外収益	1 807 889	18 476	7 259	1 312	53 606	89 593	232 343	1 405 300
営業外費用	1 076 856	12 372	6 723	1 864	38 604	55 417	125 373	836 502
支払利息・割引料	544 378	6 394	3 110	1 062	19 956	33 255	77 954	402 647
その他の費用	532 478	5 978	3 612	802	18 649	22 163	47 419	433 855
経常利益(経常損失)	5 501 490	111 826	45 078	16 963	186 817	381 285	595 282	4 164 238
特別利益	807 625	30 540	5 483	651	35 638	27 342	59 855	648 116
特別損失	1 496 471	33 237	5 320	443	50 039	59 194	136 081	1 212 157
税引前当期純利益(税引前当期純損失)	4 812 644	109 130	45 241	17 172	172 416	349 433	519 056	3 600 198
税引後当期純利益(税引後当期純損失)	3 219 042	73 790	28 543	11 011	88 844	237 619	359 714	2 419 520
付加価値額	38 547 935	570 624	382 417	149 839	1 463 934	2 848 748	5 462 341	27 670 032
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)	41 128	1 123	940	106	1 641	4 073	8 630	24 615
損金算入の特例を利用した少額減価償却資産取得額	37 258	1 130	458	77	917	3 194	6 271	25 212
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)	197 538	5 548	2 581	401	5 085	16 686	32 717	134 520

(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 2016
計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 \ 平成22年 2005~2010	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	
32 393	1 873	981	795	4 960	9 927	7 892	5 964	No. of enterprises in parent population
597 027	15 952	9 274	9 114	61 833	139 780	159 121	201 953	No. of workers
9 239 058	213 476	115 371	140 393	875 342	1 899 937	2 336 086	3 658 453	Sales
5 095 305	100 547	56 850	103 338	524 129	1 023 540	1 239 840	2 047 060	Cost of Sales
892 147	17 316	14 430	22 033	114 855	181 541	242 461	299 512	Cost of goods purchased
301 884	4 258	2 167	3 118	21 159	47 443	52 502	171 238	Material costs
1 134 075	17 651	10 273	27 336	114 717	236 726	269 569	457 804	Labor costs
1 500 283	38 028	14 879	30 503	179 985	334 171	385 765	516 951	Outsourcing costs
156 321	2 262	962	3 757	8 107	30 587	42 442	68 205	Depreciation costs
1 110 595	21 032	14 140	16 591	85 307	193 074	247 100	533 350	Other costs
4 143 753	112 929	58 521	37 055	351 213	876 397	1 096 246	1 611 393	Gross operating profit
3 684 611	106 656	53 515	33 310	308 111	784 614	956 801	1 441 604	Selling and general administrative expenses
1 728 882	44 263	30 480	15 911	150 878	398 465	470 884	618 002	Personnel costs
155 110	4 722	2 598	1 736	13 757	38 802	42 645	50 851	Rent
26 194	701	307	292	2 058	5 550	7 284	10 001	Utilities expense
76 104	949	140	146	1 558	6 644	5 456	61 210	Freight and packing costs
263 685	2 821	692	457	5 487	21 661	49 290	183 277	Sales commission
119 935	9 426	837	478	9 497	18 765	19 282	61 649	Advertising expenses
40 233	1 508	1 178	697	4 439	10 882	9 355	12 174	Entertainment expenses
115 967	3 562	1 809	936	12 609	15 039	39 874	42 137	Depreciation costs
11 616	519	564	77	1 868	2 988	2 737	2 864	Employee training costs
67 388	1 149	735	1 118	5 798	13 814	17 904	26 871	Taxes and public charges
1 079 496	37 035	14 175	11 462	100 161	252 005	292 090	372 568	Other costs
459 143	6 273	5 006	3 745	43 102	91 783	139 445	169 789	Operating profit
51 659	415	285	282	2 038	11 753	9 339	27 548	Non-operating profit and loss
117 466	1 703	929	660	7 266	20 785	26 157	59 965	Non-operating revenue
65 807	1 289	645	377	5 228	9 033	16 818	32 418	Non-operating expenses
29 429	819	221	118	2 397	4 702	8 890	12 282	Interest payment and discount expenses
36 378	470	423	259	2 832	4 331	7 928	20 136	Other costs
510 802	6 687	5 291	4 027	45 140	103 536	148 785	197 336	Ordinary profit (ordinary loss)
43 764	355	100	26	831	5 633	6 277	30 542	Extraordinary profit
76 085	1 937	312	94	874	9 774	18 069	45 025	Extraordinary loss
478 481	5 105	5 079	3 960	45 097	99 395	136 993	182 853	Pretax net profit (pretax net loss)
310 606	- 800	3 272	2 718	28 004	67 114	90 793	119 505	After-tax net profit (after-tax net loss)
3 909 590	81 635	52 932	55 015	355 271	844 658	1 043 729	1 476 352	Value added
4 760	213	185	142	769	1 292	1 188	971	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
3 746	164	83	141	412	992	1 026	927	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
21 954	902	452	1 126	2 406	5 683	5 948	5 438	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28年度	運輸業、郵便業 Transport and postal activities							
	計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 ～ 平成22年 2005～2010	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)	47 999	1 294	600	493	3 427	8 263	9 659	24 263
従業者数(人)	1 929 228	20 488	17 207	8 174	91 088	231 516	311 931	1 248 824
売上高	24 762 690	211 820	267 157	123 205	1 087 705	2 844 423	3 913 274	16 315 105
売上原価	18 232 780	133 002	194 312	91 391	772 585	1 942 481	2 841 438	12 257 571
商品仕入原価	706 140	13 299	2 329	8 612	72 187	89 232	103 051	417 430
材料費	766 373	3 107	3 934	1 883	41 523	62 547	217 973	435 405
労務費	5 024 003	26 913	76 003	17 743	224 045	508 917	737 851	3 432 531
外注費	5 160 544	37 601	75 342	21 111	211 877	471 156	739 345	3 604 114
減価償却費	688 810	4 565	6 241	3 205	28 632	63 703	104 623	477 842
その他の売上原価	5 886 910	47 517	30 464	38 838	194 322	746 927	938 595	3 890 248
売上総利益	6 529 911	78 819	72 846	31 813	315 120	901 942	1 071 837	4 057 534
販売費及び一般管理費	5 799 394	76 879	60 971	32 594	303 029	829 123	956 849	3 539 947
人件費	2 596 089	29 496	20 247	10 314	143 716	347 820	448 203	1 596 295
地代家賃	240 718	2 207	1 944	1 162	13 406	36 473	43 383	142 143
水道光熱費	54 081	1 529	791	274	2 406	7 426	9 357	32 299
運賃荷造費	569 435	703	804	254	7 480	27 516	16 242	516 436
販売手数料	60 944	1 009	410	117	3 395	11 747	18 575	25 692
広告宣伝費	23 373	1 326	290	122	1 678	3 001	3 665	13 290
交際費	70 396	1 269	1 498	540	3 995	10 938	12 306	39 851
減価償却費	293 983	6 957	3 155	2 001	16 242	48 530	54 852	162 246
従業員教育費	11 929	76	141	22	413	1 231	1 538	8 509
租税公課	167 292	2 162	1 842	1 203	7 584	25 024	30 383	99 093
その他の経費	1 711 153	30 143	29 851	16 587	102 714	309 418	318 345	904 094
営業利益	730 517	1 940	11 874	- 780	12 091	72 819	114 987	517 587
営業外損益	189 731	895	1 314	4 157	15 426	16 409	21 412	130 117
営業外収益	392 399	2 080	2 284	6 926	20 168	32 325	46 019	282 597
営業外費用	202 668	1 185	970	2 769	4 742	15 916	24 607	152 479
支払利息・割引料	117 117	791	465	596	3 044	10 249	15 035	86 937
その他の費用	85 551	394	505	2 173	1 698	5 667	9 572	65 542
経常利益(経常損失)	920 248	2 835	13 189	3 377	27 516	89 228	136 399	647 704
特別利益	215 486	2 333	509	1 010	10 140	15 188	33 775	152 530
特別損失	234 583	3 760	2 149	3 695	2 963	18 248	32 758	171 010
税引前当期純利益(税引前当期純損失)	901 151	1 408	11 549	692	34 694	86 169	137 416	629 224
税引後当期純利益(税引後当期純損失)	613 459	95	7 741	- 361	24 553	62 250	91 852	427 330
付加価値額	10 060 189	76 003	123 225	39 621	464 599	1 131 175	1 572 267	6 653 299
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)	6 620	167	69	25	532	955	1 423	3 448
損金算入の特例を利用した少額減価償却資産取得額	5 266	74	68	9	432	638	1 099	2 945
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)	29 586	426	313	48	2 590	3 583	6 307	16 319

(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 2016
計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 \ 平成22年 2005~2010	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	
158 159	3 645	1 679	2 225	11 956	26 968	34 702	76 982	No. of enterprises in parent population
1 840 756	35 925	8 392	16 866	100 499	199 865	274 605	1 204 603	No. of workers
107 601 527	3 143 764	436 428	1 108 476	6 445 844	10 000 506	14 129 412	72 337 097	Sales
90 222 455	2 121 515	372 425	1 009 340	5 338 793	8 136 576	11 848 389	61 395 418	Cost of Sales
85 074 509	1 973 275	344 299	969 791	4 952 953	7 753 686	11 270 845	57 809 661	Cost of goods purchased
868 307	42 852	1 194	4 045	32 722	72 054	99 900	615 540	Material costs
521 432	7 459	393	9 453	26 539	39 856	69 450	368 283	Labor costs
1 157 177	19 250	4 115	4 769	38 473	121 880	170 090	798 601	Outsourcing costs
93 600	924	67	787	5 451	9 468	11 372	65 530	Depreciation costs
2 507 431	77 756	22 356	20 495	282 655	139 631	226 733	1 737 805	Other costs
17 379 071	1 022 249	64 003	99 136	1 107 051	1 863 931	2 281 023	10 941 678	Gross operating profit
15 690 747	1 011 948	60 578	91 912	929 973	1 634 013	2 125 468	9 836 856	Selling and general administrative expenses
6 934 356	95 151	29 066	46 363	372 431	774 677	967 854	4 648 814	Personnel costs
648 568	10 422	3 238	5 587	39 284	82 703	108 439	398 895	Rent
174 812	2 909	934	836	9 059	17 028	24 453	119 593	Utilities expense
1 146 887	16 870	2 530	5 396	58 335	104 201	136 447	823 107	Freight and packing costs
1 265 500	785 141	2 445	1 561	55 515	55 517	87 808	277 513	Sales commission
221 596	3 816	295	656	34 738	26 036	26 534	129 521	Advertising expenses
201 676	5 416	1 031	1 941	12 369	26 105	33 761	121 053	Entertainment expenses
533 911	6 702	1 347	1 952	27 282	62 675	75 608	358 345	Depreciation costs
14 953	253	8	121	933	1 657	1 903	10 077	Employee training costs
310 282	5 110	928	1 613	24 228	33 321	44 909	200 173	Taxes and public charges
4 238 206	80 157	18 756	25 887	295 798	450 091	617 753	2 749 765	Other costs
1 688 324	10 301	3 425	7 224	177 078	229 918	155 555	1 104 823	Operating profit
367 551	4 509	461	998	17 668	7 955	41 428	294 532	Non-operating profit and loss
902 489	7 991	2 220	1 692	44 567	62 473	99 172	684 375	Non-operating revenue
534 939	3 482	1 759	694	26 899	54 518	57 744	389 843	Non-operating expenses
265 522	1 546	599	481	17 312	32 336	31 450	181 797	Interest payment and discount expenses
269 417	1 936	1 160	212	9 587	22 182	26 294	208 046	Other costs
2 055 875	14 809	3 886	8 222	194 746	237 873	196 983	1 399 355	Ordinary profit (ordinary loss)
350 796	932	88	2 178	7 555	37 331	40 743	261 970	Extraordinary profit
541 397	3 302	57	1 835	13 704	59 396	72 063	391 040	Extraordinary loss
1 865 274	12 439	3 916	8 565	188 598	215 809	165 663	1 270 285	Pretax net profit (pretax net loss)
1 199 699	- 1 526	2 082	5 233	125 256	132 732	102 779	833 142	After-tax net profit (after-tax net loss)
11 378 498	142 377	39 532	74 579	708 206	1 274 568	1 507 968	7 631 268	Value added
17 457	286	62	303	1 147	2 962	3 613	9 084	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
10 333	248	33	93	502	1 405	1 654	6 399	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
61 738	1 570	199	549	3 594	9 168	9 790	36 869	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28年度	小売業 Retail							
	計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 ～ 平成22年 2005～2010	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)	241 030	4 947	2 623	2 463	30 486	50 424	52 312	97 767
従業者数(人)	2 913 382	47 913	21 549	43 045	359 361	572 523	641 193	1 227 563
売上高	64 877 835	690 321	391 106	410 871	6 489 673	20 023 523	11 017 978	25 842 059
売上原価	44 758 229	464 285	241 823	257 610	3 900 221	14 165 286	7 078 706	18 639 631
商品仕入原価	42 477 277	435 807	235 957	250 213	3 605 743	13 608 386	6 733 256	17 597 331
材料費	383 488	10 708	220	553	21 439	71 566	56 502	222 496
労務費	295 692	7 271	974	487	21 138	72 069	42 660	151 082
外注費	431 758	2 504	671	1 183	16 661	177 837	73 829	159 052
減価償却費	52 485	705	23	181	6 366	20 501	7 123	17 585
その他の売上原価	1 117 528	7 290	3 978	4 992	228 875	214 926	165 336	492 086
売上総利益	20 119 606	226 036	149 283	153 262	2 589 452	5 858 237	3 939 272	7 202 427
販売費及び一般管理費	18 893 807	220 045	149 327	164 457	2 519 046	5 231 949	3 753 720	6 853 746
人件費	7 643 022	110 163	54 689	63 507	843 433	1 741 016	1 610 155	3 219 753
地代家賃	1 262 997	14 973	14 703	8 547	128 759	308 311	294 004	493 570
水道光熱費	413 763	3 975	3 829	2 223	58 146	100 874	74 343	170 333
運賃荷造費	626 892	2 790	2 021	6 658	101 470	267 836	102 199	143 893
販売手数料	1 086 681	4 490	14 403	39 001	196 600	439 809	184 440	207 883
広告宣伝費	797 819	6 851	5 516	4 825	72 442	354 792	134 044	219 316
交際費	196 125	2 304	1 806	1 649	24 417	68 249	40 913	56 774
減価償却費	668 491	10 678	1 855	2 554	51 903	170 526	123 915	306 943
従業員教育費	26 860	118	233	288	3 405	9 808	4 539	8 467
租税公課	353 374	3 314	652	1 693	30 224	92 154	68 516	156 327
その他の経費	5 817 783	60 390	49 619	33 512	1 008 247	1 678 576	1 116 652	1 870 487
営業利益	1 225 799	5 991	- 44	- 11 195	70 407	626 288	185 552	348 681
営業外損益	346 257	8 164	15 563	3 603	19 251	40 381	63 002	196 306
営業外収益	668 077	9 603	16 343	4 000	39 999	87 230	168 909	341 962
営業外費用	321 820	1 438	780	397	20 749	46 850	105 907	145 656
支払利息・割引料	171 627	920	454	252	14 003	33 593	29 212	93 158
その他の費用	150 193	519	326	144	6 746	13 257	76 695	52 498
経常利益(経常損失)	1 572 056	14 155	15 520	- 7 593	89 658	666 668	248 554	544 987
特別利益	225 597	769	23	11	34 361	35 691	28 617	126 115
特別損失	269 078	897	850	92	16 310	49 693	26 775	174 427
税引前当期純利益(税引前当期純損失)	1 528 575	14 027	14 692	- 7 673	107 709	652 666	250 397	496 675
税引後当期純利益(税引後当期純損失)	989 124	11 757	11 572	- 8 307	74 272	403 025	173 967	322 837
付加価値額	12 046 604	162 297	89 103	69 916	1 188 889	3 114 645	2 428 678	4 991 871
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)	21 288	143	59	207	3 133	6 850	4 400	6 496
損金算入の特例を利用した少額減価償却資産取得額	12 229	53	13	89	1 691	3 457	2 896	4 031
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)	65 336	273	75	452	9 397	18 508	15 217	21 415

(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 2016
計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 ～ 平成22年 2005～2010	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	
145 849	4 761	951	1 984	11 286	25 939	37 431	63 496	No. of enterprises in parent population
723 163	14 422	3 219	8 081	57 202	122 093	184 500	333 646	No. of workers
17 405 387	242 309	90 593	198 031	1 662 480	2 973 423	4 535 888	7 702 664	Sales
9 230 788	118 235	54 936	108 195	1 029 681	1 749 679	2 591 661	3 578 401	Cost of Sales
5 281 544	99 584	36 862	54 267	709 174	1 125 756	1 520 845	1 735 056	Cost of goods purchased
312 753	1 354	1 079	1 194	29 279	26 800	84 932	168 114	Material costs
243 431	1 104	246	1 677	33 286	39 281	75 376	92 461	Labor costs
588 948	4 276	2 990	6 692	51 565	101 837	171 913	249 676	Outsourcing costs
437 046	1 274	1 574	11 068	19 384	67 404	96 146	240 196	Depreciation costs
2 367 067	10 643	12 185	33 298	186 994	388 599	642 449	1 092 898	Other costs
8 174 599	124 074	35 657	89 836	632 798	1 223 744	1 944 228	4 124 263	Gross operating profit
6 685 527	112 483	29 997	67 157	473 020	1 032 345	1 675 067	3 295 458	Selling and general administrative expenses
2 283 354	45 425	10 604	26 872	156 396	368 387	576 394	1 099 276	Personnel costs
733 760	11 998	1 474	7 297	45 262	119 927	196 790	351 012	Rent
133 348	1 173	574	1 005	7 173	19 979	31 237	72 207	Utilities expense
17 337	119	112	43	1 225	1 938	4 505	9 396	Freight and packing costs
163 100	1 367	794	1 340	16 866	52 644	37 775	52 314	Sales commission
125 189	2 820	461	1 938	14 701	20 875	32 508	51 886	Advertising expenses
110 797	1 819	505	1 762	8 374	21 386	32 127	44 825	Entertainment expenses
761 189	8 132	3 123	2 655	51 395	99 215	195 084	401 584	Depreciation costs
15 027	94	22	86	763	2 110	2 441	9 510	Employee training costs
457 469	8 652	1 727	4 371	36 132	62 847	111 163	232 576	Taxes and public charges
1 884 957	30 884	10 601	19 788	134 732	263 036	455 043	970 872	Other costs
1 489 072	11 591	5 660	22 679	159 778	191 399	269 160	828 805	Operating profit
12 365	5 326	- 807	- 2 613	- 11 668	- 3 337	953	24 510	Non-operating profit and loss
432 443	10 280	457	2 415	23 379	52 977	86 155	256 780	Non-operating revenue
420 077	4 953	1 264	5 027	35 046	56 314	85 202	232 270	Non-operating expenses
337 137	3 997	1 075	4 616	28 387	48 191	67 757	183 115	Interest payment and discount expenses
82 940	957	189	411	6 660	8 123	17 446	49 155	Other costs
1 501 437	16 918	4 853	20 066	148 111	188 062	270 113	853 315	Ordinary profit (ordinary loss)
391 002	3 568	162	891	14 866	58 847	57 659	255 010	Extraordinary profit
394 925	2 903	241	798	3 444	65 642	71 529	250 368	Extraordinary loss
1 497 514	17 582	4 774	20 158	159 532	181 267	256 243	857 957	Pretax net profit (pretax net loss)
1 081 761	13 574	3 673	16 349	106 362	126 999	188 167	626 638	After-tax net profit (after-tax net loss)
6 769 850	97 595	24 698	78 707	519 116	995 425	1 591 263	3 463 045	Value added
13 239	452	34	148	1 179	3 012	2 591	5 823	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
7 646	167	33	59	530	1 725	1 651	3 480	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
44 570	1 021	201	370	3 149	9 995	9 428	20 407	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28年度	学術研究, 専門・技術サービス業 Scientific research, professional and technical services							
	計	平成25年 以降	平成24年	平成23年	平成17年 ～ 平成22年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2013 or later	2012	2011	2005～2010	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	67 639	3 622	1 005	1 752	9 005	17 154	19 007	16 092
従業者数(人)	622 670	19 265	5 546	11 319	52 396	133 871	148 025	252 246
売上高	7 845 916	209 747	84 796	117 594	633 779	1 409 407	1 710 473	3 680 117
売上原価	3 987 959	67 702	47 550	46 495	298 734	618 862	759 949	2 148 667
商品仕入原価	781 250	4 111	2 481	18 251	62 930	115 320	179 338	398 819
材料費	199 929	10 740	3 601	495	15 356	29 222	34 613	105 902
労務費	941 636	9 717	4 213	12 426	51 351	161 839	169 396	532 694
外注費	1 201 523	31 872	34 066	11 381	92 341	210 884	210 610	610 369
減価償却費	34 549	106	10	141	1 614	4 553	5 984	22 141
その他の売上原価	829 073	11 155	3 180	3 801	75 142	97 044	160 009	478 742
売上総利益	3 857 957	142 045	37 246	71 099	335 044	790 545	950 524	1 531 450
販売費及び一般管理費	3 268 213	116 723	34 724	68 118	295 211	724 339	786 466	1 242 627
人件費	1 776 859	64 050	17 971	31 999	151 316	393 592	433 123	684 804
地代家賃	169 365	5 898	1 687	3 888	17 626	37 645	42 203	60 417
水道光熱費	29 031	935	213	555	2 688	6 219	7 191	11 231
運賃荷造費	12 467	299	63	197	1 097	2 802	2 782	5 228
販売手数料	14 477	488	98	211	1 115	2 391	4 129	6 044
広告宣伝費	23 341	810	160	918	2 612	4 680	4 922	9 239
交際費	62 449	3 088	1 023	2 169	7 023	14 011	15 597	19 539
減価償却費	97 214	2 498	1 434	1 249	9 771	21 102	22 126	39 034
従業員教育費	10 101	189	136	120	910	1 969	3 248	3 528
租税公課	79 075	1 907	718	1 075	6 556	15 501	18 951	34 367
その他の経費	993 834	36 562	11 220	25 738	94 496	224 426	232 194	369 197
営業利益	589 744	25 323	2 523	2 982	39 833	66 206	164 058	288 823
営業外損益	93 978	409	9 402	- 5 789	35 976	11 422	12 003	30 556
営業外収益	162 948	1 925	10 255	1 944	39 985	20 827	22 790	65 222
営業外費用	68 970	1 516	854	7 734	4 008	9 405	10 787	34 666
支払利息・割引料	33 840	1 255	704	1 329	1 970	5 196	6 137	17 248
その他の費用	35 131	261	149	6 405	2 038	4 209	4 651	17 418
経常利益(経常損失)	683 722	25 732	11 924	- 2 808	75 810	77 627	176 060	319 379
特別利益	70 118	2 550	58	622	3 600	5 440	12 086	45 761
特別損失	63 698	1 603	114	844	3 946	5 215	15 079	36 898
税引前当期純利益(税引前当期純損失)	690 141	26 679	11 869	- 3 030	75 464	77 852	173 068	328 242
税引後当期純利益(税引後当期純損失)	550 038	22 217	10 534	- 4 396	62 172	54 540	146 440	258 535
付加価値額	3 826 360	111 352	38 799	49 418	316 924	719 025	877 228	1 713 612
損金算入の特例を利用した少額減価償却資産取得企業数(社)	8 977	705	141	173	1 057	1 979	2 392	2 530
損金算入の特例を利用した少額減価償却資産取得額	5 666	328	59	64	554	1 036	1 357	2 268
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)	31 032	1 820	358	338	2 955	5 702	7 385	12 474

(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 2016
計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 ～ 平成22年 2005～2010	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	
95 649	2 736	545	2 280	9 051	19 249	27 282	34 505	No. of enterprises in parent population
1 542 490	62 889	11 019	22 210	156 291	344 690	375 881	569 493	No. of workers
8 859 940	329 698	46 462	123 278	898 153	1 817 213	2 089 881	3 554 348	Sales
3 140 807	119 890	13 701	44 496	345 492	616 924	792 567	1 207 263	Cost of Sales
1 612 544	60 187	8 415	27 135	214 855	271 444	391 888	638 345	Cost of goods purchased
1 037 871	36 295	4 213	11 999	82 157	245 715	272 148	385 187	Material costs
274 772	2 239	368	978	20 594	63 614	88 164	98 802	Labor costs
22 602	51	10	149	1 546	8 784	4 900	7 162	Outsourcing costs
10 453	889	18	34	957	1 561	3 668	3 326	Depreciation costs
182 566	20 228	678	4 202	25 382	25 806	31 798	74 442	Other costs
5 719 133	209 808	32 760	78 782	552 662	1 200 288	1 297 315	2 347 085	Gross operating profit
5 582 670	203 253	33 670	72 953	544 012	1 173 193	1 271 854	2 283 341	Selling and general administrative expenses
2 542 932	86 259	15 616	36 502	256 017	522 182	584 891	1 041 403	Personnel costs
480 049	18 760	5 324	5 756	55 577	122 839	112 861	158 869	Rent
394 023	18 008	2 292	6 090	35 620	86 994	79 599	165 376	Utilities expense
9 615	125	78	158	1 390	1 593	2 153	4 118	Freight and packing costs
153 950	8 849	275	1 204	15 334	21 944	30 372	75 969	Sales commission
99 545	3 927	674	1 814	10 852	23 835	19 923	38 508	Advertising expenses
36 183	775	279	773	2 995	8 164	8 857	14 335	Entertainment expenses
309 063	10 514	574	2 472	25 746	57 918	62 079	149 713	Depreciation costs
7 954	641	36	97	861	1 801	1 307	3 211	Employee training costs
141 270	5 511	892	2 552	12 366	26 446	27 761	65 733	Taxes and public charges
1 408 085	49 885	7 629	15 535	127 255	299 476	342 050	566 108	Other costs
136 463	6 555	- 910	5 829	8 650	27 095	25 461	63 744	Operating profit
90 551	- 3 347	1 046	613	4 442	5 879	37 254	44 710	Non-operating profit and loss
202 995	2 312	1 166	1 699	16 987	22 456	57 234	101 132	Non-operating revenue
112 444	5 659	120	1 086	12 545	16 578	19 980	56 422	Non-operating expenses
81 761	5 084	73	411	8 170	10 575	16 209	41 197	Interest payment and discount expenses
30 683	575	46	675	4 375	6 002	3 770	15 225	Other costs
227 014	3 208	137	6 442	13 092	32 974	62 715	108 454	Ordinary profit (ordinary loss)
51 687	69	0	69	2 054	10 159	23 288	16 046	Extraordinary profit
86 364	2 075	-	208	3 096	10 603	9 191	61 191	Extraordinary loss
192 337	1 201	137	6 302	12 050	32 530	76 813	63 309	Pretax net profit (pretax net loss)
123 341	- 308	88	5 267	5 929	19 361	65 090	27 919	After-tax net profit (after-tax net loss)
4 075 269	133 105	23 039	55 243	393 379	839 911	959 656	1 670 706	Value added
8 815	234	49	52	508	2 359	2 543	3 069	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 229	136	25	28	480	1 375	1 065	2 120	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
28 366	550	129	136	2 746	7 559	6 349	10 897	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28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25年以降	平成24年	平成23年	平成17年 ～ 平成22年	平成7年 ～ 平成16年	昭和60年 ～ 平成6年	昭和59年 以前
	Total	2013 or later	2012	2011	2005～2010	1995～2004	1985～1994	1984 or earlier
母集団企業数(社)	61 057	1 832	1 116	990	7 354	13 178	16 667	19 890
従業者数(人)	928 960	20 983	12 378	12 848	116 816	171 808	194 720	399 143
売上高	19 149 668	336 422	194 769	207 989	2 445 188	3 550 647	3 703 262	8 710 392
売上原価	13 261 680	202 750	127 247	138 027	1 854 317	2 355 433	2 477 885	6 105 995
商品仕入原価	9 993 669	110 262	78 973	113 596	1 496 901	1 856 919	1 848 653	4 488 349
材料費	487 916	7 846	2 383	5 045	74 178	44 505	64 312	289 636
労務費	386 436	3 811	3 973	2 672	59 728	61 051	58 817	196 385
外注費	598 994	14 153	4 211	2 330	76 990	107 627	94 644	299 039
減価償却費	87 895	1 237	350	643	12 089	26 167	11 860	35 548
その他の売上原価	1 706 770	65 442	37 357	13 741	134 431	259 164	399 598	797 037
売上総利益	5 887 988	133 672	67 522	69 962	590 871	1 195 214	1 225 377	2 604 398
販売費及び一般管理費	5 453 888	131 194	64 134	64 408	553 789	1 106 003	1 162 367	2 370 967
人件費	2 036 746	48 038	24 648	23 445	203 286	397 006	448 756	890 963
地代家賃	543 948	14 748	5 707	8 422	61 389	121 414	113 009	219 129
水道光熱費	204 429	5 635	2 742	2 563	21 104	42 349	45 176	84 843
運賃荷造費	20 856	378	337	129	2 288	3 798	4 070	9 855
販売手数料	100 300	1 494	1 707	873	11 179	17 047	16 348	51 618
広告宣伝費	163 824	3 987	2 422	1 790	19 624	30 425	34 270	71 288
交際費	47 628	1 463	669	579	5 885	10 496	10 595	17 938
減価償却費	565 577	10 633	5 656	4 377	46 366	97 846	121 281	279 402
従業員教育費	11 214	270	143	116	1 220	2 576	2 142	4 740
租税公課	144 119	2 370	1 620	1 129	12 251	24 784	34 241	67 722
その他の経費	1 615 248	42 178	18 481	20 986	169 198	358 260	332 478	673 468
営業利益	434 100	2 478	3 388	5 554	37 081	89 211	63 011	233 431
営業外損益	147 493	1 869	191	152	12 572	5 653	32 207	94 847
営業外収益	302 804	3 977	2 274	2 022	25 146	46 627	63 307	159 439
営業外費用	155 311	2 108	2 083	1 870	12 574	40 974	31 100	64 592
支払利息・割引料	93 547	1 294	1 859	1 133	6 506	26 400	19 009	37 339
その他の費用	61 764	815	224	737	6 068	14 574	12 091	27 253
経常利益(経常損失)	581 593	4 347	3 579	5 706	49 653	94 864	95 217	328 278
特別利益	195 833	303	286	218	6 464	14 306	68 235	106 020
特別損失	356 970	3 012	681	1 339	21 803	51 227	100 159	178 749
税引前当期純利益(税引前当期純損失)	420 456	1 637	3 183	4 585	34 315	57 943	63 294	255 549
税引後当期純利益(税引後当期純損失)	280 531	- 340	2 331	3 366	23 349	35 609	39 275	176 993
付加価値額	4 451 075	86 748	47 537	47 642	452 488	852 108	904 333	2 059 507
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)	6 291	127	128	94	650	1 427	1 701	2 165
損金算入の特例を利用した少額減価償却資産取得額	5 032	63	47	65	498	977	1 361	2 021
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)	27 277	347	266	339	2 625	5 421	7 451	10 828

(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 2016
計 Total	平成25年 以降 2013 or later	平成24年 2012	平成23年 2011	平成17年 ～ 平成22年 2005～2010	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	
91 114	2 180	1 157	1 321	10 568	20 674	22 641	32 573	No. of enterprises in parent population
2 577 939	28 489	19 687	45 693	210 137	436 000	956 265	881 669	No. of workers
17 488 190	189 605	229 228	281 005	1 466 727	3 232 825	5 308 664	6 780 136	Sales
10 800 000	90 468	139 905	189 879	791 825	1 724 311	3 773 433	4 090 180	Cost of Sales
1 857 682	17 127	7 691	9 475	116 533	254 689	660 565	791 604	Cost of goods purchased
756 776	8 453	471	29 123	71 296	157 140	192 830	297 464	Material costs
3 851 434	28 208	121 157	55 727	255 437	656 298	1 509 967	1 224 639	Labor costs
2 682 309	28 888	4 147	47 202	189 839	379 123	1 038 951	994 158	Outsourcing costs
124 980	639	691	2 035	8 433	17 269	27 698	68 214	Depreciation costs
1 526 819	7 153	5 748	46 317	150 287	259 792	343 422	714 101	Other costs
6 688 190	99 137	89 324	91 126	674 903	1 508 514	1 535 231	2 689 956	Gross operating profit
6 173 289	92 301	84 653	82 894	618 918	1 416 163	1 433 448	2 444 913	Selling and general administrative expenses
3 350 047	42 413	49 343	54 284	308 208	789 085	822 292	1 284 423	Personnel costs
261 101	4 207	4 114	3 049	31 533	63 240	54 133	100 824	Rent
66 646	1 263	657	505	6 879	15 879	12 878	28 586	Utilities expense
36 120	746	377	232	3 330	9 115	9 968	12 352	Freight and packing costs
136 020	630	1 061	488	9 796	31 719	19 109	73 216	Sales commission
47 665	629	1 289	738	8 942	10 688	9 456	15 923	Advertising expenses
105 335	2 086	838	649	10 681	19 883	30 265	40 932	Entertainment expenses
194 699	3 563	1 421	1 521	14 881	41 991	34 317	97 004	Depreciation costs
15 884	181	148	58	1 024	3 105	2 950	8 419	Employee training costs
172 544	2 039	1 599	938	18 935	33 929	39 356	75 748	Taxes and public charges
1 787 228	34 542	23 805	20 432	204 708	397 529	398 724	707 487	Other costs
514 901	6 836	4 671	8 233	55 984	92 351	101 783	245 043	Operating profit
147 300	2 514	3 065	1 268	2 998	17 611	25 890	93 954	Non-operating profit and loss
258 894	3 272	3 361	1 629	14 967	38 019	48 162	149 485	Non-operating revenue
111 594	759	296	360	11 969	20 407	22 272	55 531	Non-operating expenses
59 876	254	222	171	4 969	12 677	13 832	27 751	Interest payment and discount expenses
51 718	505	74	190	7 000	7 730	8 440	27 780	Other costs
662 201	9 350	7 736	9 501	58 982	109 962	127 673	338 997	Ordinary profit (ordinary loss)
60 978	1 149	328	144	1 983	10 675	17 746	28 953	Extraordinary profit
132 947	2 209	1 780	240	1 890	19 273	26 362	81 194	Extraordinary loss
590 232	8 290	6 284	9 405	59 075	101 365	119 057	286 756	Pretax net profit (pretax net loss)
402 129	4 806	3 756	6 328	42 674	69 902	75 962	198 701	After-tax net profit (after-tax net loss)
8 692 766	90 855	186 431	127 283	702 403	1 727 556	2 632 218	3 226 019	Value added
9 915	315	86	111	911	2 598	2 620	3 273	No. of enterprises that acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
5 167	86	38	42	458	1 340	1 242	1 961	Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses
26 626	504	183	200	2 030	6 885	5 914	10 910	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.