

3-10 経営分析比率(収益性関係)(1)

| 比率<br>売上金額規模 事業年度 |  | 総資本営業利益率 |        |        | 総資本純利益率 |       |       | 自己資本営業利益率 |         |         | 自己資本純利益率 |         |         | 売上高総利益率 |      |      | 売上高営業利益率 |        |       |
|-------------------|--|----------|--------|--------|---------|-------|-------|-----------|---------|---------|----------|---------|---------|---------|------|------|----------|--------|-------|
|                   |  | 19       | 20     | 21     | 19      | 20    | 21    | 19        | 20      | 21      | 19       | 20      | 21      | 19      | 20   | 21   | 19       | 20     | 21    |
| 1億円以下             |  | △ 5.7    | △ 7.6  | △ 5.6  | △ 2.2   | △ 5.3 | △ 3.4 | △ 24.4    | △ 388.4 | △ 587.7 | △ 9.6    | △ 273.2 | △ 362.1 | 17.1    | 14.3 | 18.8 | △ 9.4    | △ 11.0 | △ 8.9 |
| 1億円超～ 3億円以下       |  | △ 4.4    | △ 3.0  | △ 3.2  | △ 1.8   | △ 1.4 | △ 2.7 | △ 221.8   | △ ☆.☆   | △ 121.0 | △ 90.4   | △ ☆.☆   | △ 103.3 | 13.8    | 15.2 | 15.4 | △ 3.5    | △ 2.5  | △ 2.7 |
| 3 " ～ 5 "         |  | △ 1.0    | △ 1.5  | △ 2.5  | 0.4     | 6.7   | △ 1.3 | △ 9.2     | △ 7.7   | △ 9.8   | 3.4      | 34.4    | △ 5.2   | 12.8    | 12.8 | 11.7 | △ 0.6    | △ 1.0  | △ 1.5 |
| 5 " ～ 7 "         |  | △ 1.8    | △ 2.2  | △ 1.6  | △ 2.0   | △ 1.8 | △ 1.6 | △ 6.4     | △ 9.5   | △ 11.6  | △ 7.0    | △ 7.5   | △ 11.7  | 10.4    | 10.0 | 10.6 | △ 1.2    | △ 1.3  | △ 0.9 |
| 7 " ～ 10 "        |  | △ 0.9    | △ 0.2  | △ 0.7  | △ 0.1   | △ 0.4 | 0.2   | △ 4.4     | △ 0.9   | △ 2.3   | △ 0.3    | △ 1.9   | 0.7     | 10.3    | 11.3 | 10.7 | △ 0.6    | △ 0.1  | △ 0.5 |
| 10 " ～ 30 "       |  | △ 0.8    | △ 1.1  | △ 0.9  | 0.6     | 0.2   | 0.0   | △ 3.2     | △ 4.0   | △ 3.2   | 2.5      | 0.8     | 0.2     | 8.3     | 8.9  | 9.2  | △ 0.4    | △ 0.6  | △ 0.5 |
| 30 " ～ 50 "       |  | △ 2.7    | △ 1.5  | △ 0.6  | 0.3     | 0.9   | 0.9   | △ 13.4    | △ 7.6   | △ 3.4   | 1.7      | 4.5     | 5.2     | 7.6     | 7.1  | 7.0  | △ 1.0    | △ 0.6  | △ 0.2 |
| 50 " ～ 100 "      |  | △ 3.4    | △ 3.2  | △ 2.5  | 1.0     | 0.5   | 1.4   | △ 21.3    | △ 21.0  | △ 12.6  | 6.3      | 3.1     | 6.8     | 6.4     | 6.5  | 7.5  | △ 1.3    | △ 1.1  | △ 0.9 |
| 100億円超            |  | △ 13.1   | △ 12.3 | △ 12.1 | 1.3     | 2.0   | 2.2   | △ 75.0    | △ 66.9  | △ 61.2  | 7.3      | 10.9    | 11.3    | 3.8     | 4.4  | 4.4  | △ 3.8    | △ 3.5  | △ 3.5 |
| 平均                |  | △ 11.5   | △ 10.9 | △ 10.6 | 1.2     | 1.8   | 2.0   | △ 64.3    | △ 58.3  | △ 52.8  | 6.4      | 9.5     | 9.8     | 4.2     | 4.7  | 4.8  | △ 3.5    | △ 3.2  | △ 3.2 |

| 比率<br>売上金額規模 事業年度 |  | 売上高純利益率 |       |       | 売上高販費率 |      |      | 売上高人件費率 |      |      | 売上高広告販促費率 |     |     | 売上高金融費率 |     |     | 酒卸売上高の売上総利益率 |      |      |
|-------------------|--|---------|-------|-------|--------|------|------|---------|------|------|-----------|-----|-----|---------|-----|-----|--------------|------|------|
|                   |  | 19      | 20    | 21    | 19     | 20   | 21   | 19      | 20   | 21   | 19        | 20  | 21  | 19      | 20  | 21  | 19           | 20   | 21   |
| 1億円以下             |  | △ 3.7   | △ 7.7 | △ 5.5 | 26.5   | 25.3 | 27.7 | 13.4    | 13.5 | 13.6 | 0.5       | 0.4 | 1.8 | 1.8     | 1.5 | 2.5 | 10.3         | 12.2 | 12.1 |
| 1億円超～ 3億円以下       |  | △ 1.4   | △ 1.2 | △ 2.3 | 17.3   | 17.6 | 18.2 | 9.8     | 9.4  | 9.9  | 0.3       | 0.3 | 1.1 | 1.3     | 1.2 | 1.3 | 8.7          | 11.1 | 11.0 |
| 3 " ～ 5 "         |  | 0.2     | 4.5   | △ 0.8 | 13.5   | 13.8 | 13.2 | 7.5     | 7.5  | 7.3  | 0.3       | 0.3 | 0.7 | 0.8     | 0.9 | 0.7 | 9.4          | 9.6  | 9.2  |
| 5 " ～ 7 "         |  | △ 1.3   | △ 1.0 | △ 0.9 | 11.5   | 11.3 | 11.5 | 6.2     | 5.9  | 6.2  | 0.5       | 0.3 | 0.7 | 1.2     | 0.8 | 0.9 | 7.6          | 8.4  | 9.9  |
| 7 " ～ 10 "        |  | △ 0.0   | △ 0.3 | 0.1   | 10.9   | 11.4 | 11.1 | 6.2     | 6.1  | 6.2  | 0.3       | 0.3 | 0.5 | 0.7     | 0.8 | 0.8 | 6.4          | 7.5  | 7.0  |
| 10 " ～ 30 "       |  | 0.3     | 0.1   | 0.0   | 8.7    | 9.5  | 9.6  | 4.6     | 4.9  | 4.9  | 0.2       | 0.2 | 0.4 | 0.6     | 0.6 | 0.5 | 5.8          | 6.0  | 6.0  |
| 30 " ～ 50 "       |  | 0.1     | 0.3   | 0.4   | 8.6    | 7.7  | 7.2  | 4.2     | 3.6  | 3.4  | 0.2       | 0.1 | 0.2 | 0.4     | 0.4 | 0.5 | 5.4          | 4.9  | 4.9  |
| 50 " ～ 100 "      |  | 0.4     | 0.2   | 0.5   | 7.7    | 7.6  | 8.5  | 3.2     | 3.2  | 3.6  | 0.2       | 0.1 | 0.3 | 0.4     | 0.4 | 0.3 | 5.7          | 5.1  | 6.0  |
| 100億円超            |  | 0.4     | 0.6   | 0.6   | 7.6    | 7.8  | 7.9  | 1.9     | 1.7  | 1.7  | 0.1       | 0.3 | 0.1 | 0.1     | 0.1 | 0.0 | 3.6          | 3.6  | 3.8  |
| 平均                |  | 0.4     | 0.5   | 0.6   | 7.7    | 7.9  | 8.0  | 2.1     | 2.0  | 2.0  | 0.1       | 0.3 | 0.1 | 0.1     | 0.1 | 0.1 | 4.0          | 4.0  | 4.2  |

3-10 経営分析比率(収益性関係)(2)

| 比率<br>売上金額規模 \ 事業年度 |  | ビール卸売上高<br>の売上総利益率 |      |      | 売上高対酒卸売上高 |      |      | 売上高対ビール卸売上高 |      |      | 売上高対受取りペー<br>ト率 |     |     | 売上高対支払リペー<br>ト率 |     |     | 売上原価対受取りペー<br>ト率 |     |     |
|---------------------|--|--------------------|------|------|-----------|------|------|-------------|------|------|-----------------|-----|-----|-----------------|-----|-----|------------------|-----|-----|
|                     |  | 19                 | 20   | 21   | 19        | 20   | 21   | 19          | 20   | 21   | 19              | 20  | 21  | 19              | 20  | 21  | 19               | 20  | 21  |
| 1億円以下               |  | 7.3                | 8.5  | 9.0  | 53.4      | 68.4 | 57.0 | 26.9        | 38.7 | 29.5 | 0.6             | 0.7 | 0.5 | 0.1             | 0.1 | 0.3 | 0.7              | 0.8 | 0.6 |
| 1億円超～ 3億円以下         |  | 7.8                | 7.2  | 10.3 | 58.7      | 64.9 | 66.2 | 31.9        | 31.8 | 32.7 | 0.9             | 0.9 | 0.8 | 0.2             | 0.4 | 0.3 | 1.0              | 1.1 | 1.0 |
| 3 " ～ 5 "           |  | 8.5                | 4.8  | 10.2 | 65.9      | 73.4 | 72.5 | 31.9        | 32.6 | 36.0 | 1.2             | 2.0 | 1.0 | 0.4             | 0.4 | 0.3 | 1.4              | 2.3 | 1.1 |
| 5 " ～ 7 "           |  | 8.2                | 10.0 | 7.3  | 75.1      | 79.7 | 80.5 | 35.7        | 37.2 | 36.5 | 1.2             | 1.0 | 0.8 | 0.4             | 0.4 | 0.4 | 1.4              | 1.1 | 0.9 |
| 7 " ～ 10 "          |  | 6.4                | 7.0  | 9.5  | 76.1      | 76.9 | 75.9 | 38.8        | 38.5 | 35.8 | 0.8             | 1.0 | 1.0 | 0.4             | 0.3 | 0.3 | 0.9              | 1.1 | 1.1 |
| 10 " ～ 30 "         |  | 6.6                | 7.3  | 7.6  | 77.3      | 76.1 | 78.0 | 37.6        | 37.0 | 35.7 | 1.4             | 1.4 | 1.3 | 0.6             | 0.6 | 0.5 | 1.6              | 1.6 | 1.4 |
| 30 " ～ 50 "         |  | 5.1                | 9.8  | 5.5  | 73.5      | 75.5 | 73.8 | 31.6        | 32.4 | 36.2 | 2.3             | 2.0 | 1.5 | 0.9             | 0.8 | 0.7 | 2.5              | 2.1 | 1.6 |
| 50 " ～ 100 "        |  | 4.7                | 4.9  | 9.4  | 76.1      | 79.8 | 77.3 | 29.5        | 31.3 | 28.8 | 2.9             | 2.4 | 2.1 | 1.0             | 0.7 | 0.6 | 3.1              | 2.6 | 2.3 |
| 100億円超              |  | 3.8                | 2.1  | 4.1  | 40.7      | 40.6 | 40.3 | 14.4        | 14.7 | 14.0 | 5.2             | 5.1 | 5.2 | 1.1             | 1.1 | 1.0 | 5.4              | 5.3 | 5.4 |
| 平均                  |  | 4.2                | 3.0  | 4.9  | 44.2      | 44.0 | 43.7 | 16.3        | 16.5 | 15.8 | 4.9             | 4.8 | 4.9 | 1.1             | 1.0 | 1.0 | 4.9              | 5.0 | 5.1 |

| 比率<br>売上金額規模 \ 事業年度 |  | 酒売上高対酒受取りペー<br>ト率 |     |     | 酒売上高対酒支払リペー<br>ト率 |     |     | 酒卸売原価対酒受取りペー<br>ト率 |     |     |
|---------------------|--|-------------------|-----|-----|-------------------|-----|-----|--------------------|-----|-----|
|                     |  | 19                | 20  | 21  | 19                | 20  | 21  | 19                 | 20  | 21  |
| 1億円以下               |  | 0.4               | 0.2 | 0.5 | 0.2               | 0.2 | 0.4 | 0.7                | 0.2 | 0.6 |
| 1億円超～ 3億円以下         |  | 0.6               | 1.1 | 1.0 | 0.3               | 0.5 | 0.4 | 0.9                | 1.3 | 1.1 |
| 3 " ～ 5 "           |  | 1.1               | 2.1 | 1.1 | 0.5               | 0.5 | 0.3 | 1.5                | 2.3 | 1.2 |
| 5 " ～ 7 "           |  | 1.0               | 0.9 | 0.7 | 0.4               | 0.5 | 0.5 | 1.2                | 1.0 | 0.7 |
| 7 " ～ 10 "          |  | 0.9               | 1.1 | 1.2 | 0.4               | 0.3 | 0.3 | 1.0                | 1.2 | 1.2 |
| 10 " ～ 30 "         |  | 1.3               | 1.3 | 1.2 | 0.6               | 0.7 | 0.6 | 1.4                | 1.4 | 1.2 |
| 30 " ～ 50 "         |  | 1.8               | 2.1 | 1.5 | 0.9               | 0.9 | 0.8 | 1.9                | 2.2 | 1.6 |
| 50 " ～ 100 "        |  | 1.8               | 1.9 | 1.8 | 0.8               | 0.7 | 0.5 | 2.0                | 2.0 | 1.9 |
| 100億円超              |  | 2.6               | 2.7 | 2.7 | 1.4               | 1.2 | 1.3 | 2.7                | 2.8 | 2.8 |
| 平均                  |  | 2.4               | 2.5 | 2.5 | 1.3               | 1.1 | 1.1 | 2.6                | 2.6 | 2.6 |