

13 貸借対照表の構成

| 区 分 | | 資 産 | | | | | 負 債 ・ 資 本 | | | | | | | | |
|---|--------------|-----------|------|-------------|------|------|-----------|-------------|------|-------------|------------|------|------------|-------|------|
| | | 流動資産 | 現金預金 | 受取手形 売掛金 | 商 品 | 酒 類 | 固定資産 | 有 形 固定資産 | 流動負債 | 支払手形 買掛金 | 短 期 借入金 | 固定負債 | 長 期 借入金 | 資 本 | |
| 平 均 | | % | % | % | % | % | % | % | % | % | % | % | % | | |
| 酒 類 販 売 数 量 規 模 別 | 20kl以下 | 38.9 | 16.5 | 4.3 | 12.0 | 4.2 | 59.6 | 50.8 | 37.0 | 6.6 | 21.8 | 40.9 | 33.6 | 22.1 | |
| | 20kl超～60kl以下 | 41.2 | 15.9 | 5.8 | 13.4 | 6.0 | 57.4 | 48.9 | 37.8 | 9.8 | 20.0 | 38.8 | 34.1 | 23.4 | |
| | 60kl超 | 45.8 | 14.3 | 11.6 | 13.1 | 9.9 | 52.8 | 46.4 | 38.5 | 17.6 | 13.9 | 44.9 | 38.6 | 16.6 | |
| | 細 区 分 | 5kl以下 | 40.7 | 20.6 | 5.2 | 10.1 | 2.6 | 58.2 | 48.5 | 35.4 | 5.6 | 19.0 | 31.9 | 22.0 | 32.8 |
| | | 5kl～ 10kl | 39.3 | 17.9 | 4.3 | 11.7 | 3.9 | 58.8 | 50.2 | 37.0 | 6.0 | 24.2 | 33.9 | 27.9 | 29.2 |
| | | 10〃～ 20〃 | 38.0 | 14.2 | 4.0 | 12.9 | 4.9 | 60.5 | 52.0 | 37.7 | 7.3 | 21.8 | 47.7 | 40.7 | 14.7 |
| | | 20〃～ 30〃 | 38.0 | 14.4 | 4.6 | 13.7 | 5.4 | 60.2 | 50.9 | 33.7 | 8.1 | 17.7 | 45.0 | 39.5 | 21.2 |
| | | 30〃～ 40〃 | 43.8 | 15.1 | 6.5 | 14.0 | 6.5 | 55.1 | 46.4 | 45.3 | 10.8 | 25.2 | 31.7 | 28.4 | 23.0 |
| | | 40〃～ 60〃 | 43.4 | 18.5 | 6.8 | 12.7 | 6.6 | 55.6 | 48.3 | 37.5 | 11.1 | 19.2 | 36.1 | 31.4 | 26.4 |
| | | 60〃～ 100〃 | 45.9 | 15.6 | 9.0 | 15.7 | 11.1 | 52.4 | 44.0 | 40.2 | 14.7 | 19.4 | 43.3 | 38.7 | 16.5 |
| 100〃～ 500〃 | | 47.4 | 14.6 | 12.2 | 12.5 | 9.8 | 51.5 | 45.4 | 37.6 | 18.3 | 12.0 | 48.2 | 39.9 | 14.2 | |
| 500〃～ 1,000〃 | 26.1 | 9.0 | 11.3 | 4.4 | 3.3 | 71.2 | 68.8 | 25.3 | 15.0 | 5.4 | 38.6 | 38.3 | 36.1 | | |
| | 1,000kl超 | 62.8 | 7.9 | 31.7 | 19.5 | 17.7 | 36.5 | 34.6 | 72.9 | 43.5 | 14.6 | 8.8 | 8.8 | 18.2 | |
| 従 業 員 規 模 別 | 2人以下 | 40.5 | 16.6 | 6.2 | 13.1 | 7.7 | 57.8 | 50.4 | 39.7 | 10.7 | 21.6 | 38.0 | 32.1 | 22.3 | |
| | 3人～ 5人 | 42.9 | 14.7 | 9.0 | 12.2 | 6.7 | 56.1 | 50.2 | 35.2 | 12.3 | 16.1 | 44.2 | 36.6 | 20.6 | |
| | 6〃～ 10〃 | 45.5 | 15.4 | 6.4 | 12.0 | 3.3 | 52.9 | 41.8 | 38.3 | 10.6 | 16.9 | 38.8 | 35.3 | 22.8 | |
| | 11〃～ 20〃 | 39.9 | 13.1 | 6.4 | 12.4 | 3.0 | 58.7 | 46.4 | 32.5 | 8.8 | 13.0 | 52.5 | 47.4 | 15.0 | |
| | 21〃～ 30〃 | 48.2 | 16.8 | 5.2 | 20.1 | 3.4 | 51.0 | 36.6 | 35.9 | 7.0 | 19.7 | 41.5 | 34.9 | 22.6 | |
| | 31〃～ 50〃 | 41.9 | 17.9 | 3.6 | 18.1 | 2.1 | 57.4 | 36.2 | 66.0 | 3.1 | 46.3 | 60.8 | 62.7 | -26.8 | |
| | 51人以上 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 営 業 時 間 別 | 10時間以内 | 44.4 | 16.3 | 8.8 | 11.9 | 6.5 | 54.0 | 46.9 | 40.0 | 12.2 | 19.2 | 39.2 | 31.3 | 20.8 | |
| | 10時間超～12時間以内 | 42.8 | 16.5 | 7.9 | 12.6 | 7.6 | 55.9 | 50.2 | 37.5 | 11.8 | 18.4 | 39.3 | 35.0 | 23.2 | |
| | 12〃～ 14〃 | 41.8 | 16.9 | 6.2 | 14.6 | 8.1 | 56.5 | 47.2 | 37.2 | 11.7 | 20.7 | 35.3 | 28.9 | 27.6 | |
| | 14時間超 | 35.8 | 12.3 | 3.0 | 13.1 | 3.0 | 62.8 | 50.5 | 35.7 | 6.5 | 18.4 | 52.4 | 45.7 | 11.9 | |

| 区 分 | | 資 産 | | | | | 負 債 ・ 資 本 | | | | | | | |
|---|---------------|------|------|-------------|------|------|-----------|-------------|------|-------------|------------|------|------------|------|
| | | 流動資産 | 現金預金 | 受取手形 売掛金 | 商 品 | 酒 類 | 固定資産 | 有 形 固定資産 | 流動負債 | 支払手形 買掛金 | 短 期 借入金 | 固定負債 | 長 期 借入金 | 資 本 |
| 平 均 | | % | % | % | % | % | % | % | % | % | % | % | % | |
| 総 売 上 金 額 規 模 別 | 500万円以下 | 36.7 | 15.0 | 1.5 | 12.0 | 7.0 | 62.2 | 58.3 | 36.5 | 4.0 | 22.6 | 34.4 | 24.4 | 29.0 |
| | 500万円～1,000万円 | 41.3 | 20.3 | 3.0 | 11.2 | 6.5 | 57.2 | 48.3 | 39.6 | 7.8 | 21.7 | 26.4 | 19.1 | 33.9 |
| | 1,000〃～2,000〃 | 43.3 | 20.4 | 4.7 | 11.9 | 7.3 | 55.4 | 47.1 | 40.1 | 8.4 | 23.6 | 33.0 | 27.5 | 26.9 |
| | 2,000〃～3,000〃 | 38.9 | 15.8 | 5.3 | 12.1 | 6.6 | 59.0 | 52.1 | 40.5 | 8.8 | 25.3 | 37.5 | 32.2 | 22.0 |
| | 3,000〃～4,000〃 | 39.1 | 15.6 | 6.0 | 13.0 | 6.9 | 59.5 | 51.4 | 41.5 | 9.6 | 22.4 | 35.8 | 31.1 | 22.8 |
| | 4,000〃～5,000〃 | 38.6 | 15.5 | 5.8 | 13.2 | 6.6 | 59.3 | 52.4 | 37.8 | 9.5 | 21.3 | 32.1 | 25.1 | 30.1 |
| | 5,000〃～1億円 | 43.1 | 16.7 | 7.4 | 13.9 | 7.4 | 54.9 | 48.3 | 40.6 | 12.3 | 21.9 | 37.4 | 31.7 | 22.0 |
| 1億円超 | 42.5 | 14.0 | 8.2 | 12.6 | 5.7 | 56.6 | 47.4 | 34.2 | 11.8 | 13.6 | 49.7 | 43.2 | 16.1 | |
| 専割 合業別 | 50 % 以上 | 42.0 | 15.4 | 8.9 | 12.6 | 9.6 | 56.4 | 50.1 | 39.5 | 14.1 | 18.6 | 40.5 | 34.7 | 20.0 |
| | 70 % 以上 | 43.8 | 15.7 | 9.8 | 12.8 | 10.2 | 54.5 | 48.3 | 41.6 | 15.4 | 19.3 | 40.4 | 34.8 | 18.0 |
| 酒 類 売 上 金 額 規 模 別 | 500万円以下 | 40.2 | 18.8 | 5.6 | 11.3 | 2.4 | 58.9 | 48.8 | 34.2 | 5.7 | 19.0 | 35.8 | 27.1 | 30.0 |
| | 500万円～1,000万円 | 41.4 | 16.9 | 4.1 | 13.8 | 4.2 | 56.2 | 47.9 | 40.3 | 7.8 | 25.0 | 30.9 | 24.1 | 28.8 |
| | 1,000〃～2,000〃 | 38.8 | 14.6 | 4.0 | 13.5 | 4.8 | 59.7 | 51.1 | 37.4 | 7.2 | 20.0 | 46.3 | 40.6 | 16.3 |
| | 2,000〃～3,000〃 | 36.3 | 12.9 | 5.2 | 11.5 | 5.7 | 62.6 | 52.9 | 37.7 | 8.8 | 21.2 | 42.3 | 36.9 | 20.1 |
| | 3,000〃～4,000〃 | 48.0 | 18.9 | 8.0 | 14.9 | 8.2 | 50.4 | 42.7 | 41.0 | 12.5 | 22.3 | 40.8 | 37.7 | 18.2 |
| | 4,000〃～5,000〃 | 38.1 | 14.0 | 7.4 | 12.3 | 7.6 | 60.5 | 53.2 | 36.6 | 10.5 | 21.8 | 38.4 | 30.3 | 25.0 |
| | 5,000〃～1億円 | 48.3 | 19.3 | 9.7 | 13.4 | 9.1 | 49.7 | 42.6 | 36.8 | 16.1 | 15.1 | 33.9 | 30.5 | 29.3 |
| 1億円超 | 44.5 | 12.7 | 12.2 | 12.3 | 10.4 | 54.8 | 49.6 | 38.4 | 17.9 | 12.0 | 51.3 | 43.3 | 10.3 | |
| 経組 織 営別 | 法 人 | 40.3 | 13.9 | 7.3 | 12.3 | 5.2 | 58.9 | 49.2 | 46.7 | 9.2 | 25.4 | 56.6 | 46.0 | △3.3 |
| | 個 人 | 42.9 | 17.2 | 6.6 | 13.3 | 7.5 | 55.2 | 48.6 | 30.0 | 12.2 | 13.4 | 28.0 | 25.8 | 42.1 |