

3-2 1 企業平均損益計算書

| 区分 売上金額規模 | | 売上高 | | | | 酒小売 売上高 | 売上原価 | | | | 酒小売 売上原価 | 売上総利益 | |
|------------------|---------------|------------|------------|----------------|----------------|------------|------------|------------|-----------------|-----------------|-------------|---------|----|
| | | 酒 売上高 | 卸 売上高 | ビ ール 売上高 | 発 泡酒 売上高 | | 酒 売上原価 | 卸 売上原価 | ビ ール 売上原価 | 発 泡酒 売上原価 | | | |
| 全 酒 類 卸 | 1億円以下 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 |
| | 47,374 | 33,308 | 15,378 | 3,989 | 8,301 | 41,123 | 30,159 | 14,161 | 3,682 | 6,865 | 6,251 | | |
| | 1億円超～ 3億円以下 | 186,648 | 128,322 | 66,444 | 16,202 | 28,597 | 162,791 | 117,872 | 61,082 | 14,605 | 23,940 | 23,857 | |
| | 3 " ～ 5 " | 396,788 | 287,161 | 136,268 | 31,590 | 41,851 | 358,610 | 264,836 | 122,680 | 28,876 | 36,682 | 38,178 | |
| | 5 " ～ 7 " | 602,047 | 456,150 | 230,106 | 55,146 | 58,291 | 545,320 | 423,073 | 213,386 | 50,905 | 51,112 | 56,727 | |
| | 7 " ～ 10 " | 854,728 | 682,048 | 319,035 | 92,774 | 49,767 | 775,975 | 638,008 | 298,766 | 89,795 | 42,581 | 78,753 | |
| | 10 " ～ 30 " | 1,801,556 | 1,452,712 | 699,505 | 206,791 | 74,053 | 1,672,804 | 1,369,829 | 660,057 | 191,602 | 64,940 | 128,752 | |
| | 30 " ～ 50 " | 3,841,345 | 3,131,801 | 1,427,522 | 512,519 | 94,047 | 3,570,242 | 2,980,172 | 1,314,179 | 476,292 | 84,978 | 271,103 | |
| 50 " ～ 100 " | 7,038,269 | 5,325,246 | 2,144,400 | 690,427 | 180,604 | 6,566,992 | 4,962,376 | 2,020,767 | 655,561 | 205,086 | 471,277 | | |
| 100億円超 | 90,483,034 | 39,266,415 | 14,294,585 | 5,854,287 | 712,048 | 85,951,656 | 37,610,858 | 13,642,225 | 5,585,032 | 669,734 | 4,531,378 | | |
| 平 | 均 | 15,922,754 | 7,497,268 | 2,838,041 | 1,106,158 | 173,175 | 15,088,459 | 7,156,605 | 2,698,230 | 1,052,066 | 163,332 | 834,295 | |
| ビ ー ル 卸 | 2千万円以下 | 11,773 | 5,881 | 5,647 | 93 | 4,619 | 9,844 | 5,330 | 5,131 | 79 | 3,504 | 1,929 | |
| | 2千万円超～ 5千万円以下 | 35,385 | 17,438 | 14,361 | 1,972 | 11,009 | 29,815 | 15,721 | 13,017 | 1,817 | 9,419 | 5,570 | |
| | 5 " ～ 1億円以下 | 72,453 | 33,087 | 22,280 | 3,969 | 15,877 | 61,333 | 29,883 | 20,705 | 3,573 | 12,764 | 11,120 | |
| | 1億円超 ～ 2 " | 152,215 | 77,022 | 55,379 | 7,113 | 31,031 | 134,534 | 72,329 | 51,578 | 6,773 | 26,906 | 17,681 | |
| | 2 " ～ 3 " | 249,162 | 104,852 | 69,781 | 15,892 | 60,767 | 209,673 | 96,908 | 63,970 | 15,458 | 50,724 | 39,489 | |
| | 3 " ～ 4 " | 348,283 | 171,571 | 112,801 | 30,765 | 48,923 | 298,536 | 160,051 | 106,920 | 29,777 | 42,410 | 49,747 | |
| | 4 " ～ 5 " | 453,668 | 311,762 | 185,946 | 42,764 | 13,942 | 376,834 | 281,813 | 144,233 | 39,229 | 11,571 | 76,834 | |
| | 5 " ～ 10 " | 721,374 | 438,023 | 268,944 | 57,278 | 74,851 | 621,026 | 405,259 | 252,469 | 54,148 | 65,527 | 100,348 | |
| 10億円超 | 7,692,952 | 1,965,370 | 963,821 | 442,864 | 54,687 | 7,116,247 | 1,863,663 | 911,054 | 421,554 | 48,002 | 576,705 | | |
| 平 | 均 | 1,976,399 | 572,370 | 299,053 | 117,804 | 43,805 | 1,812,721 | 539,720 | 280,476 | 112,077 | 37,800 | 163,678 | |

| 売上金額規模 | | 区分 | | | | | | | | | | | | | | | | |
|------------------|---------------|-----------------|---------|-----------|-----------|------------|------------|--------|------------|------------|------------|------------|-----------|------------|--------|------------|--------|------------|
| | | 一般 管理 販売費 | 人件費 | 役員 報酬 | 給料・ 賃金 | 福 利 厚生費 | 減 価 償却費 | 賃借料 | 租 税 公 課 | 広 告 宣伝費 | 交 際 接待費 | 販 売 促進費 | 配送費 | 支 払 運 賃 | 人件費 | 減 価 償却費 | 賃借料 | 租 税 公 課 |
| | | | | | | | | | | | | | | | | | | |
| 全 酒 類 卸 | 1億円以下 | 12,719 | 4,326 | 1,878 | 2,034 | 414 | 671 | 1,613 | 676 | 56 | 128 | 44 | 1,993 | 158 | 1,382 | 141 | 10 | 108 |
| | 1億円超～ 3億円以下 | 30,453 | 13,566 | 5,382 | 6,726 | 1,458 | 1,074 | 852 | 1,005 | 388 | 411 | 385 | 6,376 | 502 | 3,802 | 326 | 387 | 125 |
| | 3 " ～ 5 " | 44,649 | 20,090 | 5,898 | 11,869 | 2,323 | 947 | 1,376 | 1,421 | 561 | 556 | 377 | 9,499 | 1,649 | 4,806 | 422 | 715 | 192 |
| | 5 " ～ 7 " | 64,452 | 27,074 | 6,278 | 18,113 | 2,683 | 2,092 | 2,646 | 2,120 | 1,235 | 521 | 220 | 11,619 | 616 | 8,050 | 337 | 224 | 222 |
| | 7 " ～ 10 " | 84,136 | 35,797 | 9,572 | 22,177 | 4,048 | 2,290 | 1,606 | 3,108 | 1,162 | 1,136 | 443 | 20,359 | 4,970 | 9,767 | 1,308 | 890 | 301 |
| | 10 " ～ 30 " | 134,066 | 59,092 | 12,679 | 39,823 | 6,590 | 3,892 | 3,825 | 4,047 | 917 | 1,210 | 1,200 | 34,792 | 10,061 | 17,447 | 1,362 | 1,430 | 606 |
| | 30 " ～ 50 " | 283,210 | 121,925 | 18,174 | 94,114 | 9,637 | 6,246 | 15,046 | 4,977 | 2,424 | 2,714 | 1,898 | 67,214 | 23,775 | 24,850 | 1,924 | 5,803 | 803 |
| | 50 " ～ 100 " | 539,273 | 184,351 | 23,821 | 140,823 | 19,707 | 12,924 | 17,749 | 8,580 | 6,326 | 4,926 | 4,459 | 173,488 | 79,410 | 44,964 | 2,609 | 13,821 | 1,550 |
| 100億円超 | 6,787,554 | 1,540,998 | 66,466 | 1,284,019 | 190,513 | 156,485 | 255,834 | 63,015 | 26,501 | 32,985 | 73,894 | 3,370,193 | 1,413,921 | 239,253 | 36,025 | 153,228 | 14,440 | |
| 平 均 | 1,200,790 | 295,469 | 20,306 | 239,689 | 35,474 | 28,058 | 44,859 | 12,986 | 5,491 | 6,462 | 12,694 | 566,761 | 235,685 | 51,305 | 6,693 | 26,512 | 2,738 | |
| ビ ー ル 卸 | 2千万円以下 | 4,108 | 1,940 | 792 | 1,128 | 20 | 14 | 420 | 89 | 11 | 28 | 24 | 391 | 119 | 204 | 6 | 23 | — |
| | 2千万円超～ 5千万円以下 | 7,446 | 3,004 | 1,070 | 1,851 | 83 | 725 | 310 | 337 | 31 | 197 | 69 | 891 | 54 | 403 | 131 | — | 36 |
| | 5 " ～ 1億円以下 | 15,855 | 6,632 | 1,735 | 4,253 | 644 | 101 | 372 | 495 | 148 | 256 | 42 | 2,499 | 164 | 1,651 | 146 | 109 | 63 |
| | 1億円超～ 2 " | 28,826 | 14,069 | 5,757 | 7,073 | 1,239 | 718 | 810 | 632 | 305 | 439 | 333 | 5,599 | 152 | 3,374 | 194 | 622 | 148 |
| | 2 " ～ 3 " | 44,595 | 17,928 | 5,627 | 10,081 | 2,220 | 1,088 | 1,712 | 3,999 | 802 | 744 | 894 | 9,344 | 612 | 6,227 | 242 | 363 | 184 |
| | 3 " ～ 4 " | 47,950 | 21,868 | 7,188 | 11,959 | 2,721 | 1,455 | 1,077 | 1,436 | 568 | 683 | 683 | 10,622 | 1,093 | 6,593 | 466 | 770 | 396 |
| | 4 " ～ 5 " | 74,939 | 32,034 | 6,669 | 22,258 | 3,107 | 2,657 | 3,341 | 5,341 | 2,326 | 703 | 295 | 12,213 | 1,233 | 6,902 | 835 | 327 | 450 |
| | 5 " ～ 10 " | 99,427 | 36,528 | 7,957 | 23,373 | 5,198 | 2,357 | 2,329 | 5,405 | 1,098 | 1,313 | 3,420 | 29,299 | 2,821 | 15,227 | 610 | 686 | 492 |
| 10億円超 | 537,150 | 190,455 | 24,769 | 146,511 | 19,175 | 11,945 | 19,036 | 11,632 | 9,595 | 2,846 | 2,440 | 157,557 | 102,848 | 18,276 | 2,462 | 8,265 | 1,131 | |
| 平 均 | 157,298 | 57,691 | 9,685 | 41,929 | 6,077 | 3,640 | 5,354 | 4,520 | 2,678 | 1,141 | 1,308 | 44,106 | 24,107 | 8,856 | 818 | 2,224 | 444 | |

| 区分 売上金額規模 | | 営業利益 | 営業外収益 | | | | 営業外費用 | 営業外費用 | | | | 税引前 純利益 | 付加価値B | |
|------------------|---------------|-----------|---------|---------------|----------------|-----------|---------|--------|--------|---------------|----------------|------------|-----------|---------|
| | | | 受取利益 | 酒類の受取 りべーと | その他の受 取りべーと | 金融費用 | | 支払利息 | 割引料 | 酒類の支 払りべーと | その他の支 払りべーと | | | |
| | | | | | | | | | | | | | | 営業外収益 |
| | | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | |
| 全 酒 類 卸 | 1億円以下 | △6,468 | 6,392 | 96 | 81 | 55 | 2,481 | 499 | 459 | 40 | 49 | - | △2,557 | 6,867 |
| | 1億円超～ 3億円以下 | △6,596 | 12,298 | 179 | 1,344 | 439 | 4,093 | 1,931 | 1,919 | 12 | 360 | 107 | 1,609 | 24,677 |
| | 3 " ～ 5 " | △6,470 | 19,410 | 515 | 3,542 | 1,336 | 9,995 | 3,167 | 3,065 | 102 | 2,206 | 198 | 2,945 | 36,080 |
| | 5 " ～ 7 " | △7,724 | 18,871 | 578 | 4,608 | 514 | 9,711 | 4,431 | 4,344 | 87 | 2,294 | 314 | 1,435 | 48,629 |
| | 7 " ～ 10 " | △5,382 | 48,300 | 677 | 8,815 | 817 | 37,178 | 7,382 | 7,034 | 348 | 3,892 | 404 | 5,739 | 68,188 |
| | 10 " ～ 30 " | △5,314 | 44,124 | 1,252 | 22,255 | 6,601 | 32,841 | 8,263 | 8,149 | 114 | 12,768 | 1,280 | 5,964 | 105,928 |
| | 30 " ～ 50 " | △12,107 | 78,955 | 2,248 | 55,000 | 5,592 | 47,440 | 14,741 | 14,563 | 178 | 25,597 | 1,363 | 19,408 | 215,724 |
| | 50 " ～ 100 " | △67,996 | 249,395 | 4,474 | 129,058 | 86,002 | 132,163 | 22,184 | 21,787 | 397 | 65,880 | 15,323 | 49,236 | 357,967 |
| 100億円超 | △2,256,176 | 4,449,090 | 26,439 | 1,001,871 | 3,090,094 | 2,032,177 | 55,856 | 55,072 | 784 | 566,330 | 913,816 | 160,737 | 2,675,871 | |
| 平均 | | △366,495 | 751,935 | 5,297 | 182,476 | 497,257 | 351,247 | 15,931 | 15,675 | 256 | 101,961 | 145,881 | 34,191 | 518,742 |
| ビ ー ル 卸 | 2千万円以下 | △2,179 | 2,316 | 3 | 7 | - | 1,225 | 240 | 240 | - | - | - | △1,088 | 1,848 |
| | 2千万円超～ 5千万円以下 | △1,875 | 1,466 | 4 | 36 | 5 | 638 | 550 | 550 | - | 60 | 5 | △1,047 | 4,449 |
| | 5 " ～ 1億円以下 | △4,734 | 2,662 | 51 | 229 | 120 | 1,323 | 1,053 | 1,053 | - | 47 | 51 | △3,395 | 7,225 |
| | 1億円超 ～ 2 " | △11,145 | 11,165 | 286 | 366 | 59 | 2,110 | 1,136 | 1,136 | - | 394 | 0 | △2,090 | 19,612 |
| | 2 " ～ 3 " | △5,106 | 6,759 | 405 | 1,462 | 117 | 3,745 | 2,534 | 2,409 | 125 | 636 | 75 | △2,092 | 32,183 |
| | 3 " ～ 4 " | 1,798 | 6,201 | 177 | 1,470 | 413 | 5,940 | 4,666 | 4,587 | 79 | 276 | 28 | 2,059 | 40,786 |
| | 4 " ～ 5 " | 1,895 | 27,532 | 426 | 1,062 | 1,204 | 19,979 | 4,866 | 4,857 | 9 | 234 | 407 | 9,447 | 66,198 |
| | 5 " ～ 10 " | 921 | 12,609 | 627 | 5,692 | 1,568 | 11,893 | 7,512 | 7,415 | 97 | 3,573 | 393 | 1,637 | 72,785 |
| 10億円超 | 39,555 | 81,486 | 3,446 | 13,841 | 20,732 | 72,193 | 17,433 | 17,173 | 260 | 26,725 | 5,083 | 48,848 | 329,483 | |
| 平均 | | 6,379 | 25,317 | 1,015 | 4,439 | 5,080 | 20,715 | 6,393 | 6,295 | 98 | 6,789 | 1,251 | 10,980 | 100,922 |