

2022 Annual Business Survey

The Second Tabulation

- Tabulation of enterprises, etc. for ABS (All Industry Enterprise)

I Status of Sales and added value

1. Sales and added value

(1) Status by industry division

(a) Sales in Japan in 2021 was 1,689.1830 trillion yen. Looking at sales by industry division, sales was the largest for “Wholesale and Retail Trade” at 477.4521 trillion yen, (28.3% of the total industries) followed by “Manufacturing” at 414.8190 trillion yen (24.6%) (Table I-1, Figure I-1).

(b) Added value in Japan in 2021 was 320.3706 trillion yen. Looking at added value by industry division, added value was the largest for “Manufacturing” at 81.0327 trillion yen, (25.3% of the total industries) followed by “Wholesale and Retail Trade” at 45.1981 trillion yen (14.1%) (Table I-1, Figure I-1).

Table I-1: Sales and added value by industry division

Industry Division	Sales			Added value ^{*1}			(Reference1) Added value ratio ^{*2}	
	2020 ^{*3}	2021	Rate of change (%)	2020 ^{*3}	2021	Rate of change (%)	2020 ^{*3}	2021
	(million yen)	(million yen)		(million yen)	(million yen)		(%)	(%)
Total	1,661,754,593	1,689,183,006	1.7	324,847,295	320,370,601	▲ 1.4	19.5	19.0
Agriculture, Forestry and Fisheries	5,933,070	6,175,232	4.1	1,141,912	1,174,076	2.8	19.2	19.0
Mining and Quarrying of Stone and Gravel	1,499,769	1,862,962	24.2	398,947	704,127	76.5	26.6	37.8
Construction	118,179,028	120,783,338	2.2	23,263,209	24,195,578	4.0	19.7	20.0
Manufacturing	385,918,889	414,819,046	7.5	64,306,964	81,032,724	26.0	16.7	19.5
Electricity, Gas, Heat Supply and Water	36,231,695	36,370,010	0.4	4,092,260	2,702,513	▲ 34.0	11.3	7.4
Information and Communications	75,484,799	76,142,329	0.9	19,490,590	20,123,070	3.2	25.8	26.4
Transport and Postal services	62,124,446	66,309,240	6.7	12,506,994	14,515,022	16.1	20.1	21.9
Wholesale and Retail Trade	471,504,928	477,452,093	1.3	45,331,741	45,198,089	▲ 0.3	9.6	9.5
Finance and Insurance	117,721,434	121,019,645	2.8	18,735,395	18,698,791	▲ 0.2	15.9	15.5
Real Estate and Goods Rental and Leasing	58,688,668	60,399,148	2.9	11,839,680	12,784,037	8.0	20.2	21.2
Scientific Research, Professional and Technical Services	45,978,019	48,891,066	6.3	19,107,083	19,781,614	3.5	41.6	40.5
Accommodations, Eating and Drinking Services	17,923,917	18,013,080	0.5	5,063,271	5,134,168	1.4	28.2	28.5
Living-Related and Personal Services and Amusement Services	29,017,695	29,654,242	2.2	4,260,261	4,885,575	14.7	14.7	16.5
Education, Learning Support	17,048,177	17,647,175	3.5	7,871,510	8,311,527	5.6	46.2	47.1
Medical, Health Care and Welfare	168,079,017	142,979,483	▲ 14.9	68,357,502	40,687,040	▲ 40.5	40.7	28.5
Compound Services	8,906,203	8,392,108	▲ 5.8	3,670,833	3,288,221	▲ 10.4	41.2	39.2
Services, n.e.c.	41,514,837	42,272,809	1.8	15,409,145	17,154,429	11.3	37.1	40.6
Total (exclude “Social insurance organizations”) ^{*4}	1,543,535,023	1,598,603,193	3.6	283,537,293	308,514,912	8.8	18.4	19.3
Medical, Health Care and Welfare (exclude “Social insurance organizations”) ^{*4}	49,859,447	52,399,670	5.1	27,047,500	28,831,351	6.6	54.2	55.0

*1: “Added value” in this survey is calculated using the following formula:

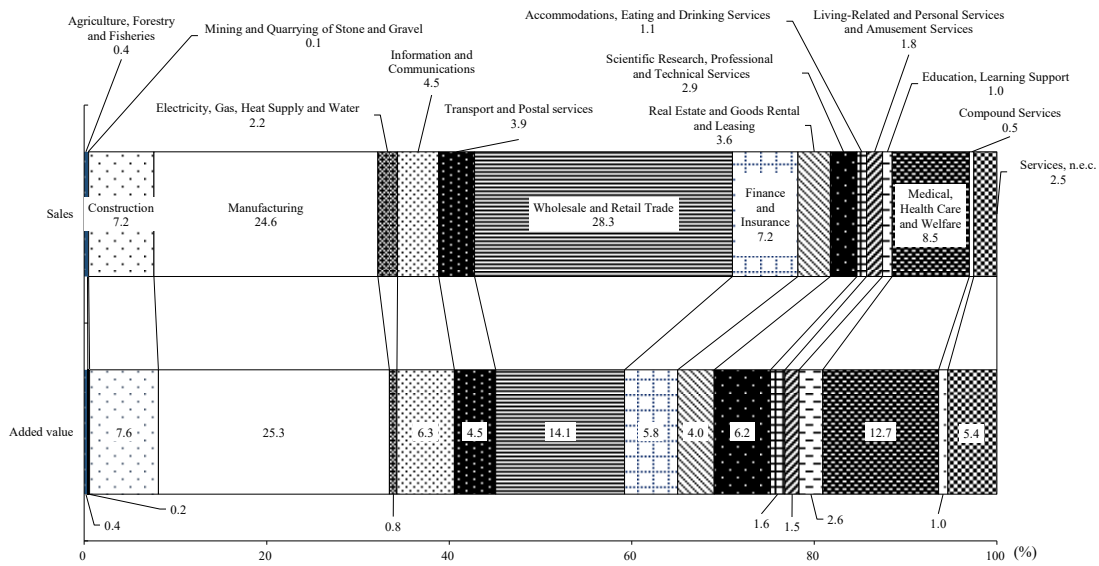
Added value = Sales – Total expenses + Total wages and salaries + Taxes and public charges

*2: Added value ratio, which is a reference, is a percentage of the added value in the sales.

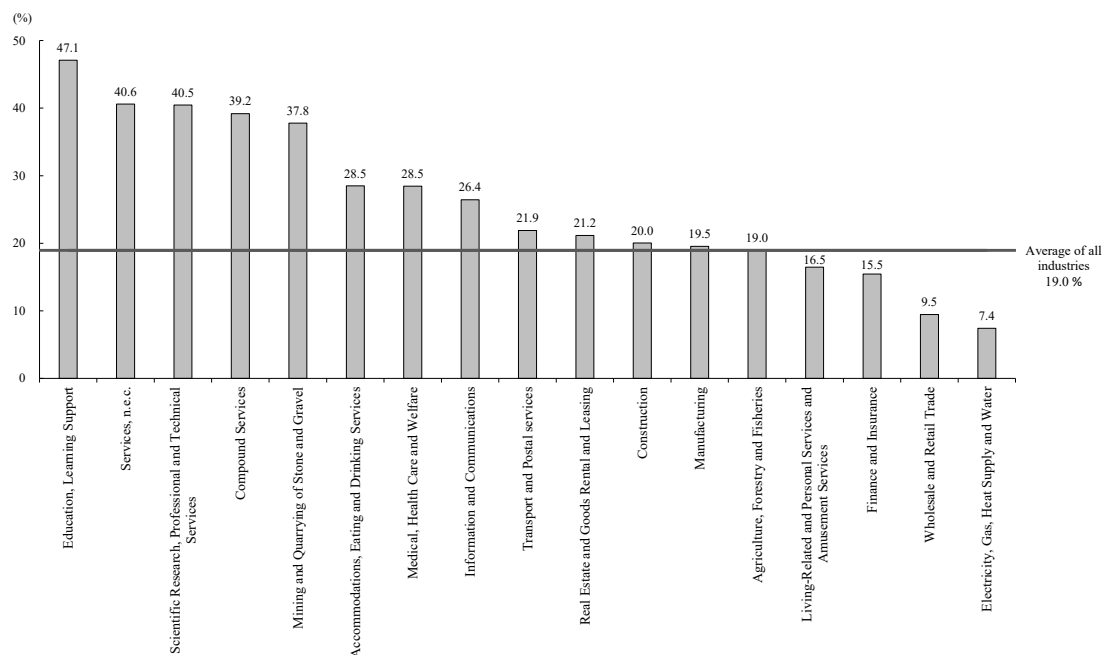
*3: The figures for 2020 are the total number of “Companies” and “Corporations other than companies” from 2021 Economic Census for Business Activity. However, figures for “Services, n.e.c.” and “Total” exclude “Political, business and cultural organizations” and “Religion” which are industries not covered by Annual Business Survey. In addition, “Net value added” of 2021 Economic Census for Business Activity was used for “Added value” in this report.

*4: The figures exclude industry group: “851 Social insurance organizations,” where changes in sales and added value due to changes in pension investment income, etc. are significant.

Figure I-1: Composition ratio of sales and added value by industry division



(Reference Figure) Added value ratio by industry division



(2) Status by sales size

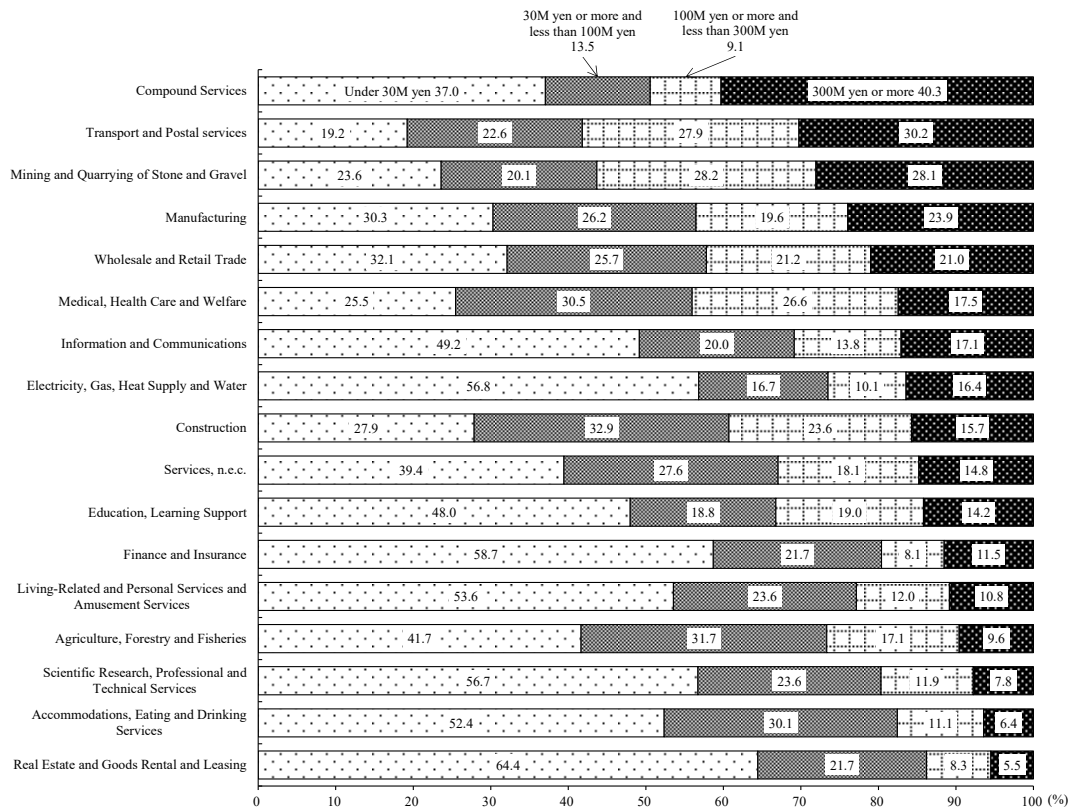
Looking at the ratio of the number of enterprises, etc. with “sales of 300 million yen or more” by industry division, the ratio was the largest for “Compound Services” at 40.3%, followed by “Transport and Postal services” at 30.2%, and “Mining and Quarrying of Stone and Gravel” at 28.1%.

On the other hand, the ratio was the smallest for “Real Estate and Goods Rental and Leasing” at 5.5%, followed by “Accommodations, Eating and Drinking Services” at 6.4%, and “Scientific Research, Professional and Technical Services” at 7.8% (Table I-2, Figure I-2).

Table I-2: Number of enterprises, etc. by industry division and sales size

Industry Division	Number of enterprises, etc.								
		Under 30M yen		30M yen or more and less than 100M yen		100M yen or more and less than 300M yen		300M yen or more	
		Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry	Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry	Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry	Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry
Total	1,979,604	774,708	39.1	525,927	26.6	363,585	18.4	315,384	15.9
Agriculture, Forestry and Fisheries	36,231	15,094	41.7	11,485	31.7	6,178	17.1	3,474	9.6
Mining and Quarrying of Stone and Gravel	1,318	311	23.6	265	20.1	372	28.2	370	28.1
Construction	320,741	89,371	27.9	105,457	32.9	75,539	23.6	50,374	15.7
Manufacturing	242,957	73,579	30.3	63,630	26.2	47,595	19.6	58,153	23.9
Electricity, Gas, Heat Supply and Water	5,896	3,351	56.8	983	16.7	593	10.1	969	16.4
Information and Communications	58,179	28,603	49.2	11,633	20.0	8,005	13.8	9,938	17.1
Transport and Postal services	58,059	11,161	19.2	13,121	22.6	16,220	27.9	17,557	30.2
Wholesale and Retail Trade	422,146	135,485	32.1	108,582	25.7	89,406	21.2	88,673	21.0
Finance and Insurance	28,044	16,465	58.7	6,087	21.7	2,261	8.1	3,231	11.5
Real Estate and Goods Rental and Leasing	229,175	147,702	64.4	49,818	21.7	19,064	8.3	12,591	5.5
Scientific Research, Professional and Technical Services	124,867	70,827	56.7	29,482	23.6	14,877	11.9	9,681	7.8
Accommodations, Eating and Drinking Services	95,230	49,855	52.4	28,672	30.1	10,606	11.1	6,097	6.4
Living-Related and Personal Services and Amusement Services	68,285	36,576	53.6	16,106	23.6	8,203	12.0	7,400	10.8
Education, Learning Support	34,142	16,380	48.0	6,421	18.8	6,499	19.0	4,842	14.2
Medical, Health Care and Welfare	145,284	37,001	25.5	44,345	30.5	38,578	26.6	25,360	17.5
Compound Services	2,144	794	37.0	290	13.5	196	9.1	864	40.3
Services, n.e.c.	106,906	42,153	39.4	29,550	27.6	19,393	18.1	15,810	14.8

Figure I-2: Composition ratio of number of enterprises, etc. by industry division and sales size



(3) Status of annual sales of goods

(a) Looking at the ratio of the annual sales of goods in sales by industry division, the ratio was the largest for “Wholesale and Retail Trade” at 94.0%, followed by “Compound Services” at 32.4%, and “Manufacturing” at 5.7% (Table I-3).

(b) Looking at the ratio of the wholesale trade amount in sales by industry concerning industries other than “Wholesale and Retail Trade,” the ratio was the largest for “Compound Services” at 8.4%, followed by “Manufacturing” at 5.4%, and “Information and Communications” 2.5%. Looking at the ratio of the retail trade amount in sales, the ratio was largest for “Compound Services” at 24.0%, followed by “Accommodations, Eating and Drinking Services” at 2.5%, and “Living-Related and Personal Services and Amusement Services” 1.4% (Table I-3, Figure I-3, Figure I-4).

Table I-3: Annual sales of goods by industry division

Industry Division	Sales (million yen)	Annual sales of goods		Wholesale trade amount		Retail trade amount	
		(million yen)	Percentage in sales (%)	(million yen)	Percentage in sales (%)	(million yen)	Percentage in sales (%)
Total	1,689,183,006	484,088,409	28.7	334,718,404	19.8	149,370,006	8.8
Agriculture, Forestry and Fisheries	6,175,232	198,597	3.2	138,425	2.2	60,172	1.0
Mining and Quarrying of Stone and Gravel	1,862,962	17,387	0.9	14,246	0.8	3,141	0.2
Construction	120,783,338	1,355,886	1.1	1,014,523	0.8	341,364	0.3
Manufacturing	414,819,046	23,615,224	5.7	22,449,665	5.4	1,165,560	0.3
Electricity, Gas, Heat Supply and Water	36,370,010	549,107	1.5	396,849	1.1	152,258	0.4
Information and Communications	76,142,329	2,194,068	2.9	1,877,591	2.5	316,477	0.4
Transport and Postal services	66,309,240	509,971	0.8	326,819	0.5	183,152	0.3
Wholesale and Retail Trade	477,452,093	448,729,284	94.0	305,786,193	64.0	142,943,091	29.9
Finance and Insurance	121,019,645	50,409	0.0	20,733	0.0	29,676	0.0
Real Estate and Goods Rental and Leasing	60,399,148	1,013,953	1.7	629,401	1.0	384,553	0.6
Scientific Research, Professional and Technical Services	48,891,066	803,817	1.6	386,636	0.8	417,182	0.9
Accommodations, Eating and Drinking Services	18,013,080	705,959	3.9	248,519	1.4	457,440	2.5
Living-Related and Personal Services and Amusement Services	29,654,242	551,061	1.9	131,047	0.4	420,014	1.4
Education, Learning Support	17,647,175	87,768	0.5	13,349	0.1	74,419	0.4
Medical, Health Care and Welfare	142,979,483	92,088	0.1	30,115	0.0	61,972	0.0
Compound Services	8,392,108	2,715,725	32.4	703,800	8.4	2,011,926	24.0
Services, n.e.c.	42,272,809	898,104	2.1	550,494	1.3	347,610	0.8

Figure I-3: Percentage of wholesale trade amount in sales by industry division
(other than “Wholesale and Retail Trade”)

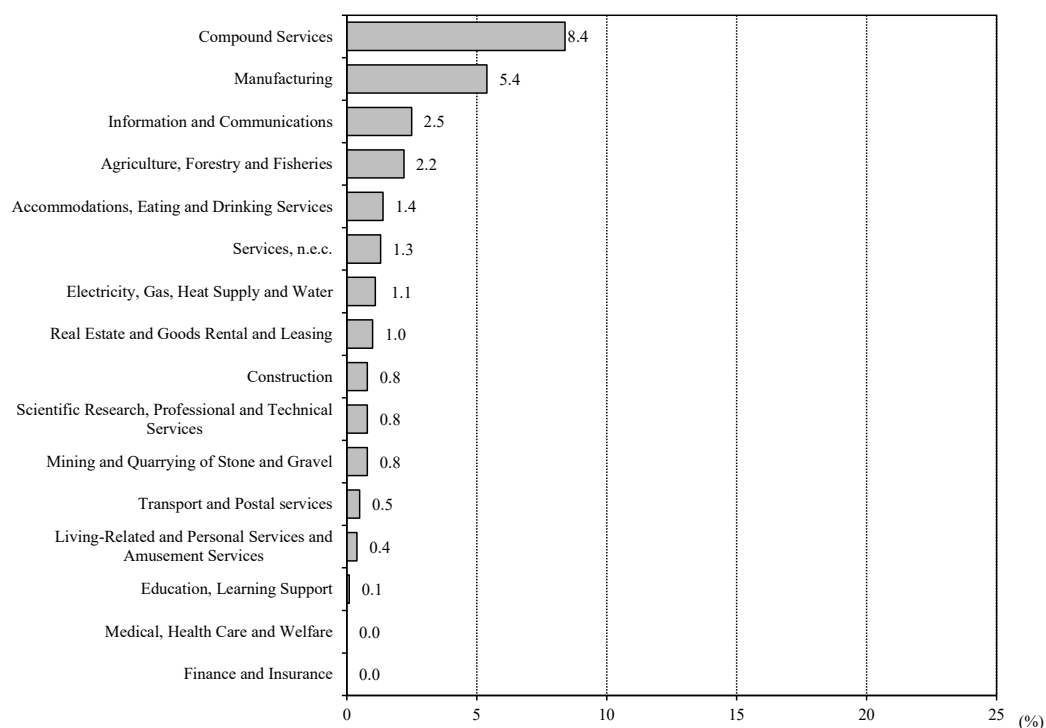
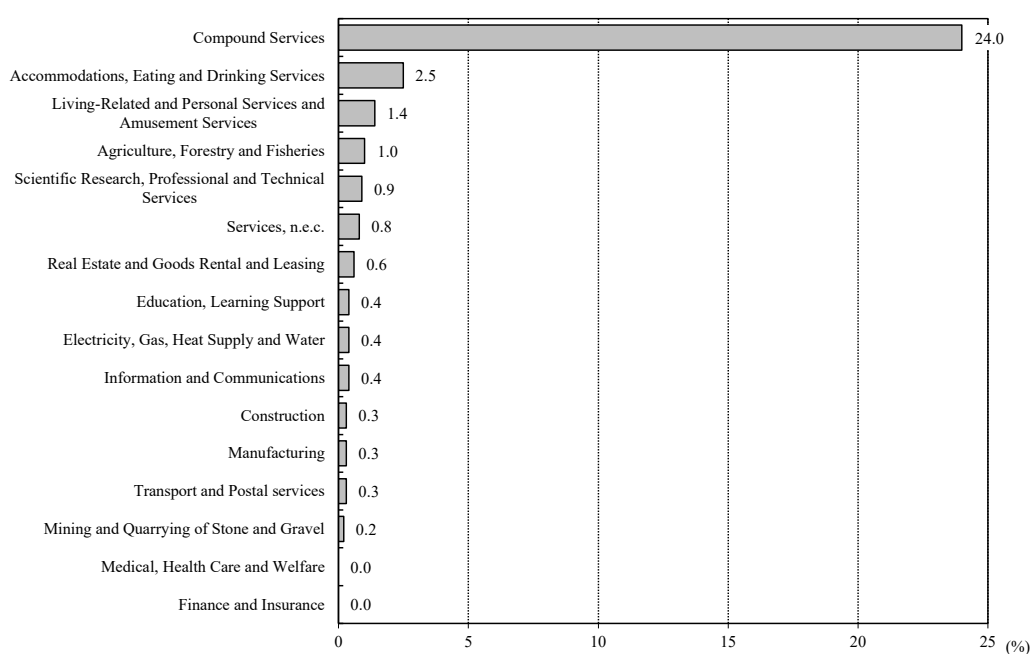


Figure I-4: Percentage of retail trade amount in sales by industry division
(other than “Wholesale and Retail Trade”)



2. Sales by Business activities and products

(1) Status of sales by main business and non-main business

(a) The main business ratio of Japanese enterprises, etc. accounted for 93.7%. Looking at the main business ratio by industry division, the ratio was the smallest for “Education, Learning Support” at 73.6%, followed by “Scientific Research, Professional and Technical Services,” at 85.6%, and “Services, n.e.c.” at 88.8%. On the other hand, the ratio was the largest for “Finance and Insurance” and “Medical, Health Care and Welfare” at 98.7%, followed by “Electricity, Gas, Heat Supply and Water,” at 95.8%, and “Wholesale and Retail Trade” at 95.2% (Table I-4, Figure I-5, Appendix Table 1).

Table I-4: Sales by industry division, main business and non-main business

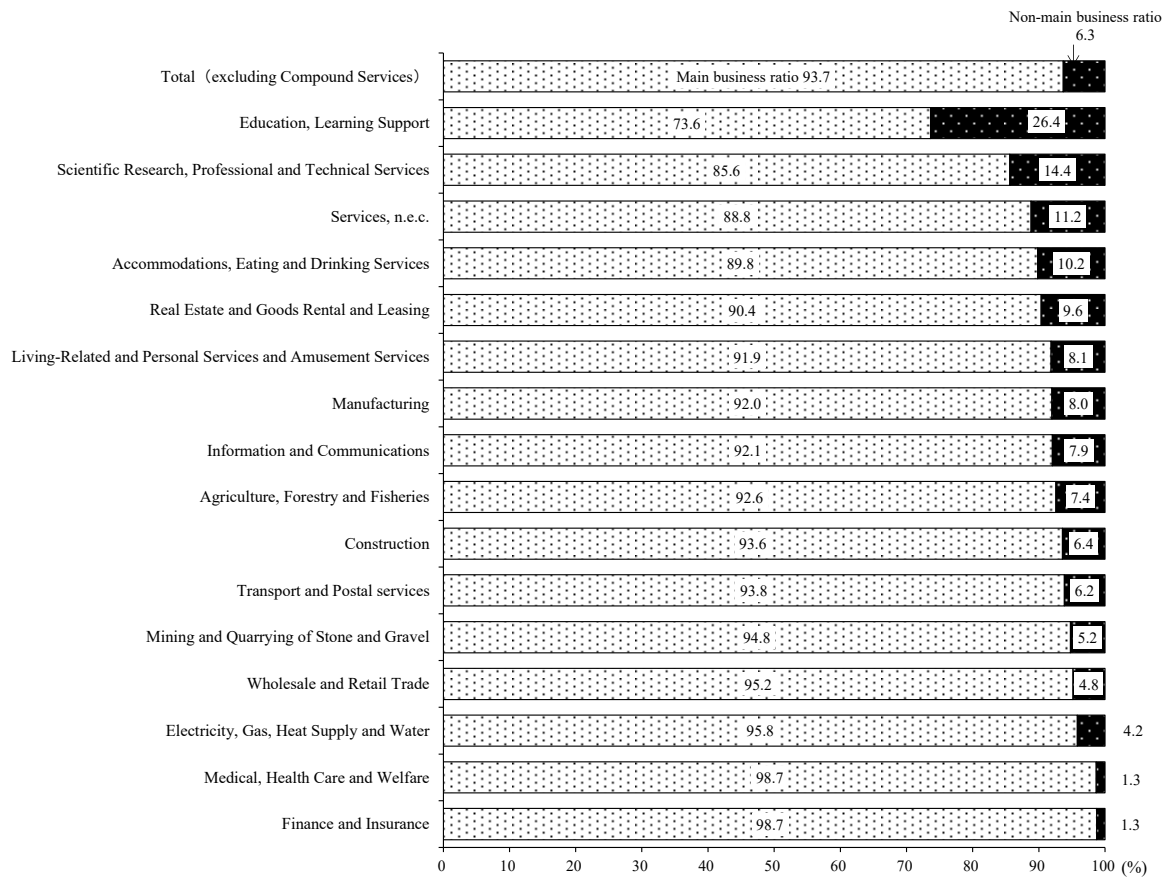
Industry Division	Sales	Main business sales	Non-main business sales	Other * 1	Main business ratio* 2
	(million yen)	(million yen)	(million yen)	(million yen)	(%)
Total (excluding Compound Services)	1,680,790,898	1,531,654,866	103,200,944	45,935,088	93.7
Agriculture, Forestry and Fisheries	6,175,232	5,521,605	442,006	211,621	92.6
Mining and Quarrying of Stone and Gravel	1,862,962	1,758,797	97,365	6,800	94.8
Construction	120,783,338	111,046,032	7,630,998	2,106,308	93.6
Manufacturing	414,819,046	378,404,867	33,036,285	3,377,894	92.0
Electricity, Gas, Heat Supply and Water	36,370,010	34,534,178	1,510,682	325,150	95.8
Information and Communications	76,142,329	66,745,573	5,758,907	3,637,849	92.1
Transport and Postal services	66,309,240	61,126,938	4,007,727	1,174,575	93.8
Wholesale and Retail Trade	477,452,093	447,047,646	22,747,509	7,656,938	95.2
Finance and Insurance	121,019,645	117,793,693	1,508,589	1,717,363	98.7
Real Estate and Goods Rental and Leasing	60,399,148	52,178,026	5,571,887	2,649,235	90.4
Scientific Research, Professional and Technical Services	48,891,066	39,552,925	6,640,829	2,697,312	85.6
Accommodations, Eating and Drinking Services	18,013,080	15,676,831	1,778,885	557,364	89.8
Living-Related and Personal Services and Amusement Services	29,654,242	26,617,783	2,359,838	676,621	91.9
Education, Learning Support	17,647,175	10,897,779	3,900,689	2,848,707	73.6
Medical, Health Care and Welfare	142,979,483	126,950,230	1,701,074	14,328,179	98.7
Services, n.e.c.	42,272,809	35,801,963	4,507,674	1,963,172	88.8

Note: Sales by business activities and products are classified into Main business and Non-main business based on the corresponding industry division (see Appendix Table 1 for details).

*1: “Other” includes sales of “Trademark (excluding trademarks related to franchises) and merchandising right licensing services” which do not correspond to a specific industry, as well as sales of unspecified types of business activities and products.

*2: Main business ratio = Main business sales / (main business sales + non-main business sales) × 100

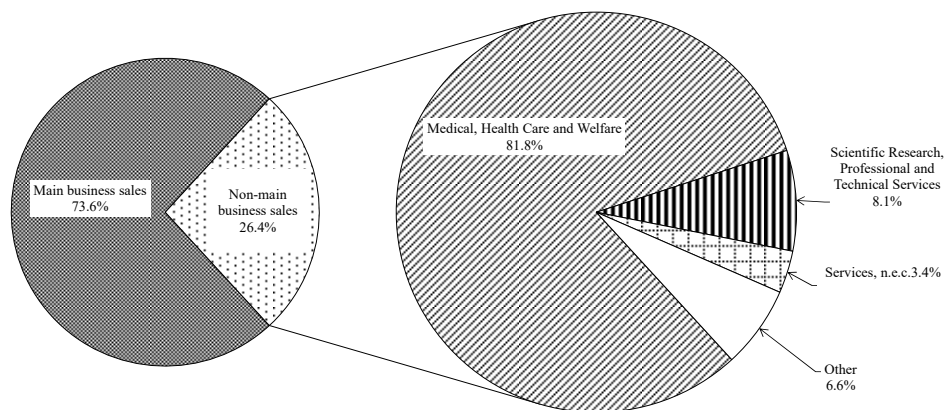
Figure I-5: Main business ratio by industry division



(b) Looking at “Education, Learning Support,” for which the business ratio of non-main business*¹ is the largest, business activities related to “Medical, Health Care and Welfare,” “Scientific Research, Professional and Technical Services,” “Services, n.e.c.,” etc. were performed (Table I-4, Figure I-5, Figure I-6, Appendix Table 1).

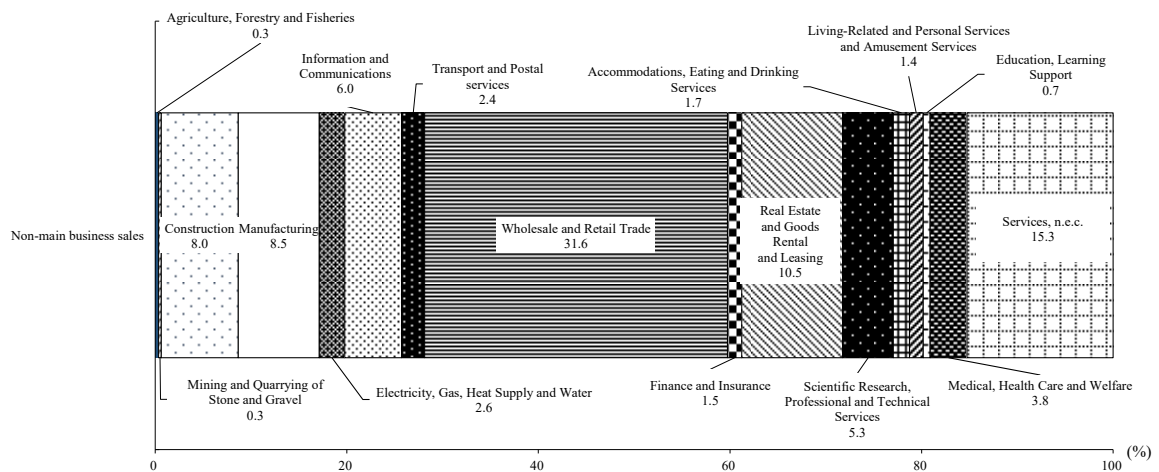
*1 Sales by business activities and products are classified into each business activity based on the corresponding industry division (see Appendix Table 1 for details). The same shall apply hereinafter.

Figure I-6: Sales composition ratio by business activity in “Education, Learning Support”



(c) Looking at composition ratio of non-main business sales by business activity, the ratio was the largest for “Wholesale and Retail Trade” at 31.6%, followed by “Services, n.e.c.” at 15.3%, and “Real Estate and Goods Rental and Leasing” at 10.5% (Figure I-7, Appendix Table 1).

Figure I-7: Composition ratio of non-main business sales by business activity

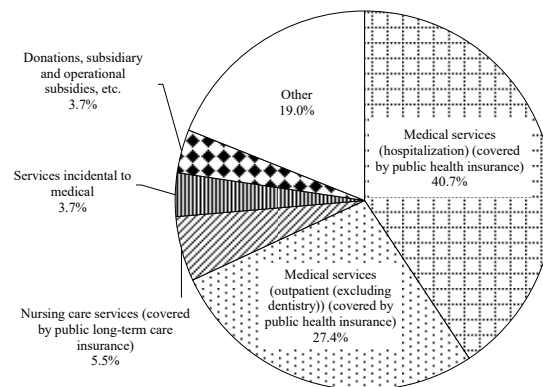


(2) Status of sales by business activities and products

In the industrial classification which the main business is the service sector and sales by products is known, status of sales by business activities and products which main industry major group with the highest sales is as follows.

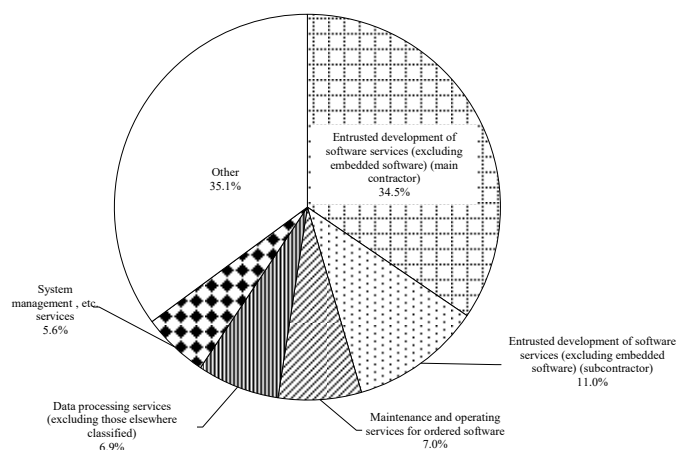
- (a) Of the sales of 33.8188 trillion yen in “Medical and other health services,” “Medical services (hospitalization) (covered by public health insurance)” was the largest at 40.7%, followed by “Medical services (outpatient (excluding dentistry)) (covered by public health insurance)” at 27.4%, and “Nursing care services (covered by public long-term care insurance)” at 5.5% (Figure I-8, Appendix Table 2).

Figure I-8: Composition ratio of sales by business activities and products
in “Medical and other health services”



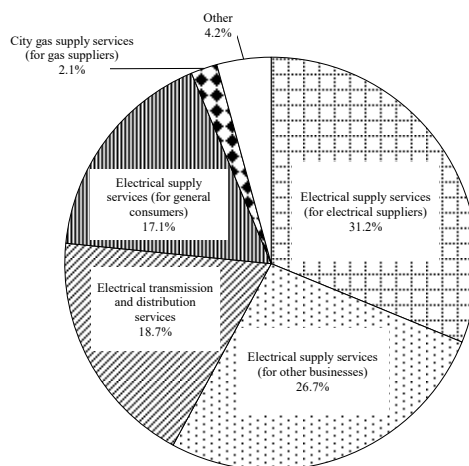
- (b) Of the sales of 33.4375 trillion yen in “Information services,” “Entrusted development of software services (excluding embedded software) (main contractor)” was the largest at 34.5%, followed by “Entrusted development of software services (excluding embedded software) (subcontractor)” at 11.0%, and “Maintenance and operating services for ordered software” at 7.0% (Figure I-9, Appendix Table 2).

Figure I-9: Composition ratio of sales by business activities and products
in “Information services”



(c) Of the sales of 30.2771 trillion yen in “Production, transmission and distribution of electricity,” “Electrical supply services (for electrical suppliers)” was the largest at 31.2%, followed by “Electrical supply services (for other businesses)” at 26.7%, and “Electrical transmission and distribution services” at 18.7% (Figure I-10, Appendix Table 2).

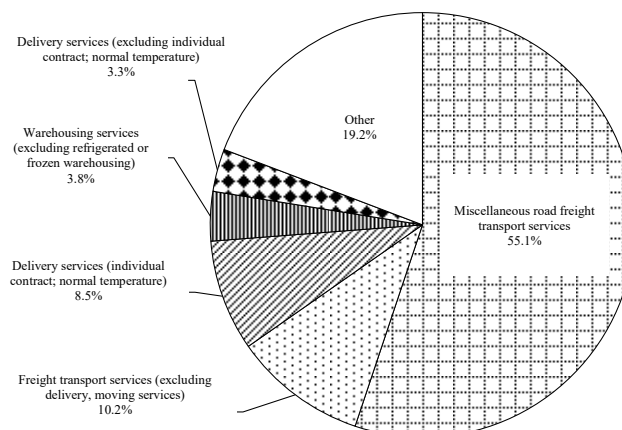
Figure I-10: Composition ratio of sales by business activities and products in “Production, transmission and distribution of electricity”



(d) Of the sales of 28.3491 trillion yen in “Road freight transport,” “Miscellaneous road freight transport services*2,” was the largest at 55.1%, followed by “Freight transport services (excluding delivery, moving services)” at 10.2%, and “Delivery services (individual contract; normal temperature)” at 8.5% (Figure I-11, Appendix Table 2).

*2 “Miscellaneous road freight transport services” means services other than moving and delivery services that use the company's own vehicles, etc. and transport goods received from shippers.

Figure I-11: Composition ratio of sales by business activities and products in “Road freight transport”



3. Cost of goods sold and value of commodity stock

(1) Status of cost of goods sold in “Wholesale and Retail Trade”

(a) Cost of goods sold in “Wholesale and Retail Trade” was 356.7980 trillion yen. Of those, “Wholesale Trade” was 257.4822 trillion yen, and “Retail Trade” was 99.3158 trillion yen. Also, looking at the cost of goods sold as a percentage of annual sales of goods, “Wholesale and Retail Trade” accounted for 79.5%, “Wholesale Trade” for 84.2%, “Retail Trade” for 69.4% (Table I-5).

(b) Looking at the cost of goods sold by industry major group in “Wholesale Trade,” “Wholesale trade (building materials, minerals and metals, etc.)” was the largest at 74.9434 trillion yen, “Wholesale trade (textile and apparel)” was the smallest at 6.0123 trillion yen. Also, looking at the cost of goods sold as a percentage of annual sales of goods, “Wholesale trade, general merchandise” was the largest at 97.0%, “Wholesale trade (textile and apparel)” was the smallest at 73.0% (Table I-5).

(c) Looking at the cost of goods sold by industry major group in “Retail Trade,” “Miscellaneous retail trade” was the largest at 31.7015 trillion yen, “Retail trade (woven fabrics, apparel, apparel accessories and notions)” was the smallest at 4.3508 trillion yen. Also, looking at the cost of goods sold as a percentage of annual sales of goods, “Retail trade (machinery and equipment)” was the largest at 78.3%, “Retail trade (woven fabrics, apparel, apparel accessories and notions)” was the smallest at 48.0% (Table I-5).

Table I-5: Annual sales of goods and cost of goods sold
(“Wholesale and Retail Trade”)

Industrial Classification	Annual sales of goods (million yen)	Cost of goods sold (million yen)	Cost of goods sold as a percentage of annual sales of goods (%)
Wholesale and Retail Trade	448,729,284	356,797,963	79.5
Wholesale Trade	305,708,269	257,482,195	84.2
Wholesale trade, general merchandise	14,850,120	14,404,436	97.0
Wholesale trade (textile and apparel)	8,239,949	6,012,334	73.0
Wholesale trade (food and beverages)	65,824,259	56,431,693	85.7
Wholesale trade (building materials, minerals and metals, etc.)	84,620,801	74,943,374	88.6
Wholesale trade (machinery and equipment)	75,518,396	60,870,621	80.6
Miscellaneous wholesale trade	56,418,133	44,723,366	79.3
Retail Trade	143,021,015	99,315,767	69.4
Retail trade, general merchandise	11,708,218	8,830,029	75.4
Retail trade (woven fabrics, apparel, apparel accessories and notions)	9,059,797	4,350,811	48.0
Retail trade (food and beverage)	36,320,186	25,604,763	70.5
Retail trade (machinery and equipment)	30,459,994	23,838,614	78.3
Miscellaneous retail trade	46,805,193	31,701,456	67.7
Nonstore retailers	8,569,662	4,943,751	57.7

Note: “Wholesale and Retail Trade” includes enterprises, etc. for which the industry major group coding of “Wholesale Trade” or “Retail Trade” is unknown. Therefore, the accumulated amounts of “Wholesale and Retail Trade” and those of “Wholesale Trade” and “Retail Trade” do not match.

(2) Status of the value of commodity stock in “Wholesale and Retail Trade”

(a) In “Wholesale and Retail Trade,” the value of commodity stock in the beginning of year was 28.0314 trillion yen, and the value of commodity stock in the end of year was 29.7718 trillion yen. Compared with the value of commodity stock in the beginning and the end of year, it increased 1.7404 trillion yen. Of those in “Wholesale Trade,” the value of commodity stock in the beginning of year was 15.8123 trillion yen, and the value of commodity stock in the end of year was 17.3138 trillion yen. Compared with the value of commodity stock in the beginning and the end of year, it increased 1.5015 trillion yen. Also, in “Retail Trade,” the value of commodity stock in the beginning of year was 12.2190 trillion yen, and the value of commodity stock in the end of year was 12.4580 trillion yen. Compared with the value of commodity stock in the beginning and the end of year, it increased 239 billion yen (Table I-6).

(b) Looking at the value of commodity stock in the end of year by industry major group in “Wholesale Trade,” “Wholesale trade (machinery and equipment)” was the largest at 5.0382 trillion yen, “Wholesale trade, general merchandise” was the smallest at 872 billion yen. Compared with the value of commodity stock in the beginning and the end of year, “Wholesale trade (building materials, minerals and metals, etc.)” was increased 909.5 billion yen, “Wholesale trade (textile and apparel)” was decreased 26.5 billion yen (Table I-6).

(c) Looking at the value of commodity stock at the end of year by industry major group in “Retail Trade,” “Miscellaneous retail trade” was the largest at 4.8559 trillion yen, “Nonstore retailers” was the smallest at 551.5 billion yen. Compared with the value of commodity stock in the beginning and the end of year, “Retail trade (machinery and equipment)” was increased 160.2 billion yen, “Retail trade (woven fabrics, apparel, apparel accessories and notions)” was decreased 50.3 billion yen (Table I-6).

Table I-6: The value of commodity stock in the beginning of year and the value of commodity stock in the end of year (“Wholesale and Retail Trade”)

Industrial Classification	Value of commodity stock in the beginning of year (million yen)	Value of commodity stock in the end of year (million yen)	Value of commodity stock in the end of year — in the beginning of year (million yen)
Wholesale and Retail Trade	28,031,356	29,771,797	1,740,441
Wholesale Trade	15,812,325	17,313,812	1,501,487
Wholesale trade, general merchandise	809,538	871,986	62,448
Wholesale trade (textile and apparel)	1,160,250	1,133,720	▲ 26,530
Wholesale trade (food and beverages)	2,380,380	2,541,875	161,495
Wholesale trade (building materials, minerals and metals, etc.)	3,468,684	4,378,182	909,498
Wholesale trade (machinery and equipment)	4,643,605	5,038,166	394,561
Miscellaneous wholesale trade	3,348,381	3,348,325	▲ 56
Retail Trade	12,219,031	12,457,985	238,954
Retail trade, general merchandise	639,718	608,800	▲ 30,918
Retail trade (woven fabrics, apparel, apparel accessories and notions)	1,423,982	1,373,649	▲ 50,333
Retail trade (food and beverage)	1,213,635	1,247,465	33,830
Retail trade (machinery and equipment)	3,660,234	3,820,430	160,196
Miscellaneous retail trade	4,790,697	4,855,942	65,245
Nonstore retailers	490,573	551,509	60,936

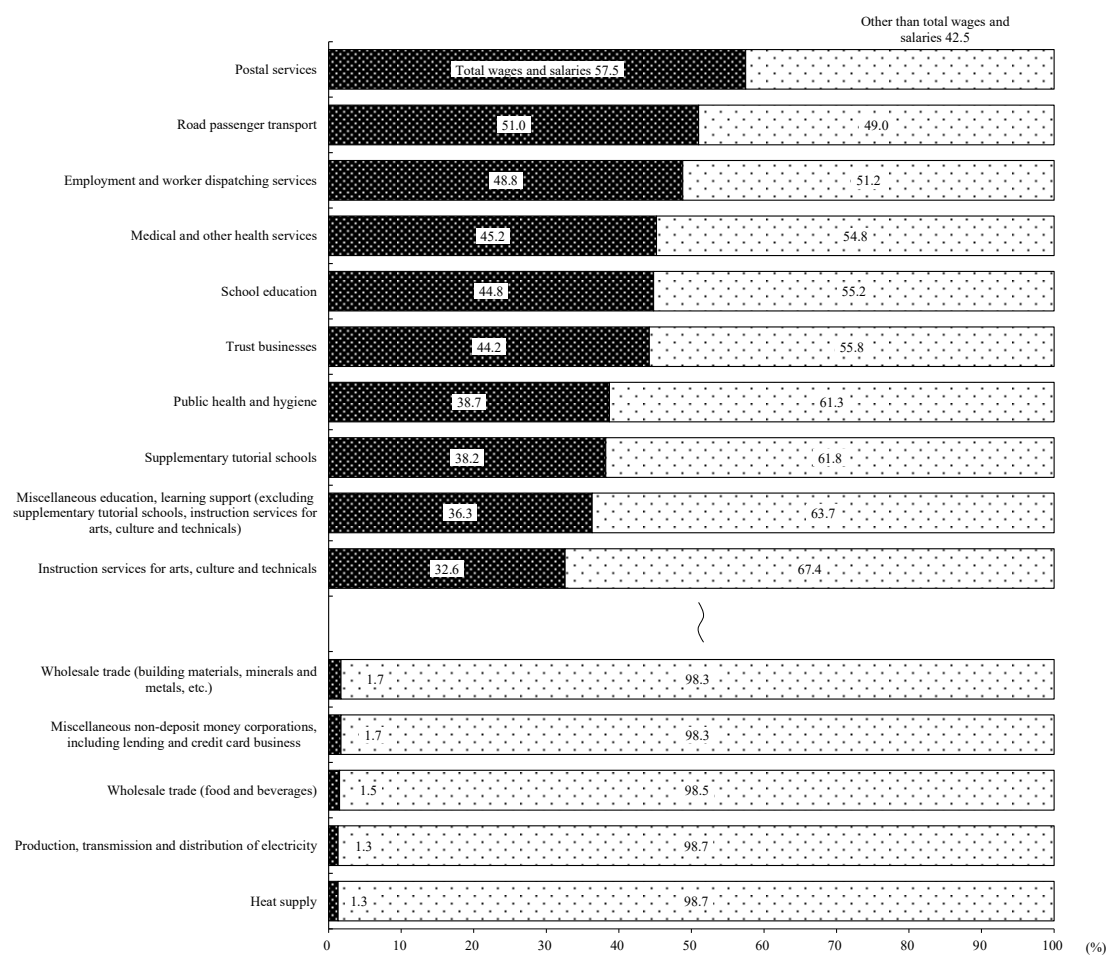
Note: “Wholesale and Retail Trade” includes enterprises, etc. for which the industry major group coding of “Wholesale Trade” or “Retail Trade” is unknown. Therefore, the accumulated amounts of “Wholesale and Retail Trade” and those of “Wholesale Trade” and “Retail Trade” do not match.

II Composition of expenses by business activity

(1) Status of “Total wages and salaries”

Looking at the composition ratio of expenses by business activity, in “Total wages and salaries,” the largest ratio was 57.5% in “Postal services,” followed by 51.0% in “Road passenger transport,” and 48.8% in “Employment and worker dispatching services” (Figure II-1).

Figure II-1: Composition ratio of expenses by business activity



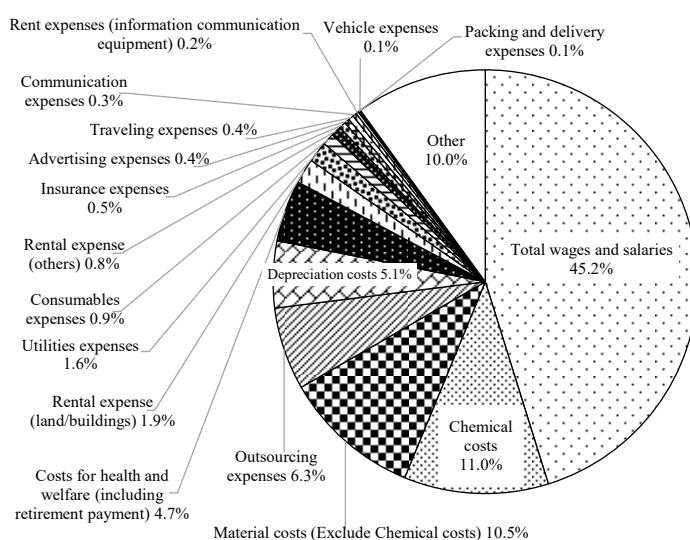
(2) Status of the detailed expense items by business activity

The survey captures*³ the common expense items for each business activity, such as "Total wages and salaries," as well as the composition ratio of the detailed expense items by business activity as follows.

*³ See Annex of "Outline of Annual Business Survey" for details.

(a) Looking at the composition ratio of expenses in "Medical and other health services," "Total wages and salaries" accounts for 45.2%. It was followed by "Chemical costs" at 11.0%, and "Material costs (Exclude Chemical costs)" at 10.5%. These two items account for 20% or more of expenses by industry of "Medical and other health services" (Figure II-2).

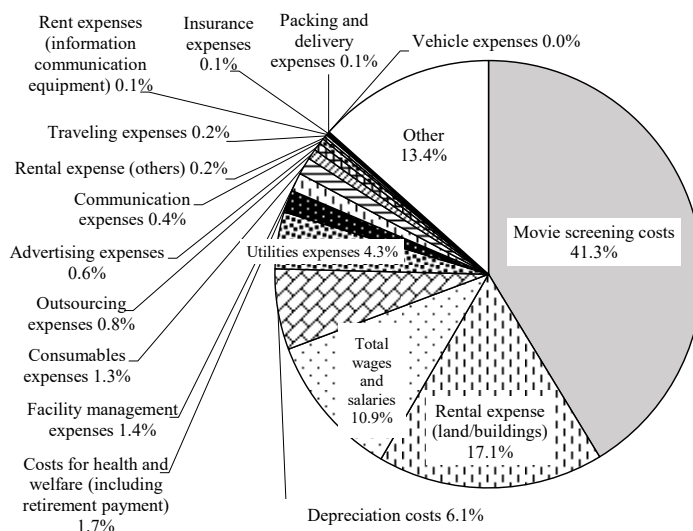
Figure II-2 Composition ratio of expenses for "Medical and other health services"



(b) Looking at the composition ratio of expenses in "Cinemas," "Movie screening costs*⁴" accounts for 41.3%. It was followed by "Rental expense (land/buildings)" at 17.1%, and "Total wages and salaries" at 10.9% (Figure II-3).

*⁴ "Movie screening costs" means the screening rights fee paid to the distributor.

Figure II-3: Composition ratio of expenses for "Cinemas"



Appendix Table 1: Sales by industry division and business activity

1. Tabulation of industries excluding Compound Services

Industry Division (Excluding Compound Services)	Sales (million yen)	Sales by business activity (million yen)					
		Agriculture, Forestry and Fisheries	Mining and Quarrying of Stone and Gravel	Construction	Manufacturing	Electricity, Gas, Heat Supply and Water	Information and Communications
Agriculture, Forestry and Fisheries	6,175,232	<u>5,521,605</u>	319	21,180	105,741	10,944	140
Mining and Quarrying of Stone and Gravel	1,862,962	372	<u>1,758,797</u>	19,349	24,552	2,375	-
Construction	120,783,338	58,659	48,695	<u>111,046,032</u>	875,022	203,540	145,689
Manufacturing	414,819,046	145,144	160,562	1,707,536	<u>378,404,867</u>	608,010	2,706,391
Electricity, Gas, Heat Supply and Water	36,370,010	279	40	153,098	5,710	<u>34,534,178</u>	10,736
Information and Communications	76,142,329	277	-	75,142	901,076	505,786	<u>66,745,573</u>
Transport and Postal services	66,309,240	5,580	13,253	682,124	188,591	21,281	13,539
Wholesale and Retail Trade	477,452,093	113,589	54,854	2,766,960	4,338,293	962,037	1,205,535
Finance and Insurance	121,019,645	64	24	698	1,854	3,143	95,250
Real Estate and Goods Rental and Leasing	60,399,148	9,355	1,520	1,717,070	103,980	265,594	78,340
Scientific Research, Professional and Technical Services	48,891,066	5,221	6,771	382,507	1,597,760	28,384	1,437,968
Accommodations, Eating and Drinking Services	18,013,080	5,435	859	10,443	139,672	7,961	6,617
Living-Related and Personal Services and Amusement Services	29,654,242	3,329	711	17,119	38,074	18,943	58,550
Education, Learning Support	17,647,175	2,002	14	2,039	2,160	686	24,673
Medical, Health Care and Welfare	142,979,483	2,595	25	11,291	182,219	6,642	13,045
Services, n.e.c.	42,272,809	8,063	3,876	714,214	244,487	83,695	353,294
Total	1,680,790,898	5,881,569	2,050,320	119,326,802	387,154,058	37,263,199	72,895,340
Main business sales a	1,531,654,866	5,521,605	1,758,797	111,046,032	378,404,867	34,534,178	66,745,573
Non-main main business sales b	103,200,944	359,964	291,523	8,280,770	8,749,191	2,729,021	6,149,767
Percentage of "non-main business sales" to "main business sales" b / a (%)		6.5	16.6	7.5	2.3	7.9	9.2
Composition ratio of main business sales by business activity (%)	100.0	0.4	0.1	7.3	24.7	2.3	4.4
Composition ratio of non-main business sales by business activity (%)	100.0	0.3	0.3	8.0	8.5	2.6	6.0

2. Tabulation regarding all industries

	Sales (million yen)	Sales by business activity (million yen)					
		Agriculture, Forestry and Fisheries	Mining and Quarrying of Stone and Gravel	Construction	Manufacturing	Electricity, Gas, Heat Supply and Water	Information and Communications
All industry	1,689,183,006	6,297,695	2,050,483	119,328,893	387,260,909	37,269,786	72,897,308

Note1: Sales by business activities and products are classified into each business activity based on the corresponding industry division. Sales of "Trademark (excluding trademarks related to franchises) and merchandising right licensing services" which do not correspond to a specific industry, as well as sales of unspecified types of business activities and products do not include each business activity. Therefore, the accumulated amounts of "Sales by business activity" and total "Sales" do not match.

Note2: The underlined figures represent sales from the main business activities.

Sales by business activity (million yen)									
Transport and Postal services	Wholesale and Retail Trade	Finance and Insurance	Real Estate and Goods Rental and Leasing	Scientific Research, Professional and Technical Services	Accommodations, Eating and Drinking Services	Living-Related and Personal Services and Amusement Services	Education, Learning Support	Medical, Health Care and Welfare	Services, n.e.c.
5,185	198,378	570	12,970	9,410	15,978	3,435	2,325	4,061	51,370
11,626	17,388	8	5,122	588	368	1,721	569	74	13,253
155,501	1,353,265	18,022	2,826,188	519,507	46,009	49,762	5,686	38,377	1,287,076
253,987	23,611,081	5,439	613,223	947,140	168,159	50,451	22,164	31,520	2,005,478
4,159	549,109	246	34,859	106,653	1,572	1,395	367	530	641,929
47,163	2,193,163	8,239	297,611	559,262	8,778	130,867	34,102	6,709	990,732
<u>61,126,938</u>	509,604	37,172	1,458,770	390,628	92,188	88,385	12,176	21,245	473,191
1,045,756	<u>447,047,646</u>	305,722	2,605,626	902,699	586,225	437,311	141,349	262,807	7,018,746
1,533	50,053	<u>117,793,693</u>	879,636	80,209	4,445	6,325	1,015	41,907	342,433
75,363	1,012,206	504,252	<u>52,178,026</u>	494,427	237,408	245,005	19,034	136,908	671,425
202,934	803,760	58,921	804,941	<u>39,552,925</u>	62,302	90,681	50,514	55,309	1,052,856
13,745	705,743	4,226	322,651	170,437	<u>15,676,831</u>	206,622	12,467	20,046	151,961
32,657	550,593	66,391	314,629	70,937	334,473	<u>26,617,783</u>	135,774	31,695	685,963
4,752	87,524	9,259	72,828	316,898	15,750	36,908	<u>10,897,779</u>	3,191,666	133,530
3,161	91,690	465,059	223,951	123,736	85,310	38,155	210,394	<u>126,950,230</u>	243,801
603,250	897,682	52,401	412,212	763,030	71,315	90,465	88,046	121,644	<u>35,801,963</u>
63,587,710	479,678,885	119,329,620	63,063,243	45,008,486	17,407,111	28,095,271	11,633,761	130,914,728	51,565,707
61,126,938	447,047,646	117,793,693	52,178,026	39,552,925	15,676,831	26,617,783	10,897,779	126,950,230	35,801,963
2,460,772	32,631,239	1,535,927	10,885,217	5,455,561	1,730,280	1,477,488	735,982	3,964,498	15,763,744
4.0	7.3	1.3	20.9	13.8	11.0	5.6	6.8	3.1	44.0
4.0	29.2	7.7	3.4	2.6	1.0	1.7	0.7	8.3	2.3
2.4	31.6	1.5	10.5	5.3	1.7	1.4	0.7	3.8	15.3

Sales by business activity (million yen)									
Transport and Postal services	Wholesale and Retail Trade	Finance and Insurance	Real Estate and Goods Rental and Leasing	Scientific Research, Professional and Technical Services	Accommodations, Eating and Drinking Services	Living-Related and Personal Services and Amusement Services	Education, Learning Support	Medical, Health Care and Welfare	Services, n.e.c.
65,799,855	482,381,925	121,454,532	63,157,179	45,019,285	17,409,806	28,175,570	11,634,663	130,955,899	52,010,652

Appendix Table 2: Sales by service related main industry major group,
business activities and products

Industry Major Group		Business activities and products					
		1st	2nd	3rd	4th	5th	Other
85 Social insurance, social welfare and care services		10-15 Social insurance organization services	20-03 Donations, subsidiary and operational subsidies, etc.	10-18 Nursing care services (covered by public long-term care insurance)	10-20 Miscellaneous social welfare services	10-16 Day nursery services	-
	Sales (million yen)	108,431,293	77,694,453	12,243,548	8,930,122	2,912,021	2,365,968
	Composition ratio (%)	100.0	71.7	11.3	8.2	2.7	2.2
67 Insurance institutions, including insurance agents, brokers and services		13-06 Insurance services	13-05 Miscellaneous finance services	20-03 Donations, subsidiary and operational subsidies, etc.	19-31 Levy and due income from various organizations and associations	07-09 Non-residential building leasing services (excluding leasing services for storage spaces, conference rooms, auditoriums, etc.)	-
	Sales (million yen)	72,355,650	70,513,404	1,394,432	55,402	46,110	31,310
	Composition ratio (%)	100.0	97.5	1.9	0.1	0.1	0.0
83 Medical and other health services		10-01 Medical services (hospitalization) (covered by public health insurance)	10-03 Medical services (outpatient (excluding dentistry)) (covered by public health insurance)	10-18 Nursing care services (covered by public long-term care insurance)	10-13 Services incidental to medical	20-03 Donations, subsidiary and operational subsidies, etc.	-
	Sales (million yen)	33,818,832	13,756,813	9,272,879	1,871,700	1,254,776	1,253,562
	Composition ratio (%)	100.0	40.7	27.4	5.5	3.7	19.0
39 Information services		17-17 Entrusted development of software services (excluding embedded software) (main contractor)	17-18 Entrusted development of software services (excluding embedded software) (subcontractor)	17-29 Maintenance and operating services for ordered software	17-30 Data processing services (excluding those elsewhere classified)	17-33 System management, etc. services	-
	Sales (million yen)	33,437,536	11,538,478	3,670,970	2,325,183	2,312,216	1,856,112
	Composition ratio (%)	100.0	34.5	11.0	7.0	6.9	5.6
33 Production, transmission and distribution of electricity		11-01 Electrical supply services (for electrical suppliers)	11-02 Electrical supply services (for other businesses)	11-04 Electrical transmission and distribution services	11-03 Electrical supply services (for general consumers)	11-06 City gas supply services (for gas suppliers)	-
	Sales (million yen)	30,277,090	9,448,771	8,074,475	5,663,361	5,179,746	625,366
	Composition ratio (%)	100.0	31.2	26.7	18.7	17.1	2.1
44 Road freight transport		12-18 Miscellaneous road freight transport services	12-36 Freight transport services (excluding delivery, moving services)	12-14 Delivery services (individual contract; normal temperature)	12-32 Warehousing services (excluding refrigerated or frozen warehousing)	12-16 Delivery services (excluding individual contract; normal temperature)	-
	Sales (million yen)	28,349,074	15,634,371	2,880,222	2,401,509	1,063,555	923,410
	Composition ratio (%)	100.0	55.1	10.2	8.5	3.8	3.3
69 Real estate lessors and managers		07-09 Non-residential building leasing services (excluding leasing services for storage spaces, conference rooms, auditoriums, etc.)	07-07 Rented houses services (1 month and over)	07-17 Residential management services (rented houses)	07-14 Subleasing services	07-03 Non-residential building selling services	-
	Sales (million yen)	25,807,357	8,691,837	3,532,218	2,477,394	1,994,722	1,263,785
	Composition ratio (%)	100.0	33.7	13.7	9.6	7.7	4.9
72 Professional services, n.e.c.		18-18 Dividend income from subsidiaries of a holding company, etc.	18-17 Group management services by holding companies	18-15 Consulting for businesses	18-16 Franchise management services (including related trademark licensing services)	18-07 Legal and accounting services (for businesses)	-
	Sales (million yen)	22,583,912	7,175,147	3,263,158	2,065,195	1,854,066	1,552,248
	Composition ratio (%)	100.0	31.8	14.4	9.1	8.2	6.9
80 Services for amusement and recreation		15-53 "Pachinko" and "Pachislot" services	15-43 Bicycle racing, horse racing, and lotteries (sales and other income)	15-47 Golf course use services	15-59 Miscellaneous amusement and recreation services	15-48 Fitness center use services	-
	Sales (million yen)	21,268,839	12,212,599	3,223,390	828,699	425,429	416,615
	Composition ratio (%)	100.0	57.4	15.2	3.9	2.0	2.0
37 Communications		17-04 Mobile data telecommunication services	17-03 Mobile voice telecommunication services	17-02 Fixed data telecommunication services	17-11 Services incidental to telecommunications	17-01 Fixed voice transmission services	-
	Sales (million yen)	21,005,106	6,731,583	3,184,667	2,611,263	1,420,058	1,255,720
	Composition ratio (%)	100.0	32.0	15.2	12.4	6.8	6.0

Note: In the industrial classification which the main business is the service sector and sales by products is known, s or main industry major group with the highest sales (Top 10 industries in terms of sales, excluding "92 Other business services"), the top 5 business activities in terms of sales, sales by products, and composition ratios are shown.