

<家賃→収益 単純計算表 ※入居率80%を標準として計算。敷金・礼金は無視>

家賃	単純計算年額	入居率80%年額	→	4年間売り上げ見込み	5年間売り上げ見込み	6年間売り上げ見込み	7年間売り上げ見込み	8年間売り上げ見込み	9年間売り上げ見込み	10年間売り上げ見込み
¥ 40,000	¥ 480,000	¥ 384,000	→	¥ 1,536,000	¥ 1,920,000	¥ 2,304,000	¥ 2,688,000	¥ 3,072,000	¥ 3,456,000	¥ 3,840,000
¥ 43,000	¥ 516,000	¥ 412,800	→	¥ 1,651,200	¥ 2,064,000	¥ 2,476,800	¥ 2,889,600	¥ 3,302,400	¥ 3,715,200	¥ 4,128,000
¥ 45,000	¥ 540,000	¥ 432,000	→	¥ 1,728,000	¥ 2,160,000	¥ 2,592,000	¥ 3,024,000	¥ 3,456,000	¥ 3,888,000	¥ 4,320,000
¥ 48,000	¥ 576,000	¥ 460,800	→	¥ 1,843,200	¥ 2,304,000	¥ 2,764,800	¥ 3,225,600	¥ 3,686,400	¥ 4,147,200	¥ 4,608,000
¥ 50,000	¥ 600,000	¥ 480,000	→	¥ 1,920,000	¥ 2,400,000	¥ 2,880,000	¥ 3,360,000	¥ 3,840,000	¥ 4,320,000	¥ 4,800,000
¥ 52,000	¥ 624,000	¥ 499,200	→	¥ 1,996,800	¥ 2,496,000	¥ 2,995,200	¥ 3,494,400	¥ 3,993,600	¥ 4,492,800	¥ 4,992,000
¥ 53,000	¥ 636,000	¥ 508,800	→	¥ 2,035,200	¥ 2,544,000	¥ 3,052,800	¥ 3,561,600	¥ 4,070,400	¥ 4,579,200	¥ 5,088,000
¥ 55,000	¥ 660,000	¥ 528,000	→	¥ 2,112,000	¥ 2,640,000	¥ 3,168,000	¥ 3,696,000	¥ 4,224,000	¥ 4,752,000	¥ 5,280,000
¥ 56,000	¥ 672,000	¥ 537,600	→	¥ 2,150,400	¥ 2,688,000	¥ 3,225,600	¥ 3,763,200	¥ 4,300,800	¥ 4,838,400	¥ 5,376,000
¥ 58,000	¥ 696,000	¥ 556,800	→	¥ 2,227,200	¥ 2,784,000	¥ 3,340,800	¥ 3,897,600	¥ 4,454,400	¥ 5,011,200	¥ 5,568,000
¥ 60,000	¥ 720,000	¥ 576,000	→	¥ 2,304,000	¥ 2,880,000	¥ 3,456,000	¥ 4,032,000	¥ 4,608,000	¥ 5,184,000	¥ 5,760,000
¥ 63,000	¥ 756,000	¥ 604,800	→	¥ 2,419,200	¥ 3,024,000	¥ 3,628,800	¥ 4,233,600	¥ 4,838,400	¥ 5,443,200	¥ 6,048,000
¥ 65,000	¥ 780,000	¥ 624,000	→	¥ 2,496,000	¥ 3,120,000	¥ 3,744,000	¥ 4,368,000	¥ 4,992,000	¥ 5,616,000	¥ 6,240,000
¥ 68,000	¥ 816,000	¥ 652,800	→	¥ 2,611,200	¥ 3,264,000	¥ 3,916,800	¥ 4,569,600	¥ 5,222,400	¥ 5,875,200	¥ 6,528,000
¥ 70,000	¥ 840,000	¥ 672,000	→	¥ 2,688,000	¥ 3,360,000	¥ 4,032,000	¥ 4,704,000	¥ 5,376,000	¥ 6,048,000	¥ 6,720,000
¥ 72,000	¥ 864,000	¥ 691,200	→	¥ 2,764,800	¥ 3,456,000	¥ 4,147,200	¥ 4,838,400	¥ 5,529,600	¥ 6,220,800	¥ 6,912,000

<リフォーム費用の損益分岐点 ※固定資産税・損害保険は、5万円の部屋一年間約10万円で計算。所得税は無視>

家賃	理想ライン	安全圏	ギリギリ限界値	危険水域
¥ 40,000	<	¥ 1,920,000	～ ¥ 2,400,000	<
¥ 43,000	<	¥ 2,064,000	～ ¥ 2,580,000	<
¥ 45,000	<	¥ 2,160,000	～ ¥ 2,700,000	<
¥ 48,000	<	¥ 2,304,000	～ ¥ 2,880,000	<
¥ 50,000	<	¥ 2,400,000	～ ¥ 3,000,000	<
¥ 52,000	<	¥ 2,496,000	～ ¥ 3,120,000	<
¥ 53,000	<	¥ 2,544,000	～ ¥ 3,180,000	<
¥ 55,000	<	¥ 2,640,000	～ ¥ 3,300,000	<
¥ 56,000	<	¥ 2,688,000	～ ¥ 3,360,000	<
¥ 58,000	<	¥ 2,784,000	～ ¥ 3,480,000	<
¥ 60,000	<	¥ 2,880,000	～ ¥ 3,600,000	<
¥ 63,000	<	¥ 3,024,000	～ ¥ 3,780,000	<
¥ 65,000	<	¥ 3,120,000	～ ¥ 3,900,000	<
¥ 68,000	<	¥ 3,264,000	～ ¥ 4,080,000	<
¥ 70,000	<	¥ 3,360,000	～ ¥ 4,200,000	<
¥ 72,000	<	¥ 3,456,000	～ ¥ 4,320,000	<

※所得税／ギリギリ限界値の額＝ほぼ6年間の売り上げ→減価償却期間中と考えれば該当部屋の収益にかかる所得税はそれほど気にしなくていいはずです。

※損益分岐は、リフォーム以前の築年数によっても変わってくるでしょう。このページでは、築年数が40年程度、基礎や構造が万全で少なくともまだ15年～20年は現役で使える建物を想定しています。