

**WAM NET公表用集計データまとめ  
経営情報等 2024（R6）年度速報版  
【2025年7月時点収集分】**

**2025.10.24**

**R6**

# 施設の種別別にみた経営指標（P L）①

決算期：2024年4月～2025年3月

時 点：2025年7月収集分

| 点：2025年7月収集分     | 病院                                                                                                                        |     |            |     |            |     | 医 科 |     |     | 歯 科 | その他 |
|------------------|---------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------------|-----|-----|-----|-----|-----|-----|
|                  | 一般<br>病院                                                                                                                  | 規模別 | 療養型<br>病 院 | 規模別 | 精神科<br>病 院 | 規模別 | 診療所 | 無床診 | 有床診 | 診療所 | 診療所 |
| 施設数              | <div><div>各項目で<br/>・対象データ数<br/>・平均値<br/>・中央値<br/>を記載</div><div>※ 対象データ数（N数）が<br/>100未満の項目及び報告<br/>対象ではない項目は除外</div></div> |     |            |     |            |     |     |     |     |     |     |
| 医業収益構成比(入院)      |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 医業収益構成比(外来)      |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 医業収益構成比(その他)     |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 経常収益構成比(医業)      |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 経常収益構成比(医業外)     |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 医業収益対〇〇費比率       |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 材料費              |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 固定費（人件費、減価償却、利息） |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 医薬品費             |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 人件費              |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 委託費              |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 設備関係費            |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 減価償却費            |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 経費               |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 給食用材料費           |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 給食委託費            |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 器機賃借料            |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 研究研修費            |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 水道光熱費            |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |
| 診療材料費・医薬消耗器具備品費  |                                                                                                                           |     |            |     |            |     |     |     |     |     |     |

| ▼ 病院類型の定義 |                 |
|-----------|-----------------|
| 病院類型      | 定義              |
| 一般病院      | 療養病床/病床計 < 60%  |
| 療養型病院     | 療養病床/病床計 ≥ 60%  |
| 精神科病院     | 精神病床/病床計 = 100% |

# 施設の種別別にみた経営指標（P L）②

決算期：2024年4月～2025年3月

時 点：2025年7月収集分

| 点：2025年7月収集分    | 病院                                                                                                                                                                                                                                                                                                                                         |     |            |     |            |     | 医 科 |     |     | 歯 科 | その他 |                 |    |      |               |       |               |       |                 |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|-----|------------|-----|-----|-----|-----|-----|-----|-----------------|----|------|---------------|-------|---------------|-------|-----------------|
|                 | 一般<br>病院                                                                                                                                                                                                                                                                                                                                   | 規模別 | 療養型<br>病 院 | 規模別 | 精神科<br>病 院 | 規模別 | 診療所 | 無床診 | 有床診 | 診療所 | 診療所 |                 |    |      |               |       |               |       |                 |
| 医業収益対医業利益率      | <div><div>各項目で<br/>・対象データ数<br/>・平均値<br/>・中央値<br/>を記載</div><div>※ 対象データ数（N数）が<br/>100未満の項目及び報告<br/>対象ではない項目は除外</div></div> <div>▼ 病院類型の定義</div> <table><tr><th>病院類型</th><th>定義</th></tr><tr><td>一般病院</td><td>療養病床/病床計 &lt;60%</td></tr><tr><td>療養型病院</td><td>療養病床/病床計 ≥60%</td></tr><tr><td>精神科病院</td><td>精神病床/病床計 = 100%</td></tr></table> |     |            |     |            |     |     |     |     |     |     | 病院類型            | 定義 | 一般病院 | 療養病床/病床計 <60% | 療養型病院 | 療養病床/病床計 ≥60% | 精神科病院 | 精神病床/病床計 = 100% |
| 病院類型            |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     | 定義              |    |      |               |       |               |       |                 |
| 一般病院            |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     | 療養病床/病床計 <60%   |    |      |               |       |               |       |                 |
| 療養型病院           |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     | 療養病床/病床計 ≥60%   |    |      |               |       |               |       |                 |
| 精神科病院           |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     | 精神病床/病床計 = 100% |    |      |               |       |               |       |                 |
| 医業収益対償却前医業利益率   |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 経常収益対経常利益率      |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 経常収益対償却金利前経常利益率 |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 金利負担率           |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 経常収益対支払利息率      |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 職員1人あたり人件費      |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 職員1人あたり医業収益     |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 医業収益対役員報酬比率     |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 1人あたり役員報酬       |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 控除対象外消費税等負担額比率  |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 本部費配賦額比率        |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 経常収益対運営費補助金収益   |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 経常赤字割合          |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 医業赤字割合          |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 医業収益            |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 医業利益            |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 経常収益            |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |
| 経常利益            |                                                                                                                                                                                                                                                                                                                                            |     |            |     |            |     |     |     |     |     |     |                 |    |      |               |       |               |       |                 |

|    |              |     | 1_病院   |         |         |       | 2_診療所<br>(医科) |        |        | 3_診療所<br>(歯科) | 4診療所<br>(その他) |
|----|--------------|-----|--------|---------|---------|-------|---------------|--------|--------|---------------|---------------|
|    |              |     | 1)一般病院 | 2)療養型病院 | 3)精神科病院 |       | 入院収益あり        | 入院収益なし |        |               |               |
| 1  | 施設数          | n   | 1,516  | 837     | 404     | 275   | 19,382        | 1,175  | 18,207 | 6,252         | 410           |
| 2  | 医業収益構成比(入院)  | n   | 1,474  | 819     | 390     | 265   | 10,371        | 597    | 9,774  | 3,249         | 196           |
| 3  |              | 平均値 | 72.6%  | 68.6%   | 78.5%   | 84.6% | 4.3%          | 34.0%  | 0.0%   | 0.0%          | 0.0%          |
| 4  |              | 中央値 | 76.6%  | 70.0%   | 80.8%   | 86.2% | 0.0%          | 30.4%  | 0.0%   | 0.0%          | 0.0%          |
| 5  | 医業収益構成比(外来)  | n   | 1,474  | 819     | 390     | 265   | 10,371        | 597    | 9,774  | 3,249         | 196           |
| 6  |              | 平均値 | 21.1%  | 25.2%   | 12.4%   | 12.1% | 88.5%         | 56.6%  | 93.1%  | 97.0%         | 80.2%         |
| 7  |              | 中央値 | 17.0%  | 22.9%   | 11.0%   | 11.3% | 100.0%        | 59.2%  | 100.0% | 100.0%        | 100.0%        |
| 8  | 医業収益構成比(その他) | n   | 1,474  | 819     | 390     | 265   | 10,371        | 597    | 9,774  | 3,249         | 196           |
| 9  |              | 平均値 | 6.3%   | 6.2%    | 9.1%    | 3.3%  | 7.2%          | 9.5%   | 6.9%   | 3.0%          | 19.8%         |
| 10 |              | 中央値 | 2.9%   | 3.2%    | 4.3%    | 1.2%  | 0.0%          | 3.0%   | 0.0%   | 0.0%          | 0.0%          |
| 11 | 経常収益構成比(医業)  | n   | 1,516  | 837     | 404     | 275   | 19,324        | 1,174  | 18,150 | 6,233         | 396           |
| 12 |              | 平均値 | 98.0%  | 98.3%   | 97.5%   | 97.1% | 98.1%         | 97.7%  | 98.1%  | 97.6%         | 98.8%         |
| 13 |              | 中央値 | 98.4%  | 98.7%   | 98.4%   | 97.8% | 99.1%         | 98.6%  | 99.2%  | 98.2%         | 99.5%         |
| 14 | 経常収益構成比(医業外) | n   | 1,516  | 837     | 404     | 275   | 19,324        | 1,174  | 18,150 | 6,233         | 396           |
| 15 |              | 平均値 | 2.0%   | 1.7%    | 2.5%    | 2.9%  | 1.9%          | 2.3%   | 1.9%   | 2.4%          | 1.2%          |
| 16 |              | 中央値 | 1.6%   | 1.3%    | 1.6%    | 2.2%  | 0.9%          | 1.4%   | 0.8%   | 1.8%          | 0.5%          |
| 17 | 医業収益対材料費比率   | n   | 1,516  | 837     | 404     | 275   | 19,174        | 1,173  | 18,001 | 5,825         | 393           |
| 18 |              | 平均値 | 15.9%  | 18.6%   | 10.5%   | 10.1% | 15.6%         | 16.9%  | 15.4%  | 10.6%         | 12.8%         |
| 19 |              | 中央値 | 12.4%  | 15.1%   | 10.4%   | 10.3% | 11.5%         | 14.6%  | 11.3%  | 9.0%          | 12.3%         |
| 20 | 医業収益対固定費比率   | n   | 1,285  | 715     | 330     | 240   |               |        |        |               |               |
| 21 |              | 平均値 | 69.6%  | 67.8%   | 72.5%   | 74.4% |               |        |        |               |               |
| 22 |              | 中央値 | 71.7%  | 69.5%   | 72.9%   | 74.9% |               |        |        |               |               |
| 23 | 医業収益対医薬品費比率  | n   | 1,445  | 798     | 377     | 270   | 15,710        | 1,006  | 14,704 | 4,517         | 313           |
| 24 |              | 平均値 | 7.5%   | 8.6%    | 4.9%    | 5.9%  | 11.3%         | 10.0%  | 11.6%  | 2.1%          | 7.1%          |
| 25 |              | 中央値 | 5.5%   | 6.5%    | 4.7%    | 5.1%  | 7.9%          | 8.3%   | 7.9%   | 0.3%          | 5.7%          |
| 26 | 医業収益対人件費比率   | n   | 1,516  | 837     | 404     | 275   | 19,378        | 1,174  | 18,204 | 6,249         | 409           |
| 27 |              | 平均値 | 60.2%  | 58.0%   | 63.5%   | 66.4% | 51.5%         | 51.3%  | 51.6%  | 49.2%         | 37.0%         |
| 28 |              | 中央値 | 62.6%  | 60.0%   | 63.8%   | 67.3% | 53.8%         | 53.8%  | 53.8%  | 51.1%         | 39.6%         |

|    |               |     | 1_病院   |         |         |       | 2_診療所<br>(医科) |        |        | 3_診療所<br>(歯科) | 4診療所<br>(その他) |
|----|---------------|-----|--------|---------|---------|-------|---------------|--------|--------|---------------|---------------|
|    |               |     | 1)一般病院 | 2)療養型病院 | 3)精神科病院 |       | 入院収益あり        | 入院収益なし |        |               |               |
| 29 | 医業収益対委託費比率    | n   | 1,510  | 835     | 402     | 273   | 18,300        | 1,152  | 17,148 | 5,744         | 351           |
| 30 |               | 平均値 | 6.3%   | 6.1%    | 6.3%    | 7.0%  | 3.7%          | 5.5%   | 3.5%   | 6.2%          | 11.7%         |
| 31 |               | 中央値 | 6.0%   | 6.1%    | 6.0%    | 5.5%  | 2.1%          | 4.4%   | 2.0%   | 5.9%          | 3.4%          |
| 32 | 医業収益対設備関係費比率  | n   | 1,515  | 837     | 403     | 275   |               |        |        |               |               |
| 33 |               | 平均値 | 8.9%   | 9.3%    | 8.4%    | 7.5%  |               |        |        |               |               |
| 34 |               | 中央値 | 8.1%   | 8.6%    | 8.0%    | 7.0%  |               |        |        |               |               |
| 35 | 医業収益対減価償却費比率  | n   | 1,456  | 804     | 382     | 270   | 19,173        | 1,165  | 18,008 | 6,161         | 402           |
| 36 |               | 平均値 | 4.5%   | 4.7%    | 4.0%    | 4.2%  | 3.9%          | 3.9%   | 3.9%   | 5.0%          | 3.4%          |
| 37 |               | 中央値 | 3.9%   | 4.0%    | 3.7%    | 3.9%  | 3.4%          | 3.6%   | 3.4%   | 4.4%          | 3.3%          |
| 38 | 医業収益対経費比率     | n   | 1,516  | 837     | 404     | 275   |               |        |        |               |               |
| 39 |               | 平均値 | 9.2%   | 8.7%    | 10.0%   | 10.8% |               |        |        |               |               |
| 40 |               | 中央値 | 9.3%   | 8.9%    | 9.7%    | 10.3% |               |        |        |               |               |
| 41 | 医業収益対給食用材料費比率 | n   | 1,415  | 782     | 371     | 262   | 12,689        | 921    | 11,768 | 3,823         | 230           |
| 42 |               | 平均値 | 1.5%   | 1.1%    | 1.9%    | 3.0%  | 0.3%          | 1.1%   | 0.2%   | 0.0%          | 0.1%          |
| 43 |               | 中央値 | 1.3%   | 1.0%    | 1.8%    | 4.1%  | 0.0%          | 0.7%   | 0.0%   | 0.0%          | 0.0%          |
| 44 | 医業収益対給食委託費比率  | n   | 1,410  | 783     | 367     | 260   | 10,907        | 736    | 10,171 | 3,364         | 203           |
| 45 |               | 平均値 | 2.1%   | 1.6%    | 2.3%    | 3.7%  | 0.4%          | 1.9%   | 0.1%   | 0.0%          | 0.0%          |
| 46 |               | 中央値 | 1.9%   | 1.8%    | 2.4%    | 0.7%  | 0.0%          | 0.0%   | 0.0%   | 0.0%          | 0.0%          |
| 47 | 医業収益対器械賃借料比率  | n   | 1,436  | 797     | 376     | 263   | 17,603        | 1,115  | 16,488 | 5,437         | 332           |
| 48 |               | 平均値 | 1.2%   | 1.3%    | 1.1%    | 0.8%  | 1.3%          | 1.5%   | 1.3%   | 0.7%          | 0.8%          |
| 49 |               | 中央値 | 0.8%   | 0.9%    | 0.8%    | 0.4%  | 0.4%          | 0.8%   | 0.4%   | 0.2%          | 0.1%          |
| 50 | 医業収益対研究研修費比率  | n   | 1,501  | 830     | 398     | 273   |               |        |        |               |               |
| 51 |               | 平均値 | 0.2%   | 0.2%    | 0.2%    | 0.2%  |               |        |        |               |               |
| 52 |               | 中央値 | 0.1%   | 0.1%    | 0.1%    | 0.1%  |               |        |        |               |               |
| 53 | 医業収益対水道光熱費比率  | n   | 1,458  | 804     | 384     | 270   | 16,345        | 1,030  | 15,315 | 5,298         | 316           |
| 54 |               | 平均値 | 2.4%   | 2.2%    | 2.5%    | 3.3%  | 1.2%          | 1.8%   | 1.1%   | 0.9%          | 0.6%          |
| 55 |               | 中央値 | 2.4%   | 2.2%    | 2.5%    | 3.3%  | 0.9%          | 1.9%   | 0.9%   | 1.0%          | 0.6%          |

|    |                    | 1_病院 |        |         |         | 2_診療所<br>(医科) |        |        | 3_診療所<br>(歯科) | 4診療所<br>(その他) |        |
|----|--------------------|------|--------|---------|---------|---------------|--------|--------|---------------|---------------|--------|
|    |                    |      | 1)一般病院 | 2)療養型病院 | 3)精神科病院 |               | 入院収益あり | 入院収益なし |               |               |        |
| 56 | 医業収益対診療材料費・医薬消耗器具備 | n    | 1,441  | 796     | 377     | 268           | 15,045 | 993    | 14,052        | 4,845         | 327    |
| 57 |                    | 平均値  | 6.8%   | 8.8%    | 3.7%    | 1.3%          | 4.1%   | 6.1%   | 3.8%          | 8.6%          | 5.9%   |
| 58 |                    | 中央値  | 3.8%   | 5.6%    | 3.3%    | 1.1%          | 1.5%   | 3.2%   | 1.4%          | 7.6%          | 3.1%   |
| 59 | 医業収益対医業利益率         | n    | 1,516  | 837     | 404     | 275           | 19,381 | 1,175  | 18,206        | 6,252         | 410    |
| 60 |                    | 平均値  | ▲1.1%  | ▲1.4%   | 0.7%    | ▲2.0%         | 4.7%   | 2.6%   | 5.0%          | 4.3%          | 2.8%   |
| 61 |                    | 中央値  | ▲1.2%  | ▲1.2%   | ▲0.5%   | ▲2.4%         | 2.1%   | 0.1%   | 2.3%          | 1.7%          | 2.7%   |
| 62 | 医業収益対償却前医業利益率      | n    | 1,456  | 804     | 382     | 270           | 19,173 | 1,165  | 18,008        | 6,161         | 402    |
| 63 |                    | 平均値  | 3.4%   | 3.3%    | 4.7%    | 2.1%          | 8.6%   | 6.5%   | 9.0%          | 9.2%          | 6.3%   |
| 64 |                    | 中央値  | 2.4%   | 2.6%    | 3.4%    | 1.1%          | 6.2%   | 3.8%   | 6.4%          | 7.1%          | 6.4%   |
| 65 | 経常収益対経常利益率         | n    | 1,516  | 837     | 404     | 275           | 19,324 | 1,174  | 18,150        | 6,233         | 396    |
| 66 |                    | 平均値  | 0.1%   | ▲0.4%   | 2.4%    | ▲0.2%         | 6.1%   | 4.3%   | 6.4%          | 6.0%          | 3.9%   |
| 67 |                    | 中央値  | 0.1%   | 0.0%    | 1.0%    | ▲0.4%         | 3.5%   | 1.7%   | 3.6%          | 3.6%          | 4.1%   |
| 68 | 経常収益対償却金利前経常利益率    | n    | 1,281  | 714     | 327     | 240           | 12,515 | 807    | 11,708        | 4,199         | 226    |
| 69 |                    | 平均値  | 4.7%   | 4.4%    | 6.5%    | 4.1%          | 9.9%   | 7.9%   | 10.2%         | 10.8%         | 6.4%   |
| 70 |                    | 中央値  | 4.2%   | 4.0%    | 5.8%    | 3.3%          | 7.5%   | 5.5%   | 7.7%          | 8.9%          | 8.1%   |
| 71 | 金利負担率              | n    | 1,285  | 715     | 330     | 240           | 12,569 | 810    | 11,759        | 4,224         | 226    |
| 72 |                    | 平均値  | 0.4%   | 0.4%    | 0.4%    | 0.4%          | 0.2%   | 0.3%   | 0.2%          | 0.3%          | 0.1%   |
| 73 |                    | 中央値  | 0.2%   | 0.2%    | 0.2%    | 0.2%          | 0.0%   | 0.1%   | 0.0%          | 0.1%          | 0.0%   |
| 74 | 経常収益対支払利息率         | n    | 1,285  | 715     | 330     | 240           | 12,569 | 810    | 11,759        | 4,224         | 226    |
| 75 |                    | 平均値  | 0.4%   | 0.4%    | 0.4%    | 0.4%          | 0.2%   | 0.3%   | 0.2%          | 0.3%          | 0.1%   |
| 76 |                    | 中央値  | 0.2%   | 0.2%    | 0.2%    | 0.2%          | 0.0%   | 0.1%   | 0.0%          | 0.1%          | 0.0%   |
| 77 | 職員1人あたり人件費（千円）     | n    | 1,208  | 654     | 315     | 239           | 15,511 | 958    | 14,553        | 4,985         | 304    |
| 78 |                    | 平均値  | 5,106  | 5,324   | 4,576   | 4,989         | 3,869  | 4,232  | 3,801         | 3,535         | 4,895  |
| 79 |                    | 中央値  | 4,948  | 5,124   | 4,507   | 4,998         | 3,609  | 3,993  | 3,587         | 3,385         | 4,679  |
| 80 | 職員1人あたり医業収益（千円）    | n    | 1,502  | 831     | 397     | 274           | 19,217 | 1,164  | 18,053        | 6,167         | 398    |
| 81 |                    | 平均値  | 9,091  | 9,859   | 7,703   | 7,972         | 13,162 | 11,198 | 13,523        | 11,603        | 17,633 |
| 82 |                    | 中央値  | 8,443  | 9,316   | 7,697   | 7,875         | 14,087 | 10,810 | 14,326        | 11,990        | 18,285 |

|    |                      | 1_病院   |           |           |           | 2_診療所<br>(医科) |         |         | 3_診療所<br>(歯科) | 4診療所<br>(その他) |         |
|----|----------------------|--------|-----------|-----------|-----------|---------------|---------|---------|---------------|---------------|---------|
|    |                      | 1)一般病院 | 2)療養型病院   | 3)精神科病院   |           | 入院収益あり        | 入院収益なし  |         |               |               |         |
| 3  | 医療収益対役員報酬比率          | n      | 1,449     | 799       | 380       | 270           | 16,337  | 1,018   | 15,319        | 5,314         | 341     |
| 4  |                      | 平均値    | 2.6%      | 2.2%      | 3.2%      | 3.6%          | 21.6%   | 12.7%   | 23.0%         | 18.8%         | 8.5%    |
| 5  |                      | 中央値    | 3.1%      | 2.6%      | 3.6%      | 3.7%          | 25.4%   | 13.8%   | 26.2%         | 21.0%         | 9.1%    |
| 6  | 1人あたり役員報酬（千円）        | n      | 1,203     | 652       | 314       | 237           | 15,525  | 958     | 14,567        | 4,989         | 312     |
| 7  |                      | 平均値    | 12,526    | 12,816    | 11,643    | 12,781        | 13,213  | 15,327  | 13,058        | 8,842         | 9,155   |
| 8  |                      | 中央値    | 13,154    | 13,265    | 12,286    | 13,330        | 12,000  | 13,645  | 11,850        | 8,100         | 6,000   |
| 9  | 控除対象外消費税等負担額比率(税抜方式) | n      | 488       | 307       | 106       |               | 1,359   | 119     | 1,240         | 523           |         |
| 10 |                      | 平均値    | 2.5%      | 2.8%      | 1.7%      |               | 1077.9% | 2.2%    | 1303.0%       | 1.0%          |         |
| 11 |                      | 中央値    | 2.6%      | 2.7%      | 2.1%      |               | 1.3%    | 2.4%    | 1.2%          | 0.0%          |         |
| 12 | 本部費配賦額比率             | n      | 1,342     | 749       | 357       | 236           | 9,859   | 569     | 9,290         | 3,128         | 198     |
| 13 |                      | 平均値    | 0.6%      | 0.6%      | 0.6%      | 0.2%          | 0.4%    | 0.1%    | 0.5%          | 1.1%          | 12.5%   |
| 14 |                      | 中央値    | 0.0%      | 0.0%      | 0.0%      | 0.0%          | 0.0%    | 0.0%    | 0.0%          | 0.0%          | 0.0%    |
| 15 | 経常収益対運営費補助金収益        | n      | 1,418     | 788       | 374       | 256           | 14,226  | 867     | 13,359        | 4,455         | 264     |
| 16 |                      | 平均値    | 0.6%      | 0.6%      | 0.6%      | 0.4%          | 0.3%    | 0.3%    | 0.2%          | 0.2%          | 0.0%    |
| 17 |                      | 中央値    | 0.2%      | 0.2%      | 0.2%      | 0.1%          | 0.0%    | 0.1%    | 0.0%          | 0.0%          | 0.0%    |
| 18 | 経常赤字割合               | n      | 735       | 415       | 174       | 146           | 6,553   | 464     | 6,089         | 1,935         | 131     |
| 19 |                      |        | 48.5%     | 49.6%     | 43.1%     | 53.1%         | 33.8%   | 39.5%   | 33.4%         | 31.0%         | 32.0%   |
| 20 | 医療赤字割合               | n      | 893       | 491       | 217       | 185           | 7,862   | 583     | 7,279         | 2,593         | 158     |
| 21 |                      |        | 58.9%     | 58.7%     | 53.7%     | 67.3%         | 40.6%   | 49.6%   | 40.0%         | 41.5%         | 38.5%   |
| 22 | 医療収益額（千円）            | n      | 1,516     | 837       | 404       | 275           | 19,382  | 1,175   | 18,207        | 6,252         | 410     |
| 23 |                      | 平均値    | 1,741,905 | 2,131,579 | 1,212,760 | 1,333,243     | 184,487 | 402,943 | 170,389       | 129,835       | 238,132 |
| 24 |                      | 中央値    | 1,282,414 | 1,587,626 | 961,425   | 1,173,514     | 135,874 | 316,274 | 130,683       | 102,350       | 153,011 |
| 25 | 医療利益額（千円）            | n      | 1,516     | 837       | 404       | 275           | 19,382  | 1,175   | 18,207        | 6,252         | 410     |
| 26 |                      | 平均値    | ▲18,551   | ▲28,893   | 8,452     | ▲26,744       | 8,666   | 10,607  | 8,540         | 5,568         | 6,738   |
| 27 |                      | 中央値    | ▲13,724   | ▲17,942   | ▲5,255    | ▲28,375       | 2,713   | 125     | 2,826         | 1,644         | 2,911   |

|     |           |     | 1_病院      |           |           |           | 2_診療所<br>(医科) |         |         | 3_診療所<br>(歯科) | 4診療所<br>(その他) |
|-----|-----------|-----|-----------|-----------|-----------|-----------|---------------|---------|---------|---------------|---------------|
|     |           |     | 1)一般病院    | 2)療養型病院   | 3)精神科病院   | 入院収益あり    | 入院収益なし        |         |         |               |               |
|     |           |     |           |           |           |           |               |         |         |               |               |
| 108 | 経常収益額（千円） | n   | 1,516     | 837       | 404       | 275       | 19,324        | 1,174   | 18,150  | 6,233         | 396           |
| 109 |           | 平均値 | 1,778,013 | 2,168,585 | 1,244,327 | 1,373,285 | 188,245       | 412,628 | 173,731 | 133,030       | 244,380       |
| 110 |           | 中央値 | 1,316,045 | 1,619,089 | 985,304   | 1,207,286 | 138,264       | 324,616 | 133,276 | 105,027       | 160,313       |
| 111 | 経常利益額（千円） | n   | 1,516     | 837       | 404       | 275       | 19,382        | 1,175   | 18,207  | 6,252         | 410           |
| 112 |           | 平均値 | 2,092     | ▲9,637    | 29,740    | ▲2,826    | 11,421        | 17,709  | 11,015  | 7,981         | 9,027         |
| 113 |           | 中央値 | 1,215     | 217       | 8,612     | ▲4,213    | 4,612         | 4,818   | 4,602   | 3,553         | 4,419         |

|    |              | 一般病院   |        |          |          |          | 療養型病院  |        |          | 精神科病院    |          |
|----|--------------|--------|--------|----------|----------|----------|--------|--------|----------|----------|----------|
|    |              | 20～49床 | 50～99床 | 100～199床 | 200～299床 | 300～499床 | 20～49床 | 50～99床 | 100～199床 | 100～199床 | 200～299床 |
| 1  | 施設数          | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 2  | 医業収益構成比(入院)  | n      | 141    | 274      | 310      |          |        | 148    | 131      | 109      |          |
| 3  |              | 平均値    | 47.8%  | 61.3%    | 70.7%    |          |        | 73.6%  | 80.8%    | 81.9%    |          |
| 4  |              | 中央値    | 54.6%  | 67.4%    | 73.0%    |          |        | 79.2%  | 84.7%    | 85.6%    |          |
| 5  | 医業収益構成比(外来)  | n      | 141    | 274      | 310      |          |        | 148    | 131      | 109      |          |
| 6  |              | 平均値    | 40.6%  | 30.8%    | 23.2%    |          |        | 15.9%  | 12.4%    | 13.7%    |          |
| 7  |              | 中央値    | 34.9%  | 24.4%    | 20.5%    |          |        | 11.9%  | 8.3%     | 12.1%    |          |
| 8  | 医業収益構成比(その他) | n      | 141    | 274      | 310      |          |        | 148    | 131      | 109      |          |
| 9  |              | 平均値    | 11.6%  | 7.9%     | 6.0%     |          |        | 10.5%  | 6.8%     | 4.4%     |          |
| 10 |              | 中央値    | 2.9%   | 3.2%     | 3.3%     |          |        | 5.2%   | 4.0%     | 1.2%     |          |
| 11 | 経常収益構成比(医業)  | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 12 |              | 平均値    | 97.9%  | 97.8%    | 98.4%    |          |        | 97.3%  | 97.6%    | 96.6%    |          |
| 13 |              | 中央値    | 98.7%  | 98.6%    | 98.7%    |          |        | 98.3%  | 98.4%    | 97.8%    |          |
| 14 | 経常収益構成比(医業外) | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 15 |              | 平均値    | 2.1%   | 2.2%     | 1.6%     |          |        | 2.7%   | 2.4%     | 3.4%     |          |
| 16 |              | 中央値    | 1.3%   | 1.4%     | 1.3%     |          |        | 1.7%   | 1.6%     | 2.2%     |          |
| 17 | 医業収益対材料費比率   | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 18 |              | 平均値    | 18.2%  | 18.6%    | 17.3%    |          |        | 11.0%  | 10.7%    | 10.9%    |          |
| 19 |              | 中央値    | 16.1%  | 15.3%    | 14.5%    |          |        | 10.4%  | 10.3%    | 10.6%    |          |
| 20 | 医業収益対固定費比率   | n      | 122    | 235      | 274      |          |        | 122    | 114      |          |          |
| 21 |              | 平均値    | 65.3%  | 68.1%    | 69.1%    |          |        | 72.3%  | 72.6%    |          |          |
| 22 |              | 中央値    | 66.4%  | 70.8%    | 70.3%    |          |        | 73.1%  | 72.9%    |          |          |
| 23 | 医業収益対医薬品費比率  | n      | 138    | 266      | 300      |          |        | 138    | 129      | 113      |          |
| 24 |              | 平均値    | 9.5%   | 8.8%     | 7.7%     |          |        | 5.4%   | 4.8%     | 6.0%     |          |
| 25 |              | 中央値    | 7.9%   | 6.4%     | 6.0%     |          |        | 4.7%   | 4.5%     | 4.9%     |          |
| 26 | 医業収益対人件費比率   | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 27 |              | 平均値    | 56.4%  | 57.8%    | 58.9%    |          |        | 63.4%  | 63.8%    | 67.4%    |          |
| 28 |              | 中央値    | 57.7%  | 61.1%    | 60.4%    |          |        | 63.6%  | 63.8%    | 68.0%    |          |

|    |               | 一般病院   |        |          |          |          | 療養型病院  |        |          | 精神科病院    |          |
|----|---------------|--------|--------|----------|----------|----------|--------|--------|----------|----------|----------|
|    |               | 20～49床 | 50～99床 | 100～199床 | 200～299床 | 300～499床 | 20～49床 | 50～99床 | 100～199床 | 100～199床 | 200～299床 |
| 29 | 医業収益対委託費比率    | n      | 146    | 278      | 314      |          |        | 153    | 136      | 114      |          |
| 30 |               | 平均値    | 5.2%   | 6.4%     | 6.2%     |          |        | 6.3%   | 6.2%     | 6.3%     |          |
| 31 |               | 中央値    | 4.7%   | 6.5%     | 6.3%     |          |        | 6.7%   | 5.7%     | 3.9%     |          |
| 32 | 医業収益対設備関係費比率  | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 33 |               | 平均値    | 8.2%   | 9.3%     | 9.6%     |          |        | 8.1%   | 8.4%     | 6.9%     |          |
| 34 |               | 中央値    | 7.3%   | 8.6%     | 8.7%     |          |        | 8.1%   | 7.9%     | 6.4%     |          |
| 35 | 医業収益対減価償却費比率  | n      | 142    | 267      | 301      |          |        | 139    | 132      | 113      |          |
| 36 |               | 平均値    | 4.2%   | 4.5%     | 4.8%     |          |        | 4.4%   | 4.3%     | 4.0%     |          |
| 37 |               | 中央値    | 3.7%   | 3.9%     | 4.0%     |          |        | 3.9%   | 3.6%     | 3.6%     |          |
| 38 | 医業収益対経費比率     | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 39 |               | 平均値    | 11.8%  | 9.7%     | 8.5%     |          |        | 11.3%  | 9.4%     | 11.8%    |          |
| 40 |               | 中央値    | 10.8%  | 9.1%     | 8.1%     |          |        | 10.1%  | 8.9%     | 11.2%    |          |
| 41 | 医業収益対給食用材料費比率 | n      | 135    | 259      | 297      |          |        | 134    | 128      | 109      |          |
| 42 |               | 平均値    | 1.2%   | 1.1%     | 1.1%     |          |        | 1.9%   | 1.7%     | 3.8%     |          |
| 43 |               | 中央値    | 0.9%   | 0.9%     | 1.1%     |          |        | 1.6%   | 1.7%     | 4.6%     |          |
| 44 | 医業収益対給食委託費比率  | n      | 131    | 259      | 299      |          |        | 131    | 128      | 110      |          |
| 45 |               | 平均値    | 1.6%   | 1.8%     | 1.6%     |          |        | 2.2%   | 2.3%     | 3.1%     |          |
| 46 |               | 中央値    | 0.0%   | 2.1%     | 1.8%     |          |        | 2.4%   | 2.4%     | 0.0%     |          |
| 47 | 医業収益対器械賃借料比率  | n      | 138    | 267      | 299      |          |        | 138    | 130      | 110      |          |
| 48 |               | 平均値    | 1.1%   | 1.4%     | 1.3%     |          |        | 1.2%   | 1.1%     | 0.9%     |          |
| 49 |               | 中央値    | 0.7%   | 1.0%     | 0.9%     |          |        | 0.9%   | 0.7%     | 0.4%     |          |
| 50 | 医業収益対研究研修費比率  | n      | 145    | 276      | 314      |          |        | 151    | 135      | 114      |          |
| 51 |               | 平均値    | 0.1%   | 0.2%     | 0.2%     |          |        | 0.2%   | 0.2%     | 0.1%     |          |
| 52 |               | 中央値    | 0.1%   | 0.1%     | 0.1%     |          |        | 0.1%   | 0.1%     | 0.1%     |          |
| 53 | 医業収益対水道光熱費比率  | n      | 143    | 266      | 301      |          |        | 141    | 132      | 113      |          |
| 54 |               | 平均値    | 2.0%   | 2.1%     | 2.2%     |          |        | 2.6%   | 2.5%     | 3.3%     |          |
| 55 |               | 中央値    | 1.8%   | 2.1%     | 2.2%     |          |        | 2.5%   | 2.4%     | 3.3%     |          |

|    |                    | 一般病院   |        |          |          |          | 療養型病院  |        |          | 精神科病院    |          |
|----|--------------------|--------|--------|----------|----------|----------|--------|--------|----------|----------|----------|
|    |                    | 20～49床 | 50～99床 | 100～199床 | 200～299床 | 300～499床 | 20～49床 | 50～99床 | 100～199床 | 100～199床 | 200～299床 |
| 56 | 医業収益対診療材料費・医薬消耗器具備 | n      | 137    | 265      | 300      |          |        | 138    | 129      | 111      |          |
| 57 |                    | 平均値    | 7.2%   | 8.4%     | 8.5%     |          |        | 3.7%   | 4.0%     | 1.3%     |          |
| 58 |                    | 中央値    | 5.0%   | 5.8%     | 5.9%     |          |        | 3.2%   | 3.6%     | 0.9%     |          |
| 59 | 医業収益対医業利益率         | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 60 |                    | 平均値    | ▲0.2%  | ▲1.8%    | ▲1.3%    |          |        | ▲0.8%  | 0.8%     | ▲3.0%    |          |
| 61 |                    | 中央値    | ▲0.5%  | ▲1.9%    | ▲0.8%    |          |        | ▲0.5%  | ▲0.4%    | ▲2.9%    |          |
| 62 | 医業収益対償却前医業利益率      | n      | 142    | 267      | 301      |          |        | 139    | 132      | 113      |          |
| 63 |                    | 平均値    | 3.8%   | 2.4%     | 3.5%     |          |        | 3.4%   | 5.2%     | 0.9%     |          |
| 64 |                    | 中央値    | 2.5%   | 2.0%     | 3.2%     |          |        | 3.4%   | 4.5%     | 0.9%     |          |
| 65 | 経常収益対経常利益率         | n      | 148    | 278      | 314      |          |        | 154    | 136      | 115      |          |
| 66 |                    | 平均値    | 1.1%   | ▲0.5%    | ▲0.6%    |          |        | 1.1%   | 2.3%     | ▲0.8%    |          |
| 67 |                    | 中央値    | 0.7%   | ▲0.7%    | ▲0.1%    |          |        | 0.9%   | 1.1%     | ▲0.4%    |          |
| 68 | 経常収益対償却金利前経常利益率    | n      | 122    | 234      | 274      |          |        | 120    | 113      |          |          |
| 69 |                    | 平均値    | 5.7%   | 3.9%     | 4.3%     |          |        | 5.3%   | 6.9%     |          |          |
| 70 |                    | 中央値    | 4.9%   | 3.6%     | 4.2%     |          |        | 5.5%   | 6.3%     |          |          |
| 71 | 金利負担率              | n      | 122    | 235      | 274      |          |        | 122    | 114      |          |          |
| 72 |                    | 平均値    | 0.4%   | 0.4%     | 0.4%     |          |        | 0.5%   | 0.4%     |          |          |
| 73 |                    | 中央値    | 0.1%   | 0.2%     | 0.2%     |          |        | 0.2%   | 0.2%     |          |          |
| 74 | 経常収益対支払利息率         | n      | 122    | 235      | 274      |          |        | 122    | 114      |          |          |
| 75 |                    | 平均値    | 0.4%   | 0.4%     | 0.4%     |          |        | 0.5%   | 0.4%     |          |          |
| 76 |                    | 中央値    | 0.1%   | 0.2%     | 0.2%     |          |        | 0.2%   | 0.2%     |          |          |
| 77 | 職員1人あたり人件費（千円）     | n      | 125    | 231      | 234      |          |        | 119    | 100      |          |          |
| 78 |                    | 平均値    | 4,709  | 5,050    | 5,438    |          |        | 4,362  | 4,746    |          |          |
| 79 |                    | 中央値    | 4,617  | 5,013    | 5,348    |          |        | 4,463  | 4,804    |          |          |
| 80 | 職員1人あたり医業収益（千円）    | n      | 147    | 275      | 312      |          |        | 152    | 134      | 114      |          |
| 81 |                    | 平均値    | 9,486  | 9,340    | 9,739    |          |        | 7,422  | 7,702    | 7,586    |          |
| 82 |                    | 中央値    | 9,570  | 9,059    | 9,491    |          |        | 7,639  | 7,719    | 7,672    |          |

|     |                      | 一般病院   |         |           |           |          | 療養型病院  |         |           | 精神科病院    |          |
|-----|----------------------|--------|---------|-----------|-----------|----------|--------|---------|-----------|----------|----------|
|     |                      | 20～49床 | 50～99床  | 100～199床  | 200～299床  | 300～499床 | 20～49床 | 50～99床  | 100～199床  | 100～199床 | 200～299床 |
| 83  | 医業収益対役員報酬比率          | n      | 139     | 265       | 301       |          |        | 140     | 129       | 113      |          |
| 84  |                      | 平均値    | 5.9%    | 3.4%      | 1.9%      |          |        | 4.7%    | 2.5%      | 4.6%     |          |
| 85  |                      | 中央値    | 6.1%    | 3.5%      | 1.8%      |          |        | 4.9%    | 2.6%      | 4.3%     |          |
| 86  | 1人あたり役員報酬（千円）        | n      | 124     | 231       | 233       |          |        | 119     |           |          |          |
| 87  |                      | 平均値    | 13,143  | 12,633    | 12,644    |          |        | 12,383  |           |          |          |
| 88  |                      | 中央値    | 13,600  | 12,420    | 13,313    |          |        | 12,682  |           |          |          |
| 89  | 控除対象外消費税等負担額比率(税抜方式) | n      |         |           | 130       |          |        |         |           |          |          |
| 90  |                      | 平均値    |         |           | 2.7%      |          |        |         |           |          |          |
| 91  |                      | 中央値    |         |           | 2.7%      |          |        |         |           |          |          |
| 92  | 本部費配賦額比率             | n      | 126     | 244       | 294       |          |        | 135     | 123       |          |          |
| 93  |                      | 平均値    | 0.2%    | 0.1%      | 0.7%      |          |        | 0.6%    | 0.8%      |          |          |
| 94  |                      | 中央値    | 0.0%    | 0.0%      | 0.0%      |          |        | 0.0%    | 0.0%      |          |          |
| 95  | 経常収益対運営費補助金収益        | n      | 132     | 262       | 303       |          |        | 141     | 130       | 105      |          |
| 96  |                      | 平均値    | 0.5%    | 0.5%      | 0.7%      |          |        | 0.6%    | 0.5%      | 0.5%     |          |
| 97  |                      | 中央値    | 0.1%    | 0.1%      | 0.2%      |          |        | 0.2%    | 0.2%      | 0.1%     |          |
| 98  | 経常赤字割合               | n      | 57      | 147       | 160       |          |        | 67      | 55        | 59       |          |
| 99  |                      |        | 38.5%   | 52.9%     | 51.0%     |          |        | 43.5%   | 40.4%     | 51.3%    |          |
| 100 | 医業赤字割合               | n      | 77      | 167       | 182       |          |        | 84      | 71        | 83       |          |
| 101 |                      |        | 52.0%   | 60.1%     | 58.0%     |          |        | 54.5%   | 52.2%     | 72.2%    |          |
| 102 | 医業収益額（千円）            | n      | 148     | 278       | 314       |          |        | 154     | 136       | 115      |          |
| 103 |                      | 平均値    | 864,206 | 1,372,340 | 2,570,050 |          |        | 860,054 | 1,543,816 | 934,211  |          |
| 104 |                      | 中央値    | 750,474 | 1,194,379 | 2,326,531 |          |        | 720,543 | 1,441,944 | 894,761  |          |
| 105 | 医業利益額（千円）            | n      | 148     | 278       | 314       |          |        | 154     | 136       | 115      |          |
| 106 |                      | 平均値    | ▲1,301  | ▲25,194   | ▲33,419   |          |        | ▲6,977  | 12,937    | ▲27,719  |          |
| 107 |                      | 中央値    | ▲1,917  | ▲19,789   | ▲21,102   |          |        | ▲5,367  | ▲5,411    | ▲27,169  |          |

|     |           | 一般病院   |         |           |           |          | 療養型病院  |         |           | 精神科病院    |          |
|-----|-----------|--------|---------|-----------|-----------|----------|--------|---------|-----------|----------|----------|
|     |           | 20～49床 | 50～99床  | 100～199床  | 200～299床  | 300～499床 | 20～49床 | 50～99床  | 100～199床  | 100～199床 | 200～299床 |
| 108 | 経常収益額（千円） | n      | 148     | 278       | 314       |          |        | 154     | 136       | 115      |          |
| 109 |           | 平均値    | 883,161 | 1,402,504 | 2,611,227 |          |        | 884,022 | 1,581,398 | 967,183  |          |
| 110 |           | 中央値    | 783,469 | 1,207,002 | 2,365,739 |          |        | 741,455 | 1,478,085 | 924,391  |          |
| 111 | 経常利益額（千円） | n      | 148     | 278       | 314       |          |        | 154     | 136       | 115      |          |
| 112 |           | 平均値    | 9,331   | ▲6,740    | ▲14,452   |          |        | 9,314   | 35,587    | ▲7,268   |          |
| 113 |           | 中央値    | 3,831   | ▲7,986    | ▲2,071    |          |        | 9,563   | 20,089    | ▲2,643   |          |