

Fig. 1

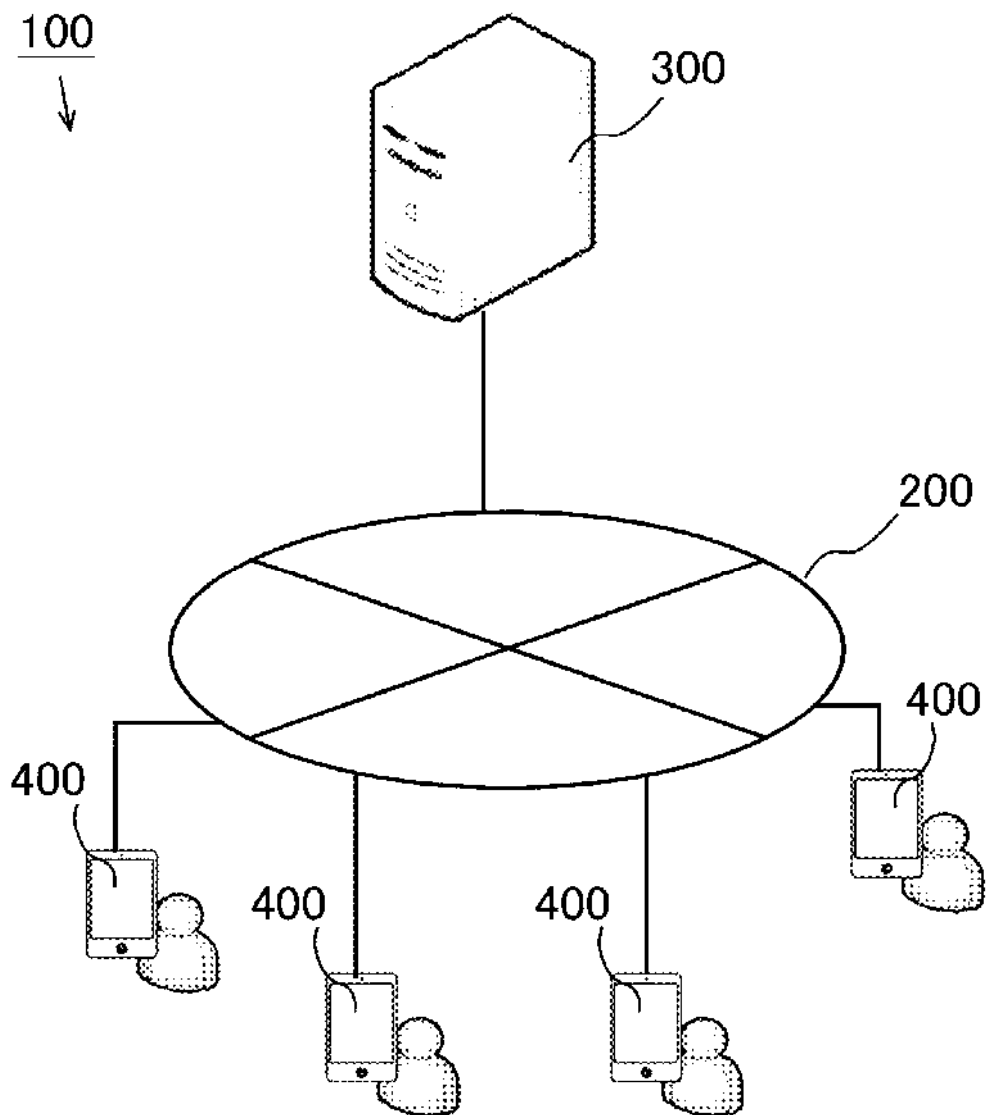


Fig. 2

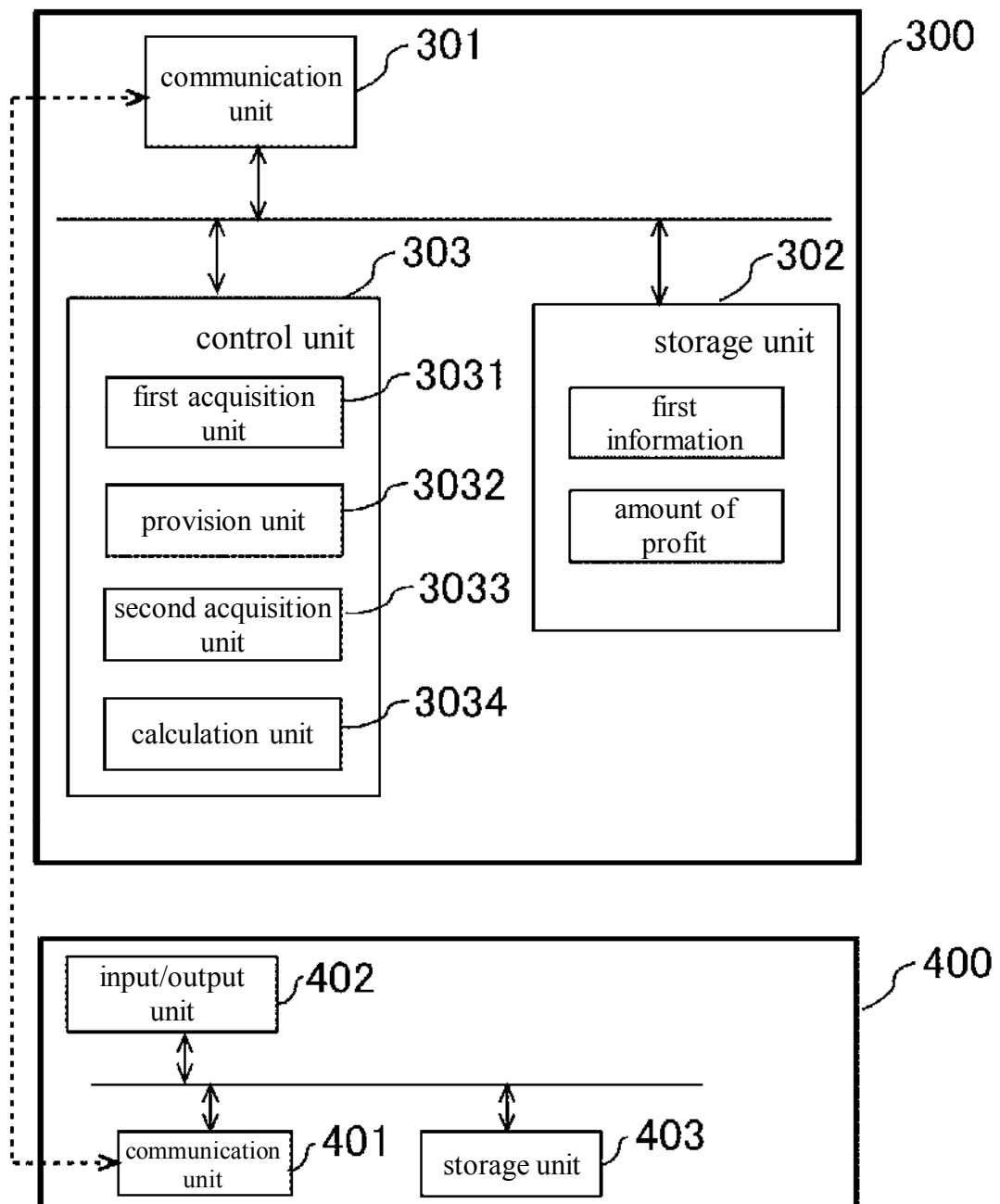


Fig. 3

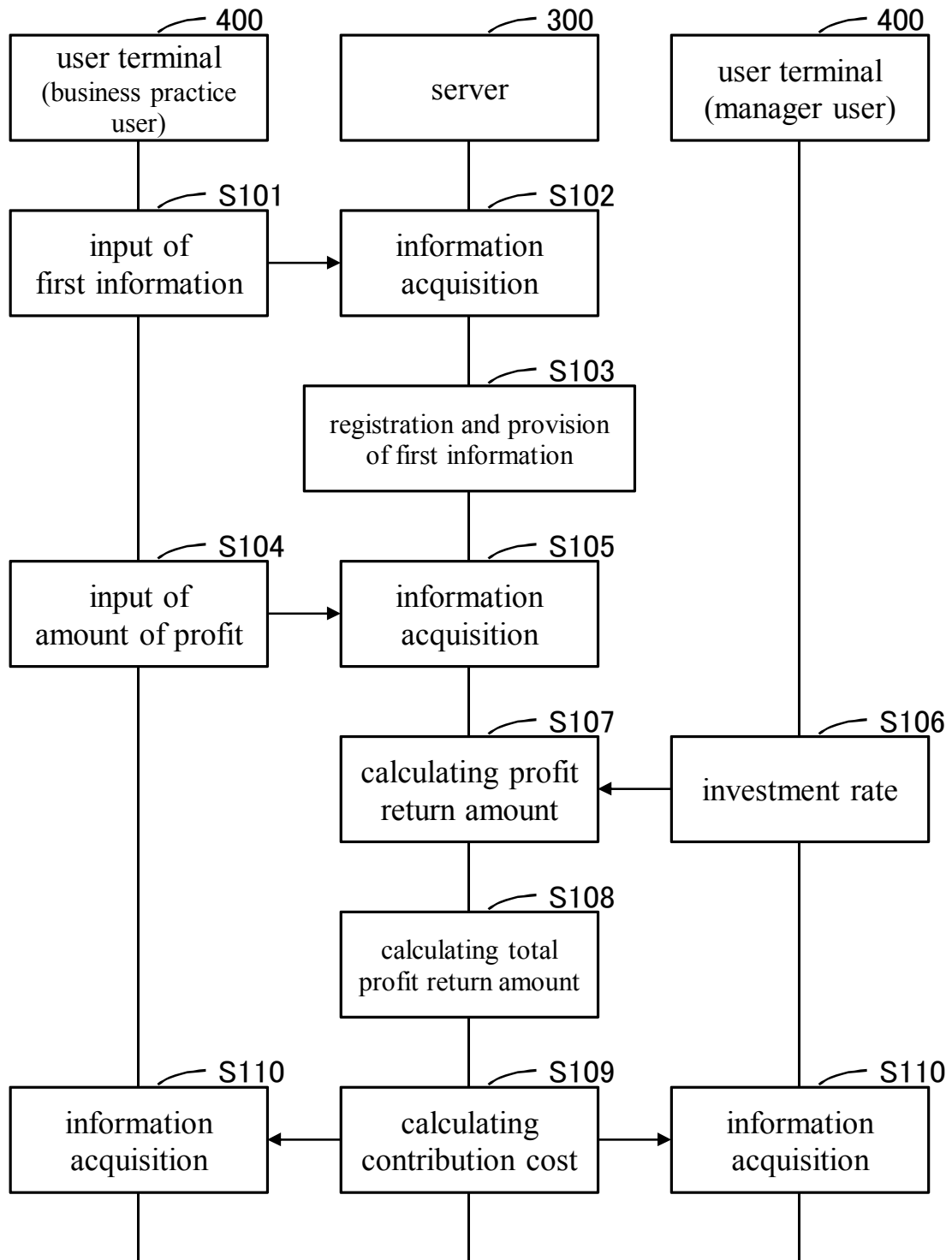


Fig. 4A

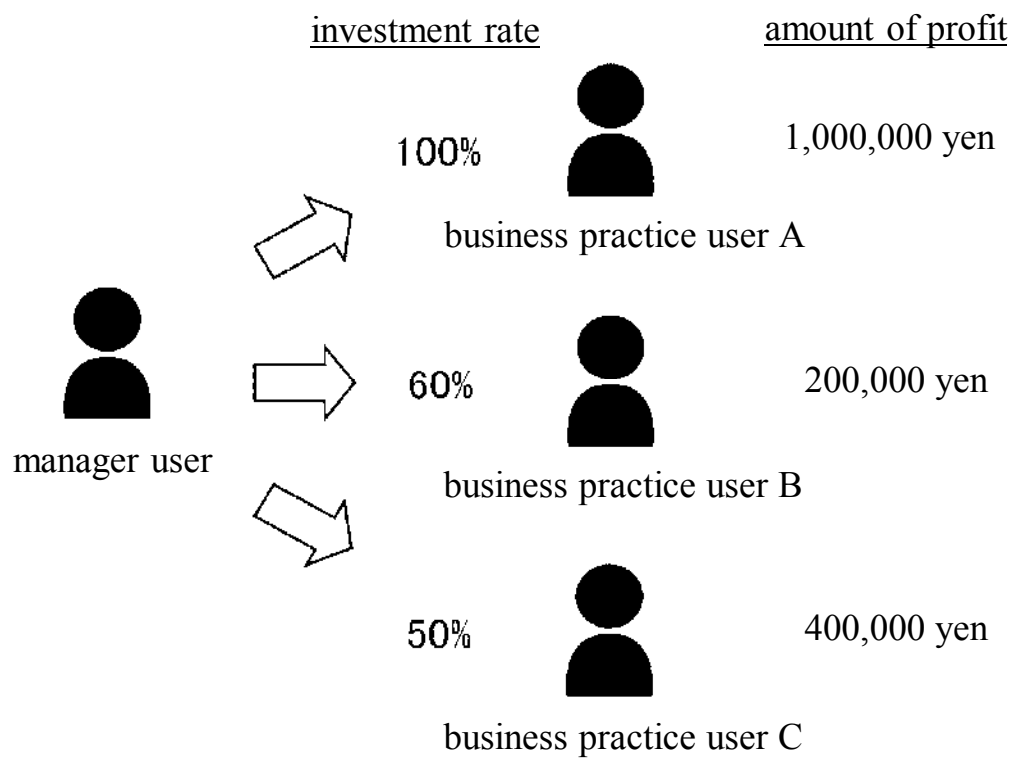


Fig. 4B

	profit return amount = 1,000,000 yen × $\frac{100\%}{2}$ = 500,000 yen
business practice user A	$\underbrace{\hspace{1.5cm}}$ amount of profit $\underbrace{\hspace{1.5cm}}$ first rate (= investment rate / 2)
	profit return amount = 200,000 yen × $\frac{60\%}{2}$ = 60,000 yen
business practice user B	
	profit return amount = 400,000 yen × $\frac{50\%}{2}$ = 100,000 yen
business practice user C	

Fig. 5A

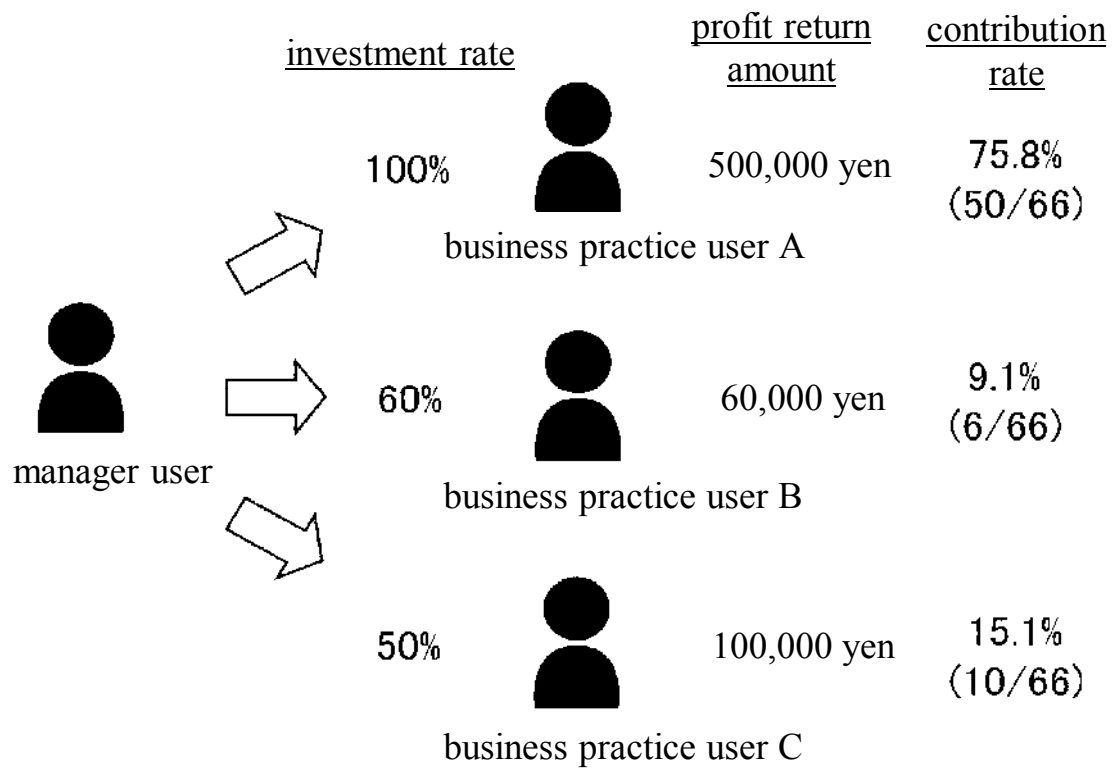


Fig. 5B

	contribution cost = 660,000 yen x	$\overbrace{75.8\%}$	x	$\overbrace{30\%}$	$\doteq$	150,000 yen
business practice user A		total profit return amount		second rate (= contribution rate x 30%)		
	contribution cost = 660,000 yen x	$\overbrace{9.1\%}$	x	$\overbrace{30\%}$	$\doteq$	18,000 yen
business practice user B						
	contribution cost = 660,000 yen x	$\overbrace{15.1\%}$	x	$\overbrace{30\%}$	$\doteq$	30,000 yen
business practice user C						

Fig. 6A

first year	investment rate	amount of profit	profit return amount	contribution rate	cumulative contribution rate
user A	100%	1,000,000 yen	500,000 yen	75.8%	—
user B	60%	200,000 yen	60,000 yen	9.1%	—
user C	50%	400,000 yen	100,000 yen	15.1%	—

second year	investment rate	amount of profit	profit return amount	contribution rate	cumulative contribution rate
user A	100%	5,000,000 yen	2,500,000 yen	92.9%	84.4%
user B	60%	300,000 yen	90,000 yen	3.4%	6.2%
user C	50%	400,000 yen	100,000 yen	3.7%	9.4%

third year	investment rate	amount of profit	profit return amount	contribution rate	cumulative contribution rate
user A	100%	800,000 yen	400,000 yen	33.3%	58.9%
user B	60%	2,000,000 yen	600,000 yen	50.0%	28.1%
user C	50%	800,000 yen	200,000 yen	16.7%	13.0%

Fig. 6B

	contribution cost	=	$\frac{1,200,000}{\text{yen}}$	$\times$	$\underbrace{58.9\%}_{\text{total profit return amount}}$	$\times$	$\underbrace{30\%}_{\text{second rate (= contribution rate x 30\%)}}$	$\doteq$	212,000 yen
business practice user A									
	contribution cost	=	$\frac{1,200,000}{\text{yen}}$	$\times$	28.1%	$\times$	30%	$\doteq$	101,000 yen
business practice user B									
	contribution cost	=	$\frac{1,200,000}{\text{yen}}$	$\times$	13.0%	$\times$	30%	$\doteq$	47,000 yen
business practice user C									