

■ Team personnel costs by club (manager, coaches, players) as proportion of total turnover

	FY2001						FY2002						FY2003						FY2004					
	J1	%	J2	%	overall	%	J1	%	J2	%	overall	%	J1	%	J2	%	overall	%	J1	%	J2	%	overall	%
Less than 40%	3	18.8%	3	25.0%	6	21.4%	3	18.8%	5	41.7%	8	28.6%	3	18.8%	3	25.0%	6	21.4%	2	12.5%	3	25.0%	5	17.9%
More than 40% but less than 50%	6	37.5%	4	33.3%	10	35.7%	7	43.8%	2	16.7%	9	32.1%	11	68.8%	6	50.0%	17	60.7%	11	68.8%	6	50.0%	17	60.7%
More than 50%	7	43.8%	5	41.7%	12	42.9%	6	37.5%	5	41.7%	11	39.3%	2	12.5%	3	25.0%	5	17.9%	3	18.8%	3	25.0%	6	21.4%
Total number of clubs	16	100%	12	100%	28	100%	16	100%	12	100%	28	100%	16	100%	12	100%	28	100%	16	100%	12	100%	28	100%
Average		45.3%		49.2%		46.0%		46.6%		46.3%		46.6%		43.9%		44.4%		44.0%		46.3%		46.0%		46.2%

	FY2005						FY2006						FY2007					
	J1	%	J2	%	overall	%	J1	%	J2	%	overall	%	J1	%	J2	%	overall	%
Less than 40%	0	0.0%	4	33.3%	4	13.3%	2	11.1%	3	23.1%	5	16.1%	1	5.6%	1	7.7%	2	6.5%
More than 40% but less than 50%	12	66.7%	5	41.7%	17	56.7%	10	55.6%	3	23.1%	13	41.9%	9	50.0%	9	69.2%	18	58.1%
More than 50%	6	33.3%	3	25.0%	9	30.0%	6	33.3%	7	53.8%	13	41.9%	8	44.4%	3	23.1%	11	35.5%
Total number of clubs	18	100%	12	100%	30	100%	18	100%	13	100%	31	100%	18	100%	13	100%	31	100%
Average		49.4%		46.9%		48.9%		47.8%		57.8%		50.0%		46.9%		46.9%		46.9%