Financial Review

1. SALES AND EARNINGS

The Japanese economy deteriorated in the year under review, ended March 31, 2002, due to weak capital expenditure in the private sector, stagnant public investment, and feeble personal consumption that reflected the harsh conditions of employment and income.

Overseas, although it was feared that the worldwide economy had become stagnant, led by an economic slowdown and terrorist attacks in the United States, the U.S. economy showed signs of recovery supported by brisk personal consumption, new housing starts, and inventory adjustment. In the EU, an economic slowdown was apparent in Germany, and economies in other EU countries began to deteriorate gradually.

Under such conditions, net sales were ¥976.1 billion ($7,339 million), a decrease of 1.8% from the prior year. Sales in Internal Combustion Engine and Machinery were ¥423.2 billion ($3,182 million), a decrease of ¥0.5 billion from the prior year. Sales in Industrial Products and Engineering were ¥440.9 billion ($3,315 million), a decrease of ¥18.3 billion from the prior year. Sales in Building Materials and Housing were ¥112.0 billion ($842 million), an increase of ¥0.4 billion.

Domestic sales were ¥759.6 billion ($5,711 million), down 4.9%. This decrease was mainly attributable to lower sales in public works related businesses. In Internal Combustion Engine and Machinery, domestic sales of farming equipment declined from the prior year, reflecting feeble replacement works. In Industrial Products and Engineering, domestic sales of environmental engineering increased due to large orders received in the previous year. However, sales of ductile iron pipes decreased, reflecting a reduction in public works spending by local governments in Japan due to financial difficulties. Total domestic sales in Industrial Products and Engineering were down from the prior year. In Building Materials and Housing, sales of roofing materials and prefabricated houses decreased, negatively affected by the slump in new housing starts. In contrast, sales of condominiums were favorable. In the end, total sales in the housing business advanced.

Overseas sales were ¥216.5 billion ($1,628 million), up 10.7%. In the U.S. market, which is the mainstay of the overseas market, there were growing concerns regarding the negative impacts of the recession and the terrorist attacks, but the Company recorded an all-time high in the volume of tractors sold. This was supported by brisk new housing starts, stable personal consumption, and the depreciation of the Japanese yen. Above all, a new zero-turn mower recorded much higher sales than expected and sales of the BX series of sub-compact tractors continued to be supported by brisk demand.

Consolidated operating income decreased 20.3% from the prior year, to ¥34.4 billion ($259 million), and as a percentage of net sales fell to 3.5%, down 0.8 percentage point from the prior year.

Operating income (loss) in each industry segment (before the elimination of inter-segment profits and corporate expenses) was: Internal Combustion Engine and Machinery ¥47.8 billion ($359 million), a 10.7% rise; Industrial Products and Engineering ¥19.9 billion ($150 million), an 18.6 % fall; and Building Materials and Housing a ¥13.0 billion ($98 million) operating loss, a 96.8% rise.

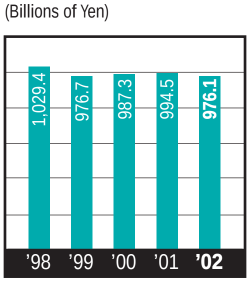
Cost of sales decreased 1.7% compared with the prior year, to ¥729.9 billion ($5,488 million). The cost of sales ratio increased a slight 0.1 percentage point, to 74.8%. Consolidated selling, general, and administrative (SG&A) expenses declined 4.5% compared with the prior year, to ¥199.0 billion ($1,496 million). As in the previous year, this decline was attributable to a reduction in corporate office costs. SG&A expenses as a percentage of net sales improved 0.5 percentage point, to 20.4%, and this ratio has improved for three successive years.

Loss from disposal of businesses and fixed assets was ¥12.8 billion ($96 million). This loss from disposal of businesses was primarily related to the withdrawal from the prefabricated housing business and impairment losses on related fixed assets.

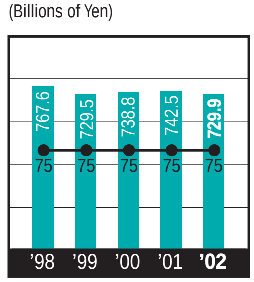
R&D expenses were ¥30.2 billion ($227 million). As a percentage of net sales, R&D expenses edged up 0.1 percentage point, to 3.1 %. The fields of study where R&D expenses were mainly spent were the development of automated control systems for tractors, earthquake-resistant ductile iron pipes, and fireproof siding materials.

Other income (expenses), net, was a net expense of ¥7.4 billion ($56 million), compared with other income of ¥16.2 billion in the prior year. This decrease mainly resulted from a ¥19.3 billion gain on contribution of securities to the

Net Sales
(Billions of Yen)

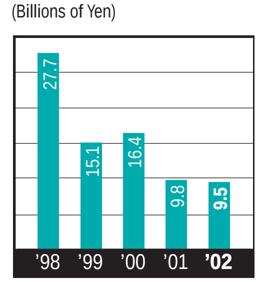


Cost of Sales
(Billions of Yen)



● Cost of sales to net sales (%)

Net Income
(Billions of Yen)



employee retirement benefit trust in the prior year. In addition, other expenses in the year under review included a loss from write-downs of securities. Interest and dividend income decreased ¥2.5 billion, to ¥7.5 billion ($56 million). Interest expense also decreased, falling ¥1.4 billion, to ¥6.7 billion ($50 million). The interest coverage ratio declined 3.3 percentage points, to 5.0 %.

Income before income taxes, equity in net income of affiliated companies, and cumulative effect of an accounting change decreased ¥32.3 billion, to ¥27.0 billion ($203 million).

Income taxes decreased ¥10.9 billion compared with the prior year, to ¥17.3 billion ($130 million). However, the effective tax rate increased 16.5 percentage points, to 64.1%. Income tax—current was ¥22.9 billion ($172 million), a decrease of ¥2.3 billion, and income tax—deferred was reduced by ¥8.6 billion, to ¥5.6 billion ($42 million).

Equity in net income (loss) of affiliated companies was a loss of ¥0.2 billion ($1 million), compared with income of ¥0.2 billion in the prior year. Net income declined ¥0.3 billion, to ¥9.5 billion ($72 million). The ratio of net income to net sales was 1.0%.

The return on shareholders' equity increased 0.1 percentage point, to 2.3%. Basic net income per 20 common shares was ¥136 ($1.02), a ¥3 decrease from the prior year, and diluted net income per 20 common shares was ¥133 ($1.00), a ¥4 decrease from the prior year.

From December 2001, the Company implemented a program to purchase treasury stock. The number of shares of treasury stock was 19.4 million as of March 31, 2002, and these shares were excluded from the calculation of income per 20 common shares.

The Company's basic policy for the allocation of profit is to "maintain or raise dividends." The Company's policy is to determine the most appropriate use of retained earnings, taking into consideration current business operations as well as the future business environment. A year-end cash dividend per American Depositary Share (ADS) of KUBOTA CORPORATION of ¥60 ($0.45) was approved at the Ordinary General Meeting of shareholders, held on June 26, 2002. KUBOTA CORPORATION also paid a ¥60 ($0.45) per 20 common shares interim dividend to each shareholder. Accordingly, the annual cash dividend per 20 common shares was ¥120 ($0.90).

2. LIQUIDITY AND CAPITAL RESOURCES

Basic policy

The Company's financial policy is to maintain the strength of its balance sheet by assuring adequate financing and liquidity for its operations. Through cash and cash equivalents or other current assets, free cash flow, and borrowing from capital markets, the Company is in a position to finance the expansion of its business, R&D, and capital expenditures for current and future business projects.

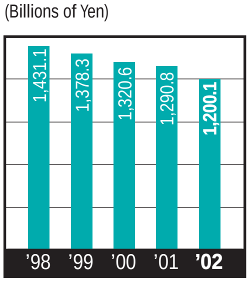
Current financial strategies are "reduction of interest-bearing debt" and "maintenance of the balance sheet." As for the reduction of interest-bearing debt, the Company set a target to reduce its debt from ¥430.1 billion at the end of March 1999, to ¥330.0 billion at the end of March 2002, a reduction of more than ¥100.0 billion. At the end of March 2002, the amount of interest-bearing debt decreased to ¥333.0 billion ($2,504 million). Excluding the interest-bearing debt of companies newly consolidated after March 31, 1999, the amount of interest-bearing debt was ¥324.3 billion ($2,438 million), which means the Company achieved its original goal. The Company intends to further reduce interest-bearing debt to ¥315.0 billion by the end of March 2003.

As for maintenance of the balance sheet, necessary amounts of financing for IT, M&A, and other investments will be raised through maintenance of the balance sheet as well as earmarking net cash provided by operating activities.

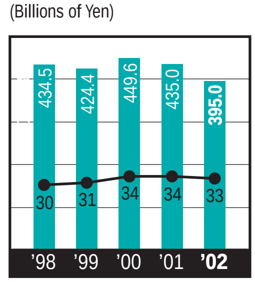
In order to enhance financing efficiency, the Company has established commitment lines of credit totaling ¥30 billion ($226 million) with specific banks and maintained liquidity while reducing surplus cash as much as possible. Furthermore, the Company implemented Group financing to improve the efficiency of domestic subsidiaries.

The Company also maintains a commercial paper program of ¥50 billion ($376 million), and its financial subsidiaries raise money mainly through net cash provided by operating activities and borrowing from financial institutions. Currently, the Company has adequate financing resources.

Total Assets
(Billions of Yen)

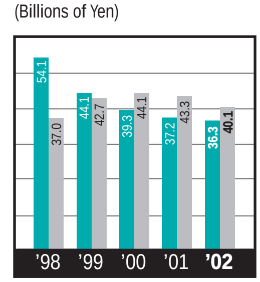


Total Shareholders' Equity
(Billions of Yen)



● Shareholders' equity ratio (%)

Capital Expenditures & Depreciation
(Billions of Yen)



■ Capital expenditures
■ Depreciation

The currency in which the Company maintains its debt is mainly Japanese yen. There is no restriction about the way in which the funds will be spent. There is some seasonality in financing demand. From April to June, the Company usually has surplus funds due to the timing of collections from notes and accounts receivable with local governments.

Assets

Total assets at fiscal year-end amounted to ¥1,200.1 billion ($9,023 million), ¥90.6 billion less than at the previous fiscal year-end. This is mainly due to a decline in the value of investment securities, a reduction in inventories, and a decrease in cash and cash equivalents due to improving financial efficiency.

Cash and cash equivalents decreased ¥17.7 billion, to ¥61.0 billion ($459 million), thanks mainly to the establishment of lines of credit and introduction of Group financing, which have allowed the Company to manage its funds more efficiently. Notes and accounts receivable decreased ¥3.3 billion, to ¥460.5 billion ($3,463 million). Inventories decreased ¥25.0 billion, to ¥155.4 billion ($1,168 million), as a result of the implementation of the Company's "maintenance of the balance sheet" policy. In detail, inventories of finished products, spare parts, work in process, and raw materials and supplies decreased ¥19.9 billion, and real estate decreased ¥5.1 billion due to impairment losses caused by the fall in land prices. Inventory turnover was 5.82 times, 0.19 higher than at the previous year-end. Total current assets were ¥723.8 billion ($5,442 million), a decrease of ¥43.1 billion.

Investments decreased ¥66.2 billion, to ¥141.6 billion ($1,065 million). This decrease included an unrecognized loss on investment securities of ¥54.7 billion ($411 million). As for capital expenditures, the amount was ¥36.3 billion ($273 million), a decrease of ¥0.9 billion.

Other assets were ¥58.5 billion ($440 million), an increase of ¥32.5 billion. This was because deferred tax assets—non-current jumped from ¥2.7 billion to ¥37.4 billion ($281 million) due to the sharp decrease in unrecognized gains on investment securities.

Liabilities

On the liabilities side, total liabilities amounted to ¥805.1 billion ($6,054 million), a decrease of ¥50.6 billion. Short-term borrowings increased ¥0.6 billion, to ¥123.0 billion ($925 million), but the current portion of long-term debt decreased ¥25.5 billion, to ¥42.1 billion ($316 million). At the end of October 2001, the Company repaid the second and fourth issues of unsecured bonds, using net cash provided by operating activities. Trade notes and accounts payable were ¥225.6 billion ($1,696 million), a decrease of ¥21.0 billion. Reflecting these factors, current liabilities decreased to ¥514.6 billion ($3,869 million).

Long-term liabilities increased ¥0.7 billion, to ¥290.6 billion ($2,185 million). Long-term debt decreased ¥14.4 billion, to ¥167.9 billion ($1,262 million), reflecting the reduction in interest-bearing debt. However, accrued retirement and pension costs increased ¥16.6 billion, to ¥106.2 billion ($799 million). This increase resulted from the decrease of plan assets attributed to falling stock prices.

The Company's bonds were rated A+ by Rating & Investment Information, Inc., as of March 2002. The Company's credit rating is stable.

Working capital at the fiscal year-end increased ¥8.2 billion, to ¥209.2 billion ($1,573 million). The current ratio improved 5.2 percentage points from the previous fiscal year-end, to 140.7%. This was because the decrease in interest-bearing debt was greater than the decrease in current assets.

Total shareholders' equity decreased ¥40.0 billion, to ¥395.0 billion ($2,970 million). The shareholders' equity ratio decreased 0.8 percentage point, to 32.9%. This decrease was mainly due to the sharp decline in unrealized gains on investment securities. Many investment securities held by the Company were those of Japanese financial institutions, and unrealized gains on those securities decreased due to the sharp fall in stock prices from the end of 2001.

In order to enhance capital efficiency and create more value for shareholders, the Company commenced a program to purchase treasury stock in December 2001. The amount of the purchases through the end of March 2002, ¥6.7 billion ($50 million), was deducted from shareholders' equity, and the number of treasury shares at the end of March 2002 was 18.7 million, 1.3% of total shares issued. For these purchases, the Company used net cash provided by operating activities. As for the next fiscal year, the Company plans to continue the purchase of treasury stock, up to the maximum additional 50 million shares, or ¥20.0 billion.

Based on the number of shares outstanding at the fiscal year-end, shareholders' equity per 20 common shares decreased ¥490, to ¥5,681 ($43).

3. CASH FLOWS

Net cash provided by operating activities was ¥77.8 billion ($585 million), up ¥29.3 billion compared with the previous fiscal year. This increase was primarily attributable to the reduction of inventories in the course of streamlining the balance sheet.

Net cash used in investing activities amounted to ¥34.5 billion ($259 million), up ¥11.4 billion compared with the previous fiscal year. This increase was primarily related to the transfer of cash in connection with the sale of the housing business.

Net cash used in financing activities amounted to ¥61.3 billion ($461 million), up ¥35.2 billion compared with the previous fiscal year. The Company continued to reduce long-term debt and began to purchase treasury stock.

As a result, cash and cash equivalents, end of year, were ¥61.0 billion ($459 million), down ¥17.7 billion compared with the prior year, including the positive effect of exchange rate changes on cash and cash equivalents of ¥0.3 billion ($2 million). Free cash flow was ¥45.4 billion ($341 million), up ¥33.1 billion compared with the prior year.

4. DERIVATIVES

To offset currency and interest rate fluctuation risks, the Company uses various types of derivatives, including foreign exchange forward contracts, currency swaps, and interest rate swaps. As a basic policy, Kubota conducts its derivatives transactions within the range of its outstanding credits and obligations, and the Company does not engage in speculative derivatives transactions. Because the counterparties for derivatives transactions are financial institutions with high creditworthiness, the Company does not anticipate any credit losses on such transactions. For more specific details, please refer to Note 12 to the consolidated financial statements.

5. COUNTERMEASURES FOR THE REMOVAL OF GOVERNMENT DEPOSIT GUARANTEES

Effective from April 2002, in Japan limits were placed on government guarantees of certain short-term deposits held by financial institutions. As a countermeasure, the Company maintains its deposits with a diverse group of financial institutions with high credit ratings. In addition, the Company centralized its risk management with financial institutions mainly through concentrating cash within the parent company.

6. OUTLOOK FOR THE NEXT FISCAL YEAR

Economic conditions in Japan are expected to remain as tough as ever, with growing concerns over deflation triggered by government structural reform and lackluster consumption in the private sector. Overseas, the economic recovery in developed countries, including the United States, has been slow; therefore, the outlook for the world economy remains uncertain. Under such conditions, the Company will continue the vigorous and steady implementation of its "Medium-Term Management Strategy" as well as maintain its focus on improving profitability by further cost-cutting and streamlining the corporate staff. The Medium-Term Management Strategy consists of three major components: reform of business and profit structure, reform of business operating structure, and financial strategies.

(i) Reform of business and profit structure

This includes objectives for strengthening the profitability of current businesses, developing new businesses, and reforming business activities by aggressively taking advantage of IT. In order to bolster profitability, the Company focuses on further strengthening the competitiveness of its core businesses, which are already extremely competitive but operate in markets that are not expected to grow significantly in the future. The Company also aggressively allocates resources toward its strategic businesses to enable these businesses to attain growth in line with expansion of their markets.

(ii) Reform of business operating structure

This includes building a more autonomous management structure or renewal of the corporate staff departments. The Company will undertake an extensive review of authority and responsibility for the Company headquarters and business divisions and build a structure under which each business division bears responsibility and has sufficient authority for agile decision making, which will lead to a more autonomous management structure by business division. The Company will also strengthen the strategic functions of its headquarters and progress with measures to raise the efficiency of its business operations.

(iii) Financial strategies

These consist of reducing interest-bearing debt and maintenance of the balance sheet. The Company aims to reduce interest-bearing debt to approximately ¥315.0 billion by the end of March 2003.

The basic strategy for the medium term, as designed last year, remains unchanged. Although the Company endeavors to pursue further growth through new businesses and businesses adjacent to current ones, it places emphasis on enhancing the profitability of current businesses. As for the financial targets set out in the Medium-Term Management Strategy, the Company has modified them as follows: net sales ¥930.0 billion; operating income of ¥55.0 billion; income before income taxes and equity in net income of affiliated companies of ¥52.0 billion; and net income of ¥27.0 billion. (For reference, the initial targets set in the prior year were: net sales of ¥1,100.0 billion; operating income of ¥65.0 billion; income before income taxes and equity in net income of affiliated companies of ¥63.0 billion; and net income of ¥34.0 billion)

The Company believes that the implementation of the strategy and its related measures will allow the Company to achieve its goals and satisfy the expectations of stakeholders.

Looking ahead, the Company forecasts consolidated net sales for the year ending March 31, 2003, of ¥930.0 billion, down ¥46.1 billion compared with 2002, reflecting the withdrawal from the prefabricated housing business. This forecast consists of net sales in the business segments Internal Combustion Engine and Machinery, Industrial Product and Engineering, and Building Materials and Housing of ¥430.0 billion, ¥435.0 billion, and ¥65.0 billion, respectively.

The Company also expects income before income taxes and equity in net income of affiliated companies of ¥46.0 billion, up ¥19.0 billion. Additionally, net income is expected to be ¥24.0 billion, up ¥14.5 billion as compared with fiscal 2002. (These forecasts anticipate an exchange rate of ¥125=US$1.)

In accordance with the previously described basic policy related to the Company's profit allocation of "maintain or raise dividends," the Company is considering paying cash dividends per 20 common shares for the next entire fiscal year of ¥120, including the expected interim cash dividends of ¥60 per 20 common shares.

Meanwhile, on April 25, 2002, the Company's Board of Directors authorized a change in the unit of ADS from 20 common shares to 5. This change is subject to the approval of the U.S. Securities and Exchange Commission, which the Company expects to formally receive in July 2002.

SEGMENT INFORMATION

The following segment information for the years ended March 31, 2002 and 2001, which is required under the regulations of the Securities and Exchange Law of Japan, is not consistent with accounting principles generally accepted in the United States of America.

Industry Segments

Year Ended March 31, 2002	Millions of Yen Internal Combustion Engine & Machinery	Industrial Products & Engineering	Building Materials & Housing	Total	Corporate & Eliminations	Consolidated
Net sales:						
Unaffiliated customers	**¥423,198**	**¥440,913**	**¥111,986**	**¥ 976,097**	**¥ —**	**¥ 976,097**
Intersegment	**195**	**12,069**	**4**	**12,268**	**(12,268)**	**—**
Total	**423,393**	**452,982**	**111,990**	**988,365**	**(12,268)**	**976,097**
Cost of sales and operating expenses	**375,623**	**433,079**	**124,991**	**933,693**	**7,980**	**941,673**
Operating income (loss)	**¥ 47,770**	**¥ 19,903**	**¥ (13,001)**	**¥ 54,672**	**¥ (20,248)**	**¥ 34,424**
Identifiable assets at March 31, 2002	**¥478,390**	**¥484,325**	**¥ 76,979**	**¥1,039,694**	**¥160,423**	**¥1,200,117**
Depreciation	**14,125**	**20,489**	**2,968**	**37,582**	**2,492**	**40,074**
Capital expenditures	**14,107**	**16,501**	**2,892**	**33,500**	**2,842**	**36,342**

Year Ended March 31, 2001	Millions of Yen Internal Combustion Engine & Machinery	Industrial Products & Engineering	Building Materials & Housing	Total	Corporate & Eliminations	Consolidated
Net sales:						
Unaffiliated customers	¥423,678	¥459,194	¥111,621	¥ 994,493	¥ —	¥ 994,493
Intersegment	114	9,919	598	10,631	(10,631)	—
Total	423,792	469,113	112,219	1,005,124	(10,631)	994,493
Cost of sales and operating expenses	380,634	444,655	118,825	944,114	7,186	951,300
Operating income (loss)	¥ 43,158	¥ 24,458	¥ (6,606)	¥ 61,010	¥ (17,817)	¥ 43,193
Identifiable assets at March 31, 2001	¥480,274	¥485,732	¥109,101	¥1,075,107	¥215,649	¥1,290,756
Depreciation	14,939	21,861	3,820	40,620	2,691	43,311
Capital expenditures	11,078	19,871	2,416	33,365	3,805	37,170

Year Ended March 31, 2002	Thousands of U.S. Dollars Internal Combustion Engine & Machinery	Industrial Products & Engineering	Building Materials & Housing	Total	Corporate & Eliminations	Consolidated
Net sales:						
Unaffiliated customers	**$3,181,940**	**$3,315,135**	**$842,000**	**$7,339,075**	**$ —**	**$7,339,075**
Intersegment	**1,466**	**90,745**	**30**	**92,241**	**(92,241)**	**—**
Total	**3,183,406**	**3,405,880**	**842,030**	**7,431,316**	**(92,241)**	**7,339,075**
Cost of sales and operating expenses	**2,824,233**	**3,256,233**	**939,782**	**7,020,248**	**60,000**	**7,080,248**
Operating income (loss)	**$ 359,173**	**$ 149,647**	**$ (97,752)**	**$ 411,068**	**$ (152,241)**	**$ 258,827**
Identifiable assets at March 31, 2002	**$3,596,917**	**$3,641,541**	**$578,790**	**$7,817,248**	**$1,206,188**	**$9,023,436**
Depreciation	**106,203**	**154,052**	**22,316**	**282,571**	**18,737**	**301,308**
Capital expenditures	**106,068**	**124,068**	**21,744**	**251,880**	**21,368**	**273,248**

Geographic Segments

Year Ended March 31, 2002	Millions of Yen Japan	North America	Other Areas	Total	Corporate & Eliminations	Consolidated
Net sales:						
Unaffiliated customers	**¥779,538**	**¥147,841**	**¥48,718**	**¥ 976,097**	**¥ —**	**¥ 976,097**
Intersegment	**103,428**	**2,907**	**656**	**106,991**	**(106,991)**	**—**
Total	**882,966**	**150,748**	**49,374**	**1,083,088**	**(106,991)**	**976,097**
Cost of sales and operating expenses	**847,576**	**133,095**	**46,596**	**1,027,267**	**(85,594)**	**941,673**
Operating income	**¥ 35,390**	**¥ 17,653**	**¥ 2,778**	**¥ 55,821**	**¥ (21,397)**	**¥ 34,424**
Identifiable assets at March 31, 2002	**¥847,749**	**¥144,964**	**¥37,858**	**¥1,030,571**	**¥169,546**	**¥1,200,117**

Year Ended March 31, 2001	Millions of Yen Japan	North America	Other Areas	Total	Corporate & Eliminations	Consolidated
Net sales:						
Unaffiliated customers	¥818,024	¥133,115	¥43,354	¥ 994,493	¥ —	¥ 994,493
Intersegment	109,553	2,729	760	113,042	(113,042)	—
Total	927,577	135,844	44,114	1,107,535	(113,042)	994,493
Cost of sales and operating expenses	883,123	121,271	41,408	1,045,802	(94,502)	951,300
Operating income	¥ 44,454	¥ 14,573	¥ 2,706	¥ 61,733	¥ (18,540)	¥ 43,193
Identifiable assets at March 31, 2001	¥906,422	¥125,169	¥36,501	¥1,068,092	¥222,664	¥1,290,756

Year Ended March 31, 2002	Thousands of U.S. Dollars Japan	North America	Other Areas	Total	Corporate & Eliminations	Consolidated
Net sales:						
Unaffiliated customers	**$5,861,188**	**$1,111,586**	**$366,301**	**$7,339,075**	**$ —**	**$7,339,075**
Intersegment	**777,654**	**21,858**	**4,932**	**804,444**	**(804,444)**	**—**
Total	**6,638,842**	**1,133,444**	**371,233**	**8,143,519**	**(804,444)**	**7,339,075**
Cost of sales and operating expenses	**6,372,752**	**1,000,714**	**350,346**	**7,723,812**	**(643,564)**	**7,080,248**
Operating income	**$ 266,090**	**$ 132,730**	**$ 20,887**	**$ 419,707**	**$ (160,880)**	**$ 258,827**
Identifiable assets at March 31, 2002	**$6,374,053**	**$1,089,955**	**$284,646**	**$7,748,654**	**$1,274,782**	**$9,023,436**

Sales by Region

	Millions of Yen				Thousands of U.S. Dollars
Years Ended March 31, 2002 and 2001	**2002**		2001		**2002**
Japan	**¥759,599**	**77.8%**	¥798,986	80.3%	**$5,711,270**
Overseas:					
North America	**148,089**	**15.2**	132,410	13.3	**1,113,451**
Other Areas	**68,409**	**7.0**	63,097	6.4	**514,354**
Subtotal	**216,498**	**22.2**	195,507	19.7	**1,627,805**
Total	**¥976,097**	**100.0%**	¥994,493	100.0%	**$7,339,075**

Sales by region represent sales to unaffiliated customers based on the customers' locations.