

|     |            |      |    |         |  |
|-----|------------|------|----|---------|--|
| 作目名 | 温州みかん(極早生) | 栽培様式 | 露地 | 概要／備考   |  |
| 品 種 | ゆら早生       | 作期名  | 露地 | 令和元年度作成 |  |

## 1 対象経営の概要

| 保有労働力          |                 | 2人  |     | 作物別作付規模(a) |   |    |   |              |   |   |   |     |   |    |    |    |
|----------------|-----------------|-----|-----|------------|---|----|---|--------------|---|---|---|-----|---|----|----|----|
| 経営耕地面積(a)      |                 |     |     | 対象作目       |   | 面積 |   | その他の作物       |   |   |   | 面積  |   |    |    |    |
| 田              |                 | 230 |     | 温州みかん(極早生) |   | 50 |   | 温州みかん(普通)    |   |   |   | 50  |   |    |    |    |
| 畑              |                 |     |     |            |   |    |   | 中晩柑(不知火)     |   |   |   | 20  |   |    |    |    |
| 樹園地            |                 |     |     |            |   |    |   | びわ(田中)       |   |   |   | 5   |   |    |    |    |
| 草地             |                 |     |     |            |   |    |   | びわ(茂木)       |   |   |   | 5   |   |    |    |    |
| (うち施設)         |                 |     |     |            |   |    |   | 温州みかん(小原紅早生) |   |   |   | 100 |   |    |    |    |
| 土地<br>利用<br>体系 | 作 目             |     | 面積  |            | 1 | 2  | 3 | 4            | 5 | 6 | 7 | 8   | 9 | 10 | 11 | 12 |
|                | 温州みかん(極早生)      |     | 50a |            |   |    | ○ |              | ◎ |   |   |     |   |    |    |    |
| 凡例             | ◎ 開花 ○ せん定 □ 収穫 |     |     |            |   |    |   |              |   |   |   |     |   |    |    |    |

## 2 前提条件

| 経 営 的 条 件 |          | 技 術 的 条 件 |      |
|-----------|----------|-----------|------|
| 土地条件, 利用  | 樹園地 借地なし | 品 種       | 早生   |
| 労働力利用     | 自家労働力2人  | 栽培方法      | 露地栽培 |
| 機械・施設装備   |          | 栽培のポイント   |      |
| 販売方法      | JA出荷     |           |      |

3 経営収支 (10a当たり) 作目: 温州みかん(極早生) 作型: 露地 ゆら早生 (単価:H27~30 4年平均)

| 項目          |             | 金額         | 算出基礎                           | (ア) 粗収益の算出                           |       |       |         |    |       |       |         |
|-------------|-------------|------------|--------------------------------|--------------------------------------|-------|-------|---------|----|-------|-------|---------|
| (A) 粗収益     |             | 509,000    | 右表(ア)                          | 月                                    | 販売量   | 単価    | 粗収益     | 月  | 販売量   | 単価    | 粗収益     |
| 農<br>業<br>費 | 種苗費         |            |                                | 11                                   | 1,000 | 254.5 | 254,500 | 4  |       |       | 0       |
|             | 肥料費         | 40,404     | 右表(イ)                          | 12                                   | 1,000 | 254.5 | 254,500 | 5  |       |       | 0       |
|             | 農薬費         | 21,640     | 右表(ウ)                          | 1                                    |       |       | 0       | 6  |       |       | 0       |
|             | 動力光熱費       | 17,494     | 右表(エ)                          | 2                                    |       |       | 0       | 7  |       |       | 0       |
|             | 諸材料費        | 0          | 右表(オ)                          | 3                                    |       |       | 0       | 合計 | 2,000 | 254.5 | 509,000 |
|             | 小農具費        | 13,013     | 右表(カ)                          |                                      |       |       |         |    |       |       |         |
|             | 賃料料金        |            |                                |                                      |       |       |         |    |       |       |         |
|             | 修繕          | 建物施設 2,804 | 負担価格の1%                        |                                      |       |       |         |    |       |       |         |
|             | 償却          | 大農機具 3,630 | 負担価格の5%                        |                                      |       |       |         |    |       |       |         |
|             | 卸却費         | 建物施設 9,566 |                                |                                      |       |       |         |    |       |       |         |
|             | 大農機具 15,637 |            |                                |                                      |       |       |         |    |       |       |         |
|             | 大動植物 17,799 |            |                                |                                      |       |       |         |    |       |       |         |
| (B) 物財費計    | 141,987     |            |                                |                                      |       |       |         |    |       |       |         |
| 諸負担         | 土地改良費・水利費   | 3,000      | みかん一律計上                        |                                      |       |       |         |    |       |       |         |
|             | 租税公課        |            |                                |                                      |       |       |         |    |       |       |         |
|             | 支払地代        |            |                                |                                      |       |       |         |    |       |       |         |
|             | 出荷支援手数料     |            |                                |                                      |       |       |         |    |       |       |         |
| 販売費         | 運賃          |            |                                |                                      |       |       |         |    |       |       |         |
|             | 販売手数料       | 120,000    | 60円/kg(出荷資材費、運賃、市場手数料、JA手数料込み) |                                      |       |       |         |    |       |       |         |
| 雇用労賃        |             |            |                                |                                      |       |       |         |    |       |       |         |
| その他         | 2,650       | 経営費の1%     |                                |                                      |       |       |         |    |       |       |         |
| (C) 経営費計    | 267,636     |            |                                |                                      |       |       |         |    |       |       |         |
| ① 所得        | 241,364     | (A) - (C)  |                                |                                      |       |       |         |    |       |       |         |
| ② 所得率       | 47          | ① ÷ A      |                                |                                      |       |       |         |    |       |       |         |
| ③ 所要労働時間    | 178         |            |                                |                                      |       |       |         |    |       |       |         |
|             |             |            |                                | (イ) 肥料名 (単位) 数量 単価 金額 備考             |       |       |         |    |       |       |         |
|             |             |            |                                | 堆肥2t 0.5 7,000 3,500                 |       |       |         |    |       |       |         |
|             |             |            |                                | 香川有機ベレット088 20kg 5 2,317 11,585      |       |       |         |    |       |       |         |
|             |             |            |                                | 燐硝安有機S280 20kg 6 3,364 20,184        |       |       |         |    |       |       |         |
|             |             |            |                                | 液肥1号 20kg 0.25 2,819 705             |       |       |         |    |       |       |         |
|             |             |            |                                | サンライム 粒状 20kg 5 886 4,430            |       |       |         |    |       |       |         |
|             |             |            |                                | 計 40,404                             |       |       |         |    |       |       |         |
|             |             |            |                                | (ウ) 農薬名 数量 単価 金額 備考                  |       |       |         |    |       |       |         |
|             |             |            |                                | 殺菌剤 4,670                            |       |       |         |    |       |       |         |
|             |             |            |                                | 殺虫剤 12,391                           |       |       |         |    |       |       |         |
|             |             |            |                                | 除草剤 4,082                            |       |       |         |    |       |       |         |
|             |             |            |                                | 展着剤 497                              |       |       |         |    |       |       |         |
|             |             |            |                                | 計 21,640                             |       |       |         |    |       |       |         |
|             |             |            |                                | (エ) 燃料名 数量 単価 金額 備考                  |       |       |         |    |       |       |         |
|             |             |            |                                | ガソリン (リットル) 92.8 145 13,457          |       |       |         |    |       |       |         |
|             |             |            |                                | 軽油 (リットル) 123 0                      |       |       |         |    |       |       |         |
|             |             |            |                                | 潤滑油 4,037 燃料費の 30 %                  |       |       |         |    |       |       |         |
|             |             |            |                                | A重油 (リットル) 80 0                      |       |       |         |    |       |       |         |
|             |             |            |                                | 灯油 (リットル) 0                          |       |       |         |    |       |       |         |
|             |             |            |                                | 電気 (kwh) 0                           |       |       |         |    |       |       |         |
|             |             |            |                                | 計 17,494                             |       |       |         |    |       |       |         |
|             |             |            |                                | (オ) 諸材料名 数量 単価 金額 備考                 |       |       |         |    |       |       |         |
|             |             |            |                                | 計 0                                  |       |       |         |    |       |       |         |
|             |             |            |                                | (カ) 小農具名 数量 単価 金額 備考                 |       |       |         |    |       |       |         |
|             |             |            |                                | 鍬 1 2,500 500 耐用年数 5                 |       |       |         |    |       |       |         |
|             |             |            |                                | 脚立 1 12,000 2,400 耐用年数 5             |       |       |         |    |       |       |         |
|             |             |            |                                | のこぎり 1 1,500 300 耐用年数 5              |       |       |         |    |       |       |         |
|             |             |            |                                | 剪定鋏 1 2,500 500 耐用年数 5               |       |       |         |    |       |       |         |
|             |             |            |                                | 収穫鋏 1 850 170 耐用年数 5                 |       |       |         |    |       |       |         |
|             |             |            |                                | 収穫かご 3 1,300 1,300 耐用年数 3            |       |       |         |    |       |       |         |
|             |             |            |                                | 収穫用コンテナ 15 900 2,700 耐用年数 5          |       |       |         |    |       |       |         |
|             |             |            |                                | 農薬散布用タンク(500ℓ) 2 18,000 5,143 耐用年数 7 |       |       |         |    |       |       |         |
|             |             |            |                                | 計 13,013                             |       |       |         |    |       |       |         |

4 作業別・旬別作業時間(10a当たり)

作目: 温州みかん(極早生)

作型: 露地 ゆら早生

| 作業別         | 1   |     |     | 2    |     |      | 3    |     |     | 4   |     |     | 5   |     |     | 6   |     |     | 7    |      |     | 8    |     |     | 9   |     |     | 10   |      |      | 11  |     |     | 12  |      |      | 計     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------|-----|-----|-----|------|-----|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|-----|-----|------|------|------|-----|-----|-----|-----|------|------|-------|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|             | 上   | 中   | 下   | 上    | 中   | 下    | 上    | 中   | 下   | 上   | 中   | 下   | 上   | 中   | 下   | 上   | 中   | 下   | 上    | 中    | 下   | 上    | 中   | 下   | 上   | 中   | 下   | 上    | 中    | 下    | 上   | 中   | 下   | 上   | 中    | 下    |       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 作 型         | ○   |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     | ◎   |      |      |       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 整枝・剪定       |     |     |     |      |     | 8.0  | 8.0  | 8.0 |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      |      | 24.0  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 施肥          |     |     |     |      |     | 2.0  |      |     | 2.0 |     |     |     |     |     |     |     |     | 2.0 |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      | 2.0  |       | 8.0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 中耕・除草       |     |     |     |      |     |      | 4.0  |     |     |     |     |     |     |     |     |     |     |     |      | 4.0  |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      |      | 8.0   |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 防除          |     |     |     |      |     |      |      |     | 2.0 |     |     | 2.0 | 2.0 | 2.0 |     |     | 2.0 | 2.0 | 2.0  | 2.0  |     | 2.0  |     |     |     | 2.0 |     |      | 2.0  | 2.0  |     |     |     |     |      |      | 24.0  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 摘果          |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      | 8.0  | 8.0 |      |     |     | 8.0 |     |     |      |      |      |     |     |     |     |      |      | 24.0  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 袋かけ         |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      |      | 0.0   |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ハウス管理・畦たて   |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      |      | 0.0   |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 灌水・養液管理     |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      |      | 8.0   |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 収穫(搬出含)     |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     | 23.0 | 23.0 | 46.0  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 調製・出荷       |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     | 15.0 | 15.0 | 30.0  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 枝つり・誘引・芽かぎ  |     |     |     |      |     |      |      |     |     |     |     | 2.0 |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      | 6.0  |       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 貯蔵管理        |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      | 0.0  |       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| その他(マルチ被覆等) |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      | 0.0  |       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|             |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      | 0.0  |       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 旬別計         | 0.0 | 0.0 | 0.0 | 0.0  | 0.0 | 10.0 | 12.0 | 8.0 | 4.0 | 0.0 | 0.0 | 2.0 | 2.0 | 2.0 | 2.0 | 0.0 | 4.0 | 2.0 | 6.0  | 10.0 | 8.0 | 10.0 | 4.0 | 8.0 | 2.0 | 0.0 | 0.0 | 0.0  | 40.0 | 40.0 | 0.0 | 2.0 | 0.0 | 0.0 | 0.0  | 0.0  | 0.0   |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 月計          | 0.0 |     |     | 10.0 |     |      | 24.0 |     |     | 2.0 |     |     | 6.0 |     |     | 6.0 |     |     | 24.0 |      |     | 22.0 |     |     | 2.0 |     |     | 80.0 |      |      | 2.0 |     |     | 0.0 |      |      | 178.0 |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 栽培上の留意点     |     |     |     |      |     |      |      |     |     |     |     |     |     |     |     |     |     |     |      |      |     |      |     |     |     |     |     |      |      |      |     |     |     |     |      |      |       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## 5 固定資本装備と減価償却費

作目：温州みかん(極早生)

作型：露地

|         | 種 類       | 形式・構造     | 規 模    |                | 新調価格<br>① (円) | 負担根拠<br>(経営面積) | 本作目<br>負担割合<br>② (%) | 負担価格<br>③=①×②<br>:(円) | 耐用年数<br>④(年) | 年償却額<br>⑤=③/④<br>:(円) |
|---------|-----------|-----------|--------|----------------|---------------|----------------|----------------------|-----------------------|--------------|-----------------------|
|         |           |           | (数値)   | (単位)           |               |                |                      |                       |              |                       |
| 建物・施設など | 作業場(含貯蔵庫) | 鉄骨        | 100    | m <sup>2</sup> | 6,000,000     | 10a/230a       | 4.3                  | 260,870               | 31           | 8,415                 |
|         | 貯水槽       |           | 100    | t              | 450,000       | 10a/230a       | 4.3                  | 19,565                | 17           | 1,151                 |
|         |           |           |        |                |               |                |                      |                       |              |                       |
|         |           |           |        |                |               |                |                      |                       |              |                       |
|         |           |           |        |                |               |                |                      |                       |              |                       |
|         |           |           |        |                |               |                |                      |                       |              |                       |
|         | 小 計       |           |        |                | 6,450,000     |                |                      | 280,435               |              | 9,566                 |
| 機械・器具   | 動力噴霧機     | 4.7ps     | 1      | 台              | 290,000       | 10a/230a       | 4.3                  | 12,609                | 7            | 1,801                 |
|         | 運搬車       | 4.2ps     | 1      | 台              | 330,000       | 10a/230a       | 4.3                  | 14,348                | 4            | 3,587                 |
|         | 軽トラック     | 660cc、2WD | 1      | 台              | 800,000       | 10a/230a       | 4.3                  | 34,783                | 4            | 8,696                 |
|         | マルドリ施設資材  |           | 10,000 | m <sup>2</sup> | 4,000,000     | 0              | 0.0                  | 0                     | 7            | 0                     |
|         | 管理機       | 6.3ps     | 1      | 台              | 250,000       | 10a/230a       | 4.3                  | 10,870                | 7            | 1,553                 |
|         |           |           |        |                |               |                |                      |                       |              |                       |
|         | 小 計       |           |        |                | 5,670,000     |                |                      | 72,609                |              | 15,637                |
| 大動植物    | 不知火       | 124本定植    | 20     | a              | 829,840       | 0              | 0.0                  | 0                     | 30           | 0                     |
|         | 極早生温州     | ゆら早生      | 50     | a              | 2,491,815     | 10a/50a        | 20.0                 | 498,363               | 28           | 17,799                |
|         | 早生温州      | 小原紅早生     | 100    | a              | 4,335,900     | 0              | 0.0                  | 0                     | 28           | 0                     |
|         | 普通温州      | 青島温州      | 50     | a              | 1,786,080     | 0              | 0.0                  | 0                     | 28           | 0                     |
|         | ビワ(茂木)    | 71本定植     | 5      | a              | 110,279       | 0              | 0.0                  | 0                     | 30           | 0                     |
|         | ビワ(田中)    | 62本定植     | 5      | a              | 110,279       | 0              | 0.0                  | 0                     | 30           | 0                     |
|         | 小 計       |           |        |                | 9,664,193     |                |                      | 498,363               |              | 17,799                |
| 合 計     |           |           |        | 21,784,193     |               |                | 851,406              |                       | 43,001       |                       |