

ISSN 0285-9637

# 農業計算学研究

第 17 号

1984年10月

京都大学農学部

農業簿記研究施設

# 農業計算学研究

---

第 17 号

昭和59年10月

---

## 目 次

- 農業の税務会計における簡略性……………阿 部 亮 耳…( 1)
- 農業における資金・財務管理の基礎理論……………亀 谷 晃…(13)  
—農業経営発展とファイナンシャル・マネージメント—
- 農業管理会計と線型計画法……………稻 本 志 良…(22)
- 土地改良事業の経済効果測定指標に関する検討……………熊 谷 宏…(33)
- 超大型酪農経営の形成と成果に関する一考察……………桂 利 夫…(44)  
—近畿における事例調査による—
- 会計主体論と経営体認識の諸類型……………宮 崎 猛…(57)

## SUMMARIES OF ARTICLES

### Simplification of Farm Income Tax Accounting

Ryoji ABE

On March 31, 1984, Japanese income tax law was revised and "obligation of keeping accounts" of business income except the "Blue Printing Filing System" was confirmed again. Farm income is regulated as one of the business income on income tax law. Farm income tax should be fairly levied on each farmer, and so farmers have to keep accounts, reckon and file their taxable income as accurate as possible. Then, how to rationalize simplification for keeping farm accounts, calculating and filing income tax return is investigated in this paper.

Japanese farming is very small scale as family occupation. Double entry book-keeping, as the regular book-keeping in income tax accounting, is not adopted by most farmers. Then, how to simplify them for farmers is several steps, that is "simplified book-keeping system", or "cash basis book-keeping system" or "substitute of keep accounts", so on. Daily transaction is only limited by increase or decrease of some special properties; entries are summarized in the lump each day, each month or each year; and some inventories at the end of the fiscal year are eliminated or evaluation is simplified from the standpoint of taxpayers.

From the standpoint of tax authorities, taxable standard is generally inclined to adopt for the simplification of calculating the taxable income. This fundamental thoughts appear on evaluation assets, especially depreciation accounting.

From the viewpoint of responsibility accounting, each farm taxpayer lastly has to keep vouchers or documentary evidence as the "substitute of keep accounts."

### Basic Theory of Financial Management in Agriculture

—Farm Business Growth and Financial Management—

Kiyoshi KAMEGAI

The capital problem and financial problem in the farm business is very important now in Japanese agriculture. This study concerns about the basic theory of financial management in the farm business and the agricultural finance. Its main subjects are the farm business growth and the control of capital use. The contents draw up firstly the financial status of farm business such as profitability, liquidity and leverage, secondly the role of finance in farm business growth, third-

ly the farm business growth and the financial risk, and fourthly the capital cost and the decision on optimum of capital use. In this study, all contents are systematically examined in combination with the cash flow, the finance terms and conditions, and the financial behavior of farm business, etc, as the key concepts concerning the financial management of farm business.

## **A Study on the Application of Linear Programming Method to Farm Management Accounting**

**Shiro INAMOTO**

The objective of study is to investigate the relationship between linear programming method and accounting in the management of family farm, based on the several recent theoretical achievements in management accounting.

Accounting system structured on linear programming method has been frequently applied in the field of performance accounting in recent years. From the view point of accounting method, linear programming method has been applied in it in connection with the traditional accounting method, especially, break-even analysis, differential costing and cost variance analysis. With a special reference to the scope and method of farm accounting in the background, this study investigates the application of accounting system structured on linear programming method to farm management accounting.

The structure and characteristics of decision making process are quite different between firms based on the highly decentralized management and family farms, and thus the objectives and functions of accounting system are quite different between the two types of institutions. However, the fact that the theoretical contributions in the application of linear programming method to performance accounting, especially in the fields of budgeting and budgetary control have great relevance and implications to the field of farm management accounting is pointed out in this study.

## **A Study on Indexes of Economical Effects from Agricultural Land Improvement Works**

**Hiroshi KUMAGAI**

Today in Japan's agriculture, public's section improvement working planning

of land are strictly subject to restriction, because the level of its economical effective value which is estimated by the current methods is low. Also there are strict restrictions in finance of central and rural governments, which bear the expenses of the agricultural land improvement works. But effects of land improvement working in agriculture is, naturally, expected to be at a high level. We can expect various factors and high level effects of the land improvement works. For example, on a regional agriculture and farmers, on agriculture and non-agriculture industry, and on processing and situation after the improvement works. In this paper, I am studying the problems and the improvement of the current methods of estimation on public land improvement works in agriculture.

## An Analysis of Formation and Performance of an Extra-large Dairy Farm

Toshio KATSURA

Increase of the size of Japanese dairy farms has paralleled with the improvements in dairy farming technology. Especially, the developments in the machineries for milking, feeding and disposing of excrement have increased savings in labor input and contributed greatly to the increase in the size of dairy farms. However, the managerial limitation caused by the large differences in the inter-animal quality has constrained this line of size increase, and the size range from 30 to 50 heads is considered to be an optimal size class for the full-time dairy farms. Thus, after reaching this size, a dairy farm tends to shift its objective from increasing its size to increasing productivity in order to increase its income, and to intensify its management.

As rare exceptions to the above case, a few extra-large dairy farms (e.g. a farm with 213 heads) exist in Kinki area, in which the problem of shortage in family labor force is solved by large capital investment and managerial capability. In this paper factors affecting the formation of the extra-large dairy farm, and their managerial performances are analyzed.

Regarding the factors, capital equipments and family labor force are especially taken up, and an investigation of combinations of various kinds of machines and family labor for the purpose of saving labor input is conducted. Regarding the managerial performances, cost and benefit, productivity and production cost are compared with those of large (40-50 heads) size dairy farms.

From this analysis it is found that introduction of new machines with new functions and entrepreneurial behavior and capability of manager are essential factors for the formation of the extra-large dairy farms, and that its managerial performances are extremely good.

## Theory on the Concepts of the Corporation and the Farm Business

Takeshi MIYAZAKI

The concepts of the corporation are distributed into proprietary theory, entity theory and enterprise theory. Proprietary theory has the concept of corporation as an association of common shareholders who are the owners of the corporation assets and obligators of the corporate debts. Entity theory has the concept of corporation as a separate and distinct entity existing and operating for the benefit of all long-term equity holders. Enterprise theory has the concept of corporation as a social institution.

The concepts of the farm business are influenced by the concepts of the corporation. For example, the farm business entity of professor Otsuki and Yoshida is based on proprietary theory. Similarly the farm business entity of Professor Kikuchi is based on entity theory. The concept which professor Otsuki called "national economic farm business" and Betriebswirtschaftliche Produktionsertrag of Professor Geuting are based on enterprise theory.

Types of farm management to which each concept of the farm business is applicable are as different as types of corporation. For example, proprietary theory is applicable to family farms. Enterprise theory is applicable to public enterprise. But farm businesses, to which entity theory is applicable are restricted to business farms, sharecropping and partnership. Because ownership and management are separate in them and they are less common than family farm in agriculture.

昭和 年 月 日

殿

京都大学農学部農業簿記研究施設

刊行物資料の送付について

このたび下記の資料を刊行いたしましたので、御高覧いただきたく御送付申し上げます。

お手数ながら受領書を御返送下さるようお願いいたします。

なお、今後とも資料御刊行の節は御惠贈賜りたくお願いいたします。

記

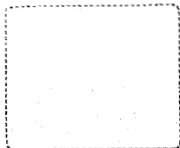
農業計算学研究 第17号

1部

□  
□  
-  
□6  
□0  
□9

京都市左京区北白川追分町

京都大学 農学部  
農業簿記研究施設 御中



受 領 書

農業計算学研究 第17号 1部

上記刊行物受領いたしました。

昭和 年 月 日

住 所

氏 名





本号執筆者

阿部亮耳	京都大学農学部教授
亀谷 晔	京都大学農学部教授
稲本志良	京都大学農学部助教授
熊谷 宏	京都大学農学部助教授
桂 利夫	京都大学農学部助手
宮崎 猛	京都大学農学部助手

---

昭和59年11月20日 印刷

昭和59年11月30日 発行

発 行 京都大学農学部農業簿記研究施設  
京都市左京区北白川追分町

印 刷 日本印刷出版株式会社  
大阪市福島区吉野 1-2-7

---

# THE FARM ACCOUNTING STUDIES

No. 17      October 1984

---

## CONTENTS

- Simplification of Farm Income Tax Accounting ..... Ryoji ABE... ( 1)
- Basic Theory of Financial Management in Agriculture  
—Farm Business Growth and Financial Management—.....Kiyoshi KAMEGAI... (13)
- A Study on the Application of Linear Programming Method to  
Farm Management Accounting ..... Shiro INAMOTO... (22)
- A Study on Indexes of Economical Effects from  
Agricultural Land Improvement Works ..... Hiroshi KUMAGAI... (33)
- An Analysis of Formation and Performance of an  
Extra-large Dairy Farm..... Toshio KATSURA... (44)
- Theory on the Concepts of Corporation and the Farm Business... Takeshi MIYAZAKI... (57)
- 

FARM ACCOUNTING INSTITUTE  
FACULTY OF AGRICULTURE  
KYOTO UNIVERSITY  
KYOTO, JAPAN