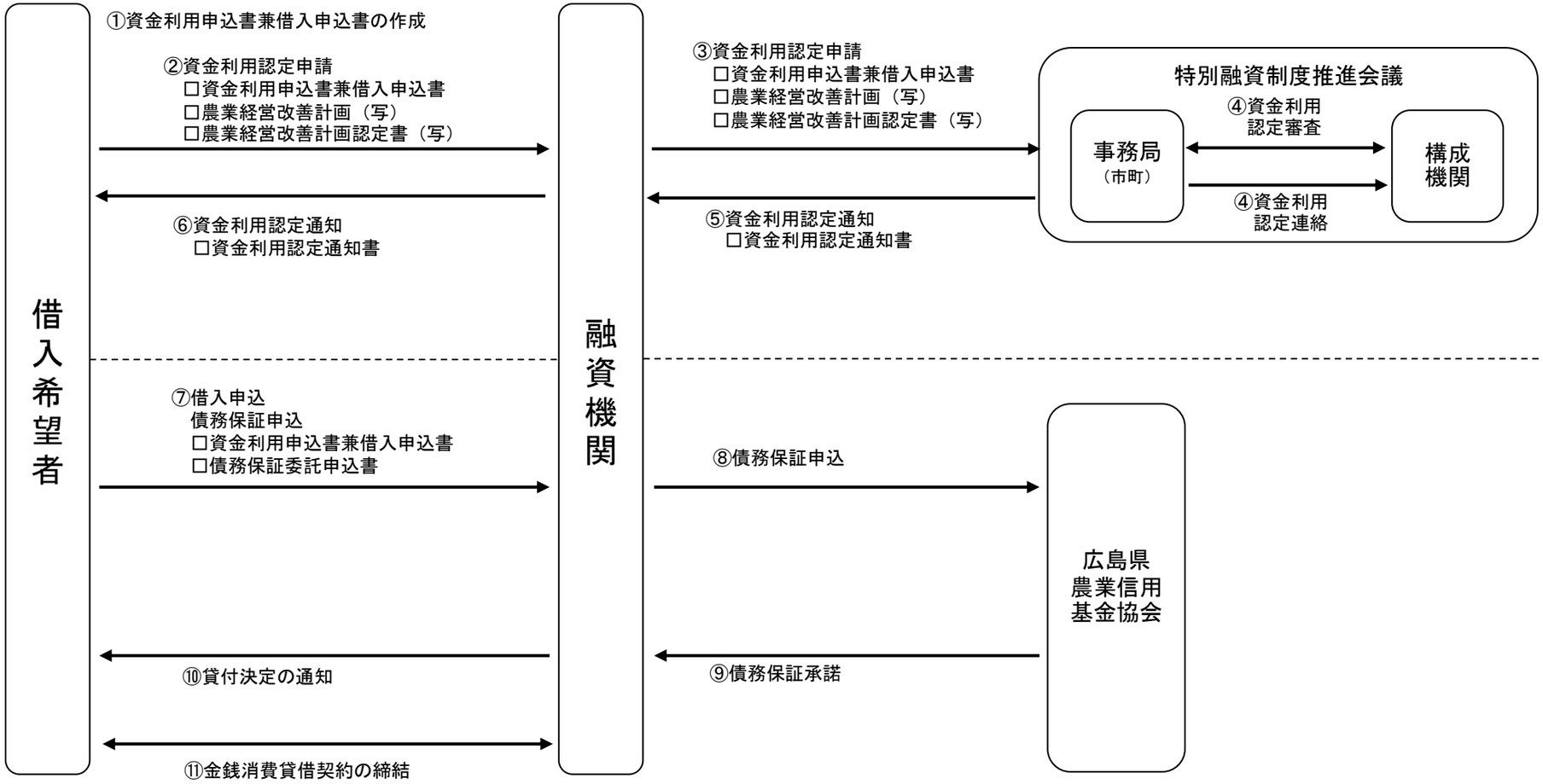認定農業者に係る農業経営改善促進資金（スーパーＳ資金）事務手続フロー図