

令和7年度森林整備事業標準単価表

(令和7年6月10日以降適用)

岩手県農林水産部森林整備課

令和7年度森林整備事業標準単価表

(令和7年6月10日以降適用)

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No.1 人 工 造 林(再造林・拡大造林) 単 価 表

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 スギ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	633,799	652,812	697,178	716,192	747,882	766,896	785,910	830,276	849,290	880,980
1,100 ～	663,750	683,662	730,125	750,037	783,225	803,137	823,050	869,512	889,425	922,612
1,200 ～	693,699	714,509	763,068	783,879	818,564	839,375	860,186	908,745	929,556	964,241
1,300 ～	723,650	745,359	796,015	817,724	853,907	875,616	897,326	947,981	969,691	1,005,873
1,400 ～	753,601	776,209	828,961	851,569	889,249	911,857	934,465	987,217	1,009,825	1,047,505
1,500 ～	783,551	807,057	861,906	885,412	924,590	948,096	971,603	1,026,451	1,049,958	1,089,135
1,600 ～	813,501	837,906	894,851	919,256	959,931	984,336	1,008,741	1,065,686	1,090,091	1,130,766
1,700 ～	843,451	868,754	927,796	953,099	995,272	1,020,575	1,045,879	1,104,920	1,130,224	1,172,396
1,800 ～	873,401	899,603	960,741	986,943	1,030,613	1,056,815	1,083,017	1,144,155	1,170,357	1,214,027
1,900 ～	903,352	930,452	993,687	1,020,787	1,065,955	1,093,055	1,120,156	1,183,391	1,210,491	1,255,659
2,000 ～	933,303	961,302	1,026,633	1,054,632	1,101,297	1,129,296	1,157,295	1,222,626	1,250,626	1,297,291
2,100 ～	963,252	992,149	1,059,577	1,088,474	1,136,637	1,165,534	1,194,432	1,261,860	1,290,757	1,338,920
2,200 ～	993,203	1,022,999	1,092,523	1,122,319	1,171,979	1,201,775	1,231,571	1,301,095	1,330,892	1,380,552
2,300 ～	1,023,154	1,053,848	1,125,469	1,156,164	1,207,321	1,238,016	1,268,710	1,340,331	1,371,026	1,422,184
2,400 ～	1,053,104	1,084,697	1,158,414	1,190,007	1,242,662	1,274,255	1,305,848	1,379,566	1,411,159	1,463,814
2,500 ～	1,083,055	1,115,546	1,191,360	1,223,852	1,278,004	1,310,496	1,342,988	1,418,802	1,451,293	1,505,446
2,600 ～	1,113,005	1,146,395	1,224,305	1,257,695	1,313,345	1,346,736	1,380,126	1,458,036	1,491,426	1,547,076
2,700 ～	1,142,955	1,177,243	1,257,250	1,291,539	1,348,686	1,382,975	1,417,264	1,497,271	1,531,559	1,588,707
2,800 ～	1,172,906	1,208,093	1,290,196	1,325,383	1,384,029	1,419,216	1,454,403	1,536,506	1,571,694	1,630,339
2,900 ～	1,202,857	1,238,942	1,323,142	1,359,228	1,419,371	1,455,456	1,491,542	1,575,742	1,611,828	1,671,971
3,000 ～	1,232,806	1,269,790	1,356,086	1,393,070	1,454,711	1,491,695	1,528,679	1,614,975	1,651,960	1,713,600

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 アカマツ、クロマツ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	902,135	929,199	992,348	1,019,412	1,064,519	1,091,583	1,118,647	1,181,796	1,208,860	1,253,967
3,000 ～	942,695	970,975	1,036,964	1,065,245	1,112,380	1,140,660	1,168,941	1,234,930	1,263,211	1,310,346

【人力地拵】 カラマツ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	618,655	637,214	680,520	699,080	730,012	748,572	767,132	810,438	828,997	859,930
1,100 ～	647,091	666,503	711,800	731,212	763,567	782,980	802,392	847,689	867,101	899,456
1,200 ～	675,527	695,792	743,079	763,345	797,121	817,387	837,653	884,940	905,206	938,982
1,300 ～	703,963	725,081	774,359	795,478	830,676	851,795	872,914	922,191	943,310	978,508
1,400 ～	732,400	754,372	805,640	827,612	864,232	886,204	908,176	959,444	981,416	1,018,036
1,500 ～	760,836	783,661	836,919	859,744	897,786	920,611	943,436	996,695	1,019,520	1,057,562
1,600 ～	789,272	812,950	868,199	891,877	931,340	955,019	978,697	1,033,946	1,057,624	1,097,088
1,700 ～	817,706	842,237	899,476	924,007	964,893	989,424	1,013,955	1,071,194	1,095,726	1,136,611
1,800 ～	846,142	871,526	930,756	956,140	998,447	1,023,831	1,049,216	1,108,446	1,133,830	1,176,137
1,900 ～	874,579	900,816	962,036	988,274	1,032,003	1,058,240	1,084,477	1,145,698	1,171,935	1,215,664
2,000 ～	903,015	930,105	993,316	1,020,406	1,065,557	1,092,648	1,119,738	1,182,949	1,210,040	1,255,190
2,100 ～	931,451	959,394	1,024,596	1,052,539	1,099,112	1,127,055	1,154,999	1,220,200	1,248,144	1,294,716
2,200 ～	959,887	988,683	1,055,875	1,084,672	1,132,666	1,161,463	1,190,259	1,257,451	1,286,248	1,334,242
2,300 ～	988,324	1,017,973	1,087,156	1,116,806	1,166,222	1,195,872	1,225,521	1,294,704	1,324,354	1,373,770
2,400 ～	1,016,760	1,047,262	1,118,436	1,148,938	1,199,776	1,230,279	1,260,782	1,331,955	1,362,458	1,413,296
2,500 ～	1,045,196	1,076,551	1,149,715	1,181,071	1,233,331	1,264,687	1,296,043	1,369,206	1,400,562	1,452,822
2,600 ～	1,073,631	1,105,839	1,180,994	1,213,203	1,266,884	1,299,093	1,331,302	1,406,456	1,438,665	1,492,347
2,700 ～	1,102,067	1,135,129	1,212,273	1,245,335	1,300,439	1,333,501	1,366,563	1,443,707	1,476,769	1,531,873
2,800 ～	1,130,504	1,164,419	1,243,554	1,277,469	1,333,994	1,367,909	1,401,824	1,480,960	1,514,875	1,571,400
2,900 ～	1,158,940	1,193,708	1,274,834	1,309,602	1,367,549	1,402,317	1,437,085	1,518,211	1,552,979	1,610,926
3,000 ～	1,187,376	1,222,997	1,306,113	1,341,734	1,401,103	1,436,724	1,472,346	1,555,462	1,591,083	1,650,452

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	939,741	967,933	1,033,715	1,061,907	1,108,894	1,137,086	1,165,278	1,231,060	1,259,252	1,306,239
2,200 ～	1,000,286	1,030,294	1,100,314	1,130,323	1,180,337	1,210,346	1,240,354	1,310,374	1,340,383	1,390,397
2,400 ～	1,060,831	1,092,655	1,166,914	1,198,739	1,251,780	1,283,605	1,315,430	1,389,688	1,421,513	1,474,555
2,600 ～	1,121,376	1,155,017	1,233,513	1,267,154	1,323,223	1,356,864	1,390,506	1,469,002	1,502,643	1,558,712
2,800 ～	1,181,920	1,217,377	1,300,112	1,335,569	1,394,665	1,430,123	1,465,580	1,548,315	1,583,772	1,642,868
3,000 ～	1,242,465	1,279,738	1,366,711	1,403,985	1,466,108	1,503,382	1,540,656	1,627,629	1,664,903	1,727,026

【人力地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	874,188	900,413	961,606	987,832	1,031,541	1,057,767	1,083,993	1,145,186	1,171,411	1,215,121
1,200 ～	982,166	1,011,630	1,080,382	1,109,847	1,158,955	1,188,420	1,217,885	1,286,637	1,316,102	1,365,210
1,400 ～	1,090,145	1,122,849	1,199,159	1,231,863	1,286,371	1,319,075	1,351,779	1,428,089	1,460,794	1,515,301
1,600 ～	1,198,123	1,234,066	1,317,935	1,353,878	1,413,785	1,449,728	1,485,672	1,569,541	1,605,484	1,665,390
1,800 ～	1,306,100	1,345,283	1,436,710	1,475,893	1,541,198	1,580,381	1,619,564	1,710,991	1,750,174	1,815,479

【人力地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	624,499	643,233	686,948	705,683	736,908	755,643	774,378	818,093	836,828	868,053
1,200 ～	682,539	703,015	750,792	771,269	805,396	825,872	846,348	894,126	914,602	948,729
1,400 ～	740,580	762,797	814,638	836,855	873,884	896,101	918,319	970,159	992,377	1,029,406
1,600 ～	798,620	822,578	878,482	902,440	942,371	966,330	990,288	1,046,192	1,070,150	1,110,081
1,800 ～	856,659	882,358	942,324	968,024	1,010,857	1,036,557	1,062,257	1,122,223	1,147,923	1,190,756
2,000 ～	914,701	942,142	1,006,171	1,033,612	1,079,347	1,106,788	1,134,229	1,198,258	1,225,699	1,271,434
2,200 ～	972,741	1,001,923	1,070,015	1,099,197	1,147,834	1,177,016	1,206,198	1,274,290	1,303,472	1,352,109
2,400 ～	1,030,782	1,061,705	1,133,860	1,164,783	1,216,322	1,247,246	1,278,169	1,350,324	1,381,247	1,432,786
2,600 ～	1,088,823	1,121,487	1,197,705	1,230,369	1,284,811	1,317,475	1,350,140	1,426,358	1,459,022	1,513,463
2,800 ～	1,146,864	1,181,269	1,261,550	1,295,956	1,353,299	1,387,705	1,422,111	1,502,391	1,536,797	1,594,140
3,000 ～	1,204,905	1,241,052	1,325,395	1,361,542	1,421,787	1,457,935	1,494,082	1,578,425	1,614,572	1,674,817

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	679,913	700,310	747,904	768,301	802,297	822,694	843,092	890,686	911,083	945,079
1,100 ～	714,474	735,908	785,921	807,355	843,079	864,513	885,947	935,960	957,395	993,118
1,200 ～	749,035	771,506	823,938	846,409	883,861	906,332	928,803	981,235	1,003,706	1,041,158
1,300 ～	783,597	807,104	861,956	885,464	924,644	948,152	971,660	1,026,512	1,050,019	1,089,199
1,400 ～	818,159	842,703	899,974	924,519	965,427	989,972	1,014,517	1,071,788	1,096,333	1,137,241
1,500 ～	852,721	878,302	937,993	963,574	1,006,210	1,031,792	1,057,374	1,117,064	1,142,646	1,185,282
1,600 ～	887,283	913,901	976,011	1,002,629	1,046,993	1,073,612	1,100,230	1,162,340	1,188,959	1,233,323
1,700 ～	921,844	949,499	1,014,028	1,041,683	1,087,775	1,115,431	1,143,086	1,207,615	1,235,270	1,281,363
1,800 ～	956,405	985,097	1,052,045	1,080,737	1,128,557	1,157,250	1,185,942	1,252,890	1,281,582	1,329,402
1,900 ～	990,968	1,020,697	1,090,064	1,119,793	1,169,342	1,199,071	1,228,800	1,298,168	1,327,897	1,377,445
2,000 ～	1,025,530	1,056,295	1,128,083	1,158,848	1,210,125	1,240,891	1,271,657	1,343,444	1,374,210	1,425,486
2,100 ～	1,060,091	1,091,893	1,166,100	1,197,902	1,250,907	1,282,710	1,314,512	1,388,719	1,420,521	1,473,526
2,200 ～	1,094,653	1,127,492	1,204,118	1,236,957	1,291,690	1,324,530	1,357,369	1,433,995	1,466,835	1,521,567
2,300 ～	1,129,215	1,163,091	1,242,136	1,276,012	1,332,473	1,366,350	1,400,226	1,479,271	1,513,148	1,569,608
2,400 ～	1,163,776	1,198,689	1,280,153	1,315,066	1,373,255	1,408,168	1,443,082	1,524,546	1,559,459	1,617,648
2,500 ～	1,198,339	1,234,289	1,318,172	1,354,123	1,414,040	1,449,990	1,485,940	1,569,824	1,605,774	1,665,691
2,600 ～	1,232,900	1,269,887	1,356,190	1,393,177	1,454,822	1,491,809	1,528,796	1,615,099	1,652,086	1,713,731
2,700 ～	1,267,461	1,305,484	1,394,207	1,432,230	1,495,603	1,533,627	1,571,651	1,660,373	1,698,397	1,761,770
2,800 ～	1,302,023	1,341,083	1,432,225	1,471,285	1,536,387	1,575,447	1,614,508	1,705,650	1,744,710	1,809,811
2,900 ～	1,336,585	1,376,682	1,470,243	1,510,341	1,577,170	1,617,267	1,657,365	1,750,926	1,791,023	1,857,853
3,000 ～	1,371,147	1,412,281	1,508,261	1,549,396	1,617,953	1,659,087	1,700,222	1,796,202	1,837,336	1,905,894

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人地拵】 コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	734,643	756,682	808,107	830,146	866,878	888,918	910,957	962,382	984,421	1,021,153
1,100 ～	774,678	797,918	852,145	875,386	914,120	937,360	960,600	1,014,828	1,038,068	1,076,802
1,200 ～	814,713	839,154	896,184	920,625	961,361	985,802	1,010,244	1,067,274	1,091,715	1,132,451
1,300 ～	854,747	880,389	940,221	965,864	1,008,601	1,034,243	1,059,886	1,119,718	1,145,360	1,188,098
1,400 ～	894,783	921,626	984,261	1,011,104	1,055,843	1,082,687	1,109,530	1,172,165	1,199,009	1,243,748
1,500 ～	934,818	962,862	1,028,299	1,056,344	1,103,085	1,131,129	1,159,174	1,224,611	1,252,656	1,299,397
1,600 ～	974,853	1,004,098	1,072,338	1,101,583	1,150,326	1,179,572	1,208,817	1,277,057	1,306,303	1,355,045
1,700 ～	1,014,886	1,045,332	1,116,374	1,146,821	1,197,565	1,228,012	1,258,458	1,329,500	1,359,947	1,410,691
1,800 ～	1,054,921	1,086,568	1,160,413	1,192,060	1,244,806	1,276,454	1,308,102	1,381,946	1,413,594	1,466,340
1,900 ～	1,094,957	1,127,805	1,204,452	1,237,301	1,292,049	1,324,897	1,357,746	1,434,393	1,467,242	1,521,990
2,000 ～	1,134,992	1,169,041	1,248,491	1,282,540	1,339,290	1,373,340	1,407,390	1,486,839	1,520,889	1,577,638
2,100 ～	1,175,026	1,210,276	1,292,528	1,327,779	1,386,530	1,421,781	1,457,032	1,539,284	1,574,534	1,633,286
2,200 ～	1,215,061	1,251,512	1,336,567	1,373,018	1,433,771	1,470,223	1,506,675	1,591,729	1,628,181	1,688,934
2,300 ～	1,255,097	1,292,749	1,380,606	1,418,259	1,481,014	1,518,667	1,556,320	1,644,177	1,681,829	1,744,584
2,400 ～	1,295,132	1,333,985	1,424,645	1,463,499	1,528,255	1,567,109	1,605,963	1,696,622	1,735,476	1,800,233
2,500 ～	1,335,166	1,375,220	1,468,682	1,508,737	1,575,495	1,615,550	1,655,605	1,749,067	1,789,122	1,855,880
2,600 ～	1,375,200	1,416,456	1,512,720	1,553,976	1,622,736	1,663,992	1,705,248	1,801,512	1,842,768	1,911,528
2,700 ～	1,415,235	1,457,692	1,556,758	1,599,215	1,669,977	1,712,434	1,754,891	1,853,957	1,896,414	1,967,176
2,800 ～	1,455,271	1,498,929	1,600,798	1,644,456	1,717,219	1,760,877	1,804,536	1,906,405	1,950,063	2,022,826
2,900 ～	1,495,306	1,540,165	1,644,836	1,689,695	1,764,461	1,809,320	1,854,179	1,958,850	2,003,710	2,078,475
3,000 ～	1,535,340	1,581,400	1,688,874	1,734,934	1,811,701	1,857,761	1,903,821	2,011,295	2,057,355	2,134,122

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 スギ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	679,483	699,867	747,431	767,815	801,789	822,174	842,558	890,122	910,507	944,481
1,100 ～	710,659	731,978	781,724	803,044	838,577	859,897	881,217	930,963	952,283	987,816
1,200 ～	741,834	764,089	816,017	838,272	875,364	897,619	919,874	971,802	994,057	1,031,149
1,300 ～	773,011	796,201	850,312	873,502	912,152	935,343	958,533	1,012,644	1,035,834	1,074,485
1,400 ～	804,187	828,312	884,605	908,731	948,940	973,066	997,191	1,053,484	1,077,610	1,117,819
1,500 ～	835,363	860,423	918,899	943,960	985,728	1,010,789	1,035,850	1,094,325	1,119,386	1,161,154
1,600 ～	866,538	892,534	953,191	979,187	1,022,514	1,048,510	1,074,507	1,135,164	1,161,160	1,204,487
1,700 ～	897,713	924,644	987,484	1,014,415	1,059,301	1,086,232	1,113,164	1,176,004	1,202,935	1,247,821
1,800 ～	928,889	956,755	1,021,777	1,049,644	1,096,089	1,123,955	1,151,822	1,216,844	1,244,711	1,291,155
1,900 ～	960,066	988,867	1,056,072	1,084,874	1,132,877	1,161,679	1,190,481	1,257,686	1,286,488	1,334,491
2,000 ～	991,242	1,020,979	1,090,366	1,120,103	1,169,665	1,199,402	1,229,140	1,298,527	1,328,264	1,377,826
2,100 ～	1,022,417	1,053,089	1,124,658	1,155,331	1,206,452	1,237,124	1,267,797	1,339,366	1,370,038	1,421,159
2,200 ～	1,053,593	1,085,200	1,158,952	1,190,560	1,243,239	1,274,847	1,306,455	1,380,206	1,411,814	1,464,494
2,300 ～	1,084,769	1,117,312	1,193,245	1,225,788	1,280,027	1,312,570	1,345,113	1,421,047	1,453,590	1,507,828
2,400 ～	1,115,946	1,149,424	1,227,540	1,261,018	1,316,816	1,350,294	1,383,773	1,461,889	1,495,367	1,551,164
2,500 ～	1,147,122	1,181,535	1,261,834	1,296,247	1,353,603	1,388,017	1,422,431	1,502,729	1,537,143	1,594,499
2,600 ～	1,178,297	1,213,645	1,296,126	1,331,475	1,390,390	1,425,739	1,461,088	1,543,569	1,578,917	1,637,832
2,700 ～	1,209,473	1,245,757	1,330,420	1,366,704	1,427,178	1,463,462	1,499,746	1,584,409	1,620,693	1,681,167
2,800 ～	1,240,649	1,277,868	1,364,713	1,401,933	1,463,965	1,501,185	1,538,404	1,625,250	1,662,469	1,724,502
2,900 ～	1,271,825	1,309,979	1,399,007	1,437,162	1,500,753	1,538,908	1,577,063	1,666,090	1,704,245	1,767,836
3,000 ～	1,303,001	1,342,091	1,433,301	1,472,391	1,537,541	1,576,631	1,615,721	1,706,931	1,746,021	1,811,171

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 アカマツ、クロマツ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	969,879	998,975	1,066,866	1,095,963	1,144,457	1,173,553	1,202,649	1,270,541	1,299,637	1,348,131
3,000 ～	1,012,890	1,043,276	1,114,179	1,144,565	1,195,210	1,225,596	1,255,983	1,326,885	1,357,272	1,407,917

【人力地拵】 カラマツ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	664,339	684,269	730,772	750,703	783,920	803,850	823,780	870,284	890,214	923,431
1,100 ～	694,001	714,821	763,401	784,221	818,921	839,741	860,561	909,141	929,961	964,661
1,200 ～	723,662	745,371	796,028	817,738	853,921	875,631	897,340	947,997	969,707	1,005,890
1,300 ～	753,324	775,923	828,656	851,256	888,922	911,522	934,121	986,854	1,009,454	1,047,120
1,400 ～	782,987	806,476	861,285	884,775	923,924	947,414	970,903	1,025,712	1,049,202	1,088,351
1,500 ～	812,648	837,027	893,912	918,292	958,924	983,304	1,007,683	1,064,568	1,088,948	1,129,580
1,600 ～	842,310	867,579	926,541	951,810	993,925	1,019,195	1,044,464	1,103,426	1,128,695	1,170,810
1,700 ～	871,969	898,128	959,165	985,324	1,028,923	1,055,082	1,081,241	1,142,279	1,168,438	1,212,036
1,800 ～	901,630	928,678	991,793	1,018,841	1,063,923	1,090,972	1,118,021	1,181,135	1,208,184	1,253,265
1,900 ～	931,293	959,231	1,024,422	1,052,361	1,098,925	1,126,864	1,154,803	1,219,993	1,247,932	1,294,497
2,000 ～	960,954	989,782	1,057,049	1,085,878	1,133,925	1,162,754	1,191,582	1,258,849	1,287,678	1,335,726
2,100 ～	990,616	1,020,334	1,089,677	1,119,396	1,168,926	1,198,645	1,228,363	1,297,706	1,327,425	1,376,956
2,200 ～	1,020,277	1,050,885	1,122,304	1,152,913	1,203,926	1,234,535	1,265,143	1,336,562	1,367,171	1,418,185
2,300 ～	1,049,940	1,081,438	1,154,934	1,186,432	1,238,929	1,270,427	1,301,925	1,375,421	1,406,919	1,459,416
2,400 ～	1,079,602	1,111,990	1,187,562	1,219,950	1,273,930	1,306,318	1,338,706	1,414,278	1,446,666	1,500,646
2,500 ～	1,109,263	1,142,540	1,220,189	1,253,467	1,308,930	1,342,208	1,375,486	1,453,134	1,486,412	1,541,875
2,600 ～	1,138,923	1,173,090	1,252,815	1,286,982	1,343,929	1,378,096	1,412,264	1,491,989	1,526,156	1,583,102
2,700 ～	1,168,585	1,203,642	1,285,443	1,320,501	1,378,930	1,413,987	1,449,045	1,530,846	1,565,903	1,624,333
2,800 ～	1,198,248	1,234,195	1,318,072	1,354,020	1,413,932	1,449,880	1,485,827	1,569,704	1,605,652	1,665,564
2,900 ～	1,227,909	1,264,746	1,350,699	1,387,537	1,448,932	1,485,769	1,522,607	1,608,560	1,645,398	1,706,793
3,000 ～	1,257,571	1,295,298	1,383,328	1,421,055	1,483,933	1,521,660	1,559,388	1,647,418	1,685,145	1,748,023

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 ヒノキ・ソノタN

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	997,680	1,027,610	1,097,448	1,127,378	1,177,262	1,207,192	1,237,123	1,306,960	1,336,891	1,386,775
2,200 ～	1,060,676	1,092,496	1,166,743	1,198,563	1,251,597	1,283,417	1,315,238	1,389,485	1,421,305	1,474,339
2,400 ～	1,123,672	1,157,382	1,236,039	1,269,749	1,325,932	1,359,643	1,393,353	1,472,010	1,505,720	1,561,904
2,600 ～	1,186,668	1,222,268	1,305,334	1,340,934	1,400,268	1,435,868	1,471,468	1,554,535	1,590,135	1,649,468
2,800 ～	1,249,664	1,287,153	1,374,630	1,412,120	1,474,603	1,512,093	1,549,583	1,637,059	1,674,549	1,737,032
3,000 ～	1,312,660	1,352,039	1,443,926	1,483,305	1,548,938	1,588,318	1,627,698	1,719,584	1,758,964	1,824,597

【人力地拵】 ウルシ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	919,872	947,468	1,011,859	1,039,455	1,085,448	1,113,045	1,140,641	1,205,032	1,232,628	1,278,622
1,200 ～	1,030,301	1,061,210	1,133,331	1,164,240	1,215,755	1,246,664	1,277,573	1,349,694	1,380,603	1,432,118
1,400 ～	1,140,731	1,174,952	1,254,804	1,289,026	1,346,062	1,380,284	1,414,506	1,494,357	1,528,579	1,585,616
1,600 ～	1,251,160	1,288,694	1,376,276	1,413,810	1,476,368	1,513,903	1,551,438	1,639,019	1,676,554	1,739,112
1,800 ～	1,361,588	1,402,435	1,497,746	1,538,594	1,606,673	1,647,521	1,688,369	1,783,680	1,824,527	1,892,607

【人力地拵】 ソノタL

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	670,183	690,288	737,201	757,306	790,815	810,921	831,026	877,939	898,045	931,554
1,200 ～	730,674	752,594	803,741	825,661	862,195	884,115	906,035	957,182	979,103	1,015,636
1,400 ～	791,166	814,900	870,282	894,017	933,575	957,310	981,045	1,036,427	1,060,162	1,099,720
1,600 ～	851,657	877,206	936,822	962,372	1,004,955	1,030,504	1,056,054	1,115,670	1,141,220	1,183,803
1,800 ～	912,147	939,511	1,003,361	1,030,726	1,076,333	1,103,697	1,131,062	1,194,912	1,222,276	1,267,884
2,000 ～	972,640	1,001,819	1,069,904	1,099,083	1,147,715	1,176,894	1,206,073	1,274,158	1,303,337	1,351,969
2,200 ～	1,033,131	1,064,124	1,136,444	1,167,438	1,219,094	1,250,088	1,281,082	1,353,401	1,384,395	1,436,052
2,400 ～	1,093,623	1,126,431	1,202,985	1,235,793	1,290,475	1,323,283	1,356,092	1,432,646	1,465,454	1,520,135
2,600 ～	1,154,116	1,188,739	1,269,527	1,304,151	1,361,856	1,396,480	1,431,103	1,511,891	1,546,515	1,604,221
2,800 ～	1,214,608	1,251,046	1,336,068	1,372,507	1,433,237	1,469,675	1,506,113	1,591,136	1,627,574	1,688,305
3,000 ～	1,275,099	1,313,351	1,402,608	1,440,861	1,504,616	1,542,869	1,581,122	1,670,379	1,708,632	1,772,387

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	724,294	746,022	796,723	818,452	854,666	876,395	898,124	948,825	970,553	1,006,768
1,100 ～	759,950	782,748	835,945	858,743	896,741	919,539	942,338	995,534	1,018,333	1,056,330
1,200 ～	795,607	819,475	875,167	899,035	938,816	962,684	986,552	1,042,245	1,066,113	1,105,893
1,300 ～	831,263	856,200	914,389	939,327	980,890	1,005,828	1,030,766	1,088,954	1,113,892	1,155,455
1,400 ～	866,921	892,928	953,613	979,620	1,022,966	1,048,974	1,074,982	1,135,666	1,161,674	1,205,020
1,500 ～	902,579	929,656	992,836	1,019,914	1,065,043	1,092,120	1,119,197	1,182,378	1,209,455	1,254,584
1,600 ～	938,235	966,382	1,032,058	1,060,205	1,107,117	1,135,264	1,163,411	1,229,087	1,257,234	1,304,146
1,700 ～	973,892	1,003,108	1,071,281	1,100,497	1,149,192	1,178,409	1,207,626	1,275,798	1,305,015	1,353,709
1,800 ～	1,009,548	1,039,834	1,110,502	1,140,789	1,191,266	1,221,553	1,251,839	1,322,507	1,352,794	1,403,271
1,900 ～	1,045,206	1,076,562	1,149,726	1,181,082	1,233,343	1,264,699	1,296,055	1,369,219	1,400,576	1,452,836
2,000 ～	1,080,863	1,113,288	1,188,949	1,221,375	1,275,418	1,307,844	1,340,270	1,415,930	1,448,356	1,502,399
2,100 ～	1,116,520	1,150,015	1,228,172	1,261,667	1,317,493	1,350,989	1,384,484	1,462,641	1,496,136	1,551,962
2,200 ～	1,152,176	1,186,741	1,267,393	1,301,958	1,359,567	1,394,132	1,428,698	1,509,350	1,543,915	1,601,524
2,300 ～	1,187,834	1,223,469	1,306,617	1,342,252	1,401,644	1,437,279	1,472,914	1,556,062	1,591,697	1,651,089
2,400 ～	1,223,490	1,260,194	1,345,839	1,382,543	1,443,718	1,480,422	1,517,127	1,602,771	1,639,476	1,700,651
2,500 ～	1,259,148	1,296,922	1,385,062	1,422,837	1,485,794	1,523,569	1,561,343	1,649,483	1,687,258	1,750,215
2,600 ～	1,294,804	1,333,648	1,424,284	1,463,128	1,527,868	1,566,712	1,605,556	1,696,193	1,735,037	1,799,777
2,700 ～	1,330,461	1,370,374	1,463,507	1,503,420	1,569,943	1,609,857	1,649,771	1,742,903	1,782,817	1,849,340
2,800 ～	1,366,119	1,407,102	1,502,730	1,543,714	1,612,020	1,653,003	1,693,987	1,789,615	1,830,599	1,898,905
2,900 ～	1,401,775	1,443,828	1,541,952	1,584,005	1,654,094	1,696,147	1,738,201	1,836,325	1,878,378	1,948,467
3,000 ～	1,437,433	1,480,555	1,581,176	1,624,299	1,696,170	1,739,293	1,782,416	1,883,037	1,926,160	1,998,031

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人地拵】 コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	779,024	802,394	856,926	880,297	919,248	942,619	965,989	1,020,521	1,043,892	1,082,843
1,100 ～	820,154	844,758	902,169	926,774	967,781	992,386	1,016,990	1,074,401	1,099,006	1,140,014
1,200 ～	861,285	887,123	947,413	973,252	1,016,316	1,042,154	1,067,993	1,128,283	1,154,121	1,197,186
1,300 ～	902,414	929,486	992,655	1,019,727	1,064,848	1,091,920	1,118,993	1,182,162	1,209,234	1,254,355
1,400 ～	943,545	971,851	1,037,899	1,066,205	1,113,383	1,141,689	1,169,995	1,236,043	1,264,350	1,311,527
1,500 ～	984,675	1,014,215	1,083,142	1,112,682	1,161,916	1,191,456	1,220,997	1,289,924	1,319,464	1,368,698
1,600 ～	1,025,805	1,056,579	1,128,385	1,159,159	1,210,449	1,241,224	1,271,998	1,343,804	1,374,578	1,425,868
1,700 ～	1,066,934	1,098,942	1,173,627	1,205,635	1,258,982	1,290,990	1,322,998	1,397,683	1,429,691	1,483,038
1,800 ～	1,108,064	1,141,305	1,218,870	1,252,112	1,307,515	1,340,757	1,373,999	1,451,563	1,484,805	1,540,208
1,900 ～	1,149,195	1,183,670	1,264,114	1,298,590	1,356,050	1,390,525	1,425,001	1,505,445	1,539,921	1,597,381
2,000 ～	1,190,325	1,226,034	1,309,357	1,345,067	1,404,583	1,440,293	1,476,003	1,559,325	1,595,035	1,654,551
2,100 ～	1,231,454	1,268,397	1,354,599	1,391,543	1,453,115	1,490,059	1,527,002	1,613,204	1,650,148	1,711,721
2,200 ～	1,272,584	1,310,761	1,399,842	1,438,019	1,501,649	1,539,826	1,578,004	1,667,085	1,705,262	1,768,891
2,300 ～	1,313,716	1,353,127	1,445,087	1,484,499	1,550,184	1,589,596	1,629,007	1,720,967	1,760,379	1,826,065
2,400 ～	1,354,846	1,395,491	1,490,330	1,530,975	1,598,718	1,639,363	1,680,009	1,774,848	1,815,493	1,883,235
2,500 ～	1,395,976	1,437,855	1,535,573	1,577,452	1,647,251	1,689,130	1,731,010	1,828,728	1,870,607	1,940,406
2,600 ～	1,437,105	1,480,218	1,580,815	1,623,928	1,695,783	1,738,897	1,782,010	1,882,607	1,925,720	1,997,575
2,700 ～	1,478,235	1,522,582	1,626,058	1,670,405	1,744,317	1,788,664	1,833,011	1,936,487	1,980,834	2,054,746
2,800 ～	1,519,366	1,564,946	1,671,302	1,716,883	1,792,851	1,838,432	1,884,013	1,990,369	2,035,950	2,111,918
2,900 ～	1,560,496	1,607,310	1,716,545	1,763,360	1,841,385	1,888,200	1,935,015	2,044,249	2,091,064	2,169,089
3,000 ～	1,601,625	1,649,673	1,761,787	1,809,836	1,889,917	1,937,966	1,986,015	2,098,128	2,146,177	2,226,258

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 スギ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	617,713	636,244	679,484	698,015	728,901	747,432	765,964	809,204	827,735	858,621
1,100 ～	646,055	665,436	710,660	730,042	762,344	781,726	801,108	846,332	865,713	898,016
1,200 ～	674,396	694,627	741,835	762,067	795,787	816,019	836,251	883,458	903,690	937,410
1,300 ～	702,738	723,820	773,011	794,093	829,230	850,312	871,395	920,586	941,668	976,805
1,400 ～	731,080	753,012	804,188	826,120	862,674	884,606	906,539	957,714	979,647	1,016,201
1,500 ～	759,422	782,204	835,364	858,146	896,117	918,900	941,683	994,842	1,017,625	1,055,596
1,600 ～	787,763	811,395	866,539	890,172	929,560	953,193	976,826	1,031,969	1,055,602	1,094,990
1,700 ～	816,104	840,587	897,714	922,197	963,002	987,485	1,011,968	1,069,096	1,093,579	1,134,384
1,800 ～	844,446	869,779	928,890	954,223	996,446	1,021,779	1,047,113	1,106,224	1,131,557	1,173,779
1,900 ～	872,788	898,971	960,066	986,250	1,029,889	1,056,073	1,082,257	1,143,352	1,169,535	1,213,175
2,000 ～	901,130	928,163	991,243	1,018,276	1,063,333	1,090,367	1,117,401	1,180,480	1,207,514	1,252,570
2,100 ～	929,471	957,355	1,022,418	1,050,302	1,096,775	1,124,659	1,152,544	1,217,607	1,245,491	1,291,964
2,200 ～	957,813	986,547	1,053,594	1,082,328	1,130,219	1,158,953	1,187,688	1,254,735	1,283,469	1,331,360
2,300 ～	986,155	1,015,739	1,084,770	1,114,355	1,163,662	1,193,247	1,222,832	1,291,863	1,321,447	1,370,755
2,400 ～	1,014,497	1,044,931	1,115,946	1,146,381	1,197,106	1,227,541	1,257,976	1,328,991	1,359,425	1,410,150
2,500 ～	1,042,839	1,074,124	1,147,122	1,178,408	1,230,550	1,261,835	1,293,120	1,366,119	1,397,404	1,449,546
2,600 ～	1,071,180	1,103,315	1,178,298	1,210,433	1,263,992	1,296,127	1,328,263	1,403,245	1,435,381	1,488,940
2,700 ～	1,099,522	1,132,507	1,209,474	1,242,459	1,297,435	1,330,421	1,363,407	1,440,373	1,473,359	1,528,335
2,800 ～	1,127,864	1,161,699	1,240,650	1,274,486	1,330,879	1,364,715	1,398,551	1,477,501	1,511,337	1,567,730
2,900 ～	1,156,206	1,190,892	1,271,826	1,306,512	1,364,323	1,399,009	1,433,695	1,514,629	1,549,316	1,607,126
3,000 ～	1,184,547	1,220,083	1,303,001	1,338,538	1,397,765	1,433,301	1,468,838	1,551,756	1,587,292	1,646,520

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	881,709	908,160	969,879	996,331	1,040,416	1,066,867	1,093,319	1,155,038	1,181,490	1,225,575
3,000 ～	920,810	948,434	1,012,891	1,040,515	1,086,555	1,114,180	1,141,804	1,206,261	1,233,885	1,279,925

【人力地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	603,946	622,064	664,340	682,458	712,656	730,774	748,893	791,169	809,287	839,484
1,100 ～	630,911	649,838	694,002	712,929	744,474	763,402	782,329	826,493	845,420	876,966
1,200 ～	657,876	677,612	723,663	743,399	776,293	796,029	815,766	861,817	881,553	914,447
1,300 ～	684,841	705,386	753,325	773,870	808,112	828,657	849,202	897,141	917,686	951,928
1,400 ～	711,807	733,161	782,987	804,341	839,932	861,286	882,640	932,467	953,821	989,411
1,500 ～	738,772	760,935	812,649	834,812	871,750	893,914	916,077	967,791	989,954	1,026,893
1,600 ～	765,737	788,709	842,310	865,282	903,569	926,541	949,513	1,003,115	1,026,087	1,064,374
1,700 ～	792,700	816,481	871,970	895,751	935,386	959,167	982,948	1,038,437	1,062,218	1,101,853
1,800 ～	819,665	844,254	901,631	926,221	967,204	991,794	1,016,384	1,073,761	1,098,351	1,139,334
1,900 ～	846,631	872,029	931,294	956,693	999,024	1,024,423	1,049,822	1,109,086	1,134,485	1,176,817
2,000 ～	873,596	899,803	960,955	987,163	1,030,843	1,057,051	1,083,259	1,144,410	1,170,618	1,214,298
2,100 ～	900,561	927,577	990,617	1,017,633	1,062,661	1,089,678	1,116,695	1,179,734	1,206,751	1,251,779
2,200 ～	927,526	955,351	1,020,278	1,048,104	1,094,480	1,122,306	1,150,132	1,215,059	1,242,884	1,289,261
2,300 ～	954,492	983,126	1,049,941	1,078,575	1,126,300	1,154,935	1,183,570	1,250,384	1,279,019	1,326,743
2,400 ～	981,457	1,010,900	1,079,602	1,109,046	1,158,119	1,187,562	1,217,006	1,285,708	1,315,152	1,364,225
2,500 ～	1,008,422	1,038,674	1,109,264	1,139,516	1,189,937	1,220,190	1,250,443	1,321,032	1,351,285	1,401,706
2,600 ～	1,035,386	1,066,447	1,138,924	1,169,986	1,221,755	1,252,817	1,283,878	1,356,355	1,387,417	1,439,186
2,700 ～	1,062,351	1,094,221	1,168,586	1,200,456	1,253,574	1,285,444	1,317,315	1,391,679	1,423,550	1,476,667
2,800 ～	1,089,317	1,121,996	1,198,248	1,230,928	1,285,394	1,318,073	1,350,753	1,427,005	1,459,684	1,514,150
2,900 ～	1,116,282	1,149,770	1,227,910	1,261,398	1,317,212	1,350,701	1,384,189	1,462,329	1,495,817	1,551,631
3,000 ～	1,143,247	1,177,544	1,257,571	1,291,869	1,349,031	1,383,328	1,417,626	1,497,653	1,531,950	1,589,113

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	906,983	934,192	997,681	1,024,890	1,070,239	1,097,449	1,124,658	1,188,147	1,215,357	1,260,706
2,200 ～	964,252	993,179	1,060,677	1,089,604	1,137,817	1,166,744	1,195,672	1,263,170	1,292,097	1,340,310
2,400 ～	1,021,521	1,052,166	1,123,673	1,154,318	1,205,394	1,236,040	1,266,686	1,338,192	1,368,838	1,419,914
2,600 ～	1,078,790	1,111,153	1,186,669	1,219,032	1,272,972	1,305,335	1,337,699	1,413,214	1,445,578	1,499,518
2,800 ～	1,136,059	1,170,140	1,249,664	1,283,746	1,340,549	1,374,631	1,408,713	1,488,237	1,522,319	1,579,122
3,000 ～	1,193,328	1,229,127	1,312,660	1,348,460	1,408,127	1,443,926	1,479,726	1,563,259	1,599,059	1,658,725

【人力地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	836,248	861,335	919,872	944,960	986,772	1,011,860	1,036,947	1,095,484	1,120,572	1,162,384
1,200 ～	936,638	964,737	1,030,301	1,058,400	1,105,232	1,133,331	1,161,431	1,226,995	1,255,094	1,301,926
1,400 ～	1,037,029	1,068,139	1,140,731	1,171,842	1,223,694	1,254,805	1,285,915	1,358,507	1,389,618	1,441,470
1,600 ～	1,137,419	1,171,541	1,251,160	1,285,283	1,342,154	1,376,276	1,410,399	1,490,018	1,524,141	1,581,012
1,800 ～	1,237,808	1,274,942	1,361,588	1,398,723	1,460,613	1,497,747	1,534,881	1,621,528	1,658,662	1,720,553

【人力地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	609,258	627,535	670,183	688,461	718,924	737,202	755,479	798,127	816,405	846,868
1,200 ～	664,250	684,177	730,675	750,602	783,815	803,742	823,670	870,167	890,095	923,307
1,400 ～	719,243	740,820	791,167	812,744	848,706	870,284	891,861	942,208	963,785	999,747
1,600 ～	774,235	797,462	851,658	874,885	913,597	936,824	960,051	1,014,247	1,037,474	1,076,186
1,800 ～	829,226	854,102	912,148	937,025	978,486	1,003,363	1,028,240	1,086,286	1,111,162	1,152,624
2,000 ～	884,219	910,745	972,640	999,167	1,043,378	1,069,904	1,096,431	1,158,326	1,184,853	1,229,064
2,200 ～	939,211	967,387	1,033,132	1,061,308	1,108,268	1,136,445	1,164,621	1,230,366	1,258,542	1,305,503
2,400 ～	994,204	1,024,030	1,093,624	1,123,450	1,173,160	1,202,986	1,232,812	1,302,407	1,332,233	1,381,943
2,600 ～	1,049,197	1,080,672	1,154,116	1,185,592	1,238,052	1,269,528	1,301,004	1,374,448	1,405,923	1,458,383
2,800 ～	1,104,190	1,137,315	1,214,609	1,247,734	1,302,944	1,336,069	1,369,195	1,446,488	1,479,614	1,534,824
3,000 ～	1,159,182	1,193,957	1,275,100	1,309,875	1,367,834	1,402,610	1,437,385	1,518,528	1,553,303	1,611,262

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	658,450	678,203	724,295	744,048	776,971	796,724	816,478	862,569	882,323	915,245
1,100 ～	690,865	711,590	759,951	780,677	815,220	835,946	856,672	905,033	925,759	960,302
1,200 ～	723,280	744,978	795,608	817,306	853,470	875,168	896,867	947,496	969,195	1,005,359
1,300 ～	755,695	778,365	831,264	853,935	891,720	914,390	937,061	989,960	1,012,631	1,050,416
1,400 ～	788,111	811,754	866,922	890,565	929,970	953,614	977,257	1,032,425	1,056,068	1,095,474
1,500 ～	820,527	845,142	902,579	927,195	968,221	992,837	1,017,453	1,074,890	1,099,506	1,140,532
1,600 ～	852,942	878,530	938,236	963,824	1,006,471	1,032,059	1,057,648	1,117,354	1,142,942	1,185,589
1,700 ～	885,357	911,917	973,892	1,000,453	1,044,721	1,071,281	1,097,842	1,159,817	1,186,378	1,230,646
1,800 ～	917,772	945,305	1,009,549	1,037,082	1,082,970	1,110,504	1,138,037	1,202,281	1,229,814	1,275,703
1,900 ～	950,188	978,693	1,045,206	1,073,712	1,121,221	1,149,727	1,178,233	1,244,746	1,273,251	1,320,761
2,000 ～	982,604	1,012,082	1,080,864	1,110,342	1,159,472	1,188,950	1,218,428	1,287,211	1,316,689	1,365,819
2,100 ～	1,015,019	1,045,469	1,116,520	1,146,971	1,197,722	1,228,172	1,258,623	1,329,674	1,360,125	1,410,876
2,200 ～	1,047,434	1,078,857	1,152,177	1,183,600	1,235,972	1,267,395	1,298,818	1,372,138	1,403,561	1,455,933
2,300 ～	1,079,850	1,112,245	1,187,835	1,220,230	1,274,223	1,306,618	1,339,014	1,414,603	1,446,999	1,500,991
2,400 ～	1,112,265	1,145,632	1,223,491	1,256,859	1,312,472	1,345,840	1,379,208	1,457,067	1,490,435	1,546,048
2,500 ～	1,144,681	1,179,021	1,259,149	1,293,489	1,350,723	1,385,064	1,419,404	1,499,532	1,533,872	1,591,106
2,600 ～	1,177,096	1,212,408	1,294,805	1,330,118	1,388,973	1,424,286	1,459,599	1,541,995	1,577,308	1,636,163
2,700 ～	1,209,511	1,245,796	1,330,462	1,366,747	1,427,222	1,463,508	1,499,793	1,584,459	1,620,744	1,681,220
2,800 ～	1,241,927	1,279,184	1,366,119	1,403,377	1,465,473	1,502,731	1,539,989	1,626,924	1,664,182	1,726,278
2,900 ～	1,274,342	1,312,572	1,401,776	1,440,006	1,503,723	1,541,953	1,580,184	1,669,388	1,707,618	1,771,335
3,000 ～	1,306,758	1,345,960	1,437,433	1,476,636	1,541,974	1,581,177	1,620,379	1,711,852	1,751,055	1,816,393

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	708,205	729,451	779,025	800,271	835,681	856,928	878,174	927,748	948,994	984,404
1,100 ～	745,596	767,963	820,155	842,523	879,803	902,171	924,539	976,730	999,098	1,036,378
1,200 ～	782,987	806,476	861,285	884,775	923,924	947,414	970,903	1,025,712	1,049,202	1,088,351
1,300 ～	820,377	844,988	902,414	927,026	968,044	992,656	1,017,267	1,074,693	1,099,305	1,140,324
1,400 ～	857,769	883,502	943,545	969,278	1,012,167	1,037,900	1,063,633	1,123,677	1,149,410	1,192,298
1,500 ～	895,160	922,014	984,676	1,011,530	1,056,288	1,083,143	1,109,998	1,172,659	1,199,514	1,244,272
1,600 ～	932,551	960,527	1,025,806	1,053,782	1,100,410	1,128,386	1,156,363	1,221,641	1,249,618	1,296,245
1,700 ～	969,941	999,039	1,066,935	1,096,033	1,144,530	1,173,628	1,202,726	1,270,622	1,299,720	1,348,217
1,800 ～	1,007,332	1,037,551	1,108,065	1,138,285	1,188,651	1,218,871	1,249,091	1,319,604	1,349,824	1,400,191
1,900 ～	1,044,724	1,076,065	1,149,196	1,180,538	1,232,774	1,264,116	1,295,457	1,368,588	1,399,930	1,452,166
2,000 ～	1,082,115	1,114,578	1,190,326	1,222,789	1,276,895	1,309,359	1,341,822	1,417,570	1,450,034	1,504,139
2,100 ～	1,119,505	1,153,090	1,231,455	1,265,040	1,321,015	1,354,601	1,388,186	1,466,551	1,500,136	1,556,111
2,200 ～	1,156,896	1,191,602	1,272,585	1,307,292	1,365,137	1,399,844	1,434,551	1,515,533	1,550,240	1,608,085
2,300 ～	1,194,288	1,230,116	1,313,716	1,349,545	1,409,259	1,445,088	1,480,917	1,564,517	1,600,345	1,660,060
2,400 ～	1,231,679	1,268,629	1,354,846	1,391,797	1,453,381	1,490,331	1,527,281	1,613,499	1,650,449	1,712,033
2,500 ～	1,269,070	1,307,142	1,395,977	1,434,049	1,497,502	1,535,574	1,573,646	1,662,481	1,700,553	1,764,007
2,600 ～	1,306,460	1,345,653	1,437,106	1,476,299	1,541,622	1,580,816	1,620,010	1,711,462	1,750,656	1,815,979
2,700 ～	1,343,851	1,384,166	1,478,236	1,518,551	1,585,744	1,626,059	1,666,375	1,760,444	1,800,760	1,867,952
2,800 ～	1,381,243	1,422,680	1,519,367	1,560,804	1,629,866	1,671,304	1,712,741	1,809,428	1,850,865	1,919,927
2,900 ～	1,418,634	1,461,193	1,560,497	1,603,056	1,673,988	1,716,547	1,759,106	1,858,410	1,900,969	1,971,901
3,000 ～	1,456,024	1,499,704	1,601,626	1,645,307	1,718,108	1,761,789	1,805,469	1,907,391	1,951,072	2,023,873

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 スギ										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	580,290	597,698	638,319	655,727	684,742	702,150	719,559	760,179	777,588	806,603
1,100 ～	610,241	628,548	671,265	689,572	720,084	738,391	756,698	799,415	817,722	848,234
1,200 ～	640,190	659,395	704,209	723,414	755,424	774,629	793,835	838,648	857,854	889,864
1,300 ～	670,141	690,245	737,155	757,259	790,766	810,870	830,974	877,884	897,988	931,495
1,400 ～	700,092	721,094	770,101	791,103	826,108	847,111	868,114	917,120	938,123	973,127
1,500 ～	730,042	751,943	803,046	824,947	861,449	883,350	905,252	956,355	978,256	1,014,758
1,600 ～	759,992	782,791	835,991	858,790	896,790	919,590	942,390	995,589	1,018,389	1,056,388
1,700 ～	789,942	813,640	868,936	892,634	932,131	955,829	979,528	1,034,824	1,058,522	1,098,019
1,800 ～	819,892	844,488	901,881	926,477	967,472	992,069	1,016,666	1,074,058	1,098,655	1,139,649
1,900 ～	849,843	875,338	934,827	960,322	1,002,814	1,028,310	1,053,805	1,113,294	1,138,789	1,181,281
2,000 ～	879,794	906,187	967,773	994,167	1,038,156	1,064,550	1,090,944	1,152,530	1,178,923	1,222,913
2,100 ～	909,743	937,035	1,000,717	1,028,009	1,073,496	1,100,789	1,128,081	1,191,763	1,219,055	1,264,542
2,200 ～	939,694	967,884	1,033,663	1,061,854	1,108,838	1,137,029	1,165,220	1,230,999	1,259,189	1,306,174
2,300 ～	969,645	998,734	1,066,609	1,095,698	1,144,181	1,173,270	1,202,359	1,270,234	1,299,324	1,347,806
2,400 ～	999,595	1,029,582	1,099,554	1,129,542	1,179,522	1,209,509	1,239,497	1,309,469	1,339,457	1,389,437
2,500 ～	1,029,546	1,060,432	1,132,500	1,163,386	1,214,864	1,245,750	1,276,637	1,348,705	1,379,591	1,431,068
2,600 ～	1,059,496	1,091,280	1,165,445	1,197,230	1,250,205	1,281,990	1,313,775	1,387,939	1,419,724	1,472,699
2,700 ～	1,089,446	1,122,129	1,198,390	1,231,073	1,285,546	1,318,229	1,350,913	1,427,174	1,459,857	1,514,329
2,800 ～	1,119,397	1,152,978	1,231,336	1,264,918	1,320,888	1,354,470	1,388,052	1,466,410	1,499,991	1,555,961
2,900 ～	1,149,348	1,183,828	1,264,282	1,298,763	1,356,230	1,390,711	1,425,191	1,505,645	1,540,126	1,597,593
3,000 ～	1,179,297	1,214,675	1,297,226	1,332,605	1,391,570	1,426,949	1,462,328	1,544,879	1,580,257	1,639,222

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	848,626	874,084	933,488	958,947	1,001,378	1,026,837	1,052,296	1,111,700	1,137,158	1,179,590
3,000 ～	889,186	915,861	978,104	1,004,780	1,049,239	1,075,915	1,102,590	1,164,833	1,191,509	1,235,968

【機械地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	565,146	582,100	621,660	638,614	666,872	683,826	700,781	740,341	757,295	785,552
1,100 ～	593,582	611,389	652,940	670,747	700,426	718,234	736,041	777,592	795,399	825,078
1,200 ～	622,018	640,678	684,219	702,880	733,981	752,641	771,302	814,843	833,504	864,605
1,300 ～	650,454	669,967	715,499	735,013	767,535	787,049	806,562	852,094	871,608	904,131
1,400 ～	678,891	699,257	746,780	767,146	801,091	821,458	841,824	889,347	909,713	943,658
1,500 ～	707,327	728,546	778,059	799,279	834,645	855,865	877,085	926,598	947,818	983,184
1,600 ～	735,763	757,835	809,339	831,412	868,200	890,273	912,346	963,849	985,922	1,022,710
1,700 ～	764,197	787,122	840,616	863,542	901,752	924,678	947,604	1,001,098	1,024,023	1,062,233
1,800 ～	792,633	816,411	871,896	895,675	935,306	959,085	982,864	1,038,349	1,062,128	1,101,759
1,900 ～	821,070	845,702	903,177	927,809	968,862	993,494	1,018,126	1,075,601	1,100,233	1,141,287
2,000 ～	849,506	874,991	934,456	959,941	1,002,417	1,027,902	1,053,387	1,112,852	1,138,338	1,180,813
2,100 ～	877,942	904,280	965,736	992,074	1,035,971	1,062,309	1,088,648	1,150,104	1,176,442	1,220,339
2,200 ～	906,378	933,569	997,015	1,024,207	1,069,526	1,096,717	1,123,908	1,187,355	1,214,546	1,259,865
2,300 ～	934,815	962,859	1,028,296	1,056,340	1,103,081	1,131,126	1,159,170	1,224,607	1,252,652	1,299,392
2,400 ～	963,251	992,148	1,059,576	1,088,473	1,136,636	1,165,533	1,194,431	1,261,858	1,290,756	1,338,918
2,500 ～	991,687	1,021,437	1,090,855	1,120,606	1,170,190	1,199,941	1,229,691	1,299,109	1,328,860	1,378,444
2,600 ～	1,020,122	1,050,725	1,122,134	1,152,737	1,203,743	1,234,347	1,264,951	1,336,359	1,366,963	1,417,969
2,700 ～	1,048,558	1,080,014	1,153,413	1,184,870	1,237,298	1,268,755	1,300,211	1,373,610	1,405,067	1,457,495
2,800 ～	1,076,995	1,109,304	1,184,694	1,217,004	1,270,854	1,303,163	1,335,473	1,410,863	1,443,173	1,497,023
2,900 ～	1,105,431	1,138,593	1,215,974	1,249,137	1,304,408	1,337,571	1,370,734	1,448,114	1,481,277	1,536,549
3,000 ～	1,133,867	1,167,883	1,247,253	1,281,269	1,337,963	1,371,979	1,405,995	1,485,365	1,519,381	1,576,075

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 ヒノキ・ソノタN

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	886,232	912,818	974,855	1,001,442	1,045,753	1,072,340	1,098,927	1,160,963	1,187,550	1,231,862
2,200 ～	946,777	975,180	1,041,454	1,069,858	1,117,196	1,145,600	1,174,003	1,240,277	1,268,681	1,316,020
2,400 ～	1,007,322	1,037,541	1,108,054	1,138,273	1,188,639	1,218,859	1,249,079	1,319,591	1,349,811	1,400,177
2,600 ～	1,067,867	1,099,903	1,174,653	1,206,689	1,260,083	1,292,119	1,324,155	1,398,905	1,430,941	1,484,335
2,800 ～	1,128,411	1,162,263	1,241,252	1,275,104	1,331,524	1,365,377	1,399,229	1,478,218	1,512,070	1,568,491
3,000 ～	1,188,956	1,224,624	1,307,851	1,343,520	1,402,968	1,438,636	1,474,305	1,557,532	1,593,201	1,652,648

【機械地拵】 ウルシ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	820,679	845,299	902,746	927,367	968,401	993,021	1,017,641	1,075,089	1,099,709	1,140,743
1,200 ～	928,657	956,516	1,021,522	1,049,382	1,095,815	1,123,674	1,151,534	1,216,540	1,244,400	1,290,833
1,400 ～	1,036,636	1,067,735	1,140,299	1,171,398	1,223,230	1,254,329	1,285,428	1,357,993	1,389,092	1,440,924
1,600 ～	1,144,614	1,178,952	1,259,075	1,293,413	1,350,644	1,384,982	1,419,321	1,499,444	1,533,782	1,591,013
1,800 ～	1,252,591	1,290,168	1,377,850	1,415,427	1,478,057	1,515,635	1,553,212	1,640,894	1,678,471	1,741,101

【機械地拵】 ソノタL

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	570,990	588,119	628,089	645,218	673,768	690,897	708,027	747,996	765,126	793,676
1,200 ～	629,030	647,900	691,933	710,803	742,255	761,126	779,997	824,029	842,900	874,351
1,400 ～	687,071	707,683	755,778	776,390	810,743	831,355	851,968	900,063	920,675	955,028
1,600 ～	745,111	767,464	819,622	841,975	879,230	901,584	923,937	976,095	998,448	1,035,704
1,800 ～	803,150	827,244	883,465	907,559	947,717	971,811	995,906	1,052,126	1,076,221	1,116,378
2,000 ～	861,192	887,027	947,311	973,146	1,016,206	1,042,042	1,067,878	1,128,161	1,153,997	1,197,056
2,200 ～	919,232	946,808	1,011,155	1,038,732	1,084,693	1,112,270	1,139,847	1,204,193	1,231,770	1,277,732
2,400 ～	977,273	1,006,591	1,075,000	1,104,318	1,153,182	1,182,500	1,211,818	1,280,227	1,309,545	1,358,409
2,600 ～	1,035,314	1,066,373	1,138,845	1,169,904	1,221,670	1,252,729	1,283,789	1,356,261	1,387,320	1,439,086
2,800 ～	1,093,355	1,126,155	1,202,690	1,235,491	1,290,158	1,322,959	1,355,760	1,432,295	1,465,095	1,519,763
3,000 ～	1,151,396	1,185,937	1,266,535	1,301,077	1,358,647	1,393,189	1,427,731	1,508,328	1,542,870	1,600,440

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	626,404	645,196	689,044	707,836	739,156	757,948	776,740	820,589	839,381	870,701
1,100 ～	660,965	680,793	727,061	746,890	779,938	799,767	819,596	865,864	885,693	918,741
1,200 ～	695,526	716,391	765,078	785,944	820,720	841,586	862,452	911,139	932,004	966,781
1,300 ～	730,088	751,990	803,096	824,999	861,503	883,406	905,309	956,415	978,317	1,014,822
1,400 ～	764,650	787,589	841,115	864,054	902,287	925,226	948,166	1,001,691	1,024,631	1,062,863
1,500 ～	799,212	823,188	879,133	903,109	943,070	967,046	991,022	1,046,967	1,070,944	1,110,904
1,600 ～	833,774	858,787	917,151	942,164	983,853	1,008,866	1,033,879	1,092,243	1,117,257	1,158,945
1,700 ～	868,335	894,385	955,168	981,218	1,024,635	1,050,685	1,076,735	1,137,518	1,163,568	1,206,985
1,800 ～	902,896	929,982	993,185	1,020,272	1,065,417	1,092,504	1,119,591	1,182,793	1,209,880	1,255,025
1,900 ～	937,459	965,582	1,031,204	1,059,328	1,106,201	1,134,325	1,162,449	1,228,071	1,256,195	1,303,068
2,000 ～	972,021	1,001,181	1,069,223	1,098,383	1,146,984	1,176,145	1,205,306	1,273,347	1,302,508	1,351,109
2,100 ～	1,006,582	1,036,779	1,107,240	1,137,437	1,187,766	1,217,964	1,248,161	1,318,622	1,348,819	1,399,148
2,200 ～	1,041,144	1,072,378	1,145,258	1,176,492	1,228,549	1,259,784	1,291,018	1,363,898	1,395,132	1,447,190
2,300 ～	1,075,706	1,107,977	1,183,276	1,215,547	1,269,333	1,301,604	1,333,875	1,409,174	1,441,446	1,495,231
2,400 ～	1,110,267	1,143,575	1,221,293	1,254,601	1,310,115	1,343,423	1,376,731	1,454,449	1,487,757	1,543,271
2,500 ～	1,144,830	1,179,174	1,259,313	1,293,657	1,350,899	1,385,244	1,419,589	1,499,727	1,534,072	1,591,313
2,600 ～	1,179,391	1,214,772	1,297,330	1,332,711	1,391,681	1,427,063	1,462,444	1,545,002	1,580,383	1,639,353
2,700 ～	1,213,952	1,250,370	1,335,347	1,371,765	1,432,463	1,468,881	1,505,300	1,590,277	1,626,695	1,687,393
2,800 ～	1,248,514	1,285,969	1,373,365	1,410,820	1,473,246	1,510,701	1,548,157	1,635,553	1,673,008	1,735,434
2,900 ～	1,283,076	1,321,568	1,411,383	1,449,875	1,514,029	1,552,521	1,591,014	1,680,829	1,719,321	1,783,475
3,000 ～	1,317,638	1,357,167	1,449,401	1,488,930	1,554,812	1,594,341	1,633,871	1,726,105	1,765,634	1,831,516

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	681,134	701,568	749,247	769,681	803,738	824,172	844,606	892,285	912,719	946,776
1,100 ～	721,169	742,804	793,285	814,920	850,979	872,614	894,249	944,731	966,366	1,002,424
1,200 ～	761,204	784,040	837,324	860,160	898,220	921,056	943,892	997,177	1,020,013	1,058,073
1,300 ～	801,238	825,275	881,361	905,398	945,460	969,497	993,535	1,049,621	1,073,658	1,113,720
1,400 ～	841,274	866,512	925,401	950,639	992,703	1,017,941	1,043,179	1,102,068	1,127,307	1,169,370
1,500 ～	881,309	907,748	969,439	995,879	1,039,944	1,066,383	1,092,823	1,154,514	1,180,954	1,225,019
1,600 ～	921,344	948,984	1,013,478	1,041,118	1,087,185	1,114,826	1,142,466	1,206,960	1,234,600	1,280,668
1,700 ～	961,377	990,218	1,057,514	1,086,356	1,134,424	1,163,266	1,192,107	1,259,403	1,288,245	1,336,314
1,800 ～	1,001,412	1,031,454	1,101,553	1,131,595	1,181,666	1,211,708	1,241,750	1,311,849	1,341,892	1,391,962
1,900 ～	1,041,448	1,072,691	1,145,592	1,176,836	1,228,908	1,260,152	1,291,395	1,364,296	1,395,540	1,447,612
2,000 ～	1,081,483	1,113,927	1,189,631	1,222,075	1,276,149	1,308,594	1,341,038	1,416,742	1,449,187	1,503,261
2,100 ～	1,121,517	1,155,162	1,233,668	1,267,314	1,323,390	1,357,035	1,390,681	1,469,187	1,502,832	1,558,908
2,200 ～	1,161,552	1,196,398	1,277,707	1,312,553	1,370,631	1,405,477	1,440,324	1,521,633	1,556,479	1,614,557
2,300 ～	1,201,588	1,237,635	1,321,746	1,357,794	1,417,873	1,453,921	1,489,969	1,574,080	1,610,127	1,670,207
2,400 ～	1,241,623	1,278,871	1,365,785	1,403,033	1,465,115	1,502,363	1,539,612	1,626,526	1,663,774	1,725,855
2,500 ～	1,281,657	1,320,106	1,409,822	1,448,272	1,512,355	1,550,804	1,589,254	1,678,970	1,717,420	1,781,503
2,600 ～	1,321,691	1,361,341	1,453,860	1,493,510	1,559,595	1,599,246	1,638,896	1,731,415	1,771,065	1,837,150
2,700 ～	1,361,726	1,402,577	1,497,898	1,538,750	1,606,836	1,647,688	1,688,540	1,783,861	1,824,712	1,892,799
2,800 ～	1,401,762	1,443,814	1,541,938	1,583,991	1,654,079	1,696,132	1,738,184	1,836,308	1,878,361	1,948,449
2,900 ～	1,441,797	1,485,050	1,585,976	1,629,230	1,701,320	1,744,574	1,787,828	1,888,754	1,932,007	2,004,097
3,000 ～	1,481,831	1,526,285	1,630,014	1,674,469	1,748,560	1,793,015	1,837,470	1,941,198	1,985,653	2,059,745

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 スギ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	620,623	639,241	682,685	701,303	732,335	750,953	769,572	813,016	831,634	862,665
1,100 ～	651,799	671,352	716,978	736,532	769,122	788,676	808,230	853,856	873,410	906,000
1,200 ～	682,974	703,463	751,271	771,760	805,909	826,398	846,887	894,695	915,185	949,333
1,300 ～	714,151	735,575	785,566	806,990	842,698	864,122	885,547	935,537	956,962	992,669
1,400 ～	745,327	767,686	819,859	842,219	879,485	901,845	924,205	976,378	998,738	1,036,004
1,500 ～	776,503	799,798	854,153	877,448	916,273	939,568	962,863	1,017,218	1,040,514	1,079,339
1,600 ～	807,678	831,908	888,445	912,676	953,060	977,290	1,001,520	1,058,058	1,082,288	1,122,672
1,700 ～	838,853	864,018	922,738	947,903	989,846	1,015,012	1,040,177	1,098,897	1,124,063	1,166,005
1,800 ～	870,029	896,129	957,031	983,132	1,026,634	1,052,735	1,078,835	1,139,737	1,165,838	1,209,340
1,900 ～	901,206	928,242	991,326	1,018,362	1,063,423	1,090,459	1,117,495	1,180,579	1,207,616	1,252,676
2,000 ～	932,382	960,353	1,025,620	1,053,591	1,100,210	1,128,182	1,156,153	1,221,420	1,249,391	1,296,010
2,100 ～	963,557	992,463	1,059,912	1,088,819	1,136,997	1,165,903	1,194,810	1,262,259	1,291,166	1,339,344
2,200 ～	994,733	1,024,574	1,094,206	1,124,048	1,173,784	1,203,626	1,233,468	1,303,100	1,332,942	1,382,678
2,300 ～	1,025,909	1,056,686	1,128,499	1,159,277	1,210,572	1,241,349	1,272,127	1,343,940	1,374,718	1,426,013
2,400 ～	1,057,086	1,088,798	1,162,794	1,194,507	1,247,361	1,279,074	1,310,786	1,384,782	1,416,495	1,469,349
2,500 ～	1,088,262	1,120,909	1,197,088	1,229,736	1,284,149	1,316,797	1,349,444	1,425,623	1,458,271	1,512,684
2,600 ～	1,119,437	1,153,020	1,231,380	1,264,963	1,320,935	1,354,518	1,388,101	1,466,462	1,500,045	1,556,017
2,700 ～	1,150,613	1,185,131	1,265,674	1,300,192	1,357,723	1,392,241	1,426,760	1,507,303	1,541,821	1,599,352
2,800 ～	1,181,789	1,217,242	1,299,967	1,335,421	1,394,511	1,429,964	1,465,418	1,548,143	1,583,597	1,642,686
2,900 ～	1,212,965	1,249,353	1,334,261	1,370,650	1,431,298	1,467,687	1,504,076	1,588,984	1,625,373	1,686,021
3,000 ～	1,244,141	1,281,465	1,368,555	1,405,879	1,468,086	1,505,410	1,542,734	1,629,824	1,667,148	1,729,355

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 アカマツ、クロマツ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	911,019	938,349	1,002,120	1,029,451	1,075,002	1,102,332	1,129,663	1,193,434	1,220,765	1,266,316
3,000 ～	954,030	982,650	1,049,433	1,078,053	1,125,755	1,154,376	1,182,997	1,249,779	1,278,400	1,326,101

【機械地拵】 カラマツ

植栽本数 \ 間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	605,479	623,643	666,026	684,191	714,465	732,629	750,793	793,177	811,341	841,615
1,100 ～	635,141	654,195	698,655	717,709	749,466	768,520	787,574	832,034	851,088	882,845
1,200 ～	664,802	684,746	731,282	751,226	784,466	804,410	824,354	870,890	890,834	924,074
1,300 ～	694,464	715,297	763,910	784,744	819,467	840,301	861,135	909,747	930,581	965,304
1,400 ～	724,127	745,850	796,539	818,263	854,469	876,193	897,917	948,606	970,330	1,006,536
1,500 ～	753,788	776,401	829,166	851,780	889,469	912,083	934,697	987,462	1,010,075	1,047,765
1,600 ～	783,450	806,953	861,795	885,298	924,471	947,974	971,478	1,026,319	1,049,823	1,088,995
1,700 ～	813,109	837,502	894,419	918,813	959,468	983,861	1,008,255	1,065,172	1,089,566	1,130,221
1,800 ～	842,770	868,053	927,047	952,330	994,468	1,019,751	1,045,034	1,104,028	1,129,311	1,171,450
1,900 ～	872,433	898,605	959,676	985,849	1,029,470	1,055,643	1,081,816	1,142,887	1,169,060	1,212,681
2,000 ～	902,094	929,156	992,303	1,019,366	1,064,470	1,091,533	1,118,596	1,181,743	1,208,805	1,253,910
2,100 ～	931,756	959,708	1,024,931	1,052,884	1,099,472	1,127,424	1,155,377	1,220,600	1,248,553	1,295,140
2,200 ～	961,417	990,259	1,057,558	1,086,401	1,134,472	1,163,314	1,192,157	1,259,456	1,288,298	1,336,369
2,300 ～	991,080	1,020,812	1,090,188	1,119,920	1,169,474	1,199,206	1,228,939	1,298,314	1,328,047	1,377,601
2,400 ～	1,020,742	1,051,364	1,122,816	1,153,438	1,204,475	1,235,097	1,265,720	1,337,172	1,367,794	1,418,831
2,500 ～	1,050,403	1,081,915	1,155,443	1,186,955	1,239,475	1,270,987	1,302,499	1,376,027	1,407,540	1,460,060
2,600 ～	1,080,063	1,112,464	1,188,069	1,220,471	1,274,474	1,306,876	1,339,278	1,414,882	1,447,284	1,501,287
2,700 ～	1,109,725	1,143,016	1,220,697	1,253,989	1,309,475	1,342,767	1,376,059	1,453,739	1,487,031	1,542,517
2,800 ～	1,139,388	1,173,569	1,253,326	1,287,508	1,344,477	1,378,659	1,412,841	1,492,598	1,526,779	1,583,749
2,900 ～	1,169,049	1,204,120	1,285,953	1,321,025	1,379,477	1,414,549	1,449,620	1,531,454	1,566,525	1,624,978
3,000 ～	1,198,711	1,234,672	1,318,582	1,354,543	1,414,478	1,450,440	1,486,401	1,570,311	1,606,272	1,666,208

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	938,820	966,984	1,032,702	1,060,866	1,107,807	1,135,972	1,164,136	1,229,854	1,258,018	1,304,959
2,200 ～	1,001,816	1,031,870	1,101,997	1,132,052	1,182,142	1,212,197	1,242,251	1,312,378	1,342,433	1,392,524
2,400 ～	1,064,812	1,096,756	1,171,293	1,203,237	1,256,478	1,288,422	1,320,366	1,394,903	1,426,848	1,480,088
2,600 ～	1,127,808	1,161,642	1,240,588	1,274,423	1,330,813	1,364,647	1,398,481	1,477,428	1,511,262	1,567,653
2,800 ～	1,190,804	1,226,528	1,309,884	1,345,608	1,405,148	1,440,872	1,476,596	1,559,953	1,595,677	1,655,217
3,000 ～	1,253,800	1,291,414	1,379,180	1,416,794	1,479,484	1,517,098	1,554,712	1,642,478	1,680,092	1,742,782

【機械地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	861,012	886,842	947,113	972,943	1,015,994	1,041,824	1,067,654	1,127,925	1,153,756	1,196,806
1,200 ～	971,441	1,000,584	1,068,585	1,097,728	1,146,300	1,175,443	1,204,586	1,272,587	1,301,730	1,350,302
1,400 ～	1,081,871	1,114,327	1,190,058	1,222,514	1,276,607	1,309,063	1,341,520	1,417,251	1,449,707	1,503,800
1,600 ～	1,192,300	1,228,069	1,311,530	1,347,299	1,406,914	1,442,683	1,478,452	1,561,913	1,597,682	1,657,297
1,800 ～	1,302,728	1,341,809	1,433,000	1,472,082	1,537,219	1,576,300	1,615,382	1,706,573	1,745,655	1,810,791

【機械地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	611,323	629,662	672,455	690,794	721,361	739,700	758,040	800,833	819,172	849,738
1,200 ～	671,814	691,968	738,995	759,149	792,740	812,894	833,049	880,076	900,230	933,821
1,400 ～	732,306	754,275	805,536	827,505	864,121	886,090	908,059	959,320	981,290	1,017,905
1,600 ～	792,797	816,580	872,076	895,860	935,500	959,284	983,068	1,038,564	1,062,347	1,101,987
1,800 ～	853,287	878,885	938,615	964,214	1,006,878	1,032,477	1,058,075	1,117,805	1,143,404	1,186,068
2,000 ～	913,780	941,193	1,005,158	1,032,571	1,078,260	1,105,673	1,133,087	1,197,051	1,224,465	1,270,154
2,200 ～	974,271	1,003,499	1,071,698	1,100,926	1,149,639	1,178,867	1,208,096	1,276,295	1,305,523	1,354,236
2,400 ～	1,034,763	1,065,805	1,138,239	1,169,282	1,221,020	1,252,063	1,283,106	1,355,539	1,386,582	1,438,320
2,600 ～	1,095,256	1,128,113	1,204,781	1,237,639	1,292,402	1,325,259	1,358,117	1,434,785	1,467,643	1,522,405
2,800 ～	1,155,748	1,190,420	1,271,322	1,305,995	1,363,782	1,398,455	1,433,127	1,514,029	1,548,702	1,606,489
3,000 ～	1,216,239	1,252,726	1,337,862	1,374,350	1,435,162	1,471,649	1,508,136	1,593,273	1,629,760	1,690,572

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	665,434	685,397	731,977	751,940	785,212	805,175	825,138	871,718	891,681	924,953
1,100 ～	701,090	722,122	771,199	792,231	827,286	848,318	869,351	918,427	939,460	974,515
1,200 ～	736,747	758,849	810,421	832,524	869,361	891,463	913,566	965,138	987,240	1,024,078
1,300 ～	772,403	795,575	849,643	872,815	911,435	934,607	957,779	1,011,847	1,035,020	1,073,640
1,400 ～	808,061	832,302	888,867	913,108	953,511	977,753	1,001,995	1,058,559	1,082,801	1,123,204
1,500 ～	843,719	869,030	928,090	953,402	995,588	1,020,899	1,046,211	1,105,271	1,130,583	1,172,769
1,600 ～	879,375	905,756	967,312	993,693	1,037,662	1,064,043	1,090,425	1,151,981	1,178,362	1,222,331
1,700 ～	915,032	942,482	1,006,535	1,033,986	1,079,737	1,107,188	1,134,639	1,198,691	1,226,142	1,271,894
1,800 ～	950,688	979,208	1,045,756	1,074,277	1,121,811	1,150,332	1,178,853	1,245,401	1,273,921	1,321,456
1,900 ～	986,346	1,015,936	1,084,980	1,114,570	1,163,888	1,193,478	1,223,069	1,292,113	1,321,703	1,371,020
2,000 ～	1,022,003	1,052,663	1,124,203	1,154,863	1,205,963	1,236,623	1,267,283	1,338,823	1,369,484	1,420,584
2,100 ～	1,057,660	1,089,389	1,163,426	1,195,155	1,248,038	1,279,768	1,311,498	1,385,534	1,417,264	1,470,147
2,200 ～	1,093,316	1,126,115	1,202,647	1,235,447	1,290,112	1,322,912	1,355,711	1,432,243	1,465,043	1,519,709
2,300 ～	1,128,974	1,162,843	1,241,871	1,275,740	1,332,189	1,366,058	1,399,927	1,478,955	1,512,825	1,569,273
2,400 ～	1,164,630	1,199,568	1,281,093	1,316,031	1,374,263	1,409,202	1,444,141	1,525,665	1,560,604	1,618,835
2,500 ～	1,200,288	1,236,296	1,320,316	1,356,325	1,416,339	1,452,348	1,488,357	1,572,377	1,608,385	1,668,400
2,600 ～	1,235,944	1,273,022	1,359,538	1,396,616	1,458,413	1,495,492	1,532,570	1,619,086	1,656,164	1,717,962
2,700 ～	1,271,601	1,309,749	1,398,761	1,436,909	1,500,489	1,538,637	1,576,785	1,665,797	1,703,945	1,767,525
2,800 ～	1,307,259	1,346,476	1,437,984	1,477,202	1,542,565	1,581,783	1,621,001	1,712,509	1,751,727	1,817,090
2,900 ～	1,342,915	1,383,202	1,477,206	1,517,493	1,584,639	1,624,927	1,665,214	1,759,218	1,799,506	1,866,651
3,000 ～	1,378,573	1,419,930	1,516,430	1,557,787	1,626,716	1,668,073	1,709,430	1,805,930	1,847,287	1,916,216

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	720,164	741,768	792,180	813,785	849,793	871,398	893,003	943,414	965,019	1,001,027
1,100 ～	761,294	784,132	837,423	860,262	898,326	921,165	944,004	997,295	1,020,133	1,058,198
1,200 ～	802,425	826,497	882,667	906,740	946,861	970,934	995,007	1,051,176	1,075,249	1,115,370
1,300 ～	843,554	868,860	927,909	953,216	995,393	1,020,700	1,046,006	1,105,055	1,130,362	1,172,540
1,400 ～	884,685	911,225	973,153	999,694	1,043,928	1,070,468	1,097,009	1,158,937	1,185,477	1,229,712
1,500 ～	925,815	953,589	1,018,396	1,046,170	1,092,461	1,120,236	1,148,010	1,212,817	1,240,592	1,286,882
1,600 ～	966,945	995,953	1,063,639	1,092,647	1,140,995	1,170,003	1,199,011	1,266,697	1,295,706	1,344,053
1,700 ～	1,008,074	1,038,316	1,108,881	1,139,123	1,189,527	1,219,769	1,250,011	1,320,576	1,350,819	1,401,222
1,800 ～	1,049,204	1,080,680	1,154,124	1,185,600	1,238,060	1,269,536	1,301,012	1,374,457	1,405,933	1,458,393
1,900 ～	1,090,335	1,123,045	1,199,368	1,232,078	1,286,595	1,319,305	1,352,015	1,428,338	1,461,048	1,515,565
2,000 ～	1,131,465	1,165,408	1,244,611	1,278,555	1,335,128	1,369,072	1,403,016	1,482,219	1,516,163	1,572,736
2,100 ～	1,172,594	1,207,771	1,289,853	1,325,031	1,383,660	1,418,838	1,454,016	1,536,098	1,571,275	1,629,905
2,200 ～	1,213,724	1,250,135	1,335,096	1,371,508	1,432,194	1,468,606	1,505,017	1,589,978	1,626,390	1,687,076
2,300 ～	1,254,856	1,292,501	1,380,341	1,417,987	1,480,730	1,518,375	1,556,021	1,643,861	1,681,507	1,744,249
2,400 ～	1,295,986	1,334,865	1,425,584	1,464,464	1,529,263	1,568,143	1,607,022	1,697,741	1,736,621	1,801,420
2,500 ～	1,337,116	1,377,229	1,470,827	1,510,941	1,577,796	1,617,910	1,658,023	1,751,621	1,791,735	1,858,591
2,600 ～	1,378,245	1,419,592	1,516,069	1,557,416	1,626,329	1,667,676	1,709,023	1,805,500	1,846,848	1,915,760
2,700 ～	1,419,375	1,461,956	1,561,312	1,603,893	1,674,862	1,717,443	1,760,025	1,859,381	1,901,962	1,972,931
2,800 ～	1,460,506	1,504,321	1,606,556	1,650,371	1,723,397	1,767,212	1,811,027	1,913,262	1,957,078	2,030,103
2,900 ～	1,501,636	1,546,685	1,651,799	1,696,848	1,771,930	1,816,979	1,862,028	1,967,143	2,012,192	2,087,274
3,000 ～	1,542,765	1,589,047	1,697,041	1,743,324	1,820,462	1,866,745	1,913,028	2,021,022	2,067,305	2,144,443

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 スギ										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	564,204	581,130	620,624	637,550	665,760	682,686	699,612	739,107	756,033	784,243
1,100 ～	592,546	610,322	651,800	669,576	699,204	716,980	734,757	776,235	794,011	823,638
1,200 ～	620,887	639,513	682,975	701,602	732,646	751,273	769,899	813,361	831,988	863,032
1,300 ～	649,229	668,705	714,151	733,628	766,090	785,567	805,043	850,489	869,966	902,428
1,400 ～	677,571	697,898	745,328	765,655	799,533	819,860	840,188	887,618	907,945	941,823
1,500 ～	705,913	727,090	776,504	797,681	832,977	854,154	875,332	924,746	945,923	981,219
1,600 ～	734,254	756,281	807,679	829,707	866,419	888,447	910,474	961,872	983,900	1,020,613
1,700 ～	762,595	785,472	838,854	861,732	899,862	922,739	945,617	998,999	1,021,877	1,060,007
1,800 ～	790,937	814,665	870,030	893,758	933,305	957,033	980,761	1,036,127	1,059,855	1,099,402
1,900 ～	819,279	843,857	901,206	925,785	966,749	991,327	1,015,905	1,073,255	1,097,833	1,138,797
2,000 ～	847,621	873,049	932,383	957,811	1,000,192	1,025,621	1,051,050	1,110,383	1,135,812	1,178,193
2,100 ～	875,962	902,240	963,558	989,837	1,033,635	1,059,914	1,086,192	1,147,510	1,173,789	1,217,587
2,200 ～	904,304	931,433	994,734	1,021,863	1,067,078	1,094,207	1,121,336	1,184,638	1,211,767	1,256,982
2,300 ～	932,646	960,625	1,025,910	1,053,889	1,100,522	1,128,501	1,156,481	1,221,766	1,249,745	1,296,377
2,400 ～	960,988	989,817	1,057,086	1,085,916	1,133,965	1,162,795	1,191,625	1,258,894	1,287,723	1,335,773
2,500 ～	989,330	1,019,009	1,088,263	1,117,942	1,167,409	1,197,089	1,226,769	1,296,022	1,325,702	1,375,168
2,600 ～	1,017,671	1,048,201	1,119,438	1,149,968	1,200,851	1,231,381	1,261,912	1,333,149	1,363,679	1,414,562
2,700 ～	1,046,013	1,077,393	1,150,614	1,181,994	1,234,295	1,265,675	1,297,056	1,370,277	1,401,657	1,453,958
2,800 ～	1,074,355	1,106,585	1,181,790	1,214,021	1,267,738	1,299,969	1,332,200	1,407,405	1,439,635	1,493,353
2,900 ～	1,102,697	1,135,777	1,212,966	1,246,047	1,301,182	1,334,263	1,367,344	1,444,533	1,477,613	1,532,748
3,000 ～	1,131,038	1,164,969	1,244,141	1,278,072	1,334,624	1,368,555	1,402,487	1,481,659	1,515,590	1,572,142

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	828,200	853,046	911,020	935,866	977,276	1,002,122	1,026,968	1,084,942	1,109,788	1,151,198
3,000 ～	867,301	893,320	954,031	980,050	1,023,415	1,049,434	1,075,453	1,136,164	1,162,183	1,205,548

【機械地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	550,437	566,950	605,480	621,993	649,515	666,028	682,541	721,072	737,585	765,107
1,100 ～	577,402	594,724	635,142	652,464	681,334	698,656	715,978	756,396	773,718	802,588
1,200 ～	604,367	622,498	664,803	682,934	713,153	731,284	749,415	791,720	809,851	840,070
1,300 ～	631,332	650,271	694,465	713,405	744,971	763,911	782,851	827,044	845,984	877,551
1,400 ～	658,298	678,046	724,127	743,876	776,791	796,540	816,289	862,370	882,119	915,034
1,500 ～	685,263	705,820	753,789	774,347	808,610	829,168	849,726	897,694	918,252	952,515
1,600 ～	712,228	733,594	783,450	804,817	840,429	861,795	883,162	933,018	954,385	989,996
1,700 ～	739,191	761,366	813,110	835,285	872,245	894,421	916,596	968,340	990,515	1,027,475
1,800 ～	766,156	789,140	842,771	865,756	904,064	927,048	950,033	1,003,664	1,026,649	1,064,956
1,900 ～	793,122	816,915	872,434	896,227	935,883	959,677	983,471	1,038,989	1,062,783	1,102,439
2,000 ～	820,087	844,689	902,095	926,698	967,702	992,305	1,016,907	1,074,313	1,098,916	1,139,920
2,100 ～	847,052	872,463	931,757	957,168	999,521	1,024,932	1,050,344	1,109,638	1,135,049	1,177,402
2,200 ～	874,017	900,237	961,418	987,639	1,031,340	1,057,560	1,083,781	1,144,962	1,171,182	1,214,883
2,300 ～	900,983	928,012	991,081	1,018,110	1,063,159	1,090,189	1,117,218	1,180,287	1,207,317	1,252,366
2,400 ～	927,948	955,786	1,020,742	1,048,581	1,094,978	1,122,817	1,150,655	1,215,611	1,243,450	1,289,847
2,500 ～	954,913	983,560	1,050,404	1,079,051	1,126,797	1,155,444	1,184,092	1,250,936	1,279,583	1,327,329
2,600 ～	981,877	1,011,333	1,080,064	1,109,521	1,158,614	1,188,071	1,217,527	1,286,258	1,315,715	1,364,809
2,700 ～	1,008,842	1,039,107	1,109,726	1,139,991	1,190,433	1,220,698	1,250,964	1,321,583	1,351,848	1,402,290
2,800 ～	1,035,808	1,066,882	1,139,388	1,170,463	1,222,253	1,253,327	1,284,401	1,356,908	1,387,982	1,439,773
2,900 ～	1,062,773	1,094,656	1,169,050	1,200,933	1,254,072	1,285,955	1,317,838	1,392,232	1,424,115	1,477,254
3,000 ～	1,089,738	1,122,430	1,198,711	1,231,403	1,285,890	1,318,582	1,351,275	1,427,556	1,460,248	1,514,735

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	853,474	879,078	938,821	964,425	1,007,099	1,032,703	1,058,307	1,118,050	1,143,655	1,186,328
2,200 ～	910,743	938,065	1,001,817	1,029,139	1,074,676	1,101,999	1,129,321	1,193,073	1,220,395	1,265,932
2,400 ～	968,012	997,052	1,064,813	1,093,853	1,142,254	1,171,294	1,200,334	1,268,095	1,297,136	1,345,536
2,600 ～	1,025,281	1,056,039	1,127,809	1,158,567	1,209,831	1,240,590	1,271,348	1,343,118	1,373,876	1,425,140
2,800 ～	1,082,550	1,115,026	1,190,805	1,223,281	1,277,409	1,309,885	1,342,362	1,418,140	1,450,617	1,504,744
3,000 ～	1,139,819	1,174,013	1,253,800	1,287,995	1,344,986	1,379,180	1,413,375	1,493,162	1,527,357	1,584,348

【機械地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	782,739	806,221	861,012	884,495	923,632	947,114	970,596	1,025,388	1,048,870	1,088,007
1,200 ～	883,129	909,622	971,441	997,935	1,042,092	1,068,586	1,095,079	1,156,898	1,183,392	1,227,549
1,400 ～	983,520	1,013,025	1,081,872	1,111,377	1,160,553	1,190,059	1,219,564	1,288,411	1,317,916	1,367,092
1,600 ～	1,083,910	1,116,427	1,192,301	1,224,818	1,279,013	1,311,531	1,344,048	1,419,922	1,452,439	1,506,634
1,800 ～	1,184,299	1,219,827	1,302,728	1,338,257	1,397,472	1,433,001	1,468,530	1,551,431	1,586,960	1,646,175

【機械地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	555,749	572,421	611,323	627,996	655,783	672,456	689,128	728,031	744,703	772,491
1,200 ～	610,741	629,063	671,815	690,137	720,674	738,996	757,318	800,070	818,392	848,929
1,400 ～	665,734	685,706	732,307	752,279	785,566	805,538	825,510	872,111	892,083	925,370
1,600 ～	720,726	742,347	792,798	814,420	850,456	872,078	893,700	944,151	965,772	1,001,809
1,800 ～	775,717	798,988	853,288	876,560	915,346	938,617	961,889	1,016,189	1,039,460	1,078,246
2,000 ～	830,710	855,631	913,781	938,702	980,237	1,005,159	1,030,080	1,088,230	1,113,151	1,154,686
2,200 ～	885,702	912,273	974,272	1,000,843	1,045,128	1,071,699	1,098,270	1,160,269	1,186,840	1,231,125
2,400 ～	940,695	968,915	1,034,764	1,062,985	1,110,020	1,138,240	1,166,461	1,232,310	1,260,531	1,307,566
2,600 ～	995,688	1,025,558	1,095,256	1,125,127	1,174,911	1,204,782	1,234,653	1,304,351	1,334,221	1,384,006
2,800 ～	1,050,681	1,082,201	1,155,749	1,187,269	1,239,803	1,271,324	1,302,844	1,376,392	1,407,912	1,460,446
3,000 ～	1,105,673	1,138,843	1,216,240	1,249,410	1,304,694	1,337,864	1,371,034	1,448,431	1,481,601	1,536,885

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	604,941	623,089	665,435	683,583	713,830	731,978	750,126	792,472	810,620	840,867
1,100 ～	637,356	656,476	701,091	720,212	752,080	771,200	790,321	834,936	854,057	885,924
1,200 ～	669,771	689,864	736,748	756,841	790,329	810,422	830,516	877,400	897,493	930,981
1,300 ～	702,186	723,251	772,404	793,470	828,579	849,645	870,710	919,863	940,929	976,038
1,400 ～	734,602	756,640	808,062	830,100	866,830	888,868	910,906	962,328	984,366	1,021,096
1,500 ～	767,018	790,028	843,719	866,730	905,081	928,091	951,102	1,004,793	1,027,804	1,066,155
1,600 ～	799,433	823,415	879,376	903,359	943,330	967,313	991,296	1,047,257	1,071,240	1,111,211
1,700 ～	831,848	856,803	915,032	939,988	981,580	1,006,536	1,031,491	1,089,720	1,114,676	1,156,268
1,800 ～	864,263	890,190	950,689	976,617	1,019,830	1,045,758	1,071,686	1,132,184	1,158,112	1,201,325
1,900 ～	896,679	923,579	986,346	1,013,247	1,058,081	1,084,981	1,111,881	1,174,649	1,201,549	1,246,383
2,000 ～	929,095	956,967	1,022,004	1,049,877	1,096,332	1,124,204	1,152,077	1,217,114	1,244,987	1,291,442
2,100 ～	961,510	990,355	1,057,661	1,086,506	1,134,581	1,163,427	1,192,272	1,259,578	1,288,423	1,336,498
2,200 ～	993,925	1,023,742	1,093,317	1,123,135	1,172,831	1,202,649	1,232,467	1,302,041	1,331,859	1,381,555
2,300 ～	1,026,341	1,057,131	1,128,975	1,159,765	1,211,082	1,241,872	1,272,662	1,344,506	1,375,296	1,426,613
2,400 ～	1,058,756	1,090,518	1,164,631	1,196,394	1,249,332	1,281,094	1,312,857	1,386,970	1,418,733	1,471,670
2,500 ～	1,091,172	1,123,907	1,200,289	1,233,024	1,287,582	1,320,318	1,353,053	1,429,435	1,462,170	1,516,729
2,600 ～	1,123,587	1,157,294	1,235,945	1,269,653	1,325,832	1,359,540	1,393,247	1,471,898	1,505,606	1,561,785
2,700 ～	1,156,002	1,190,682	1,271,602	1,306,282	1,364,082	1,398,762	1,433,442	1,514,362	1,549,042	1,606,842
2,800 ～	1,188,418	1,224,070	1,307,259	1,342,912	1,402,333	1,437,985	1,473,638	1,556,827	1,592,480	1,651,901
2,900 ～	1,220,833	1,257,457	1,342,916	1,379,541	1,440,582	1,477,207	1,513,832	1,599,291	1,635,916	1,696,957
3,000 ～	1,253,249	1,290,846	1,378,573	1,416,171	1,478,833	1,516,431	1,554,028	1,641,756	1,679,353	1,742,016

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	654,696	674,336	720,165	739,806	772,541	792,182	811,823	857,651	877,292	910,027
1,100 ～	692,087	712,849	761,295	782,058	816,662	837,425	858,187	906,633	927,396	962,000
1,200 ～	729,478	751,362	802,425	824,310	860,784	882,668	904,552	955,616	977,500	1,013,974
1,300 ～	766,868	789,874	843,554	866,560	904,904	927,910	950,916	1,004,597	1,027,603	1,065,946
1,400 ～	804,260	828,387	884,686	908,813	949,026	973,154	997,282	1,053,580	1,077,708	1,117,921
1,500 ～	841,651	866,900	925,816	951,065	993,148	1,018,397	1,043,647	1,102,562	1,127,812	1,169,894
1,600 ～	879,042	905,413	966,946	993,317	1,037,269	1,063,640	1,090,012	1,151,545	1,177,916	1,221,868
1,700 ～	916,432	943,924	1,008,075	1,035,568	1,081,389	1,108,882	1,136,375	1,200,525	1,228,018	1,273,840
1,800 ～	953,823	982,437	1,049,205	1,077,819	1,125,511	1,154,125	1,182,740	1,249,508	1,278,122	1,325,813
1,900 ～	991,215	1,020,951	1,090,336	1,120,072	1,169,633	1,199,370	1,229,106	1,298,491	1,328,228	1,377,788
2,000 ～	1,028,606	1,059,464	1,131,466	1,162,324	1,213,755	1,244,613	1,275,471	1,347,473	1,378,332	1,429,762
2,100 ～	1,065,996	1,097,975	1,172,595	1,204,575	1,257,875	1,289,855	1,321,835	1,396,454	1,428,434	1,481,734
2,200 ～	1,103,387	1,136,488	1,213,725	1,246,827	1,301,996	1,335,098	1,368,199	1,445,436	1,478,538	1,533,707
2,300 ～	1,140,779	1,175,002	1,254,856	1,289,080	1,346,119	1,380,342	1,414,565	1,494,420	1,528,643	1,585,682
2,400 ～	1,178,170	1,213,515	1,295,987	1,331,332	1,390,240	1,425,585	1,460,930	1,543,402	1,578,747	1,637,656
2,500 ～	1,215,561	1,252,027	1,337,117	1,373,583	1,434,361	1,470,828	1,507,295	1,592,384	1,628,851	1,689,629
2,600 ～	1,252,951	1,290,539	1,378,246	1,415,834	1,478,482	1,516,070	1,553,659	1,641,365	1,678,954	1,741,601
2,700 ～	1,290,342	1,329,052	1,419,376	1,458,086	1,522,603	1,561,313	1,600,024	1,690,348	1,729,058	1,793,575
2,800 ～	1,327,734	1,367,566	1,460,507	1,500,339	1,566,726	1,606,558	1,646,390	1,739,331	1,779,163	1,845,550
2,900 ～	1,365,125	1,406,078	1,501,637	1,542,591	1,610,847	1,651,801	1,692,755	1,788,313	1,829,267	1,897,523
3,000 ～	1,402,515	1,444,590	1,542,766	1,584,841	1,654,967	1,697,043	1,739,118	1,837,294	1,879,370	1,949,495

No.2 人 工 造 林(拡大造林(原野等)) 単 価 表

令和 7 年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	631,548	650,494	694,702	713,649	745,226	764,173	783,119	827,327	846,274	877,851
1,100 ～	661,499	681,343	727,648	747,493	780,568	800,413	820,258	866,563	886,408	919,483
1,200 ～	691,448	712,191	760,592	781,336	815,908	836,652	857,395	905,796	926,540	961,112
1,300 ～	721,399	743,040	793,538	815,180	851,250	872,892	894,534	945,032	966,674	1,002,744
1,400 ～	751,350	773,890	826,485	849,025	886,593	909,133	931,674	984,268	1,006,809	1,044,376
1,500 ～	781,300	804,739	859,430	882,869	921,934	945,373	968,812	1,023,503	1,046,942	1,086,007
1,600 ～	811,250	835,587	892,375	916,712	957,275	981,612	1,005,950	1,062,737	1,087,075	1,127,637
1,700 ～	841,200	866,436	925,320	950,556	992,616	1,017,852	1,043,088	1,101,972	1,127,208	1,169,268
1,800 ～	871,150	897,284	958,265	984,399	1,027,957	1,054,091	1,080,226	1,141,206	1,167,341	1,210,898
1,900 ～	901,101	928,134	991,211	1,018,244	1,063,299	1,090,332	1,117,365	1,180,442	1,207,475	1,252,530
2,000 ～	931,052	958,983	1,024,157	1,052,088	1,098,641	1,126,572	1,154,504	1,219,678	1,247,609	1,294,162
2,100 ～	961,001	989,831	1,057,101	1,085,931	1,133,981	1,162,811	1,191,641	1,258,911	1,287,741	1,335,791
2,200 ～	990,952	1,020,680	1,090,047	1,119,775	1,169,323	1,199,051	1,228,780	1,298,147	1,327,875	1,377,423
2,300 ～	1,020,903	1,051,530	1,122,993	1,153,620	1,204,665	1,235,292	1,265,919	1,337,382	1,368,010	1,419,055
2,400 ～	1,050,853	1,082,378	1,155,938	1,187,463	1,240,006	1,271,532	1,303,057	1,376,617	1,408,143	1,460,685
2,500 ～	1,080,804	1,113,228	1,188,884	1,221,308	1,275,348	1,307,772	1,340,196	1,415,853	1,448,277	1,502,317
2,600 ～	1,110,754	1,144,076	1,221,829	1,255,152	1,310,689	1,344,012	1,377,334	1,455,087	1,488,410	1,543,948
2,700 ～	1,140,704	1,174,925	1,254,774	1,288,995	1,346,030	1,380,251	1,414,472	1,494,322	1,528,543	1,585,578
2,800 ～	1,170,655	1,205,774	1,287,720	1,322,840	1,381,372	1,416,492	1,451,612	1,533,558	1,568,677	1,627,210
2,900 ～	1,200,606	1,236,624	1,320,666	1,356,684	1,416,715	1,452,733	1,488,751	1,572,793	1,608,812	1,668,842
3,000 ～	1,230,555	1,267,471	1,353,610	1,390,527	1,452,054	1,488,971	1,525,888	1,612,027	1,648,943	1,710,471

令和7年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	899,884	926,880	989,872	1,016,868	1,061,863	1,088,859	1,115,856	1,178,848	1,205,844	1,250,838
3,000 ～	940,444	968,657	1,034,488	1,062,701	1,109,723	1,137,937	1,166,150	1,231,981	1,260,194	1,307,217

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	616,404	634,896	678,044	696,536	727,356	745,848	764,340	807,489	825,981	856,801
1,100 ～	644,840	664,185	709,324	728,669	760,911	780,256	799,601	844,740	864,085	896,327
1,200 ～	673,276	693,474	740,603	760,801	794,465	814,663	834,862	881,991	902,189	935,853
1,300 ～	701,712	722,763	771,883	792,934	828,020	849,071	870,122	919,242	940,294	975,379
1,400 ～	730,149	752,053	803,163	825,068	861,575	883,480	905,384	956,495	978,399	1,014,907
1,500 ～	758,585	781,342	834,443	857,201	895,130	917,887	940,645	993,746	1,016,503	1,054,433
1,600 ～	787,021	810,631	865,723	889,333	928,684	952,295	975,906	1,030,997	1,054,608	1,093,959
1,700 ～	815,455	839,918	897,000	921,464	962,236	986,700	1,011,164	1,068,246	1,092,709	1,133,482
1,800 ～	843,891	869,207	928,280	953,596	995,791	1,021,108	1,046,424	1,105,497	1,130,813	1,173,008
1,900 ～	872,328	898,497	959,560	985,730	1,029,347	1,055,516	1,081,686	1,142,749	1,168,919	1,212,535
2,000 ～	900,764	927,786	990,840	1,017,863	1,062,901	1,089,924	1,116,947	1,180,000	1,207,023	1,252,061
2,100 ～	929,200	957,076	1,022,120	1,049,996	1,096,456	1,124,332	1,152,208	1,217,252	1,245,128	1,291,588
2,200 ～	957,636	986,365	1,053,399	1,082,128	1,130,010	1,158,739	1,187,468	1,254,503	1,283,232	1,331,114
2,300 ～	986,073	1,015,655	1,084,680	1,114,262	1,163,566	1,193,148	1,222,730	1,291,755	1,321,337	1,370,641
2,400 ～	1,014,509	1,044,944	1,115,959	1,146,395	1,197,120	1,227,555	1,257,991	1,329,006	1,359,442	1,410,167
2,500 ～	1,042,945	1,074,233	1,147,239	1,178,527	1,230,675	1,261,963	1,293,251	1,366,257	1,397,546	1,449,693
2,600 ～	1,071,380	1,103,521	1,178,518	1,210,659	1,264,228	1,296,369	1,328,511	1,403,507	1,435,649	1,489,218
2,700 ～	1,099,816	1,132,810	1,209,797	1,242,792	1,297,782	1,330,777	1,363,771	1,440,758	1,473,753	1,528,744
2,800 ～	1,128,253	1,162,100	1,241,078	1,274,925	1,331,338	1,365,186	1,399,033	1,478,011	1,511,859	1,568,271
2,900 ～	1,156,689	1,191,389	1,272,357	1,307,058	1,364,893	1,399,593	1,434,294	1,515,262	1,549,963	1,607,797
3,000 ～	1,185,125	1,220,678	1,303,637	1,339,191	1,398,447	1,434,001	1,469,555	1,552,513	1,588,067	1,647,323

令和 7 年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	937,490	965,614	1,031,239	1,059,363	1,106,238	1,134,362	1,162,487	1,228,111	1,256,236	1,303,111
2,200 ～	998,035	1,027,976	1,097,838	1,127,779	1,177,681	1,207,622	1,237,563	1,307,425	1,337,366	1,387,268
2,400 ～	1,058,580	1,090,337	1,164,438	1,196,195	1,249,124	1,280,881	1,312,639	1,386,739	1,418,497	1,471,426
2,600 ～	1,119,125	1,152,698	1,231,037	1,264,611	1,320,567	1,354,141	1,387,715	1,466,053	1,499,627	1,555,583
2,800 ～	1,179,669	1,215,059	1,297,635	1,333,025	1,392,009	1,427,399	1,462,789	1,545,366	1,580,756	1,639,739
3,000 ～	1,240,214	1,277,420	1,364,235	1,401,441	1,463,452	1,500,658	1,537,865	1,624,680	1,661,886	1,723,897

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	871,937	898,095	959,130	985,288	1,028,885	1,055,043	1,081,201	1,142,237	1,168,395	1,211,992
1,200 ～	979,915	1,009,312	1,077,906	1,107,303	1,156,299	1,185,697	1,215,094	1,283,688	1,313,086	1,362,081
1,400 ～	1,087,894	1,120,530	1,196,683	1,229,320	1,283,714	1,316,351	1,348,988	1,425,141	1,457,777	1,512,172
1,600 ～	1,195,872	1,231,748	1,315,459	1,351,335	1,411,128	1,447,005	1,482,881	1,566,592	1,602,468	1,662,262
1,800 ～	1,303,849	1,342,964	1,434,233	1,473,349	1,538,541	1,577,657	1,616,772	1,708,042	1,747,157	1,812,350

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	622,248	640,915	684,472	703,140	734,252	752,920	771,587	815,144	833,812	864,924
1,200 ～	680,288	700,696	748,316	768,725	802,739	823,148	843,557	891,177	911,585	945,600
1,400 ～	738,329	760,478	812,161	834,311	871,228	893,378	915,527	967,210	989,360	1,026,277
1,600 ～	796,369	820,260	876,005	899,896	939,715	963,606	987,497	1,043,243	1,067,134	1,106,952
1,800 ～	854,408	880,040	939,848	965,481	1,008,201	1,033,833	1,059,465	1,119,274	1,144,906	1,187,627
2,000 ～	912,450	939,823	1,003,695	1,031,068	1,076,691	1,104,064	1,131,438	1,195,309	1,222,683	1,268,305
2,200 ～	970,490	999,604	1,067,539	1,096,653	1,145,178	1,174,292	1,203,407	1,271,341	1,300,456	1,348,981
2,400 ～	1,028,531	1,059,386	1,131,384	1,162,240	1,213,666	1,244,522	1,275,378	1,347,375	1,378,231	1,429,658
2,600 ～	1,086,572	1,119,169	1,195,229	1,227,826	1,282,154	1,314,752	1,347,349	1,423,409	1,456,006	1,510,335
2,800 ～	1,144,613	1,178,951	1,259,074	1,293,412	1,350,643	1,384,981	1,419,320	1,499,443	1,533,781	1,591,012
3,000 ～	1,202,654	1,238,733	1,322,919	1,358,999	1,419,131	1,455,211	1,491,290	1,575,476	1,611,556	1,671,689

令和7年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	677,662	697,991	745,428	765,758	799,641	819,971	840,300	887,737	908,067	941,950
1,100 ～	712,223	733,589	783,445	804,811	840,423	861,789	883,156	933,012	954,378	989,989
1,200 ～	746,784	769,187	821,462	843,865	881,205	903,608	926,012	978,287	1,000,690	1,038,029
1,300 ～	781,346	804,786	859,480	882,920	921,988	945,428	968,869	1,023,563	1,047,003	1,086,070
1,400 ～	815,908	840,385	897,498	921,976	962,771	987,248	1,011,725	1,068,839	1,093,316	1,134,112
1,500 ～	850,470	875,984	935,517	961,031	1,003,554	1,029,068	1,054,582	1,114,115	1,139,629	1,182,153
1,600 ～	885,032	911,582	973,535	1,000,086	1,044,337	1,070,888	1,097,439	1,159,391	1,185,942	1,230,194
1,700 ～	919,593	947,180	1,011,552	1,039,140	1,085,119	1,112,707	1,140,295	1,204,666	1,232,254	1,278,234
1,800 ～	954,154	982,778	1,049,569	1,078,194	1,125,901	1,154,526	1,183,150	1,249,941	1,278,566	1,326,274
1,900 ～	988,717	1,018,378	1,087,588	1,117,250	1,166,686	1,196,347	1,226,009	1,295,219	1,324,880	1,374,316
2,000 ～	1,023,279	1,053,977	1,125,606	1,156,305	1,207,469	1,238,167	1,268,865	1,340,495	1,371,193	1,422,357
2,100 ～	1,057,840	1,089,575	1,163,624	1,195,359	1,248,251	1,279,986	1,311,721	1,385,770	1,417,505	1,470,397
2,200 ～	1,092,402	1,125,174	1,201,642	1,234,414	1,289,034	1,321,806	1,354,578	1,431,046	1,463,818	1,518,438
2,300 ～	1,126,964	1,160,772	1,239,660	1,273,469	1,329,817	1,363,626	1,397,435	1,476,322	1,510,131	1,566,479
2,400 ～	1,161,525	1,196,370	1,277,677	1,312,523	1,370,599	1,405,445	1,440,291	1,521,597	1,556,443	1,614,519
2,500 ～	1,196,088	1,231,970	1,315,696	1,351,579	1,411,383	1,447,266	1,483,149	1,566,875	1,602,757	1,662,562
2,600 ～	1,230,649	1,267,568	1,353,713	1,390,633	1,452,165	1,489,085	1,526,004	1,612,150	1,649,069	1,710,602
2,700 ～	1,265,210	1,303,166	1,391,731	1,429,687	1,492,947	1,530,904	1,568,860	1,657,425	1,695,381	1,758,641
2,800 ～	1,299,772	1,338,765	1,429,749	1,468,742	1,533,730	1,572,724	1,611,717	1,702,701	1,741,694	1,806,683
2,900 ～	1,334,334	1,374,364	1,467,767	1,507,797	1,574,514	1,614,544	1,654,574	1,747,977	1,788,007	1,854,724
3,000 ～	1,368,896	1,409,962	1,505,785	1,546,852	1,615,297	1,656,364	1,697,431	1,793,253	1,834,320	1,902,765

※アカマツは2,800本／畝を下限とする。

令和 7 年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	732,392	754,363	805,631	827,602	864,222	886,194	908,166	959,433	981,405	1,018,024
1,100 ～	772,427	795,599	849,669	872,842	911,463	934,636	957,809	1,011,879	1,035,052	1,073,673
1,200 ～	812,462	836,835	893,708	918,082	958,705	983,079	1,007,452	1,064,325	1,088,699	1,129,322
1,300 ～	852,496	878,070	937,745	963,320	1,005,945	1,031,520	1,057,095	1,116,769	1,142,344	1,184,969
1,400 ～	892,532	919,307	981,785	1,008,561	1,053,187	1,079,963	1,106,739	1,169,216	1,195,992	1,240,619
1,500 ～	932,567	960,544	1,025,823	1,053,800	1,100,429	1,128,406	1,156,383	1,221,662	1,249,639	1,296,268
1,600 ～	972,602	1,001,780	1,069,862	1,099,040	1,147,670	1,176,848	1,206,026	1,274,108	1,303,286	1,351,916
1,700 ～	1,012,635	1,043,014	1,113,898	1,144,277	1,194,909	1,225,288	1,255,667	1,326,551	1,356,930	1,407,562
1,800 ～	1,052,670	1,084,250	1,157,937	1,189,517	1,242,150	1,273,730	1,305,310	1,378,997	1,410,577	1,463,211
1,900 ～	1,092,706	1,125,487	1,201,976	1,234,757	1,289,393	1,322,174	1,354,955	1,431,444	1,464,226	1,518,861
2,000 ～	1,132,741	1,166,723	1,246,015	1,279,997	1,336,634	1,370,616	1,404,598	1,483,890	1,517,872	1,574,509
2,100 ～	1,172,775	1,207,958	1,290,052	1,325,235	1,383,874	1,419,057	1,454,241	1,536,335	1,571,518	1,630,157
2,200 ～	1,212,810	1,249,194	1,334,091	1,370,475	1,431,115	1,467,500	1,503,884	1,588,781	1,625,165	1,685,805
2,300 ～	1,252,846	1,290,431	1,378,130	1,415,715	1,478,358	1,515,943	1,553,529	1,641,228	1,678,813	1,741,455
2,400 ～	1,292,881	1,331,667	1,422,169	1,460,955	1,525,599	1,564,386	1,603,172	1,693,674	1,732,460	1,797,104
2,500 ～	1,332,915	1,372,902	1,466,206	1,506,193	1,572,839	1,612,827	1,652,814	1,746,118	1,786,106	1,852,751
2,600 ～	1,372,949	1,414,137	1,510,243	1,551,432	1,620,079	1,661,268	1,702,456	1,798,563	1,839,751	1,908,399
2,700 ～	1,412,984	1,455,373	1,554,282	1,596,671	1,667,321	1,709,710	1,752,100	1,851,009	1,893,398	1,964,047
2,800 ～	1,453,020	1,496,610	1,598,322	1,641,912	1,714,563	1,758,154	1,801,744	1,903,456	1,947,046	2,019,697
2,900 ～	1,493,055	1,537,846	1,642,360	1,687,152	1,761,804	1,806,596	1,851,388	1,955,902	2,000,693	2,075,346
3,000 ～	1,533,089	1,579,081	1,686,397	1,732,390	1,809,045	1,855,037	1,901,030	2,008,346	2,054,339	2,130,993

令和 7 年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	677,007	697,317	744,707	765,017	798,868	819,178	839,488	886,879	907,189	941,039
1,100 ～	708,183	729,428	779,001	800,246	835,655	856,901	878,146	927,719	948,965	984,374
1,200 ～	739,358	761,538	813,293	835,474	872,442	894,623	916,803	968,558	990,739	1,027,707
1,300 ～	770,535	793,651	847,588	870,704	909,231	932,347	955,463	1,009,400	1,032,516	1,071,043
1,400 ～	801,711	825,762	881,882	905,933	946,018	970,070	994,121	1,050,241	1,074,292	1,114,378
1,500 ～	832,887	857,873	916,175	941,162	982,806	1,007,793	1,032,779	1,091,081	1,116,068	1,157,712
1,600 ～	864,062	889,983	950,468	976,390	1,019,593	1,045,515	1,071,436	1,131,921	1,157,843	1,201,046
1,700 ～	895,237	922,094	984,760	1,011,617	1,056,379	1,083,236	1,110,093	1,172,760	1,199,617	1,244,379
1,800 ～	926,413	954,205	1,019,054	1,046,846	1,093,167	1,120,959	1,148,752	1,213,601	1,241,393	1,287,714
1,900 ～	957,590	986,317	1,053,349	1,082,076	1,129,956	1,158,683	1,187,411	1,254,442	1,283,170	1,331,050
2,000 ～	988,766	1,018,428	1,087,642	1,117,305	1,166,743	1,196,406	1,226,069	1,295,283	1,324,946	1,374,384
2,100 ～	1,019,941	1,050,539	1,121,935	1,152,533	1,203,530	1,234,128	1,264,726	1,336,122	1,366,720	1,417,717
2,200 ～	1,051,117	1,082,650	1,156,228	1,187,762	1,240,318	1,271,851	1,303,385	1,376,963	1,408,496	1,461,052
2,300 ～	1,082,293	1,114,761	1,190,522	1,222,991	1,277,105	1,309,574	1,342,043	1,417,803	1,450,272	1,504,387
2,400 ～	1,113,470	1,146,874	1,224,817	1,258,221	1,313,894	1,347,298	1,380,702	1,458,645	1,492,049	1,547,723
2,500 ～	1,144,646	1,178,985	1,259,110	1,293,449	1,350,682	1,385,021	1,419,361	1,499,486	1,533,825	1,591,057
2,600 ～	1,175,821	1,211,095	1,293,403	1,328,677	1,387,468	1,422,743	1,458,018	1,540,325	1,575,600	1,634,391
2,700 ～	1,206,997	1,243,206	1,327,696	1,363,906	1,424,256	1,460,466	1,496,676	1,581,166	1,617,375	1,677,725
2,800 ～	1,238,173	1,275,318	1,361,990	1,399,135	1,461,044	1,498,189	1,535,334	1,622,006	1,659,151	1,721,060
2,900 ～	1,269,349	1,307,429	1,396,283	1,434,364	1,497,831	1,535,912	1,573,992	1,662,847	1,700,927	1,764,395
3,000 ～	1,300,525	1,339,540	1,430,577	1,469,593	1,534,619	1,573,635	1,612,651	1,703,687	1,742,703	1,807,729

令和7年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	967,403	996,425	1,064,143	1,093,165	1,141,535	1,170,557	1,199,579	1,267,297	1,296,320	1,344,690
3,000 ～	1,010,414	1,040,726	1,111,455	1,141,767	1,192,288	1,222,600	1,252,913	1,323,642	1,353,954	1,404,475

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	661,863	681,718	728,049	747,905	780,998	800,854	820,710	867,040	886,896	919,989
1,100 ～	691,525	712,270	760,677	781,423	815,999	836,745	857,491	905,897	926,643	961,219
1,200 ～	721,186	742,821	793,304	814,940	850,999	872,635	894,270	944,753	966,389	1,002,448
1,300 ～	750,848	773,373	825,932	848,458	886,000	908,526	931,051	983,610	1,006,136	1,043,678
1,400 ～	780,511	803,926	858,562	881,977	921,002	944,418	967,833	1,022,469	1,045,884	1,084,910
1,500 ～	810,172	834,477	891,189	915,494	956,002	980,308	1,004,613	1,061,325	1,085,630	1,126,139
1,600 ～	839,834	865,029	923,817	949,012	991,004	1,016,199	1,041,394	1,100,182	1,125,377	1,167,369
1,700 ～	869,493	895,577	956,442	982,527	1,026,001	1,052,086	1,078,171	1,139,035	1,165,120	1,208,595
1,800 ～	899,154	926,128	989,069	1,016,044	1,061,001	1,087,976	1,114,950	1,177,891	1,204,866	1,249,824
1,900 ～	928,817	956,681	1,021,698	1,049,563	1,096,004	1,123,868	1,151,733	1,216,750	1,244,614	1,291,055
2,000 ～	958,478	987,232	1,054,325	1,083,080	1,131,004	1,159,758	1,188,512	1,255,606	1,284,360	1,332,284
2,100 ～	988,140	1,017,784	1,086,954	1,116,598	1,166,005	1,195,649	1,225,293	1,294,463	1,324,107	1,373,514
2,200 ～	1,017,801	1,048,335	1,119,581	1,150,115	1,201,005	1,231,539	1,262,073	1,333,319	1,363,853	1,414,743
2,300 ～	1,047,464	1,078,887	1,152,210	1,183,634	1,236,007	1,267,431	1,298,855	1,372,177	1,403,601	1,455,974
2,400 ～	1,077,126	1,109,439	1,184,838	1,217,152	1,271,008	1,303,322	1,335,636	1,411,035	1,443,348	1,497,205
2,500 ～	1,106,787	1,139,990	1,217,465	1,250,669	1,306,008	1,339,212	1,372,415	1,449,890	1,483,094	1,538,433
2,600 ～	1,136,447	1,170,540	1,250,091	1,284,185	1,341,007	1,375,100	1,409,194	1,488,745	1,522,838	1,579,661
2,700 ～	1,166,109	1,201,092	1,282,719	1,317,703	1,376,008	1,410,991	1,445,975	1,527,602	1,562,586	1,620,891
2,800 ～	1,195,772	1,231,645	1,315,349	1,351,222	1,411,010	1,446,884	1,482,757	1,566,461	1,602,334	1,662,123
2,900 ～	1,225,433	1,262,195	1,347,976	1,384,739	1,446,010	1,482,773	1,519,536	1,605,317	1,642,080	1,703,351
3,000 ～	1,255,095	1,292,747	1,380,604	1,418,257	1,481,012	1,518,664	1,556,317	1,644,174	1,681,827	1,744,582

令和7年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	995,204	1,025,060	1,094,724	1,124,580	1,174,340	1,204,196	1,234,052	1,303,717	1,333,573	1,383,333
2,200 ～	1,058,200	1,089,946	1,164,020	1,195,766	1,248,676	1,280,422	1,312,168	1,386,242	1,417,988	1,470,898
2,400 ～	1,121,196	1,154,831	1,233,315	1,266,951	1,323,011	1,356,647	1,390,283	1,468,766	1,502,402	1,558,462
2,600 ～	1,184,192	1,219,717	1,302,611	1,338,136	1,397,346	1,432,872	1,468,398	1,551,291	1,586,817	1,646,026
2,800 ～	1,247,188	1,284,603	1,371,906	1,409,322	1,471,681	1,509,097	1,546,513	1,633,816	1,671,231	1,733,591
3,000 ～	1,310,184	1,349,489	1,441,202	1,480,507	1,546,017	1,585,322	1,624,628	1,716,341	1,755,646	1,821,155

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	917,396	944,917	1,009,135	1,036,657	1,082,527	1,110,049	1,137,571	1,201,788	1,229,310	1,275,180
1,200 ～	1,027,825	1,058,659	1,130,607	1,161,442	1,212,833	1,243,668	1,274,503	1,346,450	1,377,285	1,428,676
1,400 ～	1,138,255	1,172,402	1,252,080	1,286,228	1,343,140	1,377,288	1,411,436	1,491,114	1,525,261	1,582,174
1,600 ～	1,248,684	1,286,144	1,373,552	1,411,012	1,473,447	1,510,907	1,548,368	1,635,776	1,673,236	1,735,670
1,800 ～	1,359,112	1,399,885	1,495,023	1,535,796	1,603,752	1,644,525	1,685,298	1,780,436	1,821,210	1,889,165

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	667,707	687,738	734,477	754,508	787,894	807,925	827,956	874,696	894,727	928,112
1,200 ～	728,198	750,043	801,017	822,863	859,273	881,119	902,965	953,939	975,785	1,012,195
1,400 ～	788,690	812,350	867,559	891,219	930,654	954,314	977,975	1,033,183	1,056,844	1,096,279
1,600 ～	849,181	874,656	934,099	959,574	1,002,033	1,027,509	1,052,984	1,112,427	1,137,902	1,180,361
1,800 ～	909,671	936,961	1,000,638	1,027,928	1,073,411	1,100,701	1,127,992	1,191,669	1,218,959	1,264,442
2,000 ～	970,164	999,268	1,067,180	1,096,285	1,144,793	1,173,898	1,203,003	1,270,914	1,300,019	1,348,527
2,200 ～	1,030,655	1,061,574	1,133,720	1,164,640	1,216,172	1,247,092	1,278,012	1,350,158	1,381,077	1,432,610
2,400 ～	1,091,147	1,123,881	1,200,261	1,232,996	1,287,553	1,320,287	1,353,022	1,429,402	1,462,136	1,516,694
2,600 ～	1,151,640	1,186,189	1,266,804	1,301,353	1,358,935	1,393,484	1,428,033	1,508,648	1,543,197	1,600,779
2,800 ～	1,212,132	1,248,495	1,333,345	1,369,709	1,430,315	1,466,679	1,503,043	1,587,892	1,624,256	1,684,863
3,000 ～	1,272,623	1,310,801	1,399,885	1,438,063	1,501,695	1,539,873	1,578,052	1,667,136	1,705,314	1,768,945

令和 7 年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	721,818	743,472	793,999	815,654	851,745	873,399	895,054	945,581	967,236	1,003,327
1,100 ～	757,474	780,198	833,221	855,945	893,819	916,543	939,267	992,290	1,015,015	1,052,888
1,200 ～	793,131	816,924	872,444	896,238	935,894	959,688	983,482	1,039,001	1,062,795	1,102,452
1,300 ～	828,787	853,650	911,665	936,529	977,968	1,002,832	1,027,695	1,085,710	1,110,574	1,152,013
1,400 ～	864,445	890,378	950,889	976,822	1,020,045	1,045,978	1,071,911	1,132,422	1,158,356	1,201,578
1,500 ～	900,103	927,106	990,113	1,017,116	1,062,121	1,089,124	1,116,127	1,179,134	1,206,138	1,251,143
1,600 ～	935,759	963,831	1,029,334	1,057,407	1,104,195	1,132,268	1,160,341	1,225,844	1,253,917	1,300,705
1,700 ～	971,416	1,000,558	1,068,557	1,097,700	1,146,270	1,175,413	1,204,555	1,272,554	1,301,697	1,350,268
1,800 ～	1,007,072	1,037,284	1,107,779	1,137,991	1,188,344	1,218,557	1,248,769	1,319,264	1,349,476	1,399,830
1,900 ～	1,042,730	1,074,011	1,147,003	1,178,284	1,230,421	1,261,703	1,292,985	1,365,976	1,397,258	1,449,394
2,000 ～	1,078,387	1,110,738	1,186,225	1,218,577	1,272,496	1,304,848	1,337,199	1,412,686	1,445,038	1,498,957
2,100 ～	1,114,044	1,147,465	1,225,448	1,258,869	1,314,571	1,347,993	1,381,414	1,459,397	1,492,818	1,548,521
2,200 ～	1,149,700	1,184,191	1,264,670	1,299,161	1,356,646	1,391,137	1,425,628	1,506,107	1,540,598	1,598,083
2,300 ～	1,185,358	1,220,918	1,303,893	1,339,454	1,398,722	1,434,283	1,469,843	1,552,818	1,588,379	1,647,647
2,400 ～	1,221,014	1,257,644	1,343,115	1,379,745	1,440,796	1,477,426	1,514,057	1,599,528	1,636,158	1,697,209
2,500 ～	1,256,672	1,294,372	1,382,339	1,420,039	1,482,872	1,520,573	1,558,273	1,646,240	1,683,940	1,746,774
2,600 ～	1,292,328	1,331,097	1,421,560	1,460,330	1,524,947	1,563,716	1,602,486	1,692,949	1,731,719	1,796,335
2,700 ～	1,327,985	1,367,824	1,460,783	1,500,623	1,567,022	1,606,861	1,646,701	1,739,660	1,779,499	1,845,899
2,800 ～	1,363,643	1,404,552	1,500,007	1,540,916	1,609,098	1,650,008	1,690,917	1,786,372	1,827,281	1,895,463
2,900 ～	1,399,299	1,441,277	1,539,228	1,581,207	1,651,172	1,693,151	1,735,130	1,833,081	1,875,060	1,945,025
3,000 ～	1,434,957	1,478,005	1,578,452	1,621,501	1,693,249	1,736,297	1,779,346	1,879,793	1,922,842	1,994,590

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	776,548	799,844	854,202	877,499	916,326	939,623	962,919	1,017,277	1,040,574	1,079,401
1,100 ～	817,678	842,208	899,445	923,976	964,860	989,390	1,013,920	1,071,158	1,095,688	1,136,572
1,200 ～	858,809	884,573	944,689	970,454	1,013,394	1,039,158	1,064,923	1,125,039	1,150,804	1,193,744
1,300 ～	899,938	926,936	989,931	1,016,929	1,061,926	1,088,924	1,115,923	1,178,918	1,205,916	1,250,913
1,400 ～	941,069	969,301	1,035,175	1,063,407	1,110,461	1,138,693	1,166,925	1,232,800	1,261,032	1,308,085
1,500 ～	982,199	1,011,664	1,080,418	1,109,884	1,158,994	1,188,460	1,217,926	1,286,680	1,316,146	1,365,256
1,600 ～	1,023,329	1,054,028	1,125,661	1,156,361	1,207,528	1,238,228	1,268,927	1,340,560	1,371,260	1,422,427
1,700 ～	1,064,458	1,096,391	1,170,903	1,202,837	1,256,060	1,287,994	1,319,927	1,394,439	1,426,373	1,479,596
1,800 ～	1,105,588	1,138,755	1,216,146	1,249,314	1,304,593	1,337,761	1,370,929	1,448,320	1,481,487	1,536,767
1,900 ～	1,146,719	1,181,120	1,261,390	1,295,792	1,353,128	1,387,529	1,421,931	1,502,201	1,536,603	1,593,939
2,000 ～	1,187,849	1,223,484	1,306,633	1,342,269	1,401,661	1,437,297	1,472,932	1,556,082	1,591,717	1,651,110
2,100 ～	1,228,978	1,265,847	1,351,875	1,388,745	1,450,194	1,487,063	1,523,932	1,609,961	1,646,830	1,708,279
2,200 ～	1,270,108	1,308,211	1,397,118	1,435,222	1,498,727	1,536,830	1,574,933	1,663,841	1,701,944	1,765,450
2,300 ～	1,311,240	1,350,577	1,442,364	1,481,701	1,547,263	1,586,600	1,625,937	1,717,724	1,757,061	1,822,623
2,400 ～	1,352,370	1,392,941	1,487,607	1,528,178	1,595,796	1,636,367	1,676,938	1,771,604	1,812,175	1,879,794
2,500 ～	1,393,500	1,435,305	1,532,850	1,574,655	1,644,330	1,686,135	1,727,940	1,825,485	1,867,290	1,936,965
2,600 ～	1,434,629	1,477,667	1,578,091	1,621,130	1,692,862	1,735,901	1,778,939	1,879,363	1,922,402	1,994,134
2,700 ～	1,475,759	1,520,031	1,623,334	1,667,607	1,741,395	1,785,668	1,829,941	1,933,244	1,977,517	2,051,305
2,800 ～	1,516,890	1,562,396	1,668,579	1,714,085	1,789,930	1,835,436	1,880,943	1,987,125	2,032,632	2,108,477
2,900 ～	1,558,020	1,604,760	1,713,822	1,760,562	1,838,463	1,885,204	1,931,944	2,041,006	2,087,746	2,165,647
3,000 ～	1,599,149	1,647,123	1,759,063	1,807,038	1,886,995	1,934,970	1,982,944	2,094,885	2,142,859	2,222,817

令和 7 年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	615,462	633,925	677,008	695,472	726,245	744,709	763,172	806,255	824,719	855,492
1,100 ～	643,804	663,118	708,184	727,498	759,688	779,002	798,316	843,383	862,697	894,887
1,200 ～	672,145	692,309	739,359	759,523	793,131	813,295	833,459	880,509	900,674	934,281
1,300 ～	700,487	721,501	770,535	791,550	826,574	847,589	868,603	917,637	938,652	973,676
1,400 ～	728,829	750,693	801,711	823,576	860,018	881,883	903,747	954,765	976,630	1,013,072
1,500 ～	757,171	779,886	832,888	855,603	893,461	916,176	938,892	991,894	1,014,609	1,052,467
1,600 ～	785,512	809,077	864,063	887,628	926,904	950,469	974,034	1,029,020	1,052,586	1,091,861
1,700 ～	813,853	838,268	895,238	919,653	960,346	984,762	1,009,177	1,066,147	1,090,563	1,131,255
1,800 ～	842,195	867,460	926,414	951,680	993,790	1,019,055	1,044,321	1,103,275	1,128,541	1,170,651
1,900 ～	870,537	896,653	957,590	983,706	1,027,233	1,053,349	1,079,465	1,140,403	1,166,519	1,210,046
2,000 ～	898,879	925,845	988,766	1,015,733	1,060,677	1,087,643	1,114,609	1,177,531	1,204,497	1,249,441
2,100 ～	927,220	955,036	1,019,942	1,047,758	1,094,119	1,121,936	1,149,752	1,214,658	1,242,474	1,288,835
2,200 ～	955,562	984,228	1,051,118	1,079,785	1,127,563	1,156,230	1,184,896	1,251,786	1,280,453	1,328,231
2,300 ～	983,904	1,013,421	1,082,294	1,111,811	1,161,006	1,190,523	1,220,040	1,288,914	1,318,431	1,367,626
2,400 ～	1,012,246	1,042,613	1,113,470	1,143,837	1,194,450	1,224,817	1,255,185	1,326,042	1,356,409	1,407,021
2,500 ～	1,040,588	1,071,805	1,144,646	1,175,864	1,227,893	1,259,111	1,290,329	1,363,170	1,394,387	1,446,417
2,600 ～	1,068,929	1,100,996	1,175,821	1,207,889	1,261,336	1,293,404	1,325,471	1,400,296	1,432,364	1,485,811
2,700 ～	1,097,271	1,130,189	1,206,998	1,239,916	1,294,779	1,327,697	1,360,616	1,437,425	1,470,343	1,525,206
2,800 ～	1,125,613	1,159,381	1,238,174	1,271,942	1,328,223	1,361,991	1,395,760	1,474,553	1,508,321	1,564,602
2,900 ～	1,153,955	1,188,573	1,269,350	1,303,969	1,361,666	1,396,285	1,430,904	1,511,681	1,546,299	1,603,997
3,000 ～	1,182,296	1,217,764	1,300,525	1,335,994	1,395,109	1,430,578	1,466,047	1,548,807	1,584,276	1,643,391

令和7年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	879,458	905,841	967,403	993,787	1,037,760	1,064,144	1,090,527	1,152,089	1,178,473	1,222,446
3,000 ～	918,559	946,115	1,010,414	1,037,971	1,083,899	1,111,456	1,139,013	1,203,312	1,230,869	1,276,797

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	601,695	619,745	661,864	679,915	710,000	728,050	746,101	788,220	806,271	836,356
1,100 ～	628,660	647,519	691,526	710,385	741,818	760,678	779,538	823,544	842,404	873,837
1,200 ～	655,625	675,293	721,187	740,856	773,637	793,306	812,975	858,868	878,537	911,318
1,300 ～	682,590	703,067	750,849	771,326	805,456	825,933	846,411	894,192	914,670	948,800
1,400 ～	709,556	730,842	780,511	801,798	837,276	858,562	879,849	929,518	950,805	986,282
1,500 ～	736,521	758,616	810,173	832,268	869,094	891,190	913,286	964,842	986,938	1,023,764
1,600 ～	763,486	786,390	839,834	862,739	900,913	923,818	946,722	1,000,166	1,023,071	1,061,245
1,700 ～	790,449	814,162	869,493	893,207	932,729	956,443	980,156	1,035,488	1,059,201	1,098,724
1,800 ～	817,414	841,936	899,155	923,677	964,548	989,070	1,013,593	1,070,812	1,095,334	1,136,205
1,900 ～	844,380	869,711	928,818	954,149	996,368	1,021,699	1,047,031	1,106,137	1,131,469	1,173,688
2,000 ～	871,345	897,485	958,479	984,619	1,028,187	1,054,327	1,080,467	1,141,461	1,167,602	1,211,169
2,100 ～	898,310	925,259	988,141	1,015,090	1,060,005	1,086,955	1,113,904	1,176,786	1,203,735	1,248,650
2,200 ～	925,275	953,033	1,017,802	1,045,560	1,091,824	1,119,582	1,147,341	1,212,110	1,239,868	1,286,132
2,300 ～	952,241	980,808	1,047,465	1,076,032	1,123,644	1,152,211	1,180,778	1,247,435	1,276,002	1,323,614
2,400 ～	979,206	1,008,582	1,077,126	1,106,502	1,155,463	1,184,839	1,214,215	1,282,759	1,312,136	1,361,096
2,500 ～	1,006,171	1,036,356	1,106,788	1,136,973	1,187,281	1,217,466	1,247,652	1,318,084	1,348,269	1,398,577
2,600 ～	1,033,135	1,064,129	1,136,448	1,167,442	1,219,099	1,250,093	1,281,087	1,353,406	1,384,400	1,436,057
2,700 ～	1,060,100	1,091,903	1,166,110	1,197,913	1,250,918	1,282,721	1,314,524	1,388,731	1,420,534	1,473,539
2,800 ～	1,087,066	1,119,677	1,195,772	1,228,384	1,282,737	1,315,349	1,347,961	1,424,056	1,456,668	1,511,021
2,900 ～	1,114,031	1,147,451	1,225,434	1,258,855	1,314,556	1,347,977	1,381,398	1,459,380	1,492,801	1,548,503
3,000 ～	1,140,996	1,175,225	1,255,095	1,289,325	1,346,375	1,380,605	1,414,835	1,494,704	1,528,934	1,585,984

令和7年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	904,732	931,873	995,205	1,022,347	1,067,583	1,094,725	1,121,867	1,185,198	1,212,340	1,257,577
2,200 ～	962,001	990,861	1,058,201	1,087,061	1,135,161	1,164,021	1,192,881	1,260,221	1,289,081	1,337,181
2,400 ～	1,019,270	1,049,848	1,121,197	1,151,775	1,202,738	1,233,316	1,263,894	1,335,243	1,365,821	1,416,785
2,600 ～	1,076,539	1,108,835	1,184,192	1,216,489	1,270,316	1,302,612	1,334,908	1,410,266	1,442,562	1,496,389
2,800 ～	1,133,808	1,167,822	1,247,188	1,281,203	1,337,893	1,371,907	1,405,921	1,485,288	1,519,302	1,575,993
3,000 ～	1,191,077	1,226,809	1,310,184	1,345,917	1,405,470	1,441,203	1,476,935	1,560,310	1,596,043	1,655,597

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	833,997	859,016	917,396	942,416	984,116	1,009,136	1,034,156	1,092,536	1,117,555	1,159,255
1,200 ～	934,387	962,418	1,027,825	1,055,857	1,102,576	1,130,608	1,158,639	1,224,046	1,252,078	1,298,797
1,400 ～	1,034,778	1,065,821	1,138,255	1,169,299	1,221,038	1,252,081	1,283,124	1,355,559	1,386,602	1,438,341
1,600 ～	1,135,168	1,169,223	1,248,684	1,282,739	1,339,498	1,373,553	1,407,608	1,487,070	1,521,125	1,577,883
1,800 ～	1,235,557	1,272,623	1,359,112	1,396,179	1,457,957	1,495,023	1,532,090	1,618,579	1,655,646	1,717,424

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	607,007	625,217	667,707	685,917	716,268	734,478	752,688	795,179	813,389	843,739
1,200 ～	661,999	681,858	728,198	748,058	781,158	801,018	820,878	867,218	887,078	920,178
1,400 ～	716,992	738,501	788,691	810,200	846,050	867,560	889,070	939,259	960,769	996,618
1,600 ～	771,984	795,143	849,182	872,341	910,941	934,100	957,260	1,011,299	1,034,458	1,073,057
1,800 ～	826,975	851,784	909,672	934,481	975,830	1,000,639	1,025,449	1,083,337	1,108,146	1,149,495
2,000 ～	881,968	908,427	970,164	996,623	1,040,722	1,067,181	1,093,640	1,155,378	1,181,837	1,225,935
2,200 ～	936,960	965,068	1,030,656	1,058,764	1,105,612	1,133,721	1,161,830	1,227,417	1,255,526	1,302,374
2,400 ～	991,953	1,021,711	1,091,148	1,120,906	1,170,504	1,200,263	1,230,021	1,299,458	1,329,217	1,378,814
2,600 ～	1,046,946	1,078,354	1,151,640	1,183,048	1,235,396	1,266,804	1,298,213	1,371,499	1,402,907	1,455,254
2,800 ～	1,101,939	1,134,997	1,212,132	1,245,191	1,300,288	1,333,346	1,366,404	1,443,540	1,476,598	1,531,695
3,000 ～	1,156,931	1,191,638	1,272,624	1,307,332	1,365,178	1,399,886	1,434,594	1,515,579	1,550,287	1,608,134

令和 7 年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）
コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	656,199	675,884	721,818	741,504	774,314	794,000	813,686	859,620	879,306	912,116
1,100 ～	688,614	709,272	757,475	778,133	812,564	833,222	853,881	902,084	922,742	957,173
1,200 ～	721,029	742,659	793,131	814,762	850,814	872,445	894,075	944,547	966,178	1,002,230
1,300 ～	753,444	776,047	828,788	851,391	889,063	911,667	934,270	987,011	1,009,614	1,047,287
1,400 ～	785,860	809,435	864,446	888,021	927,314	950,890	974,466	1,029,476	1,053,052	1,092,345
1,500 ～	818,276	842,824	900,103	924,651	965,565	990,113	1,014,662	1,071,941	1,096,489	1,137,403
1,600 ～	850,691	876,211	935,760	961,280	1,003,815	1,029,336	1,054,856	1,114,405	1,139,925	1,182,460
1,700 ～	883,106	909,599	971,416	997,909	1,042,065	1,068,558	1,095,051	1,156,868	1,183,362	1,227,517
1,800 ～	915,521	942,986	1,007,073	1,034,538	1,080,314	1,107,780	1,135,246	1,199,332	1,226,798	1,272,574
1,900 ～	947,937	976,375	1,042,730	1,071,168	1,118,565	1,147,003	1,175,441	1,241,797	1,270,235	1,317,632
2,000 ～	980,353	1,009,763	1,078,388	1,107,798	1,156,816	1,186,227	1,215,637	1,284,262	1,313,673	1,362,690
2,100 ～	1,012,768	1,043,151	1,114,044	1,144,427	1,195,066	1,225,449	1,255,832	1,326,726	1,357,109	1,407,747
2,200 ～	1,045,183	1,076,538	1,149,701	1,181,056	1,233,315	1,264,671	1,296,026	1,369,189	1,400,545	1,452,804
2,300 ～	1,077,599	1,109,926	1,185,358	1,217,686	1,271,566	1,303,894	1,336,222	1,411,654	1,443,982	1,497,862
2,400 ～	1,110,014	1,143,314	1,221,015	1,254,315	1,309,816	1,343,116	1,376,417	1,454,118	1,487,418	1,542,919
2,500 ～	1,142,430	1,176,702	1,256,673	1,290,945	1,348,067	1,382,340	1,416,613	1,496,583	1,530,856	1,587,977
2,600 ～	1,174,845	1,210,090	1,292,329	1,327,574	1,386,317	1,421,562	1,456,807	1,539,046	1,574,292	1,633,034
2,700 ～	1,207,260	1,243,477	1,327,986	1,364,203	1,424,566	1,460,784	1,497,002	1,581,510	1,617,728	1,678,091
2,800 ～	1,239,676	1,276,866	1,363,643	1,400,833	1,462,817	1,500,007	1,537,198	1,623,975	1,661,165	1,723,149
2,900 ～	1,272,091	1,310,253	1,399,300	1,437,462	1,501,067	1,539,230	1,577,392	1,666,439	1,704,601	1,768,206
3,000 ～	1,304,507	1,343,642	1,434,957	1,474,092	1,539,318	1,578,453	1,617,588	1,708,904	1,748,039	1,813,264

※アカマツは2,800本/畝を下限とする。

令和 7 年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	705,954	727,132	776,549	797,728	833,025	854,204	875,382	924,799	945,978	981,276
1,100 ～	743,345	765,645	817,679	839,979	877,147	899,447	921,747	973,781	996,082	1,033,249
1,200 ～	780,736	804,158	858,809	882,231	921,268	944,690	968,112	1,022,764	1,046,186	1,085,223
1,300 ～	818,126	842,669	899,938	924,482	965,388	989,932	1,014,476	1,071,745	1,096,288	1,137,195
1,400 ～	855,518	881,183	941,069	966,735	1,009,511	1,035,176	1,060,842	1,120,728	1,146,394	1,189,170
1,500 ～	892,909	919,696	982,199	1,008,987	1,053,632	1,080,419	1,107,207	1,169,710	1,196,498	1,241,143
1,600 ～	930,300	958,209	1,023,330	1,051,239	1,097,754	1,125,663	1,153,572	1,218,693	1,246,602	1,293,117
1,700 ～	967,690	996,720	1,064,459	1,093,489	1,141,874	1,170,904	1,199,935	1,267,673	1,296,704	1,345,089
1,800 ～	1,005,081	1,035,233	1,105,589	1,135,741	1,185,995	1,216,148	1,246,300	1,316,656	1,346,808	1,397,062
1,900 ～	1,042,473	1,073,747	1,146,720	1,177,994	1,230,118	1,261,392	1,292,666	1,365,639	1,396,913	1,449,037
2,000 ～	1,079,864	1,112,259	1,187,850	1,220,246	1,274,239	1,306,635	1,339,031	1,414,621	1,447,017	1,501,010
2,100 ～	1,117,254	1,150,771	1,228,979	1,262,497	1,318,359	1,351,877	1,385,394	1,463,602	1,497,120	1,552,983
2,200 ～	1,154,645	1,189,284	1,270,109	1,304,748	1,362,481	1,397,120	1,431,759	1,512,584	1,547,224	1,604,956
2,300 ～	1,192,037	1,227,798	1,311,240	1,347,001	1,406,603	1,442,364	1,478,125	1,561,568	1,597,329	1,656,931
2,400 ～	1,229,428	1,266,310	1,352,370	1,389,253	1,450,725	1,487,607	1,524,490	1,610,550	1,647,433	1,708,904
2,500 ～	1,266,819	1,304,823	1,393,500	1,431,505	1,494,846	1,532,850	1,570,855	1,659,532	1,697,537	1,760,878
2,600 ～	1,304,209	1,343,335	1,434,629	1,473,756	1,538,966	1,578,092	1,617,219	1,708,513	1,747,640	1,812,850
2,700 ～	1,341,600	1,381,848	1,475,760	1,516,008	1,583,088	1,623,336	1,663,584	1,757,496	1,797,744	1,864,824
2,800 ～	1,378,992	1,420,361	1,516,891	1,558,260	1,627,210	1,668,580	1,709,950	1,806,479	1,847,849	1,916,798
2,900 ～	1,416,383	1,458,874	1,558,021	1,600,512	1,671,331	1,713,823	1,756,314	1,855,461	1,897,953	1,968,772
3,000 ～	1,453,773	1,497,386	1,599,150	1,642,763	1,715,452	1,759,065	1,802,678	1,904,442	1,948,055	2,020,744

No.3 ヘクタール当り樹種別苗木代

令和7年度 ヘクタール当たり樹種別苗木代

税区分 ①消費税抜き単価

樹種 植栽本数	スギ
1,000	160,865
1,100	176,952
1,200	193,038
1,300	209,125
1,400	225,211
1,500	241,298
1,600	257,384
1,700	273,471
1,800	289,558
1,900	305,644
2,000	321,731
2,100	337,817
2,200	353,904
2,300	369,990
2,400	386,077
2,500	402,164
2,600	418,250
2,700	434,337
2,800	450,423
2,900	466,510
3,000	482,596

樹種 植栽本数	カラマツ
1,000	147,098
1,100	161,808
1,200	176,518
1,300	191,228
1,400	205,938
1,500	220,648
1,600	235,358
1,700	250,067
1,800	264,777
1,900	279,487
2,000	294,197
2,100	308,907
2,200	323,617
2,300	338,327
2,400	353,037
2,500	367,747
2,600	382,456
2,700	397,166
2,800	411,876
2,900	426,586
3,000	441,296

樹種 植栽本数	アカマツ、 クロマツ
2,800	204,268
3,000	218,859

樹種 植栽本数	ヒノキ、 ソノタN
2,000	327,584
2,200	360,343
2,400	393,101
2,600	425,860
2,800	458,618
3,000	491,377

樹種 植栽本数	ウルシ
1,000	379,400
1,200	455,280
1,400	531,160
1,600	607,040
1,800	682,920

樹種 植栽本数	ソノタL
1,000	152,410
1,200	182,892
1,400	213,374
1,600	243,856
1,800	274,338
2,000	304,820
2,200	335,302
2,400	365,784
2,600	396,267
2,800	426,749
3,000	457,231

樹種 植栽本数	コンテナ
1,000	214,632
1,100	236,095
1,200	257,558
1,300	279,021
1,400	300,484
1,500	321,948
1,600	343,411
1,700	364,874
1,800	386,337
1,900	407,800
2,000	429,264
2,100	450,727
2,200	472,190
2,300	493,653
2,400	515,116
2,500	536,580
2,600	558,043
2,700	579,506
2,800	600,969
2,900	622,432
3,000	643,896

樹種 植栽本数	コンテナ (花粉症対策品種)
1,000	264,387
1,100	290,826
1,200	317,265
1,300	343,703
1,400	370,142
1,500	396,581
1,600	423,020
1,700	449,458
1,800	475,897
1,900	502,336
2,000	528,775
2,100	555,213
2,200	581,652
2,300	608,091
2,400	634,530
2,500	660,969
2,600	687,407
2,700	713,846
2,800	740,285
2,900	766,724
3,000	793,162

令和7年度 ヘクタール当たり樹種別苗木代

税区分 ②消費税込み 単価

樹種 植栽本数	スギ
1,000	176,951
1,100	194,647
1,200	212,341
1,300	230,037
1,400	247,732
1,500	265,427
1,600	283,122
1,700	300,818
1,800	318,513
1,900	336,208
2,000	353,904
2,100	371,598
2,200	389,294
2,300	406,989
2,400	424,684
2,500	442,380
2,600	460,075
2,700	477,770
2,800	495,465
2,900	513,161
3,000	530,855

樹種 植栽本数	カラマツ
1,000	161,807
1,100	177,988
1,200	194,169
1,300	210,350
1,400	226,531
1,500	242,712
1,600	258,893
1,700	275,073
1,800	291,254
1,900	307,435
2,000	323,616
2,100	339,797
2,200	355,978
2,300	372,159
2,400	388,340
2,500	404,521
2,600	420,701
2,700	436,882
2,800	453,063
2,900	469,244
3,000	485,425

樹種 植栽本数	アカマツ、 クロマツ
2,800	224,694
3,000	240,744

樹種 植栽本数	ヒノキ、 ソノタN
2,000	360,342
2,200	396,377
2,400	432,411
2,600	468,446
2,800	504,479
3,000	540,514

樹種 植栽本数	ウルシ
1,000	417,340
1,200	500,808
1,400	584,276
1,600	667,744
1,800	751,212

樹種 植栽本数	ソノタL
1,000	167,651
1,200	201,181
1,400	234,711
1,600	268,241
1,800	301,771
2,000	335,302
2,200	368,832
2,400	402,362
2,600	435,893
2,800	469,423
3,000	502,954

樹種 植栽本数	コンテナ
1,000	236,095
1,100	259,704
1,200	283,313
1,300	306,923
1,400	330,532
1,500	354,142
1,600	377,752
1,700	401,361
1,800	424,970
1,900	448,580
2,000	472,190
2,100	495,799
2,200	519,409
2,300	543,018
2,400	566,627
2,500	590,238
2,600	613,847
2,700	637,456
2,800	661,065
2,900	684,675
3,000	708,285

樹種 植栽本数	コンテナ (花粉症対策品種)
1,000	290,825
1,100	319,908
1,200	348,991
1,300	378,073
1,400	407,156
1,500	436,239
1,600	465,322
1,700	494,403
1,800	523,486
1,900	552,569
2,000	581,652
2,100	610,734
2,200	639,817
2,300	668,900
2,400	697,983
2,500	727,065
2,600	756,147
2,700	785,230
2,800	814,313
2,900	843,396
3,000	872,478

No.4 植 付 費 (地 拵 除 <)

令和 7 年度 植付費（地拵え除く）

①労務税抜き単価

スギ										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	299,502	308,487	329,452	338,437	353,412	362,397	371,382	392,347	401,332	416,307
1,100 ～	329,453	339,336	362,398	372,281	388,754	398,638	408,521	431,583	441,467	457,939
1,200 ～	359,402	370,184	395,342	406,124	424,094	434,876	445,658	470,816	481,598	499,568
1,300 ～	389,353	401,033	428,288	439,968	459,436	471,117	482,797	510,052	521,733	541,200
1,400 ～	419,304	431,883	461,234	473,813	494,778	507,357	519,936	549,288	561,867	582,832
1,500 ～	449,254	462,731	494,179	507,657	530,119	543,597	557,074	588,522	602,000	624,463
1,600 ～	479,204	493,580	527,124	541,500	565,460	579,836	594,212	627,757	642,133	666,093
1,700 ～	509,154	524,428	560,069	575,344	600,801	616,076	631,350	666,991	682,266	707,724
1,800 ～	539,104	555,277	593,014	609,187	636,142	652,315	668,488	706,226	722,399	749,354
1,900 ～	569,055	586,126	625,960	643,032	671,484	688,556	705,628	745,462	762,533	790,986
2,000 ～	599,006	616,976	658,906	676,876	706,827	724,797	742,767	784,697	802,668	832,618
2,100 ～	628,955	647,823	691,850	710,719	742,166	761,035	779,904	823,931	842,799	874,247
2,200 ～	658,906	678,673	724,796	744,563	777,509	797,276	817,043	863,166	882,934	915,879
2,300 ～	688,857	709,522	757,742	778,408	812,851	833,516	854,182	902,402	923,068	957,511
2,400 ～	718,807	740,371	790,687	812,251	848,192	869,756	891,320	941,637	963,201	999,141
2,500 ～	748,758	771,220	823,633	846,096	883,534	905,997	928,459	980,872	1,003,335	1,040,773
2,600 ～	778,708	802,069	856,578	879,940	918,875	942,236	965,597	1,020,107	1,043,468	1,082,404
2,700 ～	808,658	832,917	889,523	913,783	954,216	978,476	1,002,735	1,059,341	1,083,601	1,124,034
2,800 ～	838,609	863,767	922,469	947,628	989,558	1,014,716	1,039,875	1,098,577	1,123,736	1,165,666
2,900 ～	868,560	894,616	955,416	981,472	1,024,900	1,050,957	1,077,014	1,137,813	1,163,870	1,207,298
3,000 ～	898,509	925,464	988,359	1,015,315	1,060,240	1,087,195	1,114,151	1,177,046	1,204,002	1,248,927

令和7年度 植付費（地拵え除く）

①労務税抜き単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	567,838	584,873	624,621	641,656	670,048	687,083	704,119	743,867	760,902	789,294
3,000 ～	608,398	626,649	669,237	687,489	717,909	736,161	754,413	797,001	815,253	845,673

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	284,358	292,888	312,793	321,324	335,542	344,073	352,603	372,508	381,039	395,257
1,100 ～	312,794	322,177	344,073	353,457	369,096	378,480	387,864	409,760	419,143	434,783
1,200 ～	341,230	351,466	375,353	385,589	402,651	412,888	423,125	447,011	457,248	474,309
1,300 ～	369,666	380,755	406,632	417,722	436,205	447,295	458,385	484,262	495,352	513,835
1,400 ～	398,103	410,046	437,913	449,856	469,761	481,704	493,647	521,514	533,458	553,363
1,500 ～	426,539	439,335	469,192	481,989	503,316	516,112	528,908	558,766	571,562	592,889
1,600 ～	454,975	468,624	500,472	514,121	536,870	550,519	564,169	596,017	609,666	632,415
1,700 ～	483,409	497,911	531,749	546,252	570,422	584,924	599,427	633,265	647,768	671,938
1,800 ～	511,845	527,200	563,029	578,384	603,977	619,332	634,687	670,516	685,872	711,464
1,900 ～	540,282	556,490	594,310	610,518	637,532	653,741	669,949	707,769	723,977	750,991
2,000 ～	568,718	585,779	625,589	642,651	671,087	688,148	705,210	745,020	762,082	790,518
2,100 ～	597,154	615,068	656,869	674,784	704,641	722,556	740,470	782,271	800,186	830,044
2,200 ～	625,590	644,357	688,149	706,916	738,196	756,963	775,731	819,522	838,290	869,570
2,300 ～	654,027	673,647	719,429	739,050	771,751	791,372	810,993	856,775	876,396	909,097
2,400 ～	682,463	702,936	750,709	771,183	805,306	825,780	846,254	894,026	914,500	948,623
2,500 ～	710,899	732,225	781,988	803,315	838,860	860,187	881,514	931,277	952,604	988,149
2,600 ～	739,334	761,514	813,267	835,447	872,414	894,594	916,774	968,527	990,707	1,027,674
2,700 ～	767,770	790,803	844,547	867,580	905,968	929,001	952,034	1,005,778	1,028,811	1,067,200
2,800 ～	796,207	820,093	875,827	899,713	939,524	963,410	987,296	1,043,031	1,066,917	1,106,727
2,900 ～	824,643	849,382	907,107	931,846	973,078	997,818	1,022,557	1,080,282	1,105,021	1,146,253
3,000 ～	853,079	878,671	938,386	963,979	1,006,633	1,032,225	1,057,817	1,117,533	1,143,125	1,185,779

令和7年度 植付費（地拵え除く）

①労務税抜き単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	605,444	623,607	665,988	684,151	714,423	732,587	750,750	793,131	811,294	841,567
2,200 ～	665,989	685,968	732,587	752,567	785,867	805,846	825,826	872,445	892,425	925,724
2,400 ～	726,534	748,330	799,187	820,983	857,310	879,106	900,902	951,759	973,555	1,009,882
2,600 ～	787,079	810,691	865,786	889,399	928,753	952,365	975,977	1,031,073	1,054,685	1,094,039
2,800 ～	847,623	873,051	932,385	957,813	1,000,195	1,025,623	1,051,052	1,110,386	1,135,814	1,178,195
3,000 ～	908,168	935,413	998,984	1,026,229	1,071,638	1,098,883	1,126,128	1,189,700	1,216,945	1,262,353

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	539,891	556,087	593,880	610,076	637,071	653,268	669,464	707,257	723,453	750,448
1,200 ～	647,869	667,305	712,655	732,091	764,485	783,921	803,357	848,708	868,144	900,537
1,400 ～	755,848	778,523	831,432	854,108	891,900	914,576	937,251	990,160	1,012,836	1,050,628
1,600 ～	863,826	889,740	950,208	976,123	1,019,314	1,045,229	1,071,144	1,131,612	1,157,526	1,200,718
1,800 ～	971,803	1,000,957	1,068,983	1,098,137	1,146,727	1,175,881	1,205,035	1,273,061	1,302,216	1,350,806

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	290,202	298,908	319,222	327,928	342,438	351,144	359,850	380,164	388,870	403,380
1,200 ～	348,242	358,689	383,066	393,513	410,925	421,372	431,820	456,197	466,644	484,056
1,400 ～	406,283	418,471	446,911	459,099	479,413	491,602	503,790	532,230	544,419	564,733
1,600 ～	464,323	478,252	510,755	524,684	547,901	561,830	575,760	608,263	622,192	645,408
1,800 ～	522,362	538,032	574,598	590,269	616,387	632,058	647,728	684,294	699,965	726,083
2,000 ～	580,404	597,816	638,444	655,856	684,876	702,288	719,700	760,329	777,741	806,761
2,200 ～	638,444	657,597	702,288	721,441	753,363	772,517	791,670	836,361	855,514	887,437
2,400 ～	696,485	717,379	766,133	787,028	821,852	842,746	863,641	912,395	933,289	968,114
2,600 ～	754,526	777,161	829,978	852,614	890,340	912,976	935,612	988,429	1,011,064	1,048,791
2,800 ～	812,567	836,944	893,823	918,200	958,829	983,206	1,007,583	1,064,462	1,088,839	1,129,468
3,000 ～	870,608	896,726	957,668	983,787	1,027,317	1,053,435	1,079,553	1,140,496	1,166,614	1,210,145

令和7年度 植付費（地拵え除く）

①労務税抜き単価

コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	345,616	355,984	380,177	390,546	407,826	418,195	428,563	452,756	463,125	480,406
1,100 ～	380,177	391,582	418,194	429,600	448,608	460,014	471,419	498,031	509,437	528,446
1,200 ～	414,738	427,180	456,211	468,653	489,390	501,832	514,275	543,306	555,748	576,485
1,300 ～	449,300	462,779	494,230	507,709	530,174	543,653	557,132	588,583	602,062	624,527
1,400 ～	483,862	498,377	532,248	546,764	570,957	585,473	599,988	633,859	648,375	672,568
1,500 ～	518,424	533,976	570,266	585,819	611,740	627,293	642,845	679,135	694,688	720,609
1,600 ～	552,986	569,575	608,284	624,874	652,523	669,113	685,702	724,411	741,001	768,650
1,700 ～	587,547	605,173	646,301	663,928	693,305	710,931	728,558	769,686	787,312	816,690
1,800 ～	622,108	640,771	684,318	702,982	734,087	752,750	771,413	814,961	833,624	864,730
1,900 ～	656,671	676,371	722,338	742,038	774,871	794,571	814,272	860,239	879,939	912,772
2,000 ～	691,233	711,969	760,356	781,093	815,654	836,391	857,128	905,515	926,252	960,813
2,100 ～	725,794	747,567	798,373	820,147	856,436	878,210	899,984	950,790	972,563	1,008,853
2,200 ～	760,356	783,166	836,391	859,202	897,220	920,030	942,841	996,066	1,018,877	1,056,894
2,300 ～	794,918	818,765	874,409	898,257	938,003	961,850	985,698	1,041,342	1,065,190	1,104,936
2,400 ～	829,479	854,363	912,426	937,311	978,785	1,003,669	1,028,553	1,086,617	1,111,501	1,152,975
2,500 ～	864,042	889,963	950,446	976,367	1,019,569	1,045,490	1,071,412	1,131,895	1,157,816	1,201,018
2,600 ～	898,603	925,561	988,463	1,015,421	1,060,351	1,087,309	1,114,267	1,177,169	1,204,128	1,249,058
2,700 ～	933,164	961,158	1,026,480	1,054,475	1,101,133	1,129,128	1,157,123	1,222,444	1,250,439	1,297,097
2,800 ～	967,726	996,757	1,064,498	1,093,530	1,141,916	1,170,948	1,199,980	1,267,721	1,296,752	1,345,139
2,900 ～	1,002,288	1,032,356	1,102,516	1,132,585	1,182,699	1,212,768	1,242,837	1,312,997	1,343,065	1,393,180
3,000 ～	1,036,850	1,067,955	1,140,535	1,171,640	1,223,483	1,254,588	1,285,694	1,358,273	1,389,379	1,441,221

※コンテナ苗木：マルチキャビティコンテナで育成した苗木
アカマツは2,800本/鉢を下限とする。

令和 7 年度 植付費（地拵え除く）

①労務税抜き単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	400,346	412,356	440,380	452,390	472,408	484,418	496,429	524,453	536,463	556,480
1,100 ～	440,381	453,592	484,419	497,630	519,649	532,861	546,072	576,899	590,110	612,129
1,200 ～	480,416	494,828	528,457	542,870	566,890	581,303	595,715	629,344	643,757	667,778
1,300 ～	520,450	536,063	572,495	588,108	614,131	629,744	645,358	681,789	697,403	723,425
1,400 ～	560,486	577,300	616,534	633,349	661,373	678,188	695,002	734,236	751,051	779,075
1,500 ～	600,521	618,536	660,573	678,588	708,614	726,630	744,646	786,682	804,698	834,724
1,600 ～	640,556	659,772	704,611	723,828	755,856	775,072	794,289	839,128	858,345	890,372
1,700 ～	680,589	701,006	748,647	769,065	803,095	823,512	843,930	891,571	911,989	946,018
1,800 ～	720,624	742,242	792,686	814,305	850,336	871,955	893,573	944,017	965,636	1,001,667
1,900 ～	760,660	783,479	836,726	859,545	897,578	920,398	943,218	996,464	1,019,284	1,057,317
2,000 ～	800,695	824,715	880,764	904,785	944,820	968,840	992,861	1,048,910	1,072,931	1,112,966
2,100 ～	840,729	865,950	924,801	950,023	992,060	1,017,282	1,042,503	1,101,354	1,126,576	1,168,613
2,200 ～	880,764	907,186	968,840	995,263	1,039,301	1,065,724	1,092,147	1,153,800	1,180,223	1,224,261
2,300 ～	920,800	948,424	1,012,880	1,040,504	1,086,544	1,114,168	1,141,792	1,206,248	1,233,872	1,279,912
2,400 ～	960,835	989,660	1,056,918	1,085,743	1,133,785	1,162,610	1,191,435	1,258,693	1,287,518	1,335,560
2,500 ～	1,000,869	1,030,895	1,100,955	1,130,981	1,181,025	1,211,051	1,241,077	1,311,138	1,341,164	1,391,207
2,600 ～	1,040,903	1,072,130	1,144,993	1,176,220	1,228,265	1,259,492	1,290,719	1,363,582	1,394,810	1,446,855
2,700 ～	1,080,938	1,113,366	1,189,031	1,221,459	1,275,506	1,307,934	1,340,363	1,416,028	1,448,456	1,502,503
2,800 ～	1,120,974	1,154,603	1,233,071	1,266,700	1,322,749	1,356,378	1,390,007	1,468,475	1,502,105	1,558,153
2,900 ～	1,161,009	1,195,839	1,277,109	1,311,940	1,369,990	1,404,820	1,439,651	1,520,921	1,555,752	1,613,802
3,000 ～	1,201,043	1,237,074	1,321,147	1,357,178	1,417,230	1,453,262	1,489,293	1,573,366	1,609,397	1,669,449

令和 7 年度 植付費（地拵え除く）

②消費税込み単価

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	311,757	321,109	342,932	352,285	367,873	377,225	386,578	408,401	417,754	433,342
1,100 ～	342,933	353,220	377,226	387,514	404,660	414,948	425,236	449,242	459,530	476,676
1,200 ～	374,108	385,331	411,518	422,742	441,447	452,670	463,893	490,081	501,304	520,010
1,300 ～	405,285	417,443	445,813	457,972	478,236	490,394	502,553	530,923	543,081	563,346
1,400 ～	436,461	449,554	480,107	493,200	515,023	528,117	541,211	571,763	584,857	606,680
1,500 ～	467,637	481,666	514,400	528,429	551,811	565,840	579,869	612,604	626,633	650,015
1,600 ～	498,812	513,776	548,693	563,657	588,598	603,562	618,526	653,443	668,408	693,348
1,700 ～	529,987	545,886	582,985	598,885	625,384	641,284	657,183	694,282	710,182	736,681
1,800 ～	561,163	577,997	617,279	634,114	662,172	679,007	695,842	735,123	751,958	780,016
1,900 ～	592,340	610,110	651,574	669,344	698,961	716,731	734,501	775,965	793,735	823,352
2,000 ～	623,516	642,221	685,867	704,573	735,748	754,454	773,159	816,805	835,511	866,687
2,100 ～	654,691	674,331	720,160	739,800	772,535	792,176	811,816	857,645	877,285	910,020
2,200 ～	685,867	706,443	754,453	775,029	809,323	829,899	850,475	898,485	919,061	953,355
2,300 ～	717,043	738,554	788,747	810,258	846,110	867,622	889,133	939,326	960,837	996,689
2,400 ～	748,220	770,666	823,042	845,488	882,899	905,346	927,792	980,168	1,002,614	1,040,025
2,500 ～	779,396	802,777	857,335	880,717	919,687	943,069	966,451	1,021,008	1,044,390	1,083,360
2,600 ～	810,571	834,888	891,628	915,945	956,473	980,790	1,005,108	1,061,848	1,086,165	1,126,693
2,700 ～	841,747	866,999	925,921	951,174	993,261	1,018,513	1,043,766	1,102,688	1,127,940	1,170,028
2,800 ～	872,923	899,110	960,215	986,402	1,030,049	1,056,236	1,082,424	1,143,529	1,169,716	1,213,362
2,900 ～	904,099	931,221	994,508	1,021,631	1,066,836	1,093,959	1,121,082	1,184,369	1,211,492	1,256,697
3,000 ～	935,275	963,333	1,028,802	1,056,860	1,103,624	1,131,682	1,159,741	1,225,210	1,253,268	1,300,032

令和 7 年度 植付費（地拵え除く）

②消費税込み単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	602,153	620,217	662,368	680,432	710,540	728,605	746,669	788,820	806,885	836,992
3,000 ～	645,164	664,518	709,680	729,035	761,293	780,648	800,003	845,164	864,519	896,777

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	296,613	305,511	326,274	335,172	350,003	358,901	367,800	388,563	397,461	412,292
1,100 ～	326,275	336,063	358,902	368,690	385,004	394,792	404,581	427,420	437,208	453,522
1,200 ～	355,936	366,614	391,529	402,207	420,004	430,682	441,360	466,276	476,954	494,751
1,300 ～	385,598	397,165	424,157	435,725	455,005	466,573	478,141	505,133	516,701	535,981
1,400 ～	415,261	427,718	456,787	469,244	490,007	502,465	514,923	543,991	556,449	577,212
1,500 ～	444,922	458,269	489,414	502,761	525,007	538,355	551,703	582,847	596,195	618,441
1,600 ～	474,584	488,821	522,042	536,279	560,009	574,246	588,484	621,705	635,942	659,671
1,700 ～	504,243	519,370	554,667	569,794	595,006	610,134	625,261	660,558	675,685	700,897
1,800 ～	533,904	549,921	587,294	603,311	630,006	646,023	662,040	699,414	715,431	742,126
1,900 ～	563,567	580,474	619,923	636,830	665,009	681,916	698,823	738,272	755,179	783,358
2,000 ～	593,228	611,024	652,550	670,347	700,009	717,805	735,602	777,128	794,925	824,586
2,100 ～	622,890	641,576	685,179	703,865	735,010	753,696	772,383	815,985	834,672	865,817
2,200 ～	652,551	672,127	717,806	737,382	770,010	789,586	809,163	854,841	874,418	907,045
2,300 ～	682,214	702,680	750,435	770,901	805,012	825,478	845,945	893,700	914,166	948,277
2,400 ～	711,876	733,232	783,063	804,419	840,013	861,369	882,726	932,557	953,913	989,507
2,500 ～	741,537	763,783	815,690	837,936	875,013	897,259	919,505	971,413	993,659	1,030,736
2,600 ～	771,197	794,332	848,316	871,452	910,012	933,148	956,284	1,010,268	1,033,403	1,071,963
2,700 ～	800,859	824,884	880,944	904,970	945,013	969,039	993,065	1,049,125	1,073,151	1,113,194
2,800 ～	830,522	855,437	913,574	938,489	980,015	1,004,931	1,029,847	1,087,983	1,112,899	1,154,425
2,900 ～	860,183	885,988	946,201	972,006	1,015,015	1,040,821	1,066,626	1,126,839	1,152,645	1,195,654
3,000 ～	889,845	916,540	978,829	1,005,524	1,050,017	1,076,712	1,103,407	1,165,696	1,192,392	1,236,884

令和7年度 植付費（地拵え除く）

②消費税込み単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	629,954	648,852	692,949	711,848	743,345	762,244	781,142	825,239	844,138	875,636
2,200 ～	692,950	713,738	762,245	783,033	817,681	838,469	859,258	907,764	928,553	963,200
2,400 ～	755,946	778,624	831,540	854,218	892,016	914,694	937,373	990,289	1,012,967	1,050,764
2,600 ～	818,942	843,510	900,836	925,404	966,351	990,919	1,015,488	1,072,814	1,097,382	1,138,329
2,800 ～	881,938	908,396	970,131	996,589	1,040,686	1,067,144	1,093,603	1,155,338	1,181,796	1,225,893
3,000 ～	944,934	973,282	1,039,427	1,067,775	1,115,022	1,143,370	1,171,718	1,237,863	1,266,211	1,313,458

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	552,146	568,710	607,360	623,924	651,532	668,096	684,661	723,311	739,875	767,482
1,200 ～	662,575	682,452	728,832	748,709	781,838	801,715	821,593	867,973	887,850	920,979
1,400 ～	773,005	796,195	850,305	873,495	912,145	935,336	958,526	1,012,636	1,035,826	1,074,476
1,600 ～	883,434	909,937	971,777	998,280	1,042,452	1,068,955	1,095,458	1,157,298	1,183,801	1,227,973
1,800 ～	993,862	1,023,677	1,093,248	1,123,064	1,172,757	1,202,573	1,232,388	1,301,959	1,331,775	1,381,468

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	302,457	311,530	332,702	341,776	356,899	365,972	375,046	396,218	405,292	420,415
1,200 ～	362,948	373,836	399,242	410,131	428,278	439,167	450,055	475,461	486,350	504,497
1,400 ～	423,440	436,143	465,784	478,487	499,659	512,362	525,065	554,706	567,409	588,581
1,600 ～	483,931	498,448	532,324	546,842	571,038	585,556	600,074	633,949	648,467	672,664
1,800 ～	544,421	560,753	598,863	615,195	642,416	658,749	675,082	713,191	729,524	756,745
2,000 ～	604,914	623,061	665,405	683,552	713,798	731,945	750,093	792,437	810,584	840,830
2,200 ～	665,405	685,367	731,945	751,907	785,177	805,140	825,102	871,680	891,642	924,912
2,400 ～	725,897	747,673	798,486	820,263	856,558	878,335	900,112	950,925	972,701	1,008,996
2,600 ～	786,390	809,981	865,029	888,620	927,940	951,531	975,123	1,030,170	1,053,762	1,093,082
2,800 ～	846,882	872,288	931,570	956,976	999,320	1,024,727	1,050,133	1,109,415	1,134,821	1,177,165
3,000 ～	907,373	934,594	998,110	1,025,331	1,070,700	1,097,921	1,125,142	1,188,658	1,215,879	1,261,248

令和7年度 植付費（地拵え除く）

②消費税込み単価

コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	356,568	367,265	392,224	402,921	420,750	431,447	442,144	467,104	477,801	495,629
1,100 ～	392,224	403,990	431,446	443,213	462,824	474,591	486,357	513,813	525,580	545,191
1,200 ～	427,881	440,717	470,669	483,505	504,899	517,736	530,572	560,524	573,360	594,754
1,300 ～	463,537	477,443	509,890	523,796	546,973	560,879	574,785	607,233	621,139	644,316
1,400 ～	499,195	514,170	549,114	564,090	589,050	604,025	619,001	653,945	668,921	693,881
1,500 ～	534,853	550,898	588,338	604,383	631,126	647,172	663,217	700,657	716,703	743,445
1,600 ～	570,509	587,624	627,559	644,675	673,200	690,315	707,431	747,366	764,482	793,007
1,700 ～	606,166	624,350	666,782	684,967	715,275	733,460	751,645	794,077	812,262	842,570
1,800 ～	641,822	661,076	706,004	725,258	757,349	776,604	795,859	840,786	860,041	892,132
1,900 ～	677,480	697,804	745,228	765,552	799,426	819,750	840,075	887,498	907,823	941,697
2,000 ～	713,137	734,531	784,450	805,844	841,501	862,895	884,289	934,209	955,603	991,260
2,100 ～	748,794	771,257	823,673	846,137	883,576	906,040	928,504	980,920	1,003,383	1,040,823
2,200 ～	784,450	807,983	862,895	886,428	925,651	949,184	972,718	1,027,629	1,051,163	1,090,385
2,300 ～	820,108	844,711	902,118	926,722	967,727	992,330	1,016,933	1,074,341	1,098,944	1,139,950
2,400 ～	855,764	881,436	941,340	967,013	1,009,801	1,035,474	1,061,147	1,121,050	1,146,723	1,189,511
2,500 ～	891,422	918,164	980,564	1,007,306	1,051,877	1,078,620	1,105,363	1,167,762	1,194,505	1,239,076
2,600 ～	927,078	954,890	1,019,785	1,047,598	1,093,952	1,121,764	1,149,576	1,214,472	1,242,284	1,288,638
2,700 ～	962,735	991,617	1,059,008	1,087,890	1,136,027	1,164,909	1,193,791	1,261,182	1,290,064	1,338,201
2,800 ～	998,393	1,028,344	1,098,232	1,128,184	1,178,103	1,208,055	1,238,007	1,307,894	1,337,846	1,387,766
2,900 ～	1,034,049	1,065,070	1,137,453	1,168,475	1,220,177	1,251,199	1,282,220	1,354,604	1,385,625	1,437,328
3,000 ～	1,069,707	1,101,798	1,176,677	1,208,768	1,262,254	1,294,345	1,326,436	1,401,316	1,433,407	1,486,892

※コンテナ苗木：マルチキャビティコンテナで育成した苗木
アカマツは2,800本/鉢を下限とする。

令和7年度 植付費（地拵え除く）

②消費税込み単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	411,298	423,636	452,427	464,766	485,331	497,670	510,009	538,800	551,139	571,704
1,100 ～	452,428	466,000	497,670	511,243	533,865	547,437	561,010	592,680	606,253	628,874
1,200 ～	493,559	508,365	542,914	557,721	582,399	597,206	612,013	646,562	661,369	686,047
1,300 ～	534,688	550,728	588,156	604,197	630,931	646,972	663,013	700,441	716,481	743,216
1,400 ～	575,819	593,093	633,400	650,675	679,466	696,740	714,015	754,322	771,597	800,388
1,500 ～	616,949	635,457	678,643	697,152	727,999	746,508	765,016	808,203	826,711	857,559
1,600 ～	658,079	677,821	723,886	743,629	776,533	796,275	816,017	862,083	881,825	914,729
1,700 ～	699,208	720,184	769,128	790,105	825,065	846,041	867,017	915,962	936,938	971,899
1,800 ～	740,338	762,548	814,371	836,581	873,598	895,808	918,019	969,842	992,052	1,029,069
1,900 ～	781,469	804,913	859,615	883,059	922,133	945,577	969,021	1,023,724	1,047,168	1,086,241
2,000 ～	822,599	847,276	904,858	929,536	970,666	995,344	1,020,022	1,077,604	1,102,282	1,143,412
2,100 ～	863,728	889,639	950,100	976,012	1,019,199	1,045,110	1,071,022	1,131,483	1,157,395	1,200,581
2,200 ～	904,858	932,003	995,343	1,022,489	1,067,732	1,094,878	1,122,023	1,185,363	1,212,509	1,257,752
2,300 ～	945,990	974,369	1,040,589	1,068,968	1,116,268	1,144,647	1,173,027	1,239,246	1,267,626	1,314,926
2,400 ～	987,120	1,016,733	1,085,832	1,115,445	1,164,801	1,194,415	1,224,028	1,293,127	1,322,740	1,372,096
2,500 ～	1,028,250	1,059,097	1,131,075	1,161,922	1,213,335	1,244,182	1,275,030	1,347,007	1,377,855	1,429,267
2,600 ～	1,069,379	1,101,460	1,176,316	1,208,398	1,261,867	1,293,948	1,326,029	1,400,886	1,432,967	1,486,436
2,700 ～	1,110,509	1,143,824	1,221,559	1,254,875	1,310,400	1,343,715	1,377,031	1,454,766	1,488,082	1,543,607
2,800 ～	1,151,640	1,186,189	1,266,804	1,301,353	1,358,935	1,393,484	1,428,033	1,508,648	1,543,197	1,600,779
2,900 ～	1,192,770	1,228,553	1,312,047	1,347,830	1,407,468	1,443,251	1,479,034	1,562,528	1,598,311	1,657,950
3,000 ～	1,233,899	1,270,915	1,357,288	1,394,305	1,456,000	1,493,017	1,530,034	1,616,407	1,653,424	1,715,119

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	283,416	291,918	311,757	320,260	334,430	342,933	351,435	371,274	379,777	393,948
1,100 ～	311,758	321,110	342,933	352,286	367,874	377,227	386,579	408,402	417,755	433,343
1,200 ～	340,099	350,301	374,108	384,311	401,316	411,519	421,722	445,529	455,732	472,737
1,300 ～	368,441	379,494	405,285	416,338	434,760	445,813	456,866	482,657	493,710	512,132
1,400 ～	396,783	408,686	436,461	448,364	468,203	480,107	492,010	519,785	531,689	551,528
1,500 ～	425,125	437,878	467,637	480,391	501,647	514,401	527,155	556,913	569,667	590,923
1,600 ～	453,466	467,069	498,812	512,416	535,089	548,693	562,297	594,040	607,644	630,317
1,700 ～	481,807	496,261	529,987	544,441	568,532	582,986	597,440	631,167	645,621	669,711
1,800 ～	510,149	525,453	561,163	576,468	601,975	617,280	632,584	668,295	683,599	709,107
1,900 ～	538,491	554,645	592,340	608,494	635,419	651,574	667,728	705,423	721,577	748,502
2,000 ～	566,833	583,837	623,516	640,521	668,862	685,867	702,872	742,551	759,556	787,897
2,100 ～	595,174	613,029	654,691	672,546	702,305	720,160	738,015	779,677	797,533	827,291
2,200 ～	623,516	642,221	685,867	704,573	735,748	754,454	773,159	816,805	835,511	866,687
2,300 ～	651,858	671,413	717,043	736,599	769,192	788,748	808,303	853,933	873,489	906,082
2,400 ～	680,200	700,606	748,220	768,626	802,636	823,042	843,448	891,062	911,468	945,478
2,500 ～	708,542	729,798	779,396	800,652	836,079	857,335	878,592	928,190	949,446	984,873
2,600 ～	736,883	758,989	810,571	832,677	869,521	891,628	913,734	965,316	987,423	1,024,267
2,700 ～	765,225	788,181	841,747	864,704	902,965	925,922	948,879	1,002,444	1,025,401	1,063,662
2,800 ～	793,567	817,374	872,923	896,730	936,409	960,216	984,023	1,039,572	1,063,379	1,103,058
2,900 ～	821,909	846,566	904,099	928,757	969,852	994,509	1,019,167	1,076,700	1,101,358	1,142,453
3,000 ～	850,250	875,757	935,275	960,782	1,003,295	1,028,802	1,054,310	1,113,827	1,139,335	1,181,847

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	547,412	563,834	602,153	618,575	645,946	662,368	678,790	717,109	733,532	760,902
3,000 ～	586,513	604,108	645,164	662,759	692,085	709,680	727,276	768,332	785,927	815,253

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	269,649	277,738	296,613	304,703	318,185	326,275	334,364	353,240	361,329	374,812
1,100 ～	296,614	305,512	326,275	335,173	350,004	358,902	367,801	388,564	397,462	412,293
1,200 ～	323,579	333,286	355,936	365,644	381,823	391,530	401,237	423,888	433,595	449,774
1,300 ～	350,544	361,060	385,598	396,114	413,641	424,158	434,674	459,212	469,728	487,256
1,400 ～	377,510	388,835	415,261	426,586	445,461	456,787	468,112	494,538	505,863	524,738
1,500 ～	404,475	416,609	444,922	457,056	477,280	489,414	501,549	529,862	541,996	562,220
1,600 ～	431,440	444,383	474,584	487,527	509,099	522,042	534,985	565,186	578,129	599,701
1,700 ～	458,403	472,155	504,243	517,995	540,915	554,667	568,419	600,507	614,260	637,180
1,800 ～	485,368	499,929	533,904	548,465	572,734	587,295	601,856	635,832	650,393	674,661
1,900 ～	512,334	527,704	563,567	578,937	604,554	619,924	635,294	671,157	686,527	712,144
2,000 ～	539,299	555,477	593,228	609,407	636,372	652,551	668,730	706,481	722,660	749,625
2,100 ～	566,264	583,251	622,890	639,878	668,191	685,179	702,167	741,805	758,793	787,106
2,200 ～	593,229	611,025	652,551	670,348	700,010	717,807	735,603	777,129	794,926	824,588
2,300 ～	620,195	638,800	682,214	700,820	731,830	750,435	769,041	812,455	831,061	862,071
2,400 ～	647,160	666,574	711,876	731,290	763,648	783,063	802,478	847,779	867,194	899,552
2,500 ～	674,125	694,348	741,537	761,761	795,467	815,691	835,915	883,103	903,327	937,033
2,600 ～	701,089	722,121	771,197	792,230	827,285	848,317	869,350	918,426	939,459	974,513
2,700 ～	728,054	749,895	800,859	822,701	859,103	880,945	902,786	953,750	975,592	1,011,995
2,800 ～	755,020	777,670	830,522	853,172	890,923	913,574	936,224	989,076	1,011,726	1,049,477
2,900 ～	781,985	805,444	860,183	883,643	922,742	946,201	969,661	1,024,400	1,047,859	1,086,959
3,000 ～	808,950	833,218	889,845	914,113	954,561	978,829	1,003,098	1,059,724	1,083,993	1,124,440

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ～	572,686	589,866	629,954	647,135	675,769	692,950	710,130	750,218	767,399	796,033
2,200 ～	629,955	648,853	692,950	711,849	743,346	762,245	781,144	825,241	844,139	875,637
2,400 ～	687,224	707,840	755,946	776,563	810,924	831,541	852,157	900,263	920,880	955,241
2,600 ～	744,493	766,827	818,942	841,277	878,501	900,836	923,171	975,285	997,620	1,034,845
2,800 ～	801,762	825,814	881,938	905,991	946,079	970,132	994,184	1,050,308	1,074,361	1,114,449
3,000 ～	859,031	884,801	944,934	970,705	1,013,656	1,039,427	1,065,198	1,125,330	1,151,101	1,194,053

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	501,951	517,009	552,146	567,204	592,302	607,360	622,419	657,555	672,614	697,711
1,200 ～	602,341	620,411	662,575	680,645	710,762	728,832	746,902	789,066	807,136	837,253
1,400 ～	702,732	723,813	773,005	794,087	829,223	850,305	871,387	920,578	941,660	976,797
1,600 ～	803,122	827,215	883,434	907,527	947,683	971,777	995,871	1,052,089	1,076,183	1,116,339
1,800 ～	903,511	930,616	993,862	1,020,967	1,066,142	1,093,248	1,120,353	1,183,599	1,210,704	1,255,880

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	274,961	283,209	302,457	310,705	324,453	332,702	340,951	360,198	368,447	382,195
1,200 ～	329,953	339,851	362,948	372,846	389,344	399,243	409,141	432,238	442,137	458,634
1,400 ～	384,946	396,494	423,440	434,988	454,236	465,784	477,333	504,279	515,827	535,074
1,600 ～	439,938	453,136	483,931	497,129	519,126	532,324	545,523	576,318	589,516	611,513
1,800 ～	494,929	509,776	544,421	559,269	584,016	598,864	613,711	648,356	663,204	687,951
2,000 ～	549,922	566,419	604,914	621,411	648,907	665,405	681,903	720,397	736,895	764,391
2,200 ～	604,914	623,061	665,405	683,552	713,798	731,945	750,093	792,437	810,584	840,830
2,400 ～	659,907	679,704	725,897	745,694	778,690	798,487	818,284	864,478	884,275	917,270
2,600 ～	714,900	736,347	786,390	807,837	843,582	865,029	886,476	936,519	957,966	993,711
2,800 ～	769,893	792,989	846,882	869,979	908,473	931,570	954,667	1,008,559	1,031,656	1,070,151
3,000 ～	824,885	849,631	907,373	932,120	973,364	998,110	1,022,857	1,080,599	1,105,345	1,146,590

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	324,153	333,877	356,568	366,292	382,500	392,225	401,949	424,640	434,365	450,572
1,100 ～	356,568	367,265	392,224	402,921	420,750	431,447	442,144	467,104	477,801	495,629
1,200 ～	388,983	400,652	427,881	439,550	458,999	470,669	482,338	509,567	521,237	540,686
1,300 ～	421,398	434,039	463,537	476,179	497,249	509,891	522,533	552,031	564,673	585,743
1,400 ～	453,814	467,428	499,195	512,809	535,500	549,114	562,729	594,496	608,110	630,801
1,500 ～	486,230	500,816	534,853	549,439	573,751	588,338	602,925	636,961	651,548	675,859
1,600 ～	518,645	534,204	570,509	586,068	612,001	627,560	643,119	679,424	694,984	720,916
1,700 ～	551,060	567,591	606,166	622,697	650,250	666,782	683,314	721,888	738,420	765,973
1,800 ～	583,475	600,979	641,822	659,326	688,500	706,004	723,509	764,352	781,856	811,030
1,900 ～	615,891	634,367	677,480	695,956	726,751	745,228	763,704	806,817	825,293	856,088
2,000 ～	648,307	667,756	713,137	732,586	765,002	784,451	803,900	849,282	868,731	901,146
2,100 ～	680,722	701,143	748,794	769,215	803,251	823,673	844,095	891,745	912,167	946,203
2,200 ～	713,137	734,531	784,450	805,844	841,501	862,895	884,289	934,209	955,603	991,260
2,300 ～	745,553	767,919	820,108	842,474	879,752	902,119	924,485	976,674	999,041	1,036,318
2,400 ～	777,968	801,307	855,764	879,103	918,002	941,341	964,680	1,019,138	1,042,477	1,081,375
2,500 ～	810,384	834,695	891,422	915,733	956,253	980,564	1,004,876	1,061,603	1,085,914	1,126,433
2,600 ～	842,799	868,082	927,078	952,362	994,502	1,019,786	1,045,070	1,104,066	1,129,350	1,171,490
2,700 ～	875,214	901,470	962,735	988,991	1,032,752	1,059,008	1,085,265	1,146,530	1,172,786	1,216,547
2,800 ～	907,630	934,858	998,393	1,025,621	1,071,003	1,098,232	1,125,461	1,188,995	1,216,224	1,261,605
2,900 ～	940,045	968,246	1,034,049	1,062,250	1,109,253	1,137,454	1,165,655	1,231,458	1,259,660	1,306,662
3,000 ～	972,461	1,001,634	1,069,707	1,098,880	1,147,503	1,176,677	1,205,851	1,273,923	1,303,097	1,351,720

※コンテナ苗木：マルチキャビティコンテナで育成した苗木
アカマツは2,800本/鉢を下限とする。

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	373,908	385,125	411,298	422,516	441,211	452,428	463,645	489,819	501,036	519,732
1,100 ～	411,299	423,637	452,428	464,767	485,332	497,671	510,010	538,801	551,140	571,705
1,200 ～	448,690	462,150	493,559	507,019	529,454	542,914	556,375	587,783	601,244	623,679
1,300 ～	486,080	500,662	534,688	549,270	573,574	588,156	602,739	636,764	651,347	675,651
1,400 ～	523,472	539,176	575,819	591,523	617,696	633,401	649,105	685,748	701,452	727,626
1,500 ～	560,863	577,688	616,949	633,775	661,818	678,644	695,470	734,730	751,556	779,599
1,600 ～	598,254	616,201	658,079	676,027	705,939	723,887	741,834	783,712	801,660	831,573
1,700 ～	635,644	654,713	699,208	718,277	750,059	769,129	788,198	832,693	851,762	883,545
1,800 ～	673,035	693,226	740,338	760,529	794,181	814,372	834,563	881,675	901,866	935,518
1,900 ～	710,427	731,739	781,469	802,782	838,303	859,616	880,929	930,659	951,972	987,493
2,000 ～	747,818	770,252	822,599	845,034	882,425	904,859	927,294	979,641	1,002,076	1,039,467
2,100 ～	785,208	808,764	863,728	887,285	926,545	950,101	973,657	1,028,622	1,052,178	1,091,439
2,200 ～	822,599	847,276	904,858	929,536	970,666	995,344	1,020,022	1,077,604	1,102,282	1,143,412
2,300 ～	859,991	885,790	945,990	971,789	1,014,789	1,040,589	1,066,388	1,126,588	1,152,387	1,195,387
2,400 ～	897,382	924,303	987,120	1,014,041	1,058,910	1,085,832	1,112,753	1,175,570	1,202,491	1,247,360
2,500 ～	934,773	962,816	1,028,250	1,056,293	1,103,032	1,131,075	1,159,118	1,224,552	1,252,595	1,299,334
2,600 ～	972,163	1,001,327	1,069,379	1,098,544	1,147,152	1,176,317	1,205,482	1,273,533	1,302,698	1,351,306
2,700 ～	1,009,554	1,039,840	1,110,509	1,140,796	1,191,273	1,221,560	1,251,846	1,322,515	1,352,802	1,403,280
2,800 ～	1,046,946	1,078,354	1,151,640	1,183,048	1,235,396	1,266,804	1,298,213	1,371,499	1,402,907	1,455,254
2,900 ～	1,084,337	1,116,867	1,192,770	1,225,300	1,279,517	1,312,047	1,344,577	1,420,481	1,453,011	1,507,228
3,000 ～	1,121,727	1,155,378	1,233,899	1,267,551	1,323,637	1,357,289	1,390,941	1,469,462	1,503,114	1,559,200

No.5 地 拵 単 価 表

令和 7 年度 地拵（再造林・拡大造林）単価表

税区分 ①労務税抜き単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	334, 297	344, 325	367, 726	377, 755	394, 470	404, 499	414, 528	437, 929	447, 957	464, 672
機械地拵	280, 788	289, 211	308, 866	317, 290	331, 329	339, 753	348, 177	367, 832	376, 255	390, 295

税区分 ②消費税込み単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	367, 726	378, 757	404, 498	415, 530	433, 916	444, 948	455, 980	481, 721	492, 752	511, 139
機械地拵	308, 866	318, 131	339, 752	349, 018	364, 461	373, 727	382, 993	404, 614	413, 880	429, 323

令和7年度 地拵（拡大造林（原野等）） 単価表

税区分 ①労務税抜き単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	332,046	342,007	365,250	375,211	391,814	401,775	411,737	434,980	444,941	461,543

税区分 ②消費税込み単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	365,250	376,207	401,775	412,732	430,995	441,952	452,910	478,477	489,435	507,697

No.6 特殊地 拵 単 価 表

令和 7 年度 特殊地拵 単価表

税区分 ①労務税抜き単価

1 立木の蓄積がha当たりおおむね30m3以上80m3以下で、小径木が大部分を占める森林において人工造林等を行う場合の前生樹の伐倒・除去及び地拵に要する経費

蓄積区分		地拵区分	
I (30m3)	h a 当たりの蓄積 3 0 ～ 5 0 m3未満	i	人力地拵
II (50m3)	h a 当たりの蓄積 5 0 ～ 8 0 m3未満	ii	機械地拵

蓄 積	地 拵	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
I	i	816,672	841,172	898,339	922,839	963,672	988,173	1,012,673	1,069,840	1,094,340	1,135,174
	ii	763,163	786,057	839,479	862,374	900,532	923,427	946,322	999,743	1,022,638	1,060,796
II	i	1,038,557	1,069,713	1,142,412	1,173,569	1,225,497	1,256,653	1,287,810	1,360,509	1,391,666	1,443,594
	ii	985,048	1,014,599	1,083,552	1,113,104	1,162,356	1,191,908	1,221,459	1,290,412	1,319,964	1,369,216

令和7年度 特殊地拵 単価表

税区分 ①労務税抜き単価

2 立木の蓄積がhaあたりおおむね30m3以上の気象害等*又は被害拡大防止森林並びに地区被害拡大防止森林において樹種転換を行う場合の
前生樹の伐倒・除去及び地拵に要する経費

※気象害等とは、火災、気象害、噴火災、病虫獣害等による被害をいう。

蓄積区分		地拵区分	
I (30m3)	h a 当たりの蓄積30～50m3未満	i	人力地拵
II (50m3)	h a 当たりの蓄積50～100m3未満	ii	機械地拵
III (100m3)	h a 当たりの蓄積100～150m3未満		
IV (150m3)	h a 当たりの蓄積150～200m3未満		
V (200m3)	h a 当たりの蓄積200～300m3未満		

蓄積区分	地拵	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	i	740,430	762,642	814,473	836,685	873,707	895,920	918,133	969,963	992,176	1,029,197
	ii	686,921	707,528	755,613	776,220	810,566	831,174	851,782	899,866	920,474	954,820
II	i	1,011,737	1,042,089	1,112,910	1,143,262	1,193,849	1,224,201	1,254,553	1,325,375	1,355,727	1,406,314
	ii	958,227	986,973	1,054,049	1,082,796	1,130,707	1,159,454	1,188,201	1,255,277	1,284,024	1,331,935
III	i	1,277,279	1,315,597	1,405,006	1,443,325	1,507,189	1,545,507	1,583,825	1,673,235	1,711,553	1,775,417
	ii	1,223,769	1,260,482	1,346,145	1,382,858	1,444,047	1,480,760	1,517,473	1,603,137	1,639,850	1,701,038
IV	i	1,458,090	1,501,832	1,603,899	1,647,641	1,720,546	1,764,288	1,808,031	1,910,097	1,953,840	2,026,745
	ii	1,404,581	1,446,718	1,545,039	1,587,176	1,657,405	1,699,543	1,741,680	1,840,001	1,882,138	1,952,367
V	i	1,527,452	1,573,275	1,680,197	1,726,020	1,802,393	1,848,216	1,894,040	2,000,962	2,046,785	2,123,158
	ii	1,473,942	1,518,160	1,621,336	1,665,554	1,739,251	1,783,469	1,827,688	1,930,864	1,975,082	2,048,779

※人工造林等に先行して、特殊地拵（地拵を含む。）を実施した場合は、その実施の翌年度から起算して、2年以内に植栽を行うことが要件となっていることから、本単価を適用して補助金を交付した場合、植栽に使用する単価は、植付費（地拵を除く。）の標準単価を適用する。

令和7年度 特殊地拵 単価表

税区分 ②消費税込み単価

1 立木の蓄積がha当たりおおむね30m3以上80m3以下で、小径木が大部分を占める森林において人工造林等を行う場合の前生樹の伐倒・除去及び地拵に要する経費

蓄積区分		地拵区分	
I (30m3)	h a 当たりの蓄積 3 0 ～ 5 0 m3未満	i	人力地拵
II (50m3)	h a 当たりの蓄積 5 0 ～ 8 0 m3未満	ii	機械地拵

蓄 積	地 拵	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
I	i	898,339	925,289	988,172	1,015,123	1,060,040	1,086,990	1,113,940	1,176,824	1,203,774	1,248,691
	ii	839,479	864,663	923,426	948,611	990,585	1,015,769	1,040,953	1,099,717	1,124,901	1,166,875
II	i	1,142,412	1,176,684	1,256,653	1,290,925	1,348,046	1,382,318	1,416,590	1,496,559	1,530,832	1,587,952
	ii	1,083,552	1,116,058	1,191,907	1,224,413	1,278,591	1,311,097	1,343,604	1,419,453	1,451,959	1,506,137

税区分 ②消費税込み単価

2 立木の蓄積がhaあたりおおむね30m3以上の気象害等^{*}又は被害拡大防止森林並びに地区被害拡大防止森林において樹種転換を行う場合の前生樹の伐倒・除去及び地拵に要する経費

※気象害等とは、火災、気象害、噴火災、病虫獣害等による被害をいう。

蓄積区分		地拵区分	
I (30m3)	h a 当たりの蓄積30～50m3未満	i	人力地拵
II (50m3)	h a 当たりの蓄積50～100m3未満	ii	機械地拵
III (100m3)	h a 当たりの蓄積100～150m3未満		
IV (150m3)	h a 当たりの蓄積150～200m3未満		
V (200m3)	h a 当たりの蓄積200～300m3未満		

蓄積区分	地拵	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	i	814,473	838,907	895,920	920,354	961,078	985,512	1,009,946	1,066,959	1,091,393	1,132,117
	ii	755,613	778,281	831,174	853,842	891,623	914,291	936,960	989,853	1,012,521	1,050,302
II	i	1,112,910	1,146,297	1,224,201	1,257,588	1,313,233	1,346,621	1,380,008	1,457,912	1,491,299	1,546,944
	ii	1,054,049	1,085,670	1,159,453	1,191,075	1,243,777	1,275,399	1,307,020	1,380,804	1,412,425	1,465,128
III	i	1,405,006	1,447,156	1,545,506	1,587,656	1,657,907	1,700,057	1,742,207	1,840,557	1,882,708	1,952,958
	ii	1,346,145	1,386,529	1,480,759	1,521,143	1,588,451	1,628,835	1,669,219	1,763,449	1,803,834	1,871,141
IV	i	1,603,899	1,652,015	1,764,288	1,812,405	1,892,600	1,940,717	1,988,834	2,101,107	2,149,224	2,229,419
	ii	1,545,039	1,591,390	1,699,542	1,745,894	1,823,146	1,869,497	1,915,848	2,024,001	2,070,352	2,147,604
V	i	1,680,197	1,730,602	1,848,216	1,898,622	1,982,632	2,033,038	2,083,444	2,201,058	2,251,463	2,335,473
	ii	1,621,336	1,621,336	1,783,469	1,832,109	1,913,176	1,961,816	2,010,456	2,123,950	2,172,590	2,253,657

※人工造林等に先行して、特殊地拵（地拵を含む。）を実施した場合は、その実施の翌年度から起算して、2年以内に植栽を行うことが要件となっていることから、本単価を適用して補助金を交付した場合、植栽に使用する単価は、植付費（地拵を除く。）の標準単価を適用する。

No.7 下 列 単 価 表

令和7年度 下刈 単価表

税区分 ①労務税抜き単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
全刈（一回）	205,380	211,541	225,918	232,079	242,348	248,509	254,671	269,047	275,209	285,478
筋刈・坪刈	66,584	68,581	73,242	75,239	78,569	80,566	82,564	87,225	89,222	92,551

税区分 ②消費税込み単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
全刈（一回）	225,918	232,695	248,509	255,287	266,583	273,360	280,138	295,952	302,730	314,026
筋刈・坪刈	73,242	75,439	80,566	82,763	86,425	88,622	90,820	95,947	98,144	101,806

No.8 雪 起 こ し 単 価 表

令和7年度 雪起こし 単価表

税区分 ①労務税抜き単価

間接費率	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
1 齢 級	167,556	172,582	184,311	189,338	197,716	202,742	207,769	219,498	224,525	232,902

税区分 ②消費税込み単価

間接費率	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
1 齢 級	183,081	188,573	201,389	206,881	216,035	221,528	227,020	239,836	245,328	254,482

税区分 ③消費税抜き単価（原則課税業者用）

間接費率	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
1 齢 級	166,437	171,430	183,080	188,073	196,395	201,388	206,381	218,032	223,025	231,347

No.9 枝 打 ち 単 価 表

令和7年度 枝打ち 単価表

税区分 ①労務税抜き単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
枝下高 2 m	256,566	264,262	282,222	289,919	302,747	310,444	318,141	336,101	343,798	356,626
枝下高 4 m	300,707	309,728	330,777	339,798	354,834	363,855	372,876	393,926	402,947	417,982

税区分 ②消費税込み単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
枝下高 2 m	282,222	290,688	310,444	318,910	333,021	341,488	349,955	369,710	378,177	392,288
枝下高 4 m	330,777	340,700	363,854	373,778	390,316	400,240	410,163	433,317	443,241	459,780

No.10 除 伐 単 価 表

令和7年度 除伐 単価表

税区分 ①労務税抜き単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
主 に 灌 木 の 除 去	211,527	217,872	232,679	239,025	249,601	255,947	262,293	277,100	283,446	294,022

税区分 ②消費税込み単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
主 に 灌 木 の 除 去	232,679	239,659	255,946	262,927	274,561	281,541	288,521	304,809	311,789	323,423

No.11 保 育 間 伐 単 価 表

令和7年度 保育間伐 単価表

7歳級以下の林分で実施している場合

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。なお、選木作業を伐倒とは別に実施している場合にのみ適用する。)

税区分 ①労務税抜き単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	320,448	330,061	352,492	362,106	378,128	387,742	397,355	419,786	429,400	445,422

税区分 ②消費税込み単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	352,492	363,066	387,741	398,315	415,940	426,515	437,090	461,764	472,339	489,963

2. 選木作業なし

(上記1以外の場合に適用する。)

税区分 ①労務税抜き単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	274,542	282,778	301,996	310,232	323,959	332,195	340,432	359,650	367,886	381,613

税区分 ②消費税込み単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	301,996	311,055	332,195	341,255	356,355	365,415	374,475	395,614	404,674	419,774

令和7年度 保育間伐 単価表

8齢級から12齢級又は13齢級以上で伐倒木の胸高直径の平均が18cm未満で実施している場合

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。なお、選木作業を伐倒とは別に実施している場合にのみ適用する。)

税区分 ①労務税抜き単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	283,183	291,678	311,501	319,996	334,155	342,651	351,146	370,969	379,465	393,624

税区分 ②消費税込み単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	311,501	320,846	342,651	351,996	367,571	376,916	386,261	408,066	417,411	432,986

2. 選木作業なし

(上記1以外の場合に適用する。)

税区分 ①労務税抜き単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	249,488	256,972	274,436	281,921	294,395	301,880	309,365	326,829	334,313	346,788

税区分 ②消費税込み単価

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不 良 木 の 淘 汰	274,436	282,669	301,879	310,112	323,834	332,067	340,300	359,511	367,744	381,466

No.12 保 育 間 伐（ 被 害 木 除 去 ） 単 価 表

令和 7 年度 保育間伐（被害木除去）単価表

税区分 ①労務税抜き単価

被害木除去（被害木集積無し）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	134, 526	138, 561	147, 978	152, 014	158, 740	162, 776	166, 812	176, 229	180, 264	186, 991
被 害 率 30 ～ 50 % (40 %)	268, 503	276, 558	295, 353	303, 408	316, 833	324, 888	332, 943	351, 738	359, 794	373, 219
被 害 率 50 ～ 70 % (60 %)	403, 030	415, 120	443, 333	455, 423	475, 575	487, 666	499, 757	527, 969	540, 060	560, 211

税区分 ②消費税込み単価

被害木除去（被害木集積無し）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	147, 978	152, 417	162, 775	167, 215	174, 614	179, 053	183, 492	193, 851	198, 290	205, 689
被 害 率 30 ～ 50 % (40 %)	295, 353	304, 213	324, 888	333, 748	348, 516	357, 377	366, 237	386, 912	395, 773	410, 540
被 害 率 50 ～ 70 % (60 %)	443, 333	456, 632	487, 666	500, 966	523, 132	536, 432	549, 732	580, 766	594, 066	616, 232

令和7年度 保育間伐（被害木除去）単価表

税区分 ①労務税抜き単価

被害木除去（被害木集積有り）
搬出材積 10m3以上20m3未満 （10m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	94,679	97,519	104,146	106,987	111,721	114,561	117,401	124,029	126,869	131,603
被 害 率 30 ～ 50 % (40 %)	140,345	144,555	154,379	158,589	165,607	169,817	174,027	183,851	188,062	195,079
被 害 率 50 ～ 70 % (60 %)	186,198	191,783	204,817	210,403	219,713	225,299	230,885	243,919	249,505	258,815

被害木除去（被害木集積有り）
搬出材積 20m3以上30m3未満 （20m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	143,505	147,810	157,855	162,160	169,335	173,641	177,946	187,991	192,296	199,471
被 害 率 30 ～ 50 % (40 %)	189,171	194,846	208,088	213,763	223,221	228,896	234,572	247,814	253,489	262,947
被 害 率 50 ～ 70 % (60 %)	235,024	242,074	258,526	265,577	277,328	284,379	291,429	307,881	314,932	326,683

被害木除去（被害木集積有り）
搬出材積 30m3以上40m3未満 （30m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	192,331	198,100	211,564	217,334	226,950	232,720	238,490	251,953	257,723	267,340
被 害 率 30 ～ 50 % (40 %)	237,997	245,136	261,796	268,936	280,836	287,976	295,116	311,776	318,915	330,815
被 害 率 50 ～ 70 % (60 %)	283,850	292,365	312,235	320,750	334,943	343,458	351,974	371,843	380,359	394,551

令和7年度 保育間伐（被害木除去）単価表

税区分 ①労務税抜き単価

被害木除去（被害木集積有り）
搬出材積 40m3以上50m3未満 （40m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	241, 157	248, 391	265, 272	272, 507	284, 565	291, 799	299, 034	315, 915	323, 150	335, 208
被 害 率 30 ～ 50 % (40 %)	286, 823	295, 427	315, 505	324, 109	338, 451	347, 055	355, 660	375, 738	384, 342	398, 683
被 害 率 50 ～ 70 % (60 %)	332, 676	342, 656	365, 943	375, 923	392, 557	402, 537	412, 518	435, 805	445, 785	462, 419

被害木除去（被害木集積有り）
搬出材積 50m3以上60m3未満 （50m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	289, 983	298, 682	318, 981	327, 680	342, 179	350, 879	359, 578	379, 877	388, 577	403, 076
被 害 率 30 ～ 50 % (40 %)	335, 649	345, 718	369, 213	379, 283	396, 065	406, 135	416, 204	439, 700	449, 769	466, 552
被 害 率 50 ～ 70 % (60 %)	381, 502	392, 947	419, 652	431, 097	450, 172	461, 617	473, 062	499, 767	511, 212	530, 287

被害木除去（被害木集積有り）
搬出材積 60m3以上70m3未満 （60m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	338, 809	348, 973	372, 689	382, 854	399, 794	409, 958	420, 123	443, 839	454, 004	470, 944
被 害 率 30 ～ 50 % (40 %)	384, 475	396, 009	422, 922	434, 456	453, 680	465, 214	476, 749	503, 662	515, 196	534, 420
被 害 率 50 ～ 70 % (60 %)	430, 328	443, 237	473, 360	486, 270	507, 787	520, 696	533, 606	563, 729	576, 639	598, 155

令和7年度 保育間伐（被害木除去）単価表

税区分 ①労務税抜き単価

被害木除去（被害木集積有り）
搬出材積 70m3以上80m3未満 （70m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	387,636	399,265	426,399	438,028	457,410	469,039	480,668	507,803	519,432	538,814
被 害 率 30 ～ 50 % (40 %)	433,302	446,301	476,632	489,631	511,296	524,295	537,294	567,625	580,624	602,289
被 害 率 50 ～ 70 % (60 %)	479,155	493,529	527,070	541,445	565,402	579,777	594,152	627,693	642,067	666,025

被害木除去（被害木集積有り）
搬出材積 80m3以上90m3未満 （80m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	436,462	449,555	480,108	493,202	515,025	528,119	541,212	571,765	584,859	606,682
被 害 率 30 ～ 50 % (40 %)	482,128	496,591	530,340	544,804	568,911	583,374	597,838	631,587	646,051	670,157
被 害 率 50 ～ 70 % (60 %)	527,981	543,820	580,779	596,618	623,017	638,857	654,696	691,655	707,494	733,893

被害木除去（被害木集積有り）
搬出材積 90m3以上100m3未満 （90m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	485,288	499,846	533,816	548,375	572,639	587,198	601,757	635,727	650,285	674,550
被 害 率 30 ～ 50 % (40 %)	530,954	546,882	584,049	599,978	626,525	642,454	658,382	695,549	711,478	738,026
被 害 率 50 ～ 70 % (60 %)	576,807	594,111	634,487	651,791	680,632	697,936	715,240	755,617	772,921	801,761

令和 7 年度 保育間伐（被害木除去）単価表

税区分 ①労務税抜き単価

被害木除去（被害木集積有り）
搬出材積 100m3以上 （100m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	534, 114	550, 137	587, 525	603, 548	630, 254	646, 277	662, 301	699, 689	715, 712	742, 418
被 害 率 30 ～ 50 % (40 %)	579, 780	597, 173	637, 758	655, 151	684, 140	701, 533	718, 927	759, 511	776, 905	805, 894
被 害 率 50 ～ 70 % (60 %)	625, 633	644, 401	688, 196	706, 965	738, 246	757, 015	775, 784	819, 579	838, 348	869, 629

令和7年度 保育間伐（被害木除去）単価表

税区分 ②消費税込み単価

被害木除去（被害木集積有り）
搬出材積 10m3以上20m3未満 （10m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	104,146	107,270	114,560	117,684	122,892	126,016	129,141	136,431	139,555	144,762
被 害 率 30 ～ 50 % (40 %)	154,379	159,010	169,816	174,448	182,167	186,798	191,429	202,236	206,867	214,586
被 害 率 50 ～ 70 % (60 %)	204,817	210,961	225,298	231,443	241,684	247,828	253,973	268,310	274,454	284,695

被害木除去（被害木集積有り）
搬出材積 20m3以上30m3未満 （20m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	157,855	162,590	173,640	178,376	186,268	191,004	195,740	206,790	211,525	219,418
被 害 率 30 ～ 50 % (40 %)	208,088	214,330	228,896	235,139	245,543	251,786	258,029	272,595	278,837	289,242
被 害 率 50 ～ 70 % (60 %)	258,526	266,281	284,378	292,134	305,060	312,816	320,572	338,669	346,424	359,351

被害木除去（被害木集積有り）
搬出材積 30m3以上40m3未満 （30m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	211,564	217,910	232,720	239,067	249,645	255,992	262,339	277,148	283,495	294,073
被 害 率 30 ～ 50 % (40 %)	261,796	269,649	287,975	295,829	308,919	316,773	324,627	342,952	350,806	363,896
被 害 率 50 ～ 70 % (60 %)	312,235	321,602	343,458	352,825	368,437	377,804	387,171	409,027	418,394	434,006

令和7年度 保育間伐（被害木除去）単価表

税区分 ②消費税込み単価

被害木除去（被害木集積有り）
搬出材積 40m3以上50m3未満 （40m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	265, 272	273, 230	291, 799	299, 757	313, 020	320, 979	328, 937	347, 506	355, 464	368, 728
被 害 率 30 ～ 50 % (40 %)	315, 505	324, 970	347, 055	356, 520	372, 295	381, 761	391, 226	413, 311	422, 776	438, 551
被 害 率 50 ～ 70 % (60 %)	365, 943	376, 921	402, 537	413, 515	431, 812	442, 791	453, 769	479, 385	490, 363	508, 660

被害木除去（被害木集積有り）
搬出材積 50m3以上60m3未満 （50m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	318, 981	328, 550	350, 879	360, 448	376, 397	385, 967	395, 536	417, 865	427, 434	443, 383
被 害 率 30 ～ 50 % (40 %)	369, 213	380, 289	406, 134	417, 210	435, 671	446, 747	457, 824	483, 669	494, 745	513, 206
被 害 率 50 ～ 70 % (60 %)	419, 652	432, 241	461, 617	474, 206	495, 189	507, 778	520, 368	549, 744	562, 333	583, 316

被害木除去（被害木集積有り）
搬出材積 60m3以上70m3未満 （60m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	372, 689	383, 869	409, 957	421, 138	439, 773	450, 953	462, 134	488, 222	499, 403	518, 037
被 害 率 30 ～ 50 % (40 %)	422, 922	435, 609	465, 214	477, 901	499, 047	511, 735	524, 423	554, 027	566, 715	587, 861
被 害 率 50 ～ 70 % (60 %)	473, 360	487, 560	520, 696	534, 896	558, 564	572, 765	586, 966	620, 101	634, 302	657, 970

令和7年度 保育間伐（被害木除去）単価表

税区分 ②消費税込み単価

被害木除去（被害木集積有り）
搬出材積 70m3以上80m3未満 （70m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	426, 399	439, 190	469, 038	481, 830	503, 150	515, 942	528, 734	558, 582	571, 374	592, 694
被 害 率 30 ～ 50 % (40 %)	476, 632	490, 930	524, 295	538, 594	562, 425	576, 724	591, 023	624, 387	638, 686	662, 518
被 害 率 50 ～ 70 % (60 %)	527, 070	542, 882	579, 777	595, 589	621, 942	637, 754	653, 566	690, 461	706, 273	732, 627

被害木除去（被害木集積有り）
搬出材積 80m3以上90m3未満 （80m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	480, 108	494, 511	528, 118	542, 522	566, 527	580, 930	595, 333	628, 941	643, 344	667, 350
被 害 率 30 ～ 50 % (40 %)	530, 340	546, 250	583, 374	599, 284	625, 801	641, 711	657, 621	694, 745	710, 655	737, 172
被 害 率 50 ～ 70 % (60 %)	580, 779	598, 202	638, 856	656, 280	685, 319	702, 742	720, 165	760, 820	778, 243	807, 282

被害木除去（被害木集積有り）
搬出材積 90m3以上100m3未満 （90m3）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	533, 816	549, 830	587, 197	603, 212	629, 902	645, 917	661, 931	699, 298	715, 313	742, 004
被 害 率 30 ～ 50 % (40 %)	584, 049	601, 570	642, 453	659, 975	689, 177	706, 699	724, 220	765, 104	782, 625	811, 828
被 害 率 50 ～ 70 % (60 %)	634, 487	653, 521	697, 935	716, 970	748, 694	767, 729	786, 763	831, 177	850, 212	881, 936

令和 7 年度 保育間伐（被害木除去）単価表

税区分 ②消費税込み単価

被害木除去（被害木集積有り）
搬出材積 100m³以上（100m³）

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
被 害 率 10 ～ 30 % (20 %)	587, 525	605, 150	646, 277	663, 903	693, 279	710, 905	728, 531	769, 657	787, 283	816, 659
被 害 率 30 ～ 50 % (40 %)	637, 758	656, 890	701, 533	720, 666	752, 554	771, 687	790, 819	835, 462	854, 595	886, 483
被 害 率 50 ～ 70 % (60 %)	688, 196	708, 841	757, 015	777, 661	812, 071	832, 717	853, 363	901, 536	922, 182	956, 592

No.13 間 伐 単 価 表

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

車両系 定性間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	206,965	213,173	227,661	233,870	244,218	250,427	256,636	271,124	277,333	287,681
搬出材積10～20m3 (10m3)	228,866	235,731	251,752	258,618	270,061	276,927	283,793	299,814	306,680	318,123
搬出材積20～30m3 (20m3)	310,937	320,265	342,030	351,358	366,905	376,233	385,561	407,327	416,655	432,202
搬出材積30～40m3 (30m3)	378,836	390,201	416,719	428,084	447,026	458,391	469,756	496,275	507,640	526,582
搬出材積40～50m3 (40m3)	452,133	465,696	497,346	510,910	533,516	547,080	560,644	592,294	605,858	628,464
搬出材積50～60m3 (50m3)	534,204	550,230	587,624	603,650	630,360	646,386	662,412	699,807	715,833	742,543
搬出材積60～70m3 (60m3)	581,006	598,436	639,106	656,536	685,587	703,017	720,447	761,117	778,548	807,598
搬出材積70～80m3 (70m3)	655,009	674,659	720,509	740,160	772,910	792,560	812,211	858,061	877,712	910,462
搬出材積80m3～ (80m3)	721,882	743,538	794,070	815,726	851,820	873,477	895,133	945,665	967,321	1,003,415

※1 7齢級以下の林分で実施した初回間伐の場合は、列状間伐の標準単価を使用する。

※2 「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価

車両系 定性間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	227,661	234,490	250,427	257,256	268,639	275,469	282,299	298,235	305,065	316,448
搬出材積10～20m3 (10m3)	251,752	259,304	276,927	284,479	297,067	304,619	312,172	329,795	337,347	349,935
搬出材積20～30m3 (20m3)	342,030	352,290	376,233	386,493	403,595	413,856	424,117	448,059	458,320	475,421
搬出材積30～40m3 (30m3)	416,719	429,220	458,390	470,892	491,728	504,229	516,731	545,901	558,403	579,239
搬出材積40～50m3 (40m3)	497,346	512,266	547,080	562,000	586,868	601,788	616,709	651,523	666,443	691,310
搬出材積50～60m3 (50m3)	587,624	605,252	646,386	664,015	693,396	711,025	728,653	769,787	787,416	816,797
搬出材積60～70m3 (60m3)	639,106	658,279	703,016	722,189	754,145	773,318	792,491	837,228	856,402	888,357
搬出材積70～80m3 (70m3)	720,509	742,124	792,559	814,175	850,200	871,815	893,431	943,866	965,482	1,001,507
搬出材積80m3～ (80m3)	794,070	817,892	873,477	897,299	937,002	960,824	984,646	1,040,231	1,064,053	1,103,757

※1 7齢級以下の林分で実施した初回間伐の場合は、列状間伐の標準単価を使用する。

※2 「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

車両系 定性間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	167,027	172,037	183,729	188,740	197,091	202,102	207,113	218,805	223,816	232,167
搬出材積10～20m3 (10m3)	188,927	194,594	207,819	213,487	222,933	228,601	234,269	247,494	253,162	262,608
搬出材積20～30m3 (20m3)	270,998	279,127	298,097	306,227	319,777	327,907	336,037	355,007	363,137	376,687
搬出材積30～40m3 (30m3)	342,754	353,036	377,029	387,312	404,449	414,732	425,014	449,007	459,290	476,428
搬出材積40～50m3 (40m3)	418,438	430,991	460,281	472,834	493,756	506,309	518,863	548,153	560,706	581,628
搬出材積50～60m3 (50m3)	500,509	515,524	550,559	565,575	590,600	605,615	620,631	655,666	670,682	695,707
搬出材積60～70m3 (60m3)	549,240	565,717	604,164	620,641	648,103	664,580	681,057	719,504	735,981	763,443
搬出材積70～80m3 (70m3)	623,242	641,939	685,566	704,263	735,425	754,122	772,820	816,447	835,144	866,306
搬出材積80m3～ (80m3)	691,768	712,521	760,944	781,697	816,286	837,039	857,792	906,216	926,969	961,557

※1 7齢級以下の林分で実施した初回間伐の場合は、列状間伐の標準単価を使用する。

※2 「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価
車両系 定性間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	183,729	189,240	202,101	207,613	216,800	222,312	227,823	240,684	246,196	255,383
搬出材積10～20m3 (10m3)	207,819	214,053	228,600	234,835	245,226	251,460	257,695	272,242	278,477	288,868
搬出材積20～30m3 (20m3)	298,097	307,039	327,906	336,849	351,754	360,697	369,640	390,507	399,449	414,354
搬出材積30～40m3 (30m3)	377,029	388,339	414,731	426,042	444,894	456,205	467,515	493,907	505,218	524,070
搬出材積40～50m3 (40m3)	460,281	474,089	506,309	520,117	543,131	556,940	570,748	602,968	616,776	639,790
搬出材積50～60m3 (50m3)	550,559	567,075	605,614	622,131	649,659	666,176	682,693	721,232	737,749	765,277
搬出材積60～70m3 (60m3)	604,164	622,288	664,580	682,705	712,913	731,038	749,163	791,454	809,579	839,787
搬出材積70～80m3 (70m3)	685,566	706,132	754,122	774,689	808,967	829,534	850,101	898,091	918,658	952,936
搬出材積80m3～ (80m3)	760,944	783,772	837,038	859,866	897,913	920,742	943,570	996,836	1,019,664	1,057,712

※1 7齢級以下の林分で実施した初回間伐の場合は、列状間伐の標準単価を使用する。

※2 「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

架線系 定性間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	206,965	213,173	227,661	233,870	244,218	250,427	256,636	271,124	277,333	287,681
搬出材積10～20m3 (10m3)	255,122	262,775	280,634	288,287	301,043	308,697	316,351	334,209	341,863	354,619
搬出材積20～30m3 (20m3)	363,451	374,354	399,796	410,699	428,872	439,775	450,679	476,120	487,024	505,196
搬出材積30～40m3 (30m3)	457,605	471,333	503,365	517,093	539,973	553,702	567,430	599,462	613,190	636,070
搬出材積40～50m3 (40m3)	557,158	573,872	612,873	629,588	657,446	674,161	690,875	729,876	746,591	774,449
搬出材積50～60m3 (50m3)	665,487	685,451	732,035	752,000	785,274	805,239	825,203	871,787	891,752	925,026
搬出材積60～70m3 (60m3)	671,720	691,871	738,892	759,043	792,629	812,781	832,932	879,953	900,104	933,690
搬出材積70～80m3 (70m3)	760,841	783,666	836,925	859,750	897,792	920,617	943,442	996,701	1,019,526	1,057,568
搬出材積80m3～ (80m3)	842,833	868,117	927,116	952,401	994,542	1,019,827	1,045,112	1,104,111	1,129,396	1,171,537

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価

架線系 定性間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	227,661	234,490	250,427	257,256	268,639	275,469	282,299	298,235	305,065	316,448
搬出材積10～20m3 (10m3)	280,634	289,053	308,697	317,116	331,148	339,567	347,986	367,630	376,049	390,081
搬出材積20～30m3 (20m3)	399,796	411,789	439,775	451,769	471,759	483,753	495,747	523,732	535,726	555,716
搬出材積30～40m3 (30m3)	503,365	518,465	553,701	568,802	593,970	609,071	624,172	659,408	674,509	699,677
搬出材積40～50m3 (40m3)	612,873	631,259	674,160	692,546	723,190	741,576	759,962	802,863	821,249	851,893
搬出材積50～60m3 (50m3)	732,035	753,996	805,238	827,199	863,801	885,762	907,723	958,965	980,926	1,017,528
搬出材積60～70m3 (60m3)	738,892	761,058	812,781	834,947	871,892	894,059	916,226	967,948	990,115	1,027,059
搬出材積70～80m3 (70m3)	836,925	862,032	920,617	945,725	987,571	1,012,679	1,037,787	1,096,371	1,121,479	1,163,325
搬出材積80m3～ (80m3)	927,116	954,929	1,019,827	1,047,641	1,093,996	1,121,810	1,149,623	1,214,521	1,242,335	1,288,691

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

架線系 定性間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	167,027	172,037	183,729	188,740	197,091	202,102	207,113	218,805	223,816	232,167
搬出材積10～20m3 (10m3)	215,183	221,638	236,701	243,156	253,915	260,371	266,826	281,889	288,345	299,104
搬出材積20～30m3 (20m3)	323,512	333,217	355,863	365,568	381,744	391,449	401,154	423,800	433,506	449,681
搬出材積30～40m3 (30m3)	421,523	434,168	463,675	476,320	497,397	510,042	522,688	552,195	564,840	585,916
搬出材積40～50m3 (40m3)	523,463	539,166	575,809	591,513	617,686	633,390	649,094	685,736	701,440	727,613
搬出材積50～60m3 (50m3)	631,792	650,745	694,971	713,924	745,514	764,468	783,422	827,647	846,601	878,190
搬出材積60～70m3 (60m3)	639,953	659,151	703,948	723,146	755,144	774,343	793,541	838,338	857,537	889,534
搬出材積70～80m3 (70m3)	729,074	750,946	801,981	823,853	860,307	882,179	904,051	955,086	976,959	1,013,412
搬出材積80m3～ (80m3)	812,720	837,101	893,992	918,373	959,009	983,391	1,007,772	1,064,663	1,089,044	1,129,680

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価

架線系 定性間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	183,729	189,240	202,101	207,613	216,800	222,312	227,823	240,684	246,196	255,383
搬出材積10～20m3 (10m3)	236,701	243,802	260,371	267,472	279,307	286,408	293,509	310,078	317,179	329,014
搬出材積20～30m3 (20m3)	355,863	366,538	391,449	402,125	419,918	430,594	441,270	466,180	476,856	494,649
搬出材積30～40m3 (30m3)	463,675	477,585	510,042	523,952	547,136	561,046	574,957	607,414	621,324	644,508
搬出材積40～50m3 (40m3)	575,809	593,083	633,389	650,664	679,454	696,728	714,003	754,309	771,584	800,374
搬出材積50～60m3 (50m3)	694,971	715,820	764,468	785,317	820,065	840,914	861,764	910,412	931,261	966,009
搬出材積60～70m3 (60m3)	703,948	725,066	774,342	795,461	830,658	851,777	872,895	922,171	943,290	978,487
搬出材積70～80m3 (70m3)	801,981	826,040	882,179	906,238	946,337	970,397	994,456	1,050,595	1,074,654	1,114,753
搬出材積80m3～ (80m3)	893,992	920,811	983,391	1,010,210	1,054,910	1,081,730	1,108,550	1,171,129	1,197,949	1,242,648

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

車両系 列状間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	184,500	190,035	202,950	208,485	217,710	223,245	228,780	241,695	247,230	256,455
搬出材積10～20m3 (10m3)	193,413	199,215	212,754	218,556	228,227	234,029	239,832	253,371	259,173	268,844
搬出材積20～30m3 (20m3)	262,499	270,373	288,748	296,623	309,748	317,623	325,498	343,873	351,748	364,873
搬出材積30～40m3 (30m3)	319,580	329,167	351,538	361,125	377,104	386,691	396,279	418,649	428,237	444,216
搬出材積40～50m3 (40m3)	378,926	390,293	416,818	428,186	447,132	458,500	469,868	496,393	507,760	526,707
搬出材積50～60m3 (50m3)	447,436	460,859	492,179	505,602	527,974	541,397	554,820	586,141	599,564	621,936
搬出材積60～70m3 (60m3)	497,833	512,767	547,616	562,551	587,442	602,377	617,312	652,161	667,096	691,987
搬出材積70～80m3 (70m3)	560,950	577,778	617,045	633,873	661,921	678,749	695,578	734,844	751,673	779,720
搬出材積80m3～ (80m3)	617,870	636,406	679,657	698,193	729,086	747,622	766,158	809,409	827,945	858,839

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価

車両系 列状間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	202,950	209,038	223,245	229,333	239,481	245,569	251,658	265,864	271,953	282,100
搬出材積10～20m3 (10m3)	212,754	219,136	234,029	240,412	251,049	257,432	263,814	278,707	285,090	295,728
搬出材積20～30m3 (20m3)	288,748	297,410	317,622	326,285	340,722	349,385	358,047	378,259	386,922	401,359
搬出材積30～40m3 (30m3)	351,538	362,084	386,691	397,237	414,814	425,360	435,907	460,514	471,060	488,637
搬出材積40～50m3 (40m3)	416,818	429,322	458,499	471,004	491,845	504,349	516,854	546,031	558,536	579,377
搬出材積50～60m3 (50m3)	492,179	506,944	541,396	556,162	580,771	595,536	610,301	644,754	659,519	684,128
搬出材積60～70m3 (60m3)	547,616	564,044	602,377	618,806	646,186	662,615	679,043	717,376	733,805	761,186
搬出材積70～80m3 (70m3)	617,045	635,556	678,749	697,260	728,113	746,624	765,135	808,328	826,840	857,692
搬出材積80m3～ (80m3)	679,657	700,046	747,622	768,012	801,995	822,384	842,774	890,350	910,740	944,723

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

車両系 列状間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	167,027	172,037	183,729	188,740	197,091	202,102	207,113	218,805	223,816	232,167
搬出材積10～20m3 (10m3)	175,940	181,218	193,534	198,812	207,609	212,887	218,165	230,481	235,759	244,556
搬出材積20～30m3 (20m3)	245,026	252,376	269,528	276,879	289,130	296,481	303,832	320,984	328,334	340,586
搬出材積30～40m3 (30m3)	303,794	312,907	334,173	343,287	358,476	367,590	376,704	397,970	407,083	422,273
搬出材積40～50m3 (40m3)	364,184	375,109	400,602	411,527	429,737	440,662	451,588	477,081	488,006	506,215
搬出材積50～60m3 (50m3)	432,694	445,674	475,963	488,944	510,578	523,559	536,540	566,829	579,809	601,444
搬出材積60～70m3 (60m3)	483,935	498,453	532,328	546,846	571,043	585,561	600,079	633,954	648,472	672,669
搬出材積70～80m3 (70m3)	547,052	563,463	601,757	618,168	645,521	661,932	678,344	716,638	733,049	760,402
搬出材積80m3～ (80m3)	604,695	622,835	665,164	683,305	713,540	731,680	749,821	792,150	810,291	840,526

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価
車両系 列状間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	183,729	189,240	202,101	207,613	216,800	222,312	227,823	240,684	246,196	255,383
搬出材積10～20m3 (10m3)	193,534	199,340	212,887	218,693	228,370	234,176	239,982	253,529	259,335	269,012
搬出材積20～30m3 (20m3)	269,528	277,613	296,480	304,566	318,043	326,128	334,214	353,081	361,167	374,643
搬出材積30～40m3 (30m3)	334,173	344,198	367,590	377,615	394,324	404,349	414,374	437,766	447,791	464,500
搬出材積40～50m3 (40m3)	400,602	412,620	440,662	452,680	472,710	484,728	496,746	524,788	536,806	556,836
搬出材積50～60m3 (50m3)	475,963	490,241	523,559	537,838	561,636	575,915	590,194	623,511	637,790	661,588
搬出材積60～70m3 (60m3)	532,328	548,297	585,560	601,530	628,147	644,116	660,086	697,349	713,319	739,935
搬出材積70～80m3 (70m3)	601,757	619,809	661,932	679,985	710,073	728,125	746,178	788,301	806,354	836,442
搬出材積80m3～ (80m3)	665,164	685,118	731,680	751,635	784,893	804,848	824,803	871,364	891,319	924,577

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

架線系 列状間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	184,500	190,035	202,950	208,485	217,710	223,245	228,780	241,695	247,230	256,455
搬出材積10～20m3 (10m3)	214,966	221,414	236,462	242,911	253,659	260,108	266,557	281,605	288,054	298,802
搬出材積20～30m3 (20m3)	305,604	314,772	336,164	345,332	360,612	369,780	378,948	400,341	409,509	424,789
搬出材積30～40m3 (30m3)	384,238	395,765	422,661	434,188	453,400	464,927	476,455	503,351	514,878	534,090
搬出材積40～50m3 (40m3)	467,443	481,466	514,187	528,210	551,582	565,606	579,629	612,350	626,373	649,745
搬出材積50～60m3 (50m3)	558,082	574,824	613,890	630,632	658,536	675,279	692,021	731,087	747,829	775,733
搬出材積60～70m3 (60m3)	568,607	585,665	625,467	642,525	670,956	688,014	705,072	744,875	761,933	790,363
搬出材積70～80m3 (70m3)	643,520	662,825	707,872	727,177	759,353	778,659	797,964	843,011	862,316	894,492
搬出材積80m3～ (80m3)	712,236	733,603	783,459	804,826	840,438	861,805	883,172	933,029	954,396	990,008

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価

架線系 列状間伐

1. 選木作業あり

(施工地全域で、伐倒前に伐倒する立木を判別できるようマーキングしている場合に適用する。
なお、選木作業を伐倒とは別に実施している場合にのみ適用すること。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	202,950	209,038	223,245	229,333	239,481	245,569	251,658	265,864	271,953	282,100
搬出材積10～20m3 (10m3)	236,462	243,555	260,108	267,202	279,025	286,119	293,212	309,765	316,859	328,682
搬出材積20～30m3 (20m3)	336,164	346,248	369,780	379,865	396,673	406,758	416,843	440,374	450,459	467,267
搬出材積30～40m3 (30m3)	422,661	435,340	464,927	477,606	498,739	511,419	524,099	553,685	566,365	587,498
搬出材積40～50m3 (40m3)	514,187	529,612	565,605	581,031	606,740	622,166	637,591	673,584	689,010	714,719
搬出材積50～60m3 (50m3)	613,890	632,306	675,279	693,695	724,390	742,806	761,223	804,195	822,612	853,307
搬出材積60～70m3 (60m3)	625,467	644,231	688,013	706,777	738,051	756,815	775,579	819,361	838,125	869,399
搬出材積70～80m3 (70m3)	707,872	729,108	778,659	799,895	835,288	856,525	877,761	927,312	948,548	983,942
搬出材積80m3～ (80m3)	783,459	806,962	861,804	885,308	924,481	947,985	971,489	1,026,331	1,049,835	1,089,008

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ①労務税抜き単価

架線系 列状間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	167,027	172,037	183,729	188,740	197,091	202,102	207,113	218,805	223,816	232,167
搬出材積10～20m3 (10m3)	197,493	203,417	217,242	223,167	233,041	238,966	244,891	258,715	264,640	274,515
搬出材積20～30m3 (20m3)	288,131	296,774	316,944	325,588	339,994	348,638	357,282	377,451	386,095	400,502
搬出材積30～40m3 (30m3)	368,452	379,505	405,297	416,350	434,773	445,826	456,880	482,672	493,725	512,148
搬出材積40～50m3 (40m3)	452,702	466,283	497,972	511,553	534,188	547,769	561,350	593,039	606,620	629,255
搬出材積50～60m3 (50m3)	543,340	559,640	597,674	613,974	641,141	657,441	673,741	711,775	728,075	755,242
搬出材積60～70m3 (60m3)	554,709	571,350	610,179	626,821	654,556	671,197	687,839	726,668	743,310	771,045
搬出材積70～80m3 (70m3)	629,622	648,510	692,584	711,472	742,953	761,842	780,731	824,804	843,693	875,174
搬出材積80m3～ (80m3)	699,061	720,032	768,967	789,938	824,891	845,863	866,835	915,769	936,741	971,694

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

令和7年度 間伐 単価表

税区分 ②消費税込み単価

架線系 列状間伐

2. 選木作業なし

(「1. 選木作業あり」以外の施工地で適用する。)

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m3 (0m3)	183,729	189,240	202,101	207,613	216,800	222,312	227,823	240,684	246,196	255,383
搬出材積10～20m3 (10m3)	217,242	223,759	238,966	245,483	256,345	262,862	269,380	284,587	291,104	301,966
搬出材積20～30m3 (20m3)	316,944	326,452	348,638	358,146	373,993	383,502	393,010	415,196	424,704	440,552
搬出材積30～40m3 (30m3)	405,297	417,455	445,826	457,985	478,250	490,409	502,568	530,939	543,097	563,362
搬出材積40～50m3 (40m3)	497,972	512,911	547,769	562,708	587,606	602,546	617,485	652,343	667,282	692,181
搬出材積50～60m3 (50m3)	597,674	615,604	657,441	675,371	705,255	723,185	741,115	782,952	800,883	830,766
搬出材積60～70m3 (60m3)	610,179	628,484	671,196	689,502	720,011	738,316	756,621	799,334	817,639	848,148
搬出材積70～80m3 (70m3)	692,584	713,361	761,842	782,619	817,249	838,026	858,804	907,285	928,062	962,691
搬出材積80m3～ (80m3)	768,967	792,036	845,863	868,932	907,381	930,450	953,519	1,007,346	1,030,415	1,068,864

※「〇～〇〇m3」は、「〇m3以上～〇〇m3未満」を表す。

No.14 更 新 伐（人工林整理伐） 単 価 表

令和7年度 更新伐（人工林整理伐）単価表

税区分 ①労務税抜き単価

車両系 定性

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	128,939	132,807	141,832	145,701	152,148	156,016	159,884	168,910	172,778	179,225
搬出材積10～20m ³ (10m ³)	159,158	163,932	175,073	179,848	187,806	192,581	197,355	208,496	213,271	221,229
搬出材積20～30m ³ (20m ³)	233,160	240,154	256,476	263,470	275,128	282,123	289,118	305,439	312,434	324,092
搬出材積30～40m ³ (30m ³)	307,162	316,376	337,878	347,093	362,451	371,666	380,880	402,382	411,597	426,955
搬出材積40～50m ³ (40m ³)	381,164	392,598	419,280	430,715	449,773	461,208	472,643	499,324	510,759	529,817
搬出材積50～60m ³ (50m ³)	455,166	468,820	500,682	514,337	537,095	550,750	564,405	596,267	609,922	632,680
搬出材積60～70m ³ (60m ³)	529,167	545,042	582,083	597,958	624,417	640,292	656,167	693,208	709,083	735,542
搬出材積70～80m ³ (70m ³)	603,170	621,265	663,487	681,582	711,740	729,835	747,930	790,152	808,247	838,406
搬出材積80～90m ³ (80m ³)	677,171	697,486	744,888	765,203	799,061	819,376	839,692	887,094	907,409	941,267
搬出材積90～100m ³ (90m ³)	751,174	773,709	826,291	848,826	886,385	908,920	931,455	984,037	1,006,573	1,044,131
搬出材積100～120m ³ (100m ³)	825,175	849,930	907,692	932,447	973,706	998,461	1,023,217	1,080,979	1,105,734	1,146,993
搬出材積120～140m ³ (120m ³)	973,179	1,002,374	1,070,496	1,099,692	1,148,351	1,177,546	1,206,741	1,274,864	1,304,059	1,352,718
搬出材積140～160m ³ (140m ³)	1,121,183	1,154,818	1,233,301	1,266,936	1,322,995	1,356,631	1,390,266	1,468,749	1,502,385	1,558,444
搬出材積160～180m ³ (160m ³)	1,269,186	1,307,261	1,396,104	1,434,180	1,497,639	1,535,715	1,573,790	1,662,633	1,700,709	1,764,168
搬出材積180～200m ³ (180m ³)	1,417,190	1,459,705	1,558,909	1,601,424	1,672,284	1,714,799	1,757,315	1,856,518	1,899,034	1,969,894
搬出材積200m ³ (200m ³)	1,565,194	1,612,149	1,721,713	1,768,669	1,846,928	1,893,884	1,940,840	2,050,404	2,097,359	2,175,619

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

令和7年度 更新伐（人工林整理伐）単価表

税区分 ②消費税込み単価

車両系 定性

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	141,832	146,086	156,015	160,270	167,361	171,616	175,871	185,799	190,054	197,146
搬出材積10～20m ³ (10m ³)	175,073	180,325	192,580	197,832	206,586	211,838	217,090	229,345	234,597	243,351
搬出材積20～30m ³ (20m ³)	256,476	264,170	282,123	289,817	302,641	310,335	318,030	335,983	343,677	356,501
搬出材積30～40m ³ (30m ³)	337,878	348,014	371,665	381,802	398,696	408,832	418,968	442,620	452,756	469,650
搬出材積40～50m ³ (40m ³)	419,280	431,858	461,208	473,786	494,750	507,328	519,907	549,256	561,835	582,799
搬出材積50～60m ³ (50m ³)	500,682	515,702	550,750	565,770	590,804	605,825	620,845	655,893	670,913	695,947
搬出材積60～70m ³ (60m ³)	582,083	599,545	640,291	657,753	686,857	704,320	721,782	762,528	779,991	809,095
搬出材積70～80m ³ (70m ³)	663,487	683,391	729,835	749,740	782,914	802,819	822,723	869,167	889,072	922,246
搬出材積80～90m ³ (80m ³)	744,888	767,234	819,376	841,723	878,967	901,314	923,661	975,803	998,149	1,035,394
搬出材積90～100m ³ (90m ³)	826,291	851,079	908,920	933,708	975,023	999,812	1,024,600	1,082,441	1,107,229	1,148,544
搬出材積100～120m ³ (100m ³)	907,692	934,922	998,461	1,025,691	1,071,076	1,098,307	1,125,538	1,189,076	1,216,307	1,261,691
搬出材積120～140m ³ (120m ³)	1,070,496	1,102,610	1,177,545	1,209,660	1,263,185	1,295,300	1,327,415	1,402,349	1,434,464	1,487,989
搬出材積140～160m ³ (140m ³)	1,233,301	1,270,300	1,356,631	1,393,630	1,455,295	1,492,294	1,529,293	1,615,624	1,652,623	1,714,288
搬出材積160～180m ³ (160m ³)	1,396,104	1,437,987	1,535,714	1,577,597	1,647,402	1,689,285	1,731,168	1,828,896	1,870,779	1,940,584
搬出材積180～200m ³ (180m ³)	1,558,909	1,605,676	1,714,799	1,761,567	1,839,512	1,886,279	1,933,047	2,042,170	2,088,938	2,166,883
搬出材積200m ³ (200m ³)	1,721,713	1,773,364	1,893,884	1,945,535	2,031,621	2,083,272	2,134,924	2,255,444	2,307,095	2,393,181

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

令和7年度 更新伐（人工林整理伐）単価表

税区分 ①労務税抜き単価

架線系 定性

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	128,939	132,807	141,832	145,701	152,148	156,016	159,884	168,910	172,778	179,225
搬出材積10～20m ³ (10m ³)	174,277	179,505	191,704	196,933	205,646	210,875	216,103	228,302	233,531	242,245
搬出材積20～30m ³ (20m ³)	263,397	271,298	289,736	297,638	310,808	318,710	326,612	345,050	352,951	366,121
搬出材積30～40m ³ (30m ³)	352,518	363,093	387,769	398,345	415,971	426,546	437,122	461,798	472,374	490,000
搬出材積40～50m ³ (40m ³)	441,640	454,889	485,804	499,053	521,135	534,384	547,633	578,548	591,797	613,879
搬出材積50～60m ³ (50m ³)	530,761	546,683	583,837	599,759	626,297	642,220	658,143	695,296	711,219	737,757
搬出材積60～70m ³ (60m ³)	619,881	638,477	681,869	700,465	731,459	750,056	768,652	812,044	830,640	861,634
搬出材積70～80m ³ (70m ³)	709,002	730,272	779,902	801,172	836,622	857,892	879,162	928,792	950,062	985,512
搬出材積80～90m ³ (80m ³)	798,123	822,066	877,935	901,878	941,785	965,728	989,672	1,045,541	1,069,484	1,109,390
搬出材積90～100m ³ (90m ³)	887,243	913,860	975,967	1,002,584	1,046,946	1,073,564	1,100,181	1,162,288	1,188,905	1,233,267
搬出材積100～120m ³ (100m ³)	976,364	1,005,654	1,074,000	1,103,291	1,152,109	1,181,400	1,210,691	1,279,036	1,308,327	1,357,145
搬出材積120～140m ³ (120m ³)	1,154,606	1,189,244	1,270,066	1,304,704	1,362,435	1,397,073	1,431,711	1,512,533	1,547,172	1,604,902
搬出材積140～160m ³ (140m ³)	1,332,847	1,372,832	1,466,131	1,506,117	1,572,759	1,612,744	1,652,730	1,746,029	1,786,014	1,852,657
搬出材積160～180m ³ (160m ³)	1,511,089	1,556,421	1,662,197	1,707,530	1,783,085	1,828,417	1,873,750	1,979,526	2,024,859	2,100,413
搬出材積180～200m ³ (180m ³)	1,689,330	1,740,009	1,858,263	1,908,942	1,993,409	2,044,089	2,094,769	2,213,022	2,263,702	2,348,168
搬出材積200m ³ (200m ³)	1,867,571	1,923,598	2,054,328	2,110,355	2,203,733	2,259,760	2,315,788	2,446,518	2,502,545	2,595,923

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

令和7年度 更新伐（人工林整理伐）単価表

税区分 ②消費税込み単価

架線系 定性

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	141,832	146,086	156,015	160,270	167,361	171,616	175,871	185,799	190,054	197,146
搬出材積10～20m ³ (10m ³)	191,704	197,455	210,874	216,625	226,210	231,961	237,712	251,132	256,883	266,468
搬出材積20～30m ³ (20m ³)	289,736	298,428	318,709	327,401	341,888	350,580	359,272	379,554	388,246	402,733
搬出材積30～40m ³ (30m ³)	387,769	399,402	426,545	438,178	457,567	469,200	480,833	507,977	519,610	538,998
搬出材積40～50m ³ (40m ³)	485,804	500,378	534,384	548,958	573,248	587,822	602,396	636,403	650,977	675,267
搬出材積50～60m ³ (50m ³)	583,837	601,352	642,220	659,735	688,927	706,442	723,957	764,826	782,341	811,533
搬出材積60～70m ³ (60m ³)	681,869	702,325	750,055	770,511	804,605	825,061	845,517	893,248	913,704	947,797
搬出材積70～80m ³ (70m ³)	779,902	803,299	857,892	881,289	920,284	943,681	967,078	1,021,671	1,045,068	1,084,063
搬出材積80～90m ³ (80m ³)	877,935	904,273	965,728	992,066	1,035,963	1,062,301	1,088,639	1,150,094	1,176,432	1,220,329
搬出材積90～100m ³ (90m ³)	975,967	1,005,246	1,073,563	1,102,842	1,151,641	1,180,920	1,210,199	1,278,516	1,307,795	1,356,594
搬出材積100～120m ³ (100m ³)	1,074,000	1,106,220	1,181,400	1,213,620	1,267,320	1,299,540	1,331,760	1,406,940	1,439,160	1,492,860
搬出材積120～140m ³ (120m ³)	1,270,066	1,308,167	1,397,072	1,435,174	1,498,677	1,536,779	1,574,881	1,663,786	1,701,888	1,765,391
搬出材積140～160m ³ (140m ³)	1,466,131	1,510,114	1,612,744	1,656,728	1,730,034	1,774,018	1,818,002	1,920,631	1,964,615	2,037,922
搬出材積160～180m ³ (160m ³)	1,662,197	1,712,062	1,828,416	1,878,282	1,961,392	2,011,258	2,061,124	2,177,478	2,227,343	2,310,453
搬出材積180～200m ³ (180m ³)	1,858,263	1,914,010	2,044,089	2,099,837	2,192,750	2,248,498	2,304,246	2,434,324	2,490,072	2,582,985
搬出材積200m ³ (200m ³)	2,054,328	2,115,957	2,259,760	2,321,390	2,424,107	2,485,736	2,547,366	2,691,169	2,752,799	2,855,515

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

令和7年度 更新伐（人工林整理伐）単価表

税区分 ①労務税抜き単価

車両系 列状・帯状

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	128,939	132,807	141,832	145,701	152,148	156,016	159,884	168,910	172,778	179,225
搬出材積10～20m ³ (10m ³)	148,274	152,722	163,101	167,549	174,963	179,411	183,859	194,238	198,687	206,100
搬出材積20～30m ³ (20m ³)	211,391	217,732	232,530	238,871	249,441	255,783	262,124	276,922	283,263	293,833
搬出材積30～40m ³ (30m ³)	274,509	282,744	301,959	310,195	323,920	332,155	340,391	359,606	367,842	381,567
搬出材積40～50m ³ (40m ³)	337,626	347,754	371,388	381,517	398,398	408,527	418,656	442,290	452,418	469,300
搬出材積50～60m ³ (50m ³)	400,745	412,767	440,819	452,841	472,879	484,901	496,923	524,975	536,998	557,035
搬出材積60～70m ³ (60m ³)	463,863	477,778	510,249	524,165	547,358	561,274	575,190	607,660	621,576	644,769
搬出材積70～80m ³ (70m ³)	526,980	542,789	579,678	595,487	621,836	637,645	653,455	690,343	706,153	732,502
搬出材積80～90m ³ (80m ³)	590,098	607,800	649,107	666,810	696,315	714,018	731,721	773,028	790,731	820,236
搬出材積90～100m ³ (90m ³)	653,215	672,811	718,536	738,132	770,793	790,390	809,986	855,711	875,308	907,968
搬出材積100～120m ³ (100m ³)	716,333	737,822	787,966	809,456	845,272	866,762	888,252	938,396	959,886	995,702
搬出材積120～140m ³ (120m ³)	842,568	867,845	926,824	952,101	994,230	1,019,507	1,044,784	1,103,764	1,129,041	1,171,169
搬出材積140～160m ³ (140m ³)	968,803	997,867	1,065,683	1,094,747	1,143,187	1,172,251	1,201,315	1,269,131	1,298,196	1,346,636
搬出材積160～180m ³ (160m ³)	1,095,039	1,127,890	1,204,542	1,237,394	1,292,146	1,324,997	1,357,848	1,434,501	1,467,352	1,522,104
搬出材積180～200m ³ (180m ³)	1,221,274	1,257,912	1,343,401	1,380,039	1,441,103	1,477,741	1,514,379	1,599,868	1,636,507	1,697,570
搬出材積200m ³ (200m ³)	1,347,509	1,387,934	1,482,259	1,522,685	1,590,060	1,630,485	1,670,911	1,765,236	1,805,662	1,873,037

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

令和7年度 更新伐（人工林整理伐）単価表

税区分 ②消費税込み単価

車両系 列状・帯状

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	141,832	146,086	156,015	160,270	167,361	171,616	175,871	185,799	190,054	197,146
搬出材積10～20m ³ (10m ³)	163,101	167,994	179,411	184,304	192,459	197,352	202,245	213,662	218,555	226,710
搬出材積20～30m ³ (20m ³)	232,530	239,505	255,783	262,758	274,385	281,361	288,337	304,614	311,590	323,216
搬出材積30～40m ³ (30m ³)	301,959	311,017	332,154	341,213	356,311	365,370	374,429	395,566	404,625	419,723
搬出材積40～50m ³ (40m ³)	371,388	382,529	408,526	419,668	438,237	449,379	460,521	486,518	497,659	516,229
搬出材積50～60m ³ (50m ³)	440,819	454,043	484,900	498,125	520,166	533,390	546,615	577,472	590,697	612,738
搬出材積60～70m ³ (60m ³)	510,249	525,556	561,273	576,581	602,093	617,401	632,708	668,426	683,733	709,246
搬出材積70～80m ³ (70m ³)	579,678	597,068	637,645	655,036	684,020	701,410	718,800	759,378	776,768	805,752
搬出材積80～90m ³ (80m ³)	649,107	668,580	714,017	733,490	765,946	785,419	804,892	850,330	869,803	902,258
搬出材積90～100m ³ (90m ³)	718,536	740,092	790,389	811,945	847,872	869,428	890,984	941,282	962,838	998,765
搬出材積100～120m ³ (100m ³)	787,966	811,604	866,762	890,401	929,799	953,438	977,077	1,032,235	1,055,874	1,095,272
搬出材積120～140m ³ (120m ³)	926,824	954,628	1,019,506	1,047,311	1,093,652	1,121,457	1,149,261	1,214,139	1,241,944	1,288,285
搬出材積140～160m ³ (140m ³)	1,065,683	1,097,653	1,172,251	1,204,221	1,257,505	1,289,476	1,321,446	1,396,044	1,428,015	1,481,299
搬出材積160～180m ³ (160m ³)	1,204,542	1,240,678	1,324,996	1,361,132	1,421,359	1,457,495	1,493,632	1,577,950	1,614,086	1,674,313
搬出材積180～200m ³ (180m ³)	1,343,401	1,383,703	1,477,741	1,518,043	1,585,213	1,625,515	1,665,817	1,759,855	1,800,157	1,867,327
搬出材積200m ³ (200m ³)	1,482,259	1,526,726	1,630,484	1,674,952	1,749,065	1,793,533	1,838,001	1,941,759	1,986,227	2,060,340

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

令和7年度 更新伐（人工林整理伐）単価表

税区分 ①労務税抜き単価

架線系 列状・帯状

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	128,939	132,807	141,832	145,701	152,148	156,016	159,884	168,910	172,778	179,225
搬出材積10～20m ³ (10m ³)	160,069	164,871	176,075	180,877	188,881	193,683	198,485	209,690	214,492	222,495
搬出材積20～30m ³ (20m ³)	234,984	242,033	258,482	265,531	277,281	284,330	291,380	307,829	314,878	326,627
搬出材積30～40m ³ (30m ³)	309,897	319,193	340,886	350,183	365,678	374,975	384,272	405,965	415,261	430,756
搬出材積40～50m ³ (40m ³)	384,810	396,354	423,291	434,835	454,075	465,620	477,164	504,101	515,645	534,885
搬出材積50～60m ³ (50m ³)	459,724	473,515	505,696	519,488	542,474	556,266	570,057	602,238	616,030	639,016
搬出材積60～70m ³ (60m ³)	534,637	550,676	588,100	604,139	630,871	646,910	662,949	700,374	716,413	743,145
搬出材積70～80m ³ (70m ³)	609,550	627,836	670,505	688,791	719,269	737,555	755,842	798,510	816,797	847,274
搬出材積80～90m ³ (80m ³)	684,464	704,997	752,910	773,444	807,667	828,201	848,735	896,647	917,181	951,404
搬出材積90～100m ³ (90m ³)	759,377	782,158	835,314	858,096	896,064	918,846	941,627	994,783	1,017,565	1,055,534
搬出材積100～120m ³ (100m ³)	834,290	859,318	917,719	942,747	984,462	1,009,490	1,034,519	1,092,919	1,117,948	1,159,663
搬出材積120～140m ³ (120m ³)	984,118	1,013,641	1,082,529	1,112,053	1,161,259	1,190,782	1,220,306	1,289,194	1,318,718	1,367,924
搬出材積140～160m ³ (140m ³)	1,133,945	1,167,963	1,247,339	1,281,357	1,338,055	1,372,073	1,406,091	1,485,467	1,519,486	1,576,183
搬出材積160～180m ³ (160m ³)	1,283,771	1,322,284	1,412,148	1,450,661	1,514,849	1,553,362	1,591,876	1,681,740	1,720,253	1,784,441
搬出材積180～200m ³ (180m ³)	1,433,598	1,476,605	1,576,957	1,619,965	1,691,645	1,734,653	1,777,661	1,878,013	1,921,021	1,992,701
搬出材積200m ³ (200m ³)	1,583,425	1,630,927	1,741,767	1,789,270	1,868,441	1,915,944	1,963,447	2,074,286	2,121,789	2,200,960

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

令和7年度 更新伐（人工林整理伐）単価表

税区分 ②消費税込み単価

架線系 列状・帯状

区 分	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	141,832	146,086	156,015	160,270	167,361	171,616	175,871	185,799	190,054	197,146
搬出材積10～20m ³ (10m ³)	176,075	181,357	193,682	198,964	207,768	213,050	218,333	230,658	235,940	244,744
搬出材積20～30m ³ (20m ³)	258,482	266,236	284,330	292,084	305,008	312,763	320,517	338,611	346,365	359,289
搬出材積30～40m ³ (30m ³)	340,886	351,112	374,974	385,201	402,245	412,472	422,698	446,560	456,787	473,831
搬出材積40～50m ³ (40m ³)	423,291	435,989	465,620	478,318	499,483	512,182	524,880	554,511	567,209	588,374
搬出材積50～60m ³ (50m ³)	505,696	520,866	556,265	571,436	596,721	611,892	627,063	662,461	677,632	702,917
搬出材積60～70m ³ (60m ³)	588,100	605,743	646,910	664,553	693,958	711,601	729,244	770,411	788,054	817,459
搬出材積70～80m ³ (70m ³)	670,505	690,620	737,555	757,670	791,195	811,311	831,426	878,361	898,476	932,001
搬出材積80～90m ³ (80m ³)	752,910	775,497	828,201	850,788	888,433	911,021	933,608	986,312	1,008,899	1,046,544
搬出材積90～100m ³ (90m ³)	835,314	860,373	918,845	943,904	985,670	1,010,729	1,035,789	1,094,261	1,119,320	1,161,086
搬出材積100～120m ³ (100m ³)	917,719	945,250	1,009,490	1,037,022	1,082,908	1,110,439	1,137,971	1,202,211	1,229,743	1,275,629
搬出材積120～140m ³ (120m ³)	1,082,529	1,115,004	1,190,781	1,223,257	1,277,384	1,309,860	1,342,335	1,418,112	1,450,588	1,504,715
搬出材積140～160m ³ (140m ³)	1,247,339	1,284,759	1,372,072	1,409,493	1,471,860	1,509,280	1,546,700	1,634,014	1,671,434	1,733,801
搬出材積160～180m ³ (160m ³)	1,412,148	1,454,512	1,553,362	1,595,727	1,666,334	1,708,699	1,751,063	1,849,913	1,892,278	1,962,885
搬出材積180～200m ³ (180m ³)	1,576,957	1,624,265	1,734,652	1,781,961	1,860,809	1,908,117	1,955,426	2,065,813	2,113,122	2,191,970
搬出材積200m ³ (200m ³)	1,741,767	1,794,020	1,915,943	1,968,196	2,055,285	2,107,538	2,159,791	2,281,714	2,333,967	2,421,056

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1km以内の林班に存する森林に限る。

No.15 更 新 伐（天然林整理伐） 単 価 表

令和7年度 更新伐（天然林整理伐） 単価表

税区分 ①労務税抜き単価

車両系 定性

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	115,942	119,420	127,536	131,014	136,811	140,289	143,768	151,884	155,362	161,159
搬出材積10～20m ³ (10m ³)	215,805	222,279	237,385	243,859	254,649	261,124	267,598	282,704	289,178	299,968
搬出材積20～30m ³ (20m ³)	315,668	325,138	347,234	356,704	372,488	381,958	391,428	413,525	422,995	438,778
搬出材積30～40m ³ (30m ³)	415,532	427,997	457,085	469,551	490,327	502,793	515,259	544,346	556,812	577,589
搬出材積40～50m ³ (40m ³)	439,854	453,049	483,839	497,035	519,027	532,223	545,418	576,208	589,404	611,397
搬出材積50～60m ³ (50m ³)	525,335	541,095	577,868	593,628	619,895	635,655	651,415	688,188	703,948	730,215
搬出材積60～70m ³ (60m ³)	595,609	613,477	655,169	673,038	702,818	720,686	738,555	780,247	798,116	827,896
搬出材積70～80m ³ (70m ³)	681,091	701,523	749,200	769,632	803,687	824,120	844,552	892,229	912,661	946,716
搬出材積80～90m ³ (80m ³)	694,409	715,241	763,849	784,682	819,402	840,234	861,067	909,675	930,508	965,228
搬出材積90～100m ³ (90m ³)	770,709	793,830	847,779	870,901	909,436	932,557	955,679	1,009,628	1,032,750	1,071,285
搬出材積100m ³ (100m ³)	847,009	872,419	931,709	957,120	999,470	1,024,880	1,050,291	1,109,581	1,134,992	1,177,342
搬出材積120～140m ³ (120m ³)	999,610	1,029,598	1,099,571	1,129,559	1,179,539	1,209,528	1,239,516	1,309,489	1,339,477	1,389,457
搬出材積140～160m ³ (140m ³)	1,152,209	1,186,775	1,267,429	1,301,996	1,359,606	1,394,172	1,428,739	1,509,393	1,543,960	1,601,570
搬出材積160～180m ³ (160m ³)	1,304,809	1,343,953	1,435,289	1,474,434	1,539,674	1,578,818	1,617,963	1,709,299	1,748,444	1,813,684
搬出材積180～200m ³ (180m ³)	1,457,409	1,501,131	1,603,149	1,646,872	1,719,742	1,763,464	1,807,187	1,909,205	1,952,928	2,025,798
搬出材積200m ³ (200m ³)	1,610,009	1,658,309	1,771,009	1,819,310	1,899,810	1,948,110	1,996,411	2,109,111	2,157,412	2,237,912

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1k m以内の林班に存する森林に限る。

令和7年度 更新伐（天然林整理伐） 単価表

税区分 ②消費税込み単価

車両系 定性

区 分	一 般	間接費率(3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
搬出材積0～10m ³ (0m ³)	127,536	131,362	140,289	144,115	150,492	154,318	158,144	167,072	170,898	177,275
搬出材積10～20m ³ (10m ³)	237,385	244,506	261,123	268,245	280,114	287,235	294,357	310,974	318,095	329,965
搬出材積20～30m ³ (20m ³)	347,234	357,651	381,957	392,374	409,736	420,153	430,570	454,876	465,293	482,655
搬出材積30～40m ³ (30m ³)	457,085	470,797	502,793	516,506	539,360	553,072	566,785	598,781	612,493	635,348
搬出材積40～50m ³ (40m ³)	483,839	498,354	532,222	546,738	570,930	585,445	599,960	633,829	648,344	672,536
搬出材積50～60m ³ (50m ³)	577,868	595,204	635,654	652,990	681,884	699,220	716,556	757,007	774,343	803,236
搬出材積60～70m ³ (60m ³)	655,169	674,824	720,685	740,340	773,099	792,754	812,409	858,271	877,926	910,684
搬出材積70～80m ³ (70m ³)	749,200	771,676	824,120	846,596	884,056	906,532	929,008	981,452	1,003,928	1,041,388
搬出材積80～90m ³ (80m ³)	763,849	786,764	840,233	863,149	901,341	924,257	947,172	1,000,642	1,023,557	1,061,750
搬出材積90～100m ³ (90m ³)	847,779	873,212	932,556	957,990	1,000,379	1,025,812	1,051,245	1,110,590	1,136,023	1,178,412
搬出材積100m ³ (100m ³)	931,709	959,660	1,024,879	1,052,831	1,099,416	1,127,367	1,155,319	1,220,538	1,248,490	1,295,075
搬出材積120～140m ³ (120m ³)	1,099,571	1,132,558	1,209,528	1,242,515	1,297,493	1,330,480	1,363,468	1,440,438	1,473,425	1,528,403
搬出材積140～160m ³ (140m ³)	1,267,429	1,305,451	1,394,171	1,432,194	1,495,566	1,533,589	1,571,611	1,660,331	1,698,354	1,761,726
搬出材積160～180m ³ (160m ³)	1,435,289	1,478,347	1,578,817	1,621,876	1,693,641	1,736,699	1,779,758	1,880,228	1,923,287	1,995,051
搬出材積180～200m ³ (180m ³)	1,603,149	1,651,243	1,763,463	1,811,558	1,891,715	1,939,810	1,987,904	2,100,125	2,148,219	2,228,377
搬出材積200m ³ (200m ³)	1,771,009	1,824,139	1,948,109	2,001,240	2,089,790	2,142,920	2,196,051	2,320,021	2,373,152	2,461,702

※90m³を超える単価の適用は、「松くい虫被害対策事業実施要領の制定について（平成9年4月1日 9林野造第82号）」に規定する対策対象松林及びナラ枯れ被害が確認された被害木の周囲1k m以内の林班に存する森林に限る。

No.16 樹 下 植 栽 單 價 表

令和7年度 樹下植栽単価表

①労務税抜き単価

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	571,647	588,796	628,811	645,961	674,543	691,692	708,842	748,857	766,006	794,589
900 ～	601,597	619,644	661,756	679,804	709,884	727,932	745,980	788,092	806,139	836,219
1,000 ～	631,548	650,494	694,702	713,649	745,226	764,173	783,119	827,327	846,274	877,851
1,100 ～	661,499	681,343	727,648	747,493	780,568	800,413	820,258	866,563	886,408	919,483
1,200 ～	691,448	712,191	760,592	781,336	815,908	836,652	857,395	905,796	926,540	961,112
1,300 ～	721,399	743,040	793,538	815,180	851,250	872,892	894,534	945,032	966,674	1,002,744
1,400 ～	751,350	773,890	826,485	849,025	886,593	909,133	931,674	984,268	1,006,809	1,044,376
1,500 ～	781,300	804,739	859,430	882,869	921,934	945,373	968,812	1,023,503	1,046,942	1,086,007
1,600 ～	811,250	835,587	892,375	916,712	957,275	981,612	1,005,950	1,062,737	1,087,075	1,127,637
1,700 ～	841,200	866,436	925,320	950,556	992,616	1,017,852	1,043,088	1,101,972	1,127,208	1,169,268
1,800 ～	871,150	897,284	958,265	984,399	1,027,957	1,054,091	1,080,226	1,141,206	1,167,341	1,210,898
1,900 ～	901,101	928,134	991,211	1,018,244	1,063,299	1,090,332	1,117,365	1,180,442	1,207,475	1,252,530
2,000 ～	931,052	958,983	1,024,157	1,052,088	1,098,641	1,126,572	1,154,504	1,219,678	1,247,609	1,294,162
2,100 ～	961,001	989,831	1,057,101	1,085,931	1,133,981	1,162,811	1,191,641	1,258,911	1,287,741	1,335,791
2,200 ～	990,952	1,020,680	1,090,047	1,119,775	1,169,323	1,199,051	1,228,780	1,298,147	1,327,875	1,377,423
2,300 ～	1,020,903	1,051,530	1,122,993	1,153,620	1,204,665	1,235,292	1,265,919	1,337,382	1,368,010	1,419,055
2,400 ～	1,050,853	1,082,378	1,155,938	1,187,463	1,240,006	1,271,532	1,303,057	1,376,617	1,408,143	1,460,685
2,500 ～	1,080,804	1,113,228	1,188,884	1,221,308	1,275,348	1,307,772	1,340,196	1,415,853	1,448,277	1,502,317
2,600 ～	1,110,754	1,144,076	1,221,829	1,255,152	1,310,689	1,344,012	1,377,334	1,455,087	1,488,410	1,543,948
2,700 ～	1,140,704	1,174,925	1,254,774	1,288,995	1,346,030	1,380,251	1,414,472	1,494,322	1,528,543	1,585,578
2,800 ～	1,170,655	1,205,774	1,287,720	1,322,840	1,381,372	1,416,492	1,451,612	1,533,558	1,568,677	1,627,210
2,900 ～	1,200,606	1,236,624	1,320,666	1,356,684	1,416,715	1,452,733	1,488,751	1,572,793	1,608,812	1,668,842
3,000 ～	1,230,555	1,267,471	1,353,610	1,390,527	1,452,054	1,488,971	1,525,888	1,612,027	1,648,943	1,710,471

令和7年度 樹下植栽単価表

①労務税抜き単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	494,284	509,112	543,712	558,540	583,255	598,083	612,912	647,512	662,340	687,054
1,000 ～	534,845	550,890	588,329	604,374	631,117	647,162	663,207	700,646	716,692	743,434
1,200 ～	575,404	592,666	632,944	650,206	678,976	696,238	713,500	753,779	771,041	799,811
1,400 ～	615,965	634,443	677,561	696,040	726,838	745,317	763,796	806,914	825,393	856,191
1,600 ～	656,525	676,220	722,177	741,873	774,699	794,395	814,091	860,047	879,743	912,569
1,800 ～	697,083	717,995	766,791	787,703	822,557	843,470	864,382	913,178	934,091	968,945
2,000 ～	737,644	759,773	811,408	833,537	870,419	892,549	914,678	966,313	988,442	1,025,325
2,200 ～	778,204	801,550	856,024	879,370	918,280	941,626	964,972	1,019,447	1,042,793	1,081,703
2,400 ～	818,764	843,326	900,640	925,203	966,141	990,704	1,015,267	1,072,580	1,097,143	1,138,081
2,600 ～	859,324	885,103	945,256	971,036	1,014,002	1,039,782	1,065,561	1,125,714	1,151,494	1,194,460
2,800 ～	899,884	926,880	989,872	1,016,868	1,061,863	1,088,859	1,115,856	1,178,848	1,205,844	1,250,838
3,000 ～	940,444	968,657	1,034,488	1,062,701	1,109,723	1,137,937	1,166,150	1,231,981	1,260,194	1,307,217

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	559,532	576,317	615,485	632,271	660,247	677,033	693,819	732,986	749,772	777,749
900 ～	587,967	605,606	646,763	664,402	693,801	711,440	729,079	770,236	787,875	817,274
1,000 ～	616,404	634,896	678,044	696,536	727,356	745,848	764,340	807,489	825,981	856,801
1,100 ～	644,840	664,185	709,324	728,669	760,911	780,256	799,601	844,740	864,085	896,327
1,200 ～	673,276	693,474	740,603	760,801	794,465	814,663	834,862	881,991	902,189	935,853
1,300 ～	701,712	722,763	771,883	792,934	828,020	849,071	870,122	919,242	940,294	975,379
1,400 ～	730,149	752,053	803,163	825,068	861,575	883,480	905,384	956,495	978,399	1,014,907
1,500 ～	758,585	781,342	834,443	857,201	895,130	917,887	940,645	993,746	1,016,503	1,054,433
1,600 ～	787,021	810,631	865,723	889,333	928,684	952,295	975,906	1,030,997	1,054,608	1,093,959
1,700 ～	815,455	839,918	897,000	921,464	962,236	986,700	1,011,164	1,068,246	1,092,709	1,133,482
1,800 ～	843,891	869,207	928,280	953,596	995,791	1,021,108	1,046,424	1,105,497	1,130,813	1,173,008
1,900 ～	872,328	898,497	959,560	985,730	1,029,347	1,055,516	1,081,686	1,142,749	1,168,919	1,212,535
2,000 ～	900,764	927,786	990,840	1,017,863	1,062,901	1,089,924	1,116,947	1,180,000	1,207,023	1,252,061
2,100 ～	929,200	957,076	1,022,120	1,049,996	1,096,456	1,124,332	1,152,208	1,217,252	1,245,128	1,291,588
2,200 ～	957,636	986,365	1,053,399	1,082,128	1,130,010	1,158,739	1,187,468	1,254,503	1,283,232	1,331,114
2,300 ～	986,073	1,015,655	1,084,680	1,114,262	1,163,566	1,193,148	1,222,730	1,291,755	1,321,337	1,370,641
2,400 ～	1,014,509	1,044,944	1,115,959	1,146,395	1,197,120	1,227,555	1,257,991	1,329,006	1,359,442	1,410,167
2,500 ～	1,042,945	1,074,233	1,147,239	1,178,527	1,230,675	1,261,963	1,293,251	1,366,257	1,397,546	1,449,693
2,600 ～	1,071,380	1,103,521	1,178,518	1,210,659	1,264,228	1,296,369	1,328,511	1,403,507	1,435,649	1,489,218
2,700 ～	1,099,816	1,132,810	1,209,797	1,242,792	1,297,782	1,330,777	1,363,771	1,440,758	1,473,753	1,528,744
2,800 ～	1,128,253	1,162,100	1,241,078	1,274,925	1,331,338	1,365,186	1,399,033	1,478,011	1,511,859	1,568,271
2,900 ～	1,156,689	1,191,389	1,272,357	1,307,058	1,364,893	1,399,593	1,434,294	1,515,262	1,549,963	1,607,797
3,000 ～	1,185,125	1,220,678	1,303,637	1,339,191	1,398,447	1,434,001	1,469,555	1,552,513	1,588,067	1,647,323

令和7年度 樹下植栽単価表

①労務税抜き単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	574,222	591,448	631,644	648,870	677,581	694,808	712,035	752,230	769,457	798,168
1,000 ～	634,768	653,811	698,244	717,287	749,026	768,069	787,112	831,546	850,589	882,327
1,200 ～	695,312	716,171	764,843	785,702	820,468	841,327	862,186	910,858	931,718	966,483
1,400 ～	755,857	778,532	831,442	854,118	891,911	914,586	937,262	990,172	1,012,848	1,050,641
1,600 ～	816,401	840,893	898,041	922,533	963,353	987,845	1,012,337	1,069,485	1,093,977	1,134,797
1,800 ～	876,945	903,253	964,639	990,947	1,034,795	1,061,103	1,087,411	1,148,797	1,175,106	1,218,953
2,000 ～	937,490	965,614	1,031,239	1,059,363	1,106,238	1,134,362	1,162,487	1,228,111	1,256,236	1,303,111
2,200 ～	998,035	1,027,976	1,097,838	1,127,779	1,177,681	1,207,622	1,237,563	1,307,425	1,337,366	1,387,268
2,400 ～	1,058,580	1,090,337	1,164,438	1,196,195	1,249,124	1,280,881	1,312,639	1,386,739	1,418,497	1,471,426
2,600 ～	1,119,125	1,152,698	1,231,037	1,264,611	1,320,567	1,354,141	1,387,715	1,466,053	1,499,627	1,555,583
2,800 ～	1,179,669	1,215,059	1,297,635	1,333,025	1,392,009	1,427,399	1,462,789	1,545,366	1,580,756	1,639,739
3,000 ～	1,240,214	1,277,420	1,364,235	1,401,441	1,463,452	1,500,658	1,537,865	1,624,680	1,661,886	1,723,897

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	763,958	786,876	840,353	863,272	901,470	924,389	947,307	1,000,784	1,023,703	1,061,901
1,000 ～	871,937	898,095	959,130	985,288	1,028,885	1,055,043	1,081,201	1,142,237	1,168,395	1,211,992
1,200 ～	979,915	1,009,312	1,077,906	1,107,303	1,156,299	1,185,697	1,215,094	1,283,688	1,313,086	1,362,081
1,400 ～	1,087,894	1,120,530	1,196,683	1,229,320	1,283,714	1,316,351	1,348,988	1,425,141	1,457,777	1,512,172
1,600 ～	1,195,872	1,231,748	1,315,459	1,351,335	1,411,128	1,447,005	1,482,881	1,566,592	1,602,468	1,662,262
1,800 ～	1,303,849	1,342,964	1,434,233	1,473,349	1,538,541	1,577,657	1,616,772	1,708,042	1,747,157	1,812,350

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	564,206	581,132	620,626	637,552	665,763	682,689	699,615	739,109	756,036	784,246
1,000 ～	622,248	640,915	684,472	703,140	734,252	752,920	771,587	815,144	833,812	864,924
1,200 ～	680,288	700,696	748,316	768,725	802,739	823,148	843,557	891,177	911,585	945,600
1,400 ～	738,329	760,478	812,161	834,311	871,228	893,378	915,527	967,210	989,360	1,026,277
1,600 ～	796,369	820,260	876,005	899,896	939,715	963,606	987,497	1,043,243	1,067,134	1,106,952
1,800 ～	854,408	880,040	939,848	965,481	1,008,201	1,033,833	1,059,465	1,119,274	1,144,906	1,187,627
2,000 ～	912,450	939,823	1,003,695	1,031,068	1,076,691	1,104,064	1,131,438	1,195,309	1,222,683	1,268,305
2,200 ～	970,490	999,604	1,067,539	1,096,653	1,145,178	1,174,292	1,203,407	1,271,341	1,300,456	1,348,981
2,400 ～	1,028,531	1,059,386	1,131,384	1,162,240	1,213,666	1,244,522	1,275,378	1,347,375	1,378,231	1,429,658
2,600 ～	1,086,572	1,119,169	1,195,229	1,227,826	1,282,154	1,314,752	1,347,349	1,423,409	1,456,006	1,510,335
2,800 ～	1,144,613	1,178,951	1,259,074	1,293,412	1,350,643	1,384,981	1,419,320	1,499,443	1,533,781	1,591,012
3,000 ～	1,202,654	1,238,733	1,322,919	1,358,999	1,419,131	1,455,211	1,491,290	1,575,476	1,611,556	1,671,689

令和7年度 樹下植栽単価表

①労務税抜き単価

コンテナ苗（スギ、アカマツ、カラマツ）										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	608,537	626,793	669,390	687,646	718,073	736,329	754,585	797,183	815,439	845,866
900 ～	643,098	662,390	707,407	726,700	758,855	778,148	797,441	842,458	861,751	893,906
1,000 ～	677,662	697,991	745,428	765,758	799,641	819,971	840,300	887,737	908,067	941,950
1,100 ～	712,223	733,589	783,445	804,811	840,423	861,789	883,156	933,012	954,378	989,989
1,200 ～	746,784	769,187	821,462	843,865	881,205	903,608	926,012	978,287	1,000,690	1,038,029
1,300 ～	781,346	804,786	859,480	882,920	921,988	945,428	968,869	1,023,563	1,047,003	1,086,070
1,400 ～	815,908	840,385	897,498	921,976	962,771	987,248	1,011,725	1,068,839	1,093,316	1,134,112
1,500 ～	850,470	875,984	935,517	961,031	1,003,554	1,029,068	1,054,582	1,114,115	1,139,629	1,182,153
1,600 ～	885,032	911,582	973,535	1,000,086	1,044,337	1,070,888	1,097,439	1,159,391	1,185,942	1,230,194
1,700 ～	919,593	947,180	1,011,552	1,039,140	1,085,119	1,112,707	1,140,295	1,204,666	1,232,254	1,278,234
1,800 ～	954,154	982,778	1,049,569	1,078,194	1,125,901	1,154,526	1,183,150	1,249,941	1,278,566	1,326,274
1,900 ～	988,717	1,018,378	1,087,588	1,117,250	1,166,686	1,196,347	1,226,009	1,295,219	1,324,880	1,374,316
2,000 ～	1,023,279	1,053,977	1,125,606	1,156,305	1,207,469	1,238,167	1,268,865	1,340,495	1,371,193	1,422,357
2,100 ～	1,057,840	1,089,575	1,163,624	1,195,359	1,248,251	1,279,986	1,311,721	1,385,770	1,417,505	1,470,397
2,200 ～	1,092,402	1,125,174	1,201,642	1,234,414	1,289,034	1,321,806	1,354,578	1,431,046	1,463,818	1,518,438
2,300 ～	1,126,964	1,160,772	1,239,660	1,273,469	1,329,817	1,363,626	1,397,435	1,476,322	1,510,131	1,566,479
2,400 ～	1,161,525	1,196,370	1,277,677	1,312,523	1,370,599	1,405,445	1,440,291	1,521,597	1,556,443	1,614,519
2,500 ～	1,196,088	1,231,970	1,315,696	1,351,579	1,411,383	1,447,266	1,483,149	1,566,875	1,602,757	1,662,562
2,600 ～	1,230,649	1,267,568	1,353,713	1,390,633	1,452,165	1,489,085	1,526,004	1,612,150	1,649,069	1,710,602
2,700 ～	1,265,210	1,303,166	1,391,731	1,429,687	1,492,947	1,530,904	1,568,860	1,657,425	1,695,381	1,758,641
2,800 ～	1,299,772	1,338,765	1,429,749	1,468,742	1,533,730	1,572,724	1,611,717	1,702,701	1,741,694	1,806,683
2,900 ～	1,334,334	1,374,364	1,467,767	1,507,797	1,574,514	1,614,544	1,654,574	1,747,977	1,788,007	1,854,724
3,000 ～	1,368,896	1,409,962	1,505,785	1,546,852	1,615,297	1,656,364	1,697,431	1,793,253	1,834,320	1,902,765

※コンテナ苗木：マルチキャビティーコンテナで育成した苗木

令和7年度 樹下植栽単価表

①労務税抜き単価

コンテナ苗（花粉症対策品種）										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	652,323	671,892	717,555	737,124	769,741	789,310	808,880	854,543	874,112	906,728
900 ～	692,356	713,126	761,591	782,362	816,980	837,750	858,521	906,986	927,757	962,374
1,000 ～	732,392	754,363	805,631	827,602	864,222	886,194	908,166	959,433	981,405	1,018,024
1,100 ～	772,427	795,599	849,669	872,842	911,463	934,636	957,809	1,011,879	1,035,052	1,073,673
1,200 ～	812,462	836,835	893,708	918,082	958,705	983,079	1,007,452	1,064,325	1,088,699	1,129,322
1,300 ～	852,496	878,070	937,745	963,320	1,005,945	1,031,520	1,057,095	1,116,769	1,142,344	1,184,969
1,400 ～	892,532	919,307	981,785	1,008,561	1,053,187	1,079,963	1,106,739	1,169,216	1,195,992	1,240,619
1,500 ～	932,567	960,544	1,025,823	1,053,800	1,100,429	1,128,406	1,156,383	1,221,662	1,249,639	1,296,268
1,600 ～	972,602	1,001,780	1,069,862	1,099,040	1,147,670	1,176,848	1,206,026	1,274,108	1,303,286	1,351,916
1,700 ～	1,012,635	1,043,014	1,113,898	1,144,277	1,194,909	1,225,288	1,255,667	1,326,551	1,356,930	1,407,562
1,800 ～	1,052,670	1,084,250	1,157,937	1,189,517	1,242,150	1,273,730	1,305,310	1,378,997	1,410,577	1,463,211
1,900 ～	1,092,706	1,125,487	1,201,976	1,234,757	1,289,393	1,322,174	1,354,955	1,431,444	1,464,226	1,518,861
2,000 ～	1,132,741	1,166,723	1,246,015	1,279,997	1,336,634	1,370,616	1,404,598	1,483,890	1,517,872	1,574,509
2,100 ～	1,172,775	1,207,958	1,290,052	1,325,235	1,383,874	1,419,057	1,454,241	1,536,335	1,571,518	1,630,157
2,200 ～	1,212,810	1,249,194	1,334,091	1,370,475	1,431,115	1,467,500	1,503,884	1,588,781	1,625,165	1,685,805
2,300 ～	1,252,846	1,290,431	1,378,130	1,415,715	1,478,358	1,515,943	1,553,529	1,641,228	1,678,813	1,741,455
2,400 ～	1,292,881	1,331,667	1,422,169	1,460,955	1,525,599	1,564,386	1,603,172	1,693,674	1,732,460	1,797,104
2,500 ～	1,332,915	1,372,902	1,466,206	1,506,193	1,572,839	1,612,827	1,652,814	1,746,118	1,786,106	1,852,751
2,600 ～	1,372,949	1,414,137	1,510,243	1,551,432	1,620,079	1,661,268	1,702,456	1,798,563	1,839,751	1,908,399
2,700 ～	1,412,984	1,455,373	1,554,282	1,596,671	1,667,321	1,709,710	1,752,100	1,851,009	1,893,398	1,964,047
2,800 ～	1,453,020	1,496,610	1,598,322	1,641,912	1,714,563	1,758,154	1,801,744	1,903,456	1,947,046	2,019,697
2,900 ～	1,493,055	1,537,846	1,642,360	1,687,152	1,761,804	1,806,596	1,851,388	1,955,902	2,000,693	2,075,346
3,000 ～	1,533,089	1,579,081	1,686,397	1,732,390	1,809,045	1,855,037	1,901,030	2,008,346	2,054,339	2,130,993

令和 7 年度 樹下植栽単価表

②消費税込み単価

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	614,655	633,094	676,120	694,560	725,292	743,732	762,172	805,198	823,637	854,370
900 ～	645,831	665,205	710,414	729,789	762,080	781,455	800,830	846,038	865,413	897,705
1,000 ～	677,007	697,317	744,707	765,017	798,868	819,178	839,488	886,879	907,189	941,039
1,100 ～	708,183	729,428	779,001	800,246	835,655	856,901	878,146	927,719	948,965	984,374
1,200 ～	739,358	761,538	813,293	835,474	872,442	894,623	916,803	968,558	990,739	1,027,707
1,300 ～	770,535	793,651	847,588	870,704	909,231	932,347	955,463	1,009,400	1,032,516	1,071,043
1,400 ～	801,711	825,762	881,882	905,933	946,018	970,070	994,121	1,050,241	1,074,292	1,114,378
1,500 ～	832,887	857,873	916,175	941,162	982,806	1,007,793	1,032,779	1,091,081	1,116,068	1,157,712
1,600 ～	864,062	889,983	950,468	976,390	1,019,593	1,045,515	1,071,436	1,131,921	1,157,843	1,201,046
1,700 ～	895,237	922,094	984,760	1,011,617	1,056,379	1,083,236	1,110,093	1,172,760	1,199,617	1,244,379
1,800 ～	926,413	954,205	1,019,054	1,046,846	1,093,167	1,120,959	1,148,752	1,213,601	1,241,393	1,287,714
1,900 ～	957,590	986,317	1,053,349	1,082,076	1,129,956	1,158,683	1,187,411	1,254,442	1,283,170	1,331,050
2,000 ～	988,766	1,018,428	1,087,642	1,117,305	1,166,743	1,196,406	1,226,069	1,295,283	1,324,946	1,374,384
2,100 ～	1,019,941	1,050,539	1,121,935	1,152,533	1,203,530	1,234,128	1,264,726	1,336,122	1,366,720	1,417,717
2,200 ～	1,051,117	1,082,650	1,156,228	1,187,762	1,240,318	1,271,851	1,303,385	1,376,963	1,408,496	1,461,052
2,300 ～	1,082,293	1,114,761	1,190,522	1,222,991	1,277,105	1,309,574	1,342,043	1,417,803	1,450,272	1,504,387
2,400 ～	1,113,470	1,146,874	1,224,817	1,258,221	1,313,894	1,347,298	1,380,702	1,458,645	1,492,049	1,547,723
2,500 ～	1,144,646	1,178,985	1,259,110	1,293,449	1,350,682	1,385,021	1,419,361	1,499,486	1,533,825	1,591,057
2,600 ～	1,175,821	1,211,095	1,293,403	1,328,677	1,387,468	1,422,743	1,458,018	1,540,325	1,575,600	1,634,391
2,700 ～	1,206,997	1,243,206	1,327,696	1,363,906	1,424,256	1,460,466	1,496,676	1,581,166	1,617,375	1,677,725
2,800 ～	1,238,173	1,275,318	1,361,990	1,399,135	1,461,044	1,498,189	1,535,334	1,622,006	1,659,151	1,721,060
2,900 ～	1,269,349	1,307,429	1,396,283	1,434,364	1,497,831	1,535,912	1,573,992	1,662,847	1,700,927	1,764,395
3,000 ～	1,300,525	1,339,540	1,430,577	1,469,593	1,534,619	1,573,635	1,612,651	1,703,687	1,742,703	1,807,729

令和7年度 樹下植栽単価表

②消費税込み単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	537,292	553,410	591,021	607,139	634,004	650,123	666,242	703,852	719,971	746,835
1,000 ～	580,304	597,713	638,334	655,743	684,758	702,167	719,576	760,198	777,607	806,622
1,200 ～	623,314	642,013	685,645	704,344	735,510	754,209	772,909	816,541	835,240	866,406
1,400 ～	666,326	686,315	732,958	752,948	786,264	806,254	826,244	872,887	892,876	926,193
1,600 ～	709,337	730,617	780,270	801,550	837,017	858,297	879,577	929,231	950,511	985,978
1,800 ～	752,346	774,916	827,580	850,150	887,768	910,338	932,909	985,573	1,008,143	1,045,760
2,000 ～	795,358	819,218	874,893	898,754	938,522	962,383	986,243	1,041,918	1,065,779	1,105,547
2,200 ～	838,369	863,520	922,205	947,356	989,275	1,014,426	1,039,577	1,098,263	1,123,414	1,165,332
2,400 ～	881,381	907,822	969,519	995,960	1,040,029	1,066,471	1,092,912	1,154,609	1,181,050	1,225,119
2,600 ～	924,392	952,123	1,016,831	1,044,562	1,090,782	1,118,514	1,146,246	1,210,953	1,238,685	1,284,904
2,800 ～	967,403	996,425	1,064,143	1,093,165	1,141,535	1,170,557	1,199,579	1,267,297	1,296,320	1,344,690
3,000 ～	1,010,414	1,040,726	1,111,455	1,141,767	1,192,288	1,222,600	1,252,913	1,323,642	1,353,954	1,404,475

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	602,540	620,616	662,794	680,870	710,997	729,073	747,149	789,327	807,403	837,530
900 ～	632,201	651,167	695,421	714,387	745,997	764,963	783,929	828,183	847,149	878,759
1,000 ～	661,863	681,718	728,049	747,905	780,998	800,854	820,710	867,040	886,896	919,989
1,100 ～	691,525	712,270	760,677	781,423	815,999	836,745	857,491	905,897	926,643	961,219
1,200 ～	721,186	742,821	793,304	814,940	850,999	872,635	894,270	944,753	966,389	1,002,448
1,300 ～	750,848	773,373	825,932	848,458	886,000	908,526	931,051	983,610	1,006,136	1,043,678
1,400 ～	780,511	803,926	858,562	881,977	921,002	944,418	967,833	1,022,469	1,045,884	1,084,910
1,500 ～	810,172	834,477	891,189	915,494	956,002	980,308	1,004,613	1,061,325	1,085,630	1,126,139
1,600 ～	839,834	865,029	923,817	949,012	991,004	1,016,199	1,041,394	1,100,182	1,125,377	1,167,369
1,700 ～	869,493	895,577	956,442	982,527	1,026,001	1,052,086	1,078,171	1,139,035	1,165,120	1,208,595
1,800 ～	899,154	926,128	989,069	1,016,044	1,061,001	1,087,976	1,114,950	1,177,891	1,204,866	1,249,824
1,900 ～	928,817	956,681	1,021,698	1,049,563	1,096,004	1,123,868	1,151,733	1,216,750	1,244,614	1,291,055
2,000 ～	958,478	987,232	1,054,325	1,083,080	1,131,004	1,159,758	1,188,512	1,255,606	1,284,360	1,332,284
2,100 ～	988,140	1,017,784	1,086,954	1,116,598	1,166,005	1,195,649	1,225,293	1,294,463	1,324,107	1,373,514
2,200 ～	1,017,801	1,048,335	1,119,581	1,150,115	1,201,005	1,231,539	1,262,073	1,333,319	1,363,853	1,414,743
2,300 ～	1,047,464	1,078,887	1,152,210	1,183,634	1,236,007	1,267,431	1,298,855	1,372,177	1,403,601	1,455,974
2,400 ～	1,077,126	1,109,439	1,184,838	1,217,152	1,271,008	1,303,322	1,335,636	1,411,035	1,443,348	1,497,205
2,500 ～	1,106,787	1,139,990	1,217,465	1,250,669	1,306,008	1,339,212	1,372,415	1,449,890	1,483,094	1,538,433
2,600 ～	1,136,447	1,170,540	1,250,091	1,284,185	1,341,007	1,375,100	1,409,194	1,488,745	1,522,838	1,579,661
2,700 ～	1,166,109	1,201,092	1,282,719	1,317,703	1,376,008	1,410,991	1,445,975	1,527,602	1,562,586	1,620,891
2,800 ～	1,195,772	1,231,645	1,315,349	1,351,222	1,411,010	1,446,884	1,482,757	1,566,461	1,602,334	1,662,123
2,900 ～	1,225,433	1,262,195	1,347,976	1,384,739	1,446,010	1,482,773	1,519,536	1,605,317	1,642,080	1,703,351
3,000 ～	1,255,095	1,292,747	1,380,604	1,418,257	1,481,012	1,518,664	1,556,317	1,644,174	1,681,827	1,744,582

令和7年度 樹下植栽単価表

②消費税込み単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	617,230	635,746	678,953	697,469	728,331	746,848	765,365	808,571	827,088	857,949
1,000 ～	680,227	700,633	748,249	768,656	802,667	823,074	843,481	891,097	911,504	945,515
1,200 ～	743,222	765,518	817,544	839,840	877,001	899,298	921,595	973,620	995,917	1,033,078
1,400 ～	806,219	830,405	886,840	911,027	951,338	975,524	999,711	1,056,146	1,080,333	1,120,644
1,600 ～	869,213	895,289	956,134	982,210	1,025,671	1,051,747	1,077,824	1,138,669	1,164,745	1,208,206
1,800 ～	932,208	960,174	1,025,428	1,053,395	1,100,005	1,127,971	1,155,937	1,221,192	1,249,158	1,295,769
2,000 ～	995,204	1,025,060	1,094,724	1,124,580	1,174,340	1,204,196	1,234,052	1,303,717	1,333,573	1,383,333
2,200 ～	1,058,200	1,089,946	1,164,020	1,195,766	1,248,676	1,280,422	1,312,168	1,386,242	1,417,988	1,470,898
2,400 ～	1,121,196	1,154,831	1,233,315	1,266,951	1,323,011	1,356,647	1,390,283	1,468,766	1,502,402	1,558,462
2,600 ～	1,184,192	1,219,717	1,302,611	1,338,136	1,397,346	1,432,872	1,468,398	1,551,291	1,586,817	1,646,026
2,800 ～	1,247,188	1,284,603	1,371,906	1,409,322	1,471,681	1,509,097	1,546,513	1,633,816	1,671,231	1,733,591
3,000 ～	1,310,184	1,349,489	1,441,202	1,480,507	1,546,017	1,585,322	1,624,628	1,716,341	1,755,646	1,821,155

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	806,966	831,174	887,662	911,871	952,219	976,428	1,000,637	1,057,125	1,081,334	1,121,682
1,000 ～	917,396	944,917	1,009,135	1,036,657	1,082,527	1,110,049	1,137,571	1,201,788	1,229,310	1,275,180
1,200 ～	1,027,825	1,058,659	1,130,607	1,161,442	1,212,833	1,243,668	1,274,503	1,346,450	1,377,285	1,428,676
1,400 ～	1,138,255	1,172,402	1,252,080	1,286,228	1,343,140	1,377,288	1,411,436	1,491,114	1,525,261	1,582,174
1,600 ～	1,248,684	1,286,144	1,373,552	1,411,012	1,473,447	1,510,907	1,548,368	1,635,776	1,673,236	1,735,670
1,800 ～	1,359,112	1,399,885	1,495,023	1,535,796	1,603,752	1,644,525	1,685,298	1,780,436	1,821,210	1,889,165

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	607,214	625,430	667,935	686,151	716,512	734,728	752,945	795,450	813,666	844,027
1,000 ～	667,707	687,738	734,477	754,508	787,894	807,925	827,956	874,696	894,727	928,112
1,200 ～	728,198	750,043	801,017	822,863	859,273	881,119	902,965	953,939	975,785	1,012,195
1,400 ～	788,690	812,350	867,559	891,219	930,654	954,314	977,975	1,033,183	1,056,844	1,096,279
1,600 ～	849,181	874,656	934,099	959,574	1,002,033	1,027,509	1,052,984	1,112,427	1,137,902	1,180,361
1,800 ～	909,671	936,961	1,000,638	1,027,928	1,073,411	1,100,701	1,127,992	1,191,669	1,218,959	1,264,442
2,000 ～	970,164	999,268	1,067,180	1,096,285	1,144,793	1,173,898	1,203,003	1,270,914	1,300,019	1,348,527
2,200 ～	1,030,655	1,061,574	1,133,720	1,164,640	1,216,172	1,247,092	1,278,012	1,350,158	1,381,077	1,432,610
2,400 ～	1,091,147	1,123,881	1,200,261	1,232,996	1,287,553	1,320,287	1,353,022	1,429,402	1,462,136	1,516,694
2,600 ～	1,151,640	1,186,189	1,266,804	1,301,353	1,358,935	1,393,484	1,428,033	1,508,648	1,543,197	1,600,779
2,800 ～	1,212,132	1,248,495	1,333,345	1,369,709	1,430,315	1,466,679	1,503,043	1,587,892	1,624,256	1,684,863
3,000 ～	1,272,623	1,310,801	1,399,885	1,438,063	1,501,695	1,539,873	1,578,052	1,667,136	1,705,314	1,768,945

令和7年度 樹下植栽単価表

②消費税込み単価

コンテナ苗（スギ、アカマツ、カラマツ）										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	650,503	670,018	715,553	735,068	767,593	787,108	806,623	852,158	871,674	904,199
900 ～	686,159	706,743	754,774	775,359	809,667	830,252	850,837	898,868	919,453	953,761
1,000 ～	721,818	743,472	793,999	815,654	851,745	873,399	895,054	945,581	967,236	1,003,327
1,100 ～	757,474	780,198	833,221	855,945	893,819	916,543	939,267	992,290	1,015,015	1,052,888
1,200 ～	793,131	816,924	872,444	896,238	935,894	959,688	983,482	1,039,001	1,062,795	1,102,452
1,300 ～	828,787	853,650	911,665	936,529	977,968	1,002,832	1,027,695	1,085,710	1,110,574	1,152,013
1,400 ～	864,445	890,378	950,889	976,822	1,020,045	1,045,978	1,071,911	1,132,422	1,158,356	1,201,578
1,500 ～	900,103	927,106	990,113	1,017,116	1,062,121	1,089,124	1,116,127	1,179,134	1,206,138	1,251,143
1,600 ～	935,759	963,831	1,029,334	1,057,407	1,104,195	1,132,268	1,160,341	1,225,844	1,253,917	1,300,705
1,700 ～	971,416	1,000,558	1,068,557	1,097,700	1,146,270	1,175,413	1,204,555	1,272,554	1,301,697	1,350,268
1,800 ～	1,007,072	1,037,284	1,107,779	1,137,991	1,188,344	1,218,557	1,248,769	1,319,264	1,349,476	1,399,830
1,900 ～	1,042,730	1,074,011	1,147,003	1,178,284	1,230,421	1,261,703	1,292,985	1,365,976	1,397,258	1,449,394
2,000 ～	1,078,387	1,110,738	1,186,225	1,218,577	1,272,496	1,304,848	1,337,199	1,412,686	1,445,038	1,498,957
2,100 ～	1,114,044	1,147,465	1,225,448	1,258,869	1,314,571	1,347,993	1,381,414	1,459,397	1,492,818	1,548,521
2,200 ～	1,149,700	1,184,191	1,264,670	1,299,161	1,356,646	1,391,137	1,425,628	1,506,107	1,540,598	1,598,083
2,300 ～	1,185,358	1,220,918	1,303,893	1,339,454	1,398,722	1,434,283	1,469,843	1,552,818	1,588,379	1,647,647
2,400 ～	1,221,014	1,257,644	1,343,115	1,379,745	1,440,796	1,477,426	1,514,057	1,599,528	1,636,158	1,697,209
2,500 ～	1,256,672	1,294,372	1,382,339	1,420,039	1,482,872	1,520,573	1,558,273	1,646,240	1,683,940	1,746,774
2,600 ～	1,292,328	1,331,097	1,421,560	1,460,330	1,524,947	1,563,716	1,602,486	1,692,949	1,731,719	1,796,335
2,700 ～	1,327,985	1,367,824	1,460,783	1,500,623	1,567,022	1,606,861	1,646,701	1,739,660	1,779,499	1,845,899
2,800 ～	1,363,643	1,404,552	1,500,007	1,540,916	1,609,098	1,650,008	1,690,917	1,786,372	1,827,281	1,895,463
2,900 ～	1,399,299	1,441,277	1,539,228	1,581,207	1,651,172	1,693,151	1,735,130	1,833,081	1,875,060	1,945,025
3,000 ～	1,434,957	1,478,005	1,578,452	1,621,501	1,693,249	1,736,297	1,779,346	1,879,793	1,922,842	1,994,590

※コンテナ苗木：マルチキャビティーコンテナで育成した苗木

令和7年度 樹下植栽単価表

②消費税込み単価

コンテナ苗（花粉症対策品種）										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	694,288	715,116	763,716	784,545	819,259	840,088	860,917	909,517	930,345	965,060
900 ～	735,417	757,479	808,958	831,021	867,792	889,854	911,917	963,396	985,458	1,022,229
1,000 ～	776,548	799,844	854,202	877,499	916,326	939,623	962,919	1,017,277	1,040,574	1,079,401
1,100 ～	817,678	842,208	899,445	923,976	964,860	989,390	1,013,920	1,071,158	1,095,688	1,136,572
1,200 ～	858,809	884,573	944,689	970,454	1,013,394	1,039,158	1,064,923	1,125,039	1,150,804	1,193,744
1,300 ～	899,938	926,936	989,931	1,016,929	1,061,926	1,088,924	1,115,923	1,178,918	1,205,916	1,250,913
1,400 ～	941,069	969,301	1,035,175	1,063,407	1,110,461	1,138,693	1,166,925	1,232,800	1,261,032	1,308,085
1,500 ～	982,199	1,011,664	1,080,418	1,109,884	1,158,994	1,188,460	1,217,926	1,286,680	1,316,146	1,365,256
1,600 ～	1,023,329	1,054,028	1,125,661	1,156,361	1,207,528	1,238,228	1,268,927	1,340,560	1,371,260	1,422,427
1,700 ～	1,064,458	1,096,391	1,170,903	1,202,837	1,256,060	1,287,994	1,319,927	1,394,439	1,426,373	1,479,596
1,800 ～	1,105,588	1,138,755	1,216,146	1,249,314	1,304,593	1,337,761	1,370,929	1,448,320	1,481,487	1,536,767
1,900 ～	1,146,719	1,181,120	1,261,390	1,295,792	1,353,128	1,387,529	1,421,931	1,502,201	1,536,603	1,593,939
2,000 ～	1,187,849	1,223,484	1,306,633	1,342,269	1,401,661	1,437,297	1,472,932	1,556,082	1,591,717	1,651,110
2,100 ～	1,228,978	1,265,847	1,351,875	1,388,745	1,450,194	1,487,063	1,523,932	1,609,961	1,646,830	1,708,279
2,200 ～	1,270,108	1,308,211	1,397,118	1,435,222	1,498,727	1,536,830	1,574,933	1,663,841	1,701,944	1,765,450
2,300 ～	1,311,240	1,350,577	1,442,364	1,481,701	1,547,263	1,586,600	1,625,937	1,717,724	1,757,061	1,822,623
2,400 ～	1,352,370	1,392,941	1,487,607	1,528,178	1,595,796	1,636,367	1,676,938	1,771,604	1,812,175	1,879,794
2,500 ～	1,393,500	1,435,305	1,532,850	1,574,655	1,644,330	1,686,135	1,727,940	1,825,485	1,867,290	1,936,965
2,600 ～	1,434,629	1,477,667	1,578,091	1,621,130	1,692,862	1,735,901	1,778,939	1,879,363	1,922,402	1,994,134
2,700 ～	1,475,759	1,520,031	1,623,334	1,667,607	1,741,395	1,785,668	1,829,941	1,933,244	1,977,517	2,051,305
2,800 ～	1,516,890	1,562,396	1,668,579	1,714,085	1,789,930	1,835,436	1,880,943	1,987,125	2,032,632	2,108,477
2,900 ～	1,558,020	1,604,760	1,713,822	1,760,562	1,838,463	1,885,204	1,931,944	2,041,006	2,087,746	2,165,647
3,000 ～	1,599,149	1,647,123	1,759,063	1,807,038	1,886,995	1,934,970	1,982,944	2,094,885	2,142,859	2,222,817

令和 7 年度 樹下植栽単価表

③消費税抜き単価（原則課税業者用）

スギ										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	558,778	575,541	614,655	631,419	659,358	676,121	692,884	731,999	748,762	776,701
900 ～	587,120	604,733	645,832	663,445	692,801	710,415	728,028	769,127	786,740	816,096
1,000 ～	615,462	633,925	677,008	695,472	726,245	744,709	763,172	806,255	824,719	855,492
1,100 ～	643,804	663,118	708,184	727,498	759,688	779,002	798,316	843,383	862,697	894,887
1,200 ～	672,145	692,309	739,359	759,523	793,131	813,295	833,459	880,509	900,674	934,281
1,300 ～	700,487	721,501	770,535	791,550	826,574	847,589	868,603	917,637	938,652	973,676
1,400 ～	728,829	750,693	801,711	823,576	860,018	881,883	903,747	954,765	976,630	1,013,072
1,500 ～	757,171	779,886	832,888	855,603	893,461	916,176	938,892	991,894	1,014,609	1,052,467
1,600 ～	785,512	809,077	864,063	887,628	926,904	950,469	974,034	1,029,020	1,052,586	1,091,861
1,700 ～	813,853	838,268	895,238	919,653	960,346	984,762	1,009,177	1,066,147	1,090,563	1,131,255
1,800 ～	842,195	867,460	926,414	951,680	993,790	1,019,055	1,044,321	1,103,275	1,128,541	1,170,651
1,900 ～	870,537	896,653	957,590	983,706	1,027,233	1,053,349	1,079,465	1,140,403	1,166,519	1,210,046
2,000 ～	898,879	925,845	988,766	1,015,733	1,060,677	1,087,643	1,114,609	1,177,531	1,204,497	1,249,441
2,100 ～	927,220	955,036	1,019,942	1,047,758	1,094,119	1,121,936	1,149,752	1,214,658	1,242,474	1,288,835
2,200 ～	955,562	984,228	1,051,118	1,079,785	1,127,563	1,156,230	1,184,896	1,251,786	1,280,453	1,328,231
2,300 ～	983,904	1,013,421	1,082,294	1,111,811	1,161,006	1,190,523	1,220,040	1,288,914	1,318,431	1,367,626
2,400 ～	1,012,246	1,042,613	1,113,470	1,143,837	1,194,450	1,224,817	1,255,185	1,326,042	1,356,409	1,407,021
2,500 ～	1,040,588	1,071,805	1,144,646	1,175,864	1,227,893	1,259,111	1,290,329	1,363,170	1,394,387	1,446,417
2,600 ～	1,068,929	1,100,996	1,175,821	1,207,889	1,261,336	1,293,404	1,325,471	1,400,296	1,432,364	1,485,811
2,700 ～	1,097,271	1,130,189	1,206,998	1,239,916	1,294,779	1,327,697	1,360,616	1,437,425	1,470,343	1,525,206
2,800 ～	1,125,613	1,159,381	1,238,174	1,271,942	1,328,223	1,361,991	1,395,760	1,474,553	1,508,321	1,564,602
2,900 ～	1,153,955	1,188,573	1,269,350	1,303,969	1,361,666	1,396,285	1,430,904	1,511,681	1,546,299	1,603,997
3,000 ～	1,182,296	1,217,764	1,300,525	1,335,994	1,395,109	1,430,578	1,466,047	1,548,807	1,584,276	1,643,391

令和7年度 樹下植栽単価表

③消費税抜き単価（原則課税業者用）

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	488,448	503,101	537,292	551,946	576,368	591,022	605,675	639,866	654,520	678,942
1,000 ～	527,550	543,376	580,305	596,131	622,509	638,335	654,162	691,090	706,917	733,294
1,200 ～	566,650	583,649	623,315	640,314	668,647	685,646	702,646	742,311	759,311	787,643
1,400 ～	605,752	623,924	666,327	684,499	714,787	732,959	751,132	793,535	811,707	841,995
1,600 ～	644,853	664,198	709,338	728,683	760,926	780,272	799,617	844,757	864,103	896,345
1,800 ～	683,952	704,470	752,347	772,865	807,063	827,581	848,100	895,977	916,495	950,693
2,000 ～	723,054	744,745	795,359	817,051	853,203	874,895	896,586	947,200	968,892	1,005,045
2,200 ～	762,155	785,019	838,370	861,235	899,342	922,207	945,072	998,423	1,021,287	1,059,395
2,400 ～	801,256	825,293	881,381	905,419	945,482	969,519	993,557	1,049,645	1,073,683	1,113,745
2,600 ～	840,357	865,567	924,392	949,603	991,621	1,016,831	1,042,042	1,100,867	1,126,078	1,168,096
2,800 ～	879,458	905,841	967,403	993,787	1,037,760	1,064,144	1,090,527	1,152,089	1,178,473	1,222,446
3,000 ～	918,559	946,115	1,010,414	1,037,971	1,083,899	1,111,456	1,139,013	1,203,312	1,230,869	1,276,797

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	547,765	564,197	602,541	618,974	646,362	662,795	679,228	717,572	734,005	761,393
900 ～	574,729	591,970	632,201	649,443	678,180	695,422	712,663	752,894	770,136	798,873
1,000 ～	601,695	619,745	661,864	679,915	710,000	728,050	746,101	788,220	806,271	836,356
1,100 ～	628,660	647,519	691,526	710,385	741,818	760,678	779,538	823,544	842,404	873,837
1,200 ～	655,625	675,293	721,187	740,856	773,637	793,306	812,975	858,868	878,537	911,318
1,300 ～	682,590	703,067	750,849	771,326	805,456	825,933	846,411	894,192	914,670	948,800
1,400 ～	709,556	730,842	780,511	801,798	837,276	858,562	879,849	929,518	950,805	986,282
1,500 ～	736,521	758,616	810,173	832,268	869,094	891,190	913,286	964,842	986,938	1,023,764
1,600 ～	763,486	786,390	839,834	862,739	900,913	923,818	946,722	1,000,166	1,023,071	1,061,245
1,700 ～	790,449	814,162	869,493	893,207	932,729	956,443	980,156	1,035,488	1,059,201	1,098,724
1,800 ～	817,414	841,936	899,155	923,677	964,548	989,070	1,013,593	1,070,812	1,095,334	1,136,205
1,900 ～	844,380	869,711	928,818	954,149	996,368	1,021,699	1,047,031	1,106,137	1,131,469	1,173,688
2,000 ～	871,345	897,485	958,479	984,619	1,028,187	1,054,327	1,080,467	1,141,461	1,167,602	1,211,169
2,100 ～	898,310	925,259	988,141	1,015,090	1,060,005	1,086,955	1,113,904	1,176,786	1,203,735	1,248,650
2,200 ～	925,275	953,033	1,017,802	1,045,560	1,091,824	1,119,582	1,147,341	1,212,110	1,239,868	1,286,132
2,300 ～	952,241	980,808	1,047,465	1,076,032	1,123,644	1,152,211	1,180,778	1,247,435	1,276,002	1,323,614
2,400 ～	979,206	1,008,582	1,077,126	1,106,502	1,155,463	1,184,839	1,214,215	1,282,759	1,312,136	1,361,096
2,500 ～	1,006,171	1,036,356	1,106,788	1,136,973	1,187,281	1,217,466	1,247,652	1,318,084	1,348,269	1,398,577
2,600 ～	1,033,135	1,064,129	1,136,448	1,167,442	1,219,099	1,250,093	1,281,087	1,353,406	1,384,400	1,436,057
2,700 ～	1,060,100	1,091,903	1,166,110	1,197,913	1,250,918	1,282,721	1,314,524	1,388,731	1,420,534	1,473,539
2,800 ～	1,087,066	1,119,677	1,195,772	1,228,384	1,282,737	1,315,349	1,347,961	1,424,056	1,456,668	1,511,021
2,900 ～	1,114,031	1,147,451	1,225,434	1,258,855	1,314,556	1,347,977	1,381,398	1,459,380	1,492,801	1,548,503
3,000 ～	1,140,996	1,175,225	1,255,095	1,289,325	1,346,375	1,380,605	1,414,835	1,494,704	1,528,934	1,585,984

令和7年度 樹下植栽単価表

③消費税抜き単価（原則課税業者用）

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	561,119	577,952	617,230	634,064	662,120	678,953	695,787	735,065	751,899	779,955
1,000 ～	618,389	636,940	680,227	698,779	729,699	748,250	766,802	810,089	828,641	859,560
1,200 ～	675,657	695,926	743,222	763,492	797,275	817,544	837,814	885,110	905,380	939,163
1,400 ～	732,927	754,914	806,219	828,207	864,853	886,841	908,829	960,134	982,122	1,018,768
1,600 ～	790,195	813,900	869,214	892,920	932,430	956,135	979,841	1,035,155	1,058,861	1,098,371
1,800 ～	847,463	872,886	932,209	957,633	1,000,006	1,025,430	1,050,854	1,110,176	1,135,600	1,177,973
2,000 ～	904,732	931,873	995,205	1,022,347	1,067,583	1,094,725	1,121,867	1,185,198	1,212,340	1,257,577
2,200 ～	962,001	990,861	1,058,201	1,087,061	1,135,161	1,164,021	1,192,881	1,260,221	1,289,081	1,337,181
2,400 ～	1,019,270	1,049,848	1,121,197	1,151,775	1,202,738	1,233,316	1,263,894	1,335,243	1,365,821	1,416,785
2,600 ～	1,076,539	1,108,835	1,184,192	1,216,489	1,270,316	1,302,612	1,334,908	1,410,266	1,442,562	1,496,389
2,800 ～	1,133,808	1,167,822	1,247,188	1,281,203	1,337,893	1,371,907	1,405,921	1,485,288	1,519,302	1,575,993
3,000 ～	1,191,077	1,226,809	1,310,184	1,345,917	1,405,470	1,441,203	1,476,935	1,560,310	1,596,043	1,655,597

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	733,606	755,614	806,966	828,974	865,655	887,663	909,671	961,023	983,032	1,019,712
1,000 ～	833,997	859,016	917,396	942,416	984,116	1,009,136	1,034,156	1,092,536	1,117,555	1,159,255
1,200 ～	934,387	962,418	1,027,825	1,055,857	1,102,576	1,130,608	1,158,639	1,224,046	1,252,078	1,298,797
1,400 ～	1,034,778	1,065,821	1,138,255	1,169,299	1,221,038	1,252,081	1,283,124	1,355,559	1,386,602	1,438,341
1,600 ～	1,135,168	1,169,223	1,248,684	1,282,739	1,339,498	1,373,553	1,407,608	1,487,070	1,521,125	1,577,883
1,800 ～	1,235,557	1,272,623	1,359,112	1,396,179	1,457,957	1,495,023	1,532,090	1,618,579	1,655,646	1,717,424

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	552,014	568,574	607,215	623,775	651,376	667,936	684,497	723,138	739,698	767,299
1,000 ～	607,007	625,217	667,707	685,917	716,268	734,478	752,688	795,179	813,389	843,739
1,200 ～	661,999	681,858	728,198	748,058	781,158	801,018	820,878	867,218	887,078	920,178
1,400 ～	716,992	738,501	788,691	810,200	846,050	867,560	889,070	939,259	960,769	996,618
1,600 ～	771,984	795,143	849,182	872,341	910,941	934,100	957,260	1,011,299	1,034,458	1,073,057
1,800 ～	826,975	851,784	909,672	934,481	975,830	1,000,639	1,025,449	1,083,337	1,108,146	1,149,495
2,000 ～	881,968	908,427	970,164	996,623	1,040,722	1,067,181	1,093,640	1,155,378	1,181,837	1,225,935
2,200 ～	936,960	965,068	1,030,656	1,058,764	1,105,612	1,133,721	1,161,830	1,227,417	1,255,526	1,302,374
2,400 ～	991,953	1,021,711	1,091,148	1,120,906	1,170,504	1,200,263	1,230,021	1,299,458	1,329,217	1,378,814
2,600 ～	1,046,946	1,078,354	1,151,640	1,183,048	1,235,396	1,266,804	1,298,213	1,371,499	1,402,907	1,455,254
2,800 ～	1,101,939	1,134,997	1,212,132	1,245,191	1,300,288	1,333,346	1,366,404	1,443,540	1,476,598	1,531,695
3,000 ～	1,156,931	1,191,638	1,272,624	1,307,332	1,365,178	1,399,886	1,434,594	1,515,579	1,550,287	1,608,134

令和7年度 樹下植栽単価表

③消費税抜き単価（原則課税業者用）

コンテナ苗（スギ、アカマツ、カラマツ）										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	591,367	609,108	650,503	668,244	697,813	715,554	733,295	774,690	792,431	822,000
900 ～	623,782	642,495	686,160	704,873	736,062	754,776	773,489	817,154	835,867	867,056
1,000 ～	656,199	675,884	721,818	741,504	774,314	794,000	813,686	859,620	879,306	912,116
1,100 ～	688,614	709,272	757,475	778,133	812,564	833,222	853,881	902,084	922,742	957,173
1,200 ～	721,029	742,659	793,131	814,762	850,814	872,445	894,075	944,547	966,178	1,002,230
1,300 ～	753,444	776,047	828,788	851,391	889,063	911,667	934,270	987,011	1,009,614	1,047,287
1,400 ～	785,860	809,435	864,446	888,021	927,314	950,890	974,466	1,029,476	1,053,052	1,092,345
1,500 ～	818,276	842,824	900,103	924,651	965,565	990,113	1,014,662	1,071,941	1,096,489	1,137,403
1,600 ～	850,691	876,211	935,760	961,280	1,003,815	1,029,336	1,054,856	1,114,405	1,139,925	1,182,460
1,700 ～	883,106	909,599	971,416	997,909	1,042,065	1,068,558	1,095,051	1,156,868	1,183,362	1,227,517
1,800 ～	915,521	942,986	1,007,073	1,034,538	1,080,314	1,107,780	1,135,246	1,199,332	1,226,798	1,272,574
1,900 ～	947,937	976,375	1,042,730	1,071,168	1,118,565	1,147,003	1,175,441	1,241,797	1,270,235	1,317,632
2,000 ～	980,353	1,009,763	1,078,388	1,107,798	1,156,816	1,186,227	1,215,637	1,284,262	1,313,673	1,362,690
2,100 ～	1,012,768	1,043,151	1,114,044	1,144,427	1,195,066	1,225,449	1,255,832	1,326,726	1,357,109	1,407,747
2,200 ～	1,045,183	1,076,538	1,149,701	1,181,056	1,233,315	1,264,671	1,296,026	1,369,189	1,400,545	1,452,804
2,300 ～	1,077,599	1,109,926	1,185,358	1,217,686	1,271,566	1,303,894	1,336,222	1,411,654	1,443,982	1,497,862
2,400 ～	1,110,014	1,143,314	1,221,015	1,254,315	1,309,816	1,343,116	1,376,417	1,454,118	1,487,418	1,542,919
2,500 ～	1,142,430	1,176,702	1,256,673	1,290,945	1,348,067	1,382,340	1,416,613	1,496,583	1,530,856	1,587,977
2,600 ～	1,174,845	1,210,090	1,292,329	1,327,574	1,386,317	1,421,562	1,456,807	1,539,046	1,574,292	1,633,034
2,700 ～	1,207,260	1,243,477	1,327,986	1,364,203	1,424,566	1,460,784	1,497,002	1,581,510	1,617,728	1,678,091
2,800 ～	1,239,676	1,276,866	1,363,643	1,400,833	1,462,817	1,500,007	1,537,198	1,623,975	1,661,165	1,723,149
2,900 ～	1,272,091	1,310,253	1,399,300	1,437,462	1,501,067	1,539,230	1,577,392	1,666,439	1,704,601	1,768,206
3,000 ～	1,304,507	1,343,642	1,434,957	1,474,092	1,539,318	1,578,453	1,617,588	1,708,904	1,748,039	1,813,264

※コンテナ苗木：マルチキャビティーコンテナで育成した苗木

令和7年度 樹下植栽単価表

③消費税抜き単価（原則課税業者用）

コンテナ苗（花粉症対策品種）										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ～	631,172	650,107	694,289	713,224	744,782	763,718	782,653	826,835	845,770	877,329
900 ～	668,562	688,618	735,418	755,475	788,903	808,960	829,016	875,816	895,873	929,301
1,000 ～	705,954	727,132	776,549	797,728	833,025	854,204	875,382	924,799	945,978	981,276
1,100 ～	743,345	765,645	817,679	839,979	877,147	899,447	921,747	973,781	996,082	1,033,249
1,200 ～	780,736	804,158	858,809	882,231	921,268	944,690	968,112	1,022,764	1,046,186	1,085,223
1,300 ～	818,126	842,669	899,938	924,482	965,388	989,932	1,014,476	1,071,745	1,096,288	1,137,195
1,400 ～	855,518	881,183	941,069	966,735	1,009,511	1,035,176	1,060,842	1,120,728	1,146,394	1,189,170
1,500 ～	892,909	919,696	982,199	1,008,987	1,053,632	1,080,419	1,107,207	1,169,710	1,196,498	1,241,143
1,600 ～	930,300	958,209	1,023,330	1,051,239	1,097,754	1,125,663	1,153,572	1,218,693	1,246,602	1,293,117
1,700 ～	967,690	996,720	1,064,459	1,093,489	1,141,874	1,170,904	1,199,935	1,267,673	1,296,704	1,345,089
1,800 ～	1,005,081	1,035,233	1,105,589	1,135,741	1,185,995	1,216,148	1,246,300	1,316,656	1,346,808	1,397,062
1,900 ～	1,042,473	1,073,747	1,146,720	1,177,994	1,230,118	1,261,392	1,292,666	1,365,639	1,396,913	1,449,037
2,000 ～	1,079,864	1,112,259	1,187,850	1,220,246	1,274,239	1,306,635	1,339,031	1,414,621	1,447,017	1,501,010
2,100 ～	1,117,254	1,150,771	1,228,979	1,262,497	1,318,359	1,351,877	1,385,394	1,463,602	1,497,120	1,552,983
2,200 ～	1,154,645	1,189,284	1,270,109	1,304,748	1,362,481	1,397,120	1,431,759	1,512,584	1,547,224	1,604,956
2,300 ～	1,192,037	1,227,798	1,311,240	1,347,001	1,406,603	1,442,364	1,478,125	1,561,568	1,597,329	1,656,931
2,400 ～	1,229,428	1,266,310	1,352,370	1,389,253	1,450,725	1,487,607	1,524,490	1,610,550	1,647,433	1,708,904
2,500 ～	1,266,819	1,304,823	1,393,500	1,431,505	1,494,846	1,532,850	1,570,855	1,659,532	1,697,537	1,760,878
2,600 ～	1,304,209	1,343,335	1,434,629	1,473,756	1,538,966	1,578,092	1,617,219	1,708,513	1,747,640	1,812,850
2,700 ～	1,341,600	1,381,848	1,475,760	1,516,008	1,583,088	1,623,336	1,663,584	1,757,496	1,797,744	1,864,824
2,800 ～	1,378,992	1,420,361	1,516,891	1,558,260	1,627,210	1,668,580	1,709,950	1,806,479	1,847,849	1,916,798
2,900 ～	1,416,383	1,458,874	1,558,021	1,600,512	1,671,331	1,713,823	1,756,314	1,855,461	1,897,953	1,968,772
3,000 ～	1,453,773	1,497,386	1,599,150	1,642,763	1,715,452	1,759,065	1,802,678	1,904,442	1,948,055	2,020,744

No.17 萌 芽 整 理 単 価 表

令和 7 年度 萌芽整理 単価表

税区分 ①労務税抜き単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不用萌芽の整理	66, 584	68, 581	73, 242	75, 239	78, 569	80, 566	82, 564	87, 225	89, 222	92, 551

税区分 ②消費税込み単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
不用萌芽の整理	73, 242	75, 439	80, 566	82, 763	86, 425	88, 622	90, 820	95, 947	98, 144	101, 806

No.18 一貫作業単価表

令和7年度 一貫作業 単価表

①労務税抜き単価

搬出材積20m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	934,394	962,425	1,027,833	1,055,865	1,102,584	1,130,616	1,158,648	1,224,056	1,252,087	1,298,807
1,100 ～	967,800	996,834	1,064,580	1,093,614	1,142,004	1,171,038	1,200,072	1,267,818	1,296,852	1,345,242
1,200 ～	1,001,206	1,031,242	1,101,326	1,131,362	1,181,423	1,211,459	1,241,495	1,311,579	1,341,616	1,391,676
1,300 ～	1,034,613	1,065,651	1,138,074	1,169,112	1,220,843	1,251,881	1,282,920	1,355,343	1,386,381	1,438,112
1,400 ～	1,068,019	1,100,059	1,174,820	1,206,861	1,260,262	1,292,302	1,324,343	1,399,104	1,431,145	1,484,546
1,500 ～	1,101,426	1,134,468	1,211,568	1,244,611	1,299,682	1,332,725	1,365,768	1,442,868	1,475,910	1,530,982
1,600 ～	1,134,833	1,168,877	1,248,316	1,282,361	1,339,102	1,373,147	1,407,192	1,486,631	1,520,676	1,577,417
1,700 ～	1,168,239	1,203,286	1,285,062	1,320,110	1,378,522	1,413,569	1,448,616	1,530,393	1,565,440	1,623,852
1,800 ～	1,201,645	1,237,694	1,321,809	1,357,858	1,417,941	1,453,990	1,490,039	1,574,154	1,610,204	1,670,286
1,900 ～	1,235,052	1,272,103	1,358,557	1,395,608	1,457,361	1,494,412	1,531,464	1,617,918	1,654,969	1,716,722
2,000 ～	1,268,458	1,306,511	1,395,303	1,433,357	1,496,780	1,534,834	1,572,887	1,661,679	1,699,733	1,763,156

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,094,831	1,127,675	1,204,314	1,237,159	1,291,900	1,324,745	1,357,590	1,434,228	1,467,073	1,521,815
1,100 ～	1,128,237	1,162,084	1,241,060	1,274,907	1,331,319	1,365,166	1,399,013	1,477,990	1,511,837	1,568,249
1,200 ～	1,161,643	1,196,492	1,277,807	1,312,656	1,370,738	1,405,588	1,440,437	1,521,752	1,556,601	1,614,683
1,300 ～	1,195,050	1,230,901	1,314,555	1,350,406	1,410,159	1,446,010	1,481,862	1,565,515	1,601,367	1,661,119
1,400 ～	1,228,456	1,265,309	1,351,301	1,388,155	1,449,578	1,486,431	1,523,285	1,609,277	1,646,131	1,707,553
1,500 ～	1,261,863	1,299,718	1,388,049	1,425,905	1,488,998	1,526,854	1,564,710	1,653,040	1,690,896	1,753,989
1,600 ～	1,295,270	1,334,128	1,424,797	1,463,655	1,528,418	1,567,276	1,606,134	1,696,803	1,735,661	1,800,425
1,700 ～	1,328,676	1,368,536	1,461,543	1,501,403	1,567,837	1,607,697	1,647,558	1,740,565	1,780,425	1,846,859
1,800 ～	1,362,082	1,402,944	1,498,290	1,539,152	1,607,256	1,648,119	1,688,981	1,784,327	1,825,189	1,893,293
1,900 ～	1,395,489	1,437,353	1,535,037	1,576,902	1,646,677	1,688,541	1,730,406	1,828,090	1,869,955	1,939,729
2,000 ～	1,428,895	1,471,761	1,571,784	1,614,651	1,686,096	1,728,962	1,771,829	1,871,852	1,914,719	1,986,164

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搬出材積40m3以上～60m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,255,267	1,292,925	1,380,793	1,418,451	1,481,215	1,518,873	1,556,531	1,644,399	1,682,057	1,744,821
1,100 ～	1,288,673	1,327,333	1,417,540	1,456,200	1,520,634	1,559,294	1,597,954	1,688,161	1,726,821	1,791,255
1,200 ～	1,322,079	1,361,741	1,454,286	1,493,949	1,560,053	1,599,715	1,639,377	1,731,923	1,771,585	1,837,689
1,300 ～	1,355,486	1,396,150	1,491,034	1,531,699	1,599,473	1,640,138	1,680,802	1,775,686	1,816,351	1,884,125
1,400 ～	1,388,892	1,430,558	1,527,781	1,569,447	1,638,892	1,680,559	1,722,226	1,819,448	1,861,115	1,930,559
1,500 ～	1,422,299	1,464,967	1,564,528	1,607,197	1,678,312	1,720,981	1,763,650	1,863,211	1,905,880	1,976,995
1,600 ～	1,455,706	1,499,377	1,601,276	1,644,947	1,717,733	1,761,404	1,805,075	1,906,974	1,950,646	2,023,431
1,700 ～	1,489,112	1,533,785	1,638,023	1,682,696	1,757,152	1,801,825	1,846,498	1,950,736	1,995,410	2,069,865
1,800 ～	1,522,518	1,568,193	1,674,769	1,720,445	1,796,571	1,842,246	1,887,922	1,994,498	2,040,174	2,116,300
1,900 ～	1,555,925	1,602,602	1,711,517	1,758,195	1,835,991	1,882,669	1,929,347	2,038,261	2,084,939	2,162,735
2,000 ～	1,589,331	1,637,010	1,748,264	1,795,944	1,875,410	1,923,090	1,970,770	2,082,023	2,129,703	2,209,170

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,415,702	1,458,173	1,557,272	1,599,743	1,670,528	1,712,999	1,755,470	1,854,569	1,897,040	1,967,825
1,100 ～	1,449,108	1,492,581	1,594,018	1,637,492	1,709,947	1,753,420	1,796,893	1,898,331	1,941,804	2,014,260
1,200 ～	1,482,514	1,526,989	1,630,765	1,675,240	1,749,366	1,793,841	1,838,317	1,942,093	1,986,568	2,060,694
1,300 ～	1,515,921	1,561,398	1,667,513	1,712,990	1,788,786	1,834,264	1,879,742	1,985,856	2,031,334	2,107,130
1,400 ～	1,549,327	1,595,806	1,704,259	1,750,739	1,828,205	1,874,685	1,921,165	2,029,618	2,076,098	2,153,564
1,500 ～	1,582,734	1,630,216	1,741,007	1,788,489	1,867,626	1,915,108	1,962,590	2,073,381	2,120,863	2,200,000
1,600 ～	1,616,141	1,664,625	1,777,755	1,826,239	1,907,046	1,955,530	2,004,014	2,117,144	2,165,628	2,246,435
1,700 ～	1,649,547	1,699,033	1,814,501	1,863,988	1,946,465	1,995,951	2,045,438	2,160,906	2,210,392	2,292,870
1,800 ～	1,682,953	1,733,441	1,851,248	1,901,736	1,985,884	2,036,373	2,086,861	2,204,668	2,255,157	2,339,304
1,900 ～	1,716,360	1,767,850	1,887,996	1,939,486	2,025,304	2,076,795	2,128,286	2,248,431	2,299,922	2,385,740
2,000 ～	1,749,766	1,802,258	1,924,742	1,977,235	2,064,723	2,117,216	2,169,709	2,292,193	2,344,686	2,432,174

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搬出材積80m3以上～100m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,576,139	1,623,423	1,733,752	1,781,037	1,859,844	1,907,128	1,954,412	2,064,742	2,112,026	2,190,833
1,100 ～	1,609,545	1,657,831	1,770,499	1,818,785	1,899,263	1,947,549	1,995,835	2,108,503	2,156,790	2,237,267
1,200 ～	1,642,951	1,692,239	1,807,246	1,856,534	1,938,682	1,987,970	2,037,259	2,152,265	2,201,554	2,283,701
1,300 ～	1,676,358	1,726,648	1,843,993	1,894,284	1,978,102	2,028,393	2,078,683	2,196,028	2,246,319	2,330,137
1,400 ～	1,709,764	1,761,056	1,880,740	1,932,033	2,017,521	2,068,814	2,120,107	2,239,790	2,291,083	2,376,571
1,500 ～	1,743,171	1,795,466	1,917,488	1,969,783	2,056,941	2,109,236	2,161,532	2,283,554	2,335,849	2,423,007
1,600 ～	1,776,578	1,829,875	1,954,235	2,007,533	2,096,362	2,149,659	2,202,956	2,327,317	2,380,614	2,469,443
1,700 ～	1,809,984	1,864,283	1,990,982	2,045,281	2,135,781	2,190,080	2,244,380	2,371,079	2,425,378	2,515,877
1,800 ～	1,843,390	1,898,691	2,027,729	2,083,030	2,175,200	2,230,501	2,285,803	2,414,840	2,470,142	2,562,312
1,900 ～	1,876,797	1,933,100	2,064,476	2,120,780	2,214,620	2,270,924	2,327,228	2,458,604	2,514,907	2,608,747
2,000 ～	1,910,203	1,967,509	2,101,223	2,158,529	2,254,039	2,311,345	2,368,651	2,502,365	2,559,672	2,655,182

搬出材積100m3以上、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,736,575	1,788,672	1,910,232	1,962,329	2,049,158	2,101,255	2,153,353	2,274,913	2,327,010	2,413,839
1,100 ～	1,769,981	1,823,080	1,946,979	2,000,078	2,088,577	2,141,677	2,194,776	2,318,675	2,371,774	2,460,273
1,200 ～	1,803,387	1,857,488	1,983,725	2,037,827	2,127,996	2,182,098	2,236,199	2,362,436	2,416,538	2,506,707
1,300 ～	1,836,794	1,891,897	2,020,473	2,075,577	2,167,416	2,222,520	2,277,624	2,406,200	2,461,303	2,553,143
1,400 ～	1,870,200	1,926,306	2,057,220	2,113,326	2,206,836	2,262,942	2,319,048	2,449,962	2,506,068	2,599,578
1,500 ～	1,903,607	1,960,715	2,093,967	2,151,075	2,246,256	2,303,364	2,360,472	2,493,725	2,550,833	2,646,013
1,600 ～	1,937,014	1,995,124	2,130,715	2,188,825	2,285,676	2,343,786	2,401,897	2,537,488	2,595,598	2,692,449
1,700 ～	1,970,420	2,029,532	2,167,462	2,226,574	2,325,095	2,384,208	2,443,320	2,581,250	2,640,362	2,738,883
1,800 ～	2,003,826	2,063,940	2,204,208	2,264,323	2,364,514	2,424,629	2,484,744	2,625,012	2,685,126	2,785,318
1,900 ～	2,037,233	2,098,349	2,240,956	2,302,073	2,403,934	2,465,051	2,526,168	2,668,775	2,729,892	2,831,753
2,000 ～	2,070,639	2,132,758	2,277,702	2,339,822	2,443,354	2,505,473	2,567,592	2,712,537	2,774,656	2,878,188

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①労務税抜き単価

搬出材積20m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	989,124	1,018,797	1,088,036	1,117,710	1,167,166	1,196,840	1,226,513	1,295,752	1,325,426	1,374,882
1,100 ～	1,028,004	1,058,844	1,130,804	1,161,644	1,213,044	1,243,884	1,274,724	1,346,685	1,377,525	1,428,925
1,200 ～	1,066,884	1,098,890	1,173,572	1,205,578	1,258,923	1,290,929	1,322,936	1,397,618	1,429,624	1,482,968
1,300 ～	1,105,763	1,138,935	1,216,339	1,249,512	1,304,800	1,337,973	1,371,146	1,448,549	1,481,722	1,537,010
1,400 ～	1,144,643	1,178,982	1,259,107	1,293,446	1,350,678	1,385,018	1,419,357	1,499,482	1,533,821	1,591,053
1,500 ～	1,183,523	1,219,028	1,301,875	1,337,380	1,396,557	1,432,062	1,467,568	1,550,415	1,585,920	1,645,096
1,600 ～	1,222,403	1,259,075	1,344,643	1,381,315	1,442,435	1,479,107	1,515,779	1,601,347	1,638,020	1,699,140
1,700 ～	1,261,281	1,299,119	1,387,409	1,425,247	1,488,311	1,526,150	1,563,988	1,652,278	1,690,116	1,753,180
1,800 ～	1,300,161	1,339,165	1,430,177	1,469,181	1,534,189	1,573,194	1,612,199	1,703,210	1,742,215	1,807,223
1,900 ～	1,339,041	1,379,212	1,472,945	1,513,116	1,580,068	1,620,239	1,660,410	1,754,143	1,794,314	1,861,266
2,000 ～	1,377,920	1,419,257	1,515,712	1,557,049	1,625,945	1,667,283	1,708,620	1,805,075	1,846,412	1,915,308

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,149,561	1,184,047	1,264,517	1,299,003	1,356,481	1,390,968	1,425,455	1,505,924	1,540,411	1,597,889
1,100 ～	1,188,441	1,224,094	1,307,285	1,342,938	1,402,360	1,438,013	1,473,666	1,556,857	1,592,510	1,651,932
1,200 ～	1,227,321	1,264,140	1,350,053	1,386,872	1,448,238	1,485,058	1,521,878	1,607,790	1,644,610	1,705,976
1,300 ～	1,266,200	1,304,186	1,392,820	1,430,806	1,494,116	1,532,102	1,570,088	1,658,722	1,696,708	1,760,018
1,400 ～	1,305,080	1,344,232	1,435,588	1,474,740	1,539,994	1,579,146	1,618,299	1,709,654	1,748,807	1,814,061
1,500 ～	1,343,960	1,384,278	1,478,356	1,518,674	1,585,872	1,626,191	1,666,510	1,760,587	1,800,906	1,868,104
1,600 ～	1,382,840	1,424,325	1,521,124	1,562,609	1,631,751	1,673,236	1,714,721	1,811,520	1,853,005	1,922,147
1,700 ～	1,421,718	1,464,369	1,563,889	1,606,541	1,677,627	1,720,278	1,762,930	1,862,450	1,905,102	1,976,188
1,800 ～	1,460,598	1,504,415	1,606,657	1,650,475	1,723,505	1,767,323	1,811,141	1,913,383	1,957,201	2,030,231
1,900 ～	1,499,478	1,544,462	1,649,425	1,694,410	1,769,384	1,814,368	1,859,352	1,964,316	2,009,300	2,084,274
2,000 ～	1,538,357	1,584,507	1,692,192	1,738,343	1,815,261	1,861,411	1,907,562	2,015,247	2,061,398	2,138,316

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搬出材積40m3以上～60m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,309,997	1,349,296	1,440,996	1,480,296	1,545,796	1,585,096	1,624,396	1,716,096	1,755,395	1,820,895
1,100 ～	1,348,877	1,389,343	1,483,764	1,524,231	1,591,674	1,632,141	1,672,607	1,767,028	1,807,495	1,874,939
1,200 ～	1,387,757	1,429,389	1,526,532	1,568,165	1,637,553	1,679,185	1,720,818	1,817,961	1,859,594	1,928,982
1,300 ～	1,426,636	1,469,435	1,569,299	1,612,098	1,683,430	1,726,229	1,769,028	1,868,893	1,911,692	1,983,024
1,400 ～	1,465,516	1,509,481	1,612,067	1,656,033	1,729,308	1,773,274	1,817,239	1,919,825	1,963,791	2,037,067
1,500 ～	1,504,396	1,549,527	1,654,835	1,699,967	1,775,187	1,820,319	1,865,451	1,970,758	2,015,890	2,091,110
1,600 ～	1,543,276	1,589,574	1,697,603	1,743,901	1,821,065	1,867,363	1,913,662	2,021,691	2,067,989	2,145,153
1,700 ～	1,582,154	1,629,618	1,740,369	1,787,834	1,866,941	1,914,406	1,961,870	2,072,621	2,120,086	2,199,194
1,800 ～	1,621,034	1,669,665	1,783,137	1,831,768	1,912,820	1,961,451	2,010,082	2,123,554	2,172,185	2,253,237
1,900 ～	1,659,914	1,709,711	1,825,905	1,875,702	1,958,698	2,008,495	2,058,293	2,174,487	2,224,284	2,307,280
2,000 ～	1,698,793	1,749,756	1,868,672	1,919,636	2,004,575	2,055,539	2,106,503	2,225,418	2,276,382	2,361,322

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,470,432	1,514,544	1,617,475	1,661,588	1,735,109	1,779,222	1,823,335	1,926,265	1,970,378	2,043,900
1,100 ～	1,509,312	1,554,591	1,660,243	1,705,522	1,780,988	1,826,267	1,871,546	1,977,198	2,022,478	2,097,943
1,200 ～	1,548,192	1,594,637	1,703,011	1,749,456	1,826,866	1,873,312	1,919,758	2,028,131	2,074,577	2,151,986
1,300 ～	1,587,071	1,634,683	1,745,778	1,793,390	1,872,743	1,920,355	1,967,968	2,079,063	2,126,675	2,206,028
1,400 ～	1,625,951	1,674,729	1,788,546	1,837,324	1,918,622	1,967,400	2,016,179	2,129,995	2,178,774	2,260,071
1,500 ～	1,664,831	1,714,775	1,831,314	1,881,259	1,964,500	2,014,445	2,064,390	2,180,928	2,230,873	2,314,115
1,600 ～	1,703,711	1,754,822	1,874,082	1,925,193	2,010,378	2,061,490	2,112,601	2,231,861	2,282,972	2,368,158
1,700 ～	1,742,589	1,794,866	1,916,847	1,969,125	2,056,255	2,108,532	2,160,810	2,282,791	2,335,069	2,422,198
1,800 ～	1,781,469	1,834,913	1,959,615	2,013,059	2,102,133	2,155,577	2,209,021	2,333,724	2,387,168	2,476,241
1,900 ～	1,820,349	1,874,959	2,002,383	2,056,994	2,148,011	2,202,622	2,257,232	2,384,657	2,439,267	2,530,285
2,000 ～	1,859,228	1,915,004	2,045,150	2,100,927	2,193,889	2,249,665	2,305,442	2,435,588	2,491,365	2,584,326

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搬出材積80m3以上～100m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,630,869	1,679,795	1,793,955	1,842,881	1,924,425	1,973,351	2,022,277	2,136,438	2,185,364	2,266,907
1,100 ～	1,669,749	1,719,841	1,836,723	1,886,816	1,970,303	2,020,396	2,070,488	2,187,371	2,237,463	2,320,951
1,200 ～	1,708,629	1,759,887	1,879,491	1,930,750	2,016,182	2,067,441	2,118,699	2,238,303	2,289,562	2,374,994
1,300 ～	1,747,508	1,799,933	1,922,258	1,974,684	2,062,059	2,114,484	2,166,909	2,289,235	2,341,660	2,429,036
1,400 ～	1,786,388	1,839,979	1,965,026	2,018,618	2,107,937	2,161,529	2,215,121	2,340,168	2,393,759	2,483,079
1,500 ～	1,825,268	1,880,026	2,007,794	2,062,552	2,153,816	2,208,574	2,263,332	2,391,101	2,445,859	2,537,122
1,600 ～	1,864,148	1,920,072	2,050,562	2,106,487	2,199,694	2,255,619	2,311,543	2,442,033	2,497,958	2,591,165
1,700 ～	1,903,026	1,960,116	2,093,328	2,150,419	2,245,570	2,302,661	2,359,752	2,492,964	2,550,054	2,645,206
1,800 ～	1,941,906	2,000,163	2,136,096	2,194,353	2,291,449	2,349,706	2,407,963	2,543,896	2,602,154	2,699,249
1,900 ～	1,980,786	2,040,209	2,178,864	2,238,288	2,337,327	2,396,751	2,456,174	2,594,829	2,654,253	2,753,292
2,000 ～	2,019,665	2,080,254	2,221,631	2,282,221	2,383,204	2,443,794	2,504,384	2,645,761	2,706,351	2,807,334

搬出材積100m3以上、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,791,305	1,845,044	1,970,435	2,024,174	2,113,739	2,167,479	2,221,218	2,346,609	2,400,348	2,489,913
1,100 ～	1,830,185	1,885,090	2,013,203	2,068,109	2,159,618	2,214,523	2,269,429	2,397,542	2,452,447	2,543,957
1,200 ～	1,869,065	1,925,136	2,055,971	2,112,043	2,205,496	2,261,568	2,317,640	2,448,475	2,504,547	2,598,000
1,300 ～	1,907,944	1,965,182	2,098,738	2,155,976	2,251,373	2,308,612	2,365,850	2,499,406	2,556,644	2,652,042
1,400 ～	1,946,824	2,005,228	2,141,506	2,199,911	2,297,252	2,355,657	2,414,061	2,550,339	2,608,744	2,706,085
1,500 ～	1,985,704	2,045,275	2,184,274	2,243,845	2,343,130	2,402,701	2,462,272	2,601,272	2,660,843	2,760,128
1,600 ～	2,024,584	2,085,321	2,227,042	2,287,779	2,389,009	2,449,746	2,510,484	2,652,205	2,712,942	2,814,171
1,700 ～	2,063,462	2,125,365	2,269,808	2,331,712	2,434,885	2,496,789	2,558,692	2,703,135	2,765,039	2,868,212
1,800 ～	2,102,342	2,165,412	2,312,576	2,375,646	2,480,763	2,543,833	2,606,904	2,754,068	2,817,138	2,922,255
1,900 ～	2,141,222	2,205,458	2,355,344	2,419,580	2,526,641	2,590,878	2,655,115	2,805,000	2,869,237	2,976,298
2,000 ～	2,180,101	2,245,504	2,398,111	2,463,514	2,572,519	2,637,922	2,703,325	2,855,932	2,921,335	3,030,340

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搬出材積20m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,004,222	1,034,348	1,104,644	1,134,770	1,184,981	1,215,108	1,245,235	1,315,530	1,345,657	1,395,868
1,100 ～	1,038,608	1,069,766	1,142,468	1,173,627	1,225,557	1,256,715	1,287,873	1,360,576	1,391,734	1,443,665
1,200 ～	1,072,994	1,105,183	1,180,293	1,212,483	1,266,132	1,298,322	1,330,512	1,405,622	1,437,811	1,491,461
1,300 ～	1,107,380	1,140,601	1,218,118	1,251,339	1,306,708	1,339,929	1,373,151	1,450,667	1,483,889	1,539,258
1,400 ～	1,141,766	1,176,018	1,255,942	1,290,195	1,347,283	1,381,536	1,415,789	1,495,713	1,529,966	1,587,054
1,500 ～	1,176,154	1,211,438	1,293,769	1,329,054	1,387,861	1,423,146	1,458,430	1,540,761	1,576,046	1,634,854
1,600 ～	1,210,540	1,246,856	1,331,594	1,367,910	1,428,437	1,464,753	1,501,069	1,585,807	1,622,123	1,682,650
1,700 ～	1,244,926	1,282,273	1,369,418	1,406,766	1,469,012	1,506,360	1,543,708	1,630,853	1,668,200	1,730,447
1,800 ～	1,279,312	1,317,691	1,407,243	1,445,622	1,509,588	1,547,967	1,586,346	1,675,898	1,714,278	1,778,243
1,900 ～	1,313,698	1,353,108	1,445,067	1,484,478	1,550,163	1,589,574	1,628,985	1,720,944	1,760,355	1,826,040
2,000 ～	1,348,084	1,388,526	1,482,892	1,523,334	1,590,739	1,631,181	1,671,624	1,765,990	1,806,432	1,873,836

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,180,703	1,216,124	1,298,773	1,334,194	1,393,229	1,428,650	1,464,071	1,546,720	1,582,142	1,641,177
1,100 ～	1,215,089	1,251,541	1,336,597	1,373,050	1,433,805	1,470,257	1,506,710	1,591,766	1,628,219	1,688,973
1,200 ～	1,249,475	1,286,959	1,374,422	1,411,906	1,474,380	1,511,864	1,549,349	1,636,812	1,674,296	1,736,770
1,300 ～	1,283,861	1,322,376	1,412,247	1,450,762	1,514,955	1,553,471	1,591,987	1,681,857	1,720,373	1,784,566
1,400 ～	1,318,247	1,357,794	1,450,071	1,489,619	1,555,531	1,595,078	1,634,626	1,726,903	1,766,450	1,832,363
1,500 ～	1,352,635	1,393,214	1,487,898	1,528,477	1,596,109	1,636,688	1,677,267	1,771,951	1,812,530	1,880,162
1,600 ～	1,387,021	1,428,631	1,525,723	1,567,333	1,636,684	1,678,295	1,719,906	1,816,997	1,858,608	1,927,959
1,700 ～	1,421,407	1,464,049	1,563,547	1,606,189	1,677,260	1,719,902	1,762,544	1,862,043	1,904,685	1,975,755
1,800 ～	1,455,793	1,499,466	1,601,372	1,645,046	1,717,835	1,761,509	1,805,183	1,907,088	1,950,762	2,023,552
1,900 ～	1,490,179	1,534,884	1,639,196	1,683,902	1,758,411	1,803,116	1,847,821	1,952,134	1,996,839	2,071,348
2,000 ～	1,524,565	1,570,301	1,677,021	1,722,758	1,798,986	1,844,723	1,890,460	1,997,180	2,042,917	2,119,145

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搬出材積40m3以上～60m3未満、コンテナ苗木植栽（カラムツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,357,182	1,397,897	1,492,900	1,533,615	1,601,474	1,642,190	1,682,905	1,777,908	1,818,623	1,886,482
1,100 ～	1,391,568	1,433,315	1,530,724	1,572,471	1,642,050	1,683,797	1,725,544	1,822,954	1,864,701	1,934,279
1,200 ～	1,425,954	1,468,732	1,568,549	1,611,328	1,682,625	1,725,404	1,768,182	1,867,999	1,910,778	1,982,076
1,300 ～	1,460,340	1,504,150	1,606,374	1,650,184	1,723,201	1,767,011	1,810,821	1,913,045	1,956,855	2,029,872
1,400 ～	1,494,726	1,539,567	1,644,198	1,689,040	1,763,776	1,808,618	1,853,460	1,958,091	2,002,932	2,077,669
1,500 ～	1,529,114	1,574,987	1,682,025	1,727,898	1,804,354	1,850,227	1,896,101	2,003,139	2,049,012	2,125,468
1,600 ～	1,563,500	1,610,405	1,719,850	1,766,755	1,844,930	1,891,835	1,938,740	2,048,185	2,095,090	2,173,265
1,700 ～	1,597,886	1,645,822	1,757,674	1,805,611	1,885,505	1,933,442	1,981,378	2,093,230	2,141,167	2,221,061
1,800 ～	1,632,272	1,681,240	1,795,499	1,844,467	1,926,080	1,975,049	2,024,017	2,138,276	2,187,244	2,268,858
1,900 ～	1,666,658	1,716,657	1,833,323	1,883,323	1,966,656	2,016,656	2,066,655	2,183,321	2,233,321	2,316,654
2,000 ～	1,701,044	1,752,075	1,871,148	1,922,179	2,007,231	2,058,263	2,109,294	2,228,367	2,279,398	2,364,451

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（カラムツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,533,661	1,579,670	1,687,027	1,733,036	1,809,719	1,855,729	1,901,739	2,009,095	2,055,105	2,131,788
1,100 ～	1,568,047	1,615,088	1,724,851	1,771,893	1,850,295	1,897,336	1,944,378	2,054,141	2,101,182	2,179,585
1,200 ～	1,602,433	1,650,505	1,762,676	1,810,749	1,890,870	1,938,943	1,987,016	2,099,187	2,147,260	2,227,381
1,300 ～	1,636,819	1,685,923	1,800,500	1,849,605	1,931,446	1,980,550	2,029,655	2,144,232	2,193,337	2,275,178
1,400 ～	1,671,205	1,721,341	1,838,325	1,888,461	1,972,021	2,022,158	2,072,294	2,189,278	2,239,414	2,322,974
1,500 ～	1,705,593	1,756,760	1,876,152	1,927,320	2,012,599	2,063,767	2,114,935	2,234,326	2,285,494	2,370,774
1,600 ～	1,739,979	1,792,178	1,913,976	1,966,176	2,053,175	2,105,374	2,157,573	2,279,372	2,331,571	2,418,570
1,700 ～	1,774,365	1,827,595	1,951,801	2,005,032	2,093,750	2,146,981	2,200,212	2,324,418	2,377,649	2,466,367
1,800 ～	1,808,751	1,863,013	1,989,626	2,043,888	2,134,326	2,188,588	2,242,851	2,369,463	2,423,726	2,514,163
1,900 ～	1,843,137	1,898,431	2,027,450	2,082,744	2,174,901	2,230,195	2,285,489	2,414,509	2,469,803	2,561,960
2,000 ～	1,877,523	1,933,848	2,065,275	2,121,600	2,215,477	2,271,802	2,328,128	2,459,555	2,515,880	2,609,756

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搬出材積80m3以上～100m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,710,141	1,761,445	1,881,155	1,932,459	2,017,966	2,069,270	2,120,574	2,240,284	2,291,588	2,377,095
1,100 ～	1,744,527	1,796,862	1,918,979	1,971,315	2,058,541	2,110,877	2,163,213	2,285,330	2,337,666	2,424,892
1,200 ～	1,778,913	1,832,280	1,956,804	2,010,171	2,099,117	2,152,484	2,205,852	2,330,376	2,383,743	2,472,689
1,300 ～	1,813,299	1,867,697	1,994,628	2,049,027	2,139,692	2,194,091	2,248,490	2,375,421	2,429,820	2,520,485
1,400 ～	1,847,685	1,903,115	2,032,453	2,087,884	2,180,268	2,235,698	2,291,129	2,420,467	2,475,897	2,568,282
1,500 ～	1,882,073	1,938,535	2,070,280	2,126,742	2,220,846	2,277,308	2,333,770	2,465,515	2,521,977	2,616,081
1,600 ～	1,916,459	1,973,952	2,108,104	2,165,598	2,261,421	2,318,915	2,376,409	2,510,561	2,568,055	2,663,878
1,700 ～	1,950,845	2,009,370	2,145,929	2,204,454	2,301,997	2,360,522	2,419,047	2,555,606	2,614,132	2,711,674
1,800 ～	1,985,231	2,044,787	2,183,754	2,243,311	2,342,572	2,402,129	2,461,686	2,600,652	2,660,209	2,759,471
1,900 ～	2,019,617	2,080,205	2,221,578	2,282,167	2,383,148	2,443,736	2,504,325	2,645,698	2,706,286	2,807,267
2,000 ～	2,054,003	2,115,623	2,259,403	2,321,023	2,423,723	2,485,343	2,546,963	2,690,743	2,752,364	2,855,064

搬出材積100m3以上、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,886,621	1,943,219	2,075,283	2,131,881	2,226,212	2,282,811	2,339,410	2,471,473	2,528,072	2,622,403
1,100 ～	1,921,007	1,978,637	2,113,107	2,170,737	2,266,788	2,324,418	2,382,048	2,516,519	2,574,149	2,670,199
1,200 ～	1,955,393	2,014,054	2,150,932	2,209,594	2,307,363	2,366,025	2,424,687	2,561,564	2,620,226	2,717,996
1,300 ～	1,989,779	2,049,472	2,188,756	2,248,450	2,347,939	2,407,632	2,467,325	2,606,610	2,666,303	2,765,792
1,400 ～	2,024,165	2,084,889	2,226,581	2,287,306	2,388,514	2,449,239	2,509,964	2,651,656	2,712,381	2,813,589
1,500 ～	2,058,553	2,120,309	2,264,408	2,326,164	2,429,092	2,490,849	2,552,605	2,696,704	2,758,461	2,861,388
1,600 ～	2,092,939	2,155,727	2,302,232	2,365,021	2,469,668	2,532,456	2,595,244	2,741,750	2,804,538	2,909,185
1,700 ～	2,127,325	2,191,144	2,340,057	2,403,877	2,510,243	2,574,063	2,637,883	2,786,795	2,850,615	2,956,981
1,800 ～	2,161,711	2,226,562	2,377,882	2,442,733	2,550,818	2,615,670	2,680,521	2,831,841	2,896,692	3,004,778
1,900 ～	2,196,097	2,261,979	2,415,706	2,481,589	2,591,394	2,657,277	2,723,160	2,876,887	2,942,769	3,052,574
2,000 ～	2,230,483	2,297,397	2,453,531	2,520,445	2,631,969	2,698,884	2,765,798	2,921,932	2,988,847	3,100,371

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搬出材積20m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,058,953	1,090,721	1,164,848	1,196,616	1,249,564	1,281,333	1,313,101	1,387,228	1,418,997	1,471,944
1,100 ～	1,098,813	1,131,777	1,208,694	1,241,658	1,296,599	1,329,563	1,362,528	1,439,445	1,472,409	1,527,350
1,200 ～	1,138,672	1,172,832	1,252,539	1,286,699	1,343,632	1,377,793	1,411,953	1,491,660	1,525,820	1,582,754
1,300 ～	1,178,531	1,213,886	1,296,384	1,331,740	1,390,666	1,426,022	1,461,378	1,543,875	1,579,231	1,638,158
1,400 ～	1,218,390	1,254,941	1,340,229	1,376,780	1,437,700	1,474,251	1,510,803	1,596,090	1,632,642	1,693,562
1,500 ～	1,258,250	1,295,997	1,384,075	1,421,822	1,484,735	1,522,482	1,560,230	1,648,307	1,686,055	1,748,967
1,600 ～	1,298,109	1,337,052	1,427,919	1,466,863	1,531,768	1,570,711	1,609,655	1,700,522	1,739,466	1,804,371
1,700 ～	1,337,968	1,378,107	1,471,764	1,511,903	1,578,802	1,618,941	1,659,080	1,752,738	1,792,877	1,859,775
1,800 ～	1,377,828	1,419,162	1,515,610	1,556,945	1,625,837	1,667,171	1,708,506	1,804,954	1,846,289	1,915,180
1,900 ～	1,417,687	1,460,217	1,559,455	1,601,986	1,672,870	1,715,401	1,757,931	1,857,169	1,899,700	1,970,584
2,000 ～	1,457,546	1,501,272	1,603,300	1,647,026	1,719,904	1,763,630	1,807,357	1,909,385	1,953,111	2,025,988

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,235,434	1,272,497	1,358,977	1,396,040	1,457,812	1,494,875	1,531,938	1,618,418	1,655,481	1,717,253
1,100 ～	1,275,294	1,313,552	1,402,823	1,441,082	1,504,846	1,543,105	1,581,364	1,670,635	1,708,893	1,772,658
1,200 ～	1,315,153	1,354,607	1,446,668	1,486,122	1,551,880	1,591,335	1,630,789	1,722,850	1,762,305	1,828,062
1,300 ～	1,355,012	1,395,662	1,490,513	1,531,163	1,598,914	1,639,564	1,680,214	1,775,065	1,815,716	1,883,466
1,400 ～	1,394,871	1,436,717	1,534,358	1,576,204	1,645,947	1,687,793	1,729,640	1,827,281	1,869,127	1,938,870
1,500 ～	1,434,731	1,477,772	1,578,204	1,621,246	1,692,982	1,736,024	1,779,066	1,879,497	1,922,539	1,994,276
1,600 ～	1,474,590	1,518,827	1,622,049	1,666,286	1,740,016	1,784,253	1,828,491	1,931,712	1,975,950	2,049,680
1,700 ～	1,514,449	1,559,882	1,665,893	1,711,327	1,787,049	1,832,483	1,877,916	1,983,928	2,029,361	2,105,084
1,800 ～	1,554,309	1,600,938	1,709,739	1,756,369	1,834,084	1,880,713	1,927,343	2,036,144	2,082,774	2,160,489
1,900 ～	1,594,168	1,641,993	1,753,584	1,801,409	1,881,118	1,928,943	1,976,768	2,088,360	2,136,185	2,215,893
2,000 ～	1,634,027	1,683,047	1,797,429	1,846,450	1,928,151	1,977,172	2,026,193	2,140,575	2,189,596	2,271,297

令和7年度 一貫作業 単価表

①消費税込み単価

搬出材積40m3以上～60m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,411,913	1,454,270	1,553,104	1,595,461	1,666,057	1,708,414	1,750,772	1,849,606	1,891,963	1,962,559
1,100 ～	1,451,773	1,495,326	1,596,950	1,640,503	1,713,092	1,756,645	1,800,198	1,901,822	1,945,375	2,017,964
1,200 ～	1,491,632	1,536,380	1,640,795	1,685,544	1,760,125	1,804,874	1,849,623	1,954,037	1,998,786	2,073,368
1,300 ～	1,531,491	1,577,435	1,684,640	1,730,584	1,807,159	1,853,104	1,899,048	2,006,253	2,052,197	2,128,772
1,400 ～	1,571,350	1,618,490	1,728,485	1,775,625	1,854,193	1,901,333	1,948,474	2,058,468	2,105,609	2,184,176
1,500 ～	1,611,210	1,659,546	1,772,331	1,820,667	1,901,227	1,949,564	1,997,900	2,110,685	2,159,021	2,239,581
1,600 ～	1,651,069	1,700,601	1,816,175	1,865,707	1,948,261	1,997,793	2,047,325	2,162,900	2,212,432	2,294,985
1,700 ～	1,690,928	1,741,655	1,860,020	1,910,748	1,995,295	2,046,022	2,096,750	2,215,115	2,265,843	2,350,389
1,800 ～	1,730,788	1,782,711	1,903,866	1,955,790	2,042,329	2,094,253	2,146,177	2,267,332	2,319,255	2,405,795
1,900 ～	1,770,647	1,823,766	1,947,711	2,000,831	2,089,363	2,142,482	2,195,602	2,319,547	2,372,666	2,461,199
2,000 ～	1,810,506	1,864,821	1,991,556	2,045,871	2,136,397	2,190,712	2,245,027	2,371,762	2,426,078	2,516,603

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,588,392	1,636,043	1,747,231	1,794,882	1,874,302	1,921,954	1,969,606	2,080,793	2,128,445	2,207,864
1,100 ～	1,628,252	1,677,099	1,791,077	1,839,924	1,921,337	1,970,184	2,019,032	2,133,010	2,181,857	2,263,270
1,200 ～	1,668,111	1,718,154	1,834,922	1,884,965	1,968,370	2,018,414	2,068,457	2,185,225	2,235,268	2,318,674
1,300 ～	1,707,970	1,759,209	1,878,767	1,930,006	2,015,404	2,066,643	2,117,882	2,237,440	2,288,679	2,374,078
1,400 ～	1,747,829	1,800,263	1,922,611	1,975,046	2,062,438	2,114,873	2,167,307	2,289,655	2,342,090	2,429,482
1,500 ～	1,787,689	1,841,319	1,966,457	2,020,088	2,109,473	2,163,103	2,216,734	2,341,872	2,395,503	2,484,887
1,600 ～	1,827,548	1,882,374	2,010,302	2,065,129	2,156,506	2,211,333	2,266,159	2,394,087	2,448,914	2,540,291
1,700 ～	1,867,407	1,923,429	2,054,147	2,110,169	2,203,540	2,259,562	2,315,584	2,446,303	2,502,325	2,595,695
1,800 ～	1,907,267	1,964,485	2,097,993	2,155,211	2,250,575	2,307,793	2,365,011	2,498,519	2,555,737	2,651,101
1,900 ～	1,947,126	2,005,539	2,141,838	2,200,252	2,297,608	2,356,022	2,414,436	2,550,735	2,609,148	2,706,505
2,000 ～	1,986,985	2,046,594	2,185,683	2,245,293	2,344,642	2,404,251	2,463,861	2,602,950	2,662,559	2,761,909

令和7年度 一貫作業 単価表

①消費税込み単価

搬出材積80m3以上～100m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,764,872	1,817,818	1,941,359	1,994,305	2,082,548	2,135,495	2,188,441	2,311,982	2,364,928	2,453,172
1,100 ～	1,804,732	1,858,873	1,985,205	2,039,347	2,129,583	2,183,725	2,237,867	2,364,198	2,418,340	2,508,577
1,200 ～	1,844,591	1,899,928	2,029,050	2,084,387	2,176,617	2,231,955	2,287,292	2,416,414	2,471,751	2,563,981
1,300 ～	1,884,450	1,940,983	2,072,895	2,129,428	2,223,651	2,280,184	2,336,718	2,468,629	2,525,163	2,619,385
1,400 ～	1,924,309	1,982,038	2,116,739	2,174,469	2,270,684	2,328,413	2,386,143	2,520,844	2,578,574	2,674,789
1,500 ～	1,964,169	2,023,094	2,160,585	2,219,510	2,317,719	2,376,644	2,435,569	2,573,061	2,631,986	2,730,194
1,600 ～	2,004,028	2,064,148	2,204,430	2,264,551	2,364,753	2,424,873	2,484,994	2,625,276	2,685,397	2,785,598
1,700 ～	2,043,887	2,105,203	2,248,275	2,309,592	2,411,786	2,473,103	2,534,419	2,677,491	2,738,808	2,841,002
1,800 ～	2,083,747	2,146,259	2,292,121	2,354,634	2,458,821	2,521,333	2,583,846	2,729,708	2,792,220	2,896,408
1,900 ～	2,123,606	2,187,314	2,335,966	2,399,674	2,505,855	2,569,563	2,633,271	2,781,923	2,845,632	2,951,812
2,000 ～	2,163,465	2,228,368	2,379,811	2,444,715	2,552,888	2,617,792	2,682,696	2,834,139	2,899,043	3,007,216

搬出材積100m3以上、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,941,352	1,999,592	2,135,487	2,193,727	2,290,795	2,349,035	2,407,276	2,543,171	2,601,411	2,698,479
1,100 ～	1,981,212	2,040,648	2,179,333	2,238,769	2,337,830	2,397,266	2,456,702	2,595,387	2,654,824	2,753,884
1,200 ～	2,021,071	2,081,703	2,223,178	2,283,810	2,384,863	2,445,495	2,506,128	2,647,603	2,708,235	2,809,288
1,300 ～	2,060,930	2,122,757	2,267,023	2,328,850	2,431,897	2,493,725	2,555,553	2,699,818	2,761,646	2,864,692
1,400 ～	2,100,789	2,163,812	2,310,867	2,373,891	2,478,931	2,541,954	2,604,978	2,752,033	2,815,057	2,920,096
1,500 ～	2,140,649	2,204,868	2,354,713	2,418,933	2,525,965	2,590,185	2,654,404	2,804,250	2,868,469	2,975,502
1,600 ～	2,180,508	2,245,923	2,398,558	2,463,974	2,572,999	2,638,414	2,703,829	2,856,465	2,921,880	3,030,906
1,700 ～	2,220,367	2,286,978	2,442,403	2,509,014	2,620,033	2,686,644	2,753,255	2,908,680	2,975,291	3,086,310
1,800 ～	2,260,227	2,328,033	2,486,249	2,554,056	2,667,067	2,734,874	2,802,681	2,960,897	3,028,704	3,141,715
1,900 ～	2,300,086	2,369,088	2,530,094	2,599,097	2,714,101	2,783,104	2,852,106	3,013,112	3,082,115	3,197,119
2,000 ～	2,339,945	2,410,143	2,573,939	2,644,137	2,761,135	2,831,333	2,901,531	3,065,327	3,135,526	3,252,523

令和7年度 一貫作業 単価表

③消費税抜き単価（原則課税業者用）

搬出材積20m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	912,931	940,318	1,004,224	1,031,612	1,077,258	1,104,646	1,132,034	1,195,939	1,223,327	1,268,974
1,100 ～	944,191	972,516	1,038,610	1,066,935	1,114,145	1,142,471	1,170,796	1,236,890	1,265,215	1,312,425
1,200 ～	975,451	1,004,714	1,072,996	1,102,259	1,151,032	1,180,295	1,209,559	1,277,840	1,307,104	1,355,876
1,300 ～	1,006,711	1,036,912	1,107,382	1,137,583	1,187,918	1,218,120	1,248,321	1,318,791	1,348,992	1,399,328
1,400 ～	1,037,971	1,069,110	1,141,768	1,172,907	1,224,805	1,255,944	1,287,084	1,359,742	1,390,881	1,442,779
1,500 ～	1,069,232	1,101,308	1,176,155	1,208,232	1,261,693	1,293,770	1,325,847	1,400,693	1,432,770	1,486,232
1,600 ～	1,100,492	1,133,506	1,210,541	1,243,555	1,298,580	1,331,595	1,364,610	1,441,644	1,474,659	1,529,683
1,700 ～	1,131,752	1,165,704	1,244,927	1,278,879	1,335,467	1,369,419	1,403,372	1,482,595	1,516,547	1,573,135
1,800 ～	1,163,012	1,197,902	1,279,313	1,314,203	1,372,354	1,407,244	1,442,134	1,523,545	1,558,436	1,616,586
1,900 ～	1,194,272	1,230,100	1,313,699	1,349,527	1,409,240	1,445,069	1,480,897	1,564,496	1,600,324	1,660,038
2,000 ～	1,225,532	1,262,297	1,348,085	1,384,851	1,446,127	1,482,893	1,519,659	1,605,446	1,642,212	1,703,489

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,073,368	1,105,569	1,180,704	1,212,905	1,266,574	1,298,775	1,330,976	1,406,112	1,438,313	1,491,981
1,100 ～	1,104,628	1,137,766	1,215,090	1,248,229	1,303,461	1,336,599	1,369,738	1,447,062	1,480,201	1,535,432
1,200 ～	1,135,888	1,169,964	1,249,476	1,283,553	1,340,347	1,374,424	1,408,501	1,488,013	1,522,089	1,578,884
1,300 ～	1,167,148	1,202,162	1,283,862	1,318,877	1,377,234	1,412,249	1,447,263	1,528,963	1,563,978	1,622,335
1,400 ～	1,198,408	1,234,360	1,318,248	1,354,201	1,414,121	1,450,073	1,486,025	1,569,914	1,605,866	1,665,787
1,500 ～	1,229,669	1,266,559	1,352,635	1,389,525	1,451,009	1,487,899	1,524,789	1,610,866	1,647,756	1,709,239
1,600 ～	1,260,929	1,298,756	1,387,021	1,424,849	1,487,896	1,525,724	1,563,551	1,651,816	1,689,644	1,752,691
1,700 ～	1,292,189	1,330,954	1,421,407	1,460,173	1,524,783	1,563,548	1,602,314	1,692,767	1,731,533	1,796,142
1,800 ～	1,323,449	1,363,152	1,455,793	1,495,497	1,561,669	1,601,373	1,641,076	1,733,718	1,773,421	1,839,594
1,900 ～	1,354,709	1,395,350	1,490,179	1,530,821	1,598,556	1,639,197	1,679,839	1,774,668	1,815,310	1,883,045
2,000 ～	1,385,969	1,427,548	1,524,565	1,566,144	1,635,443	1,677,022	1,718,601	1,815,619	1,857,198	1,926,496

令和7年度 一貫作業 単価表

③消費税抜き単価（原則課税業者用）

搬出材積40m3以上～60m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,233,804	1,270,818	1,357,184	1,394,198	1,455,888	1,492,902	1,529,916	1,616,283	1,653,297	1,714,987
1,100 ～	1,265,064	1,303,015	1,391,570	1,429,522	1,492,775	1,530,727	1,568,679	1,657,233	1,695,185	1,758,438
1,200 ～	1,296,324	1,335,213	1,425,956	1,464,846	1,529,662	1,568,552	1,607,441	1,698,184	1,737,074	1,801,890
1,300 ～	1,327,584	1,367,411	1,460,342	1,500,169	1,566,549	1,606,376	1,646,204	1,739,135	1,778,962	1,845,341
1,400 ～	1,358,844	1,399,609	1,494,728	1,535,493	1,603,435	1,644,201	1,684,966	1,780,085	1,820,850	1,888,793
1,500 ～	1,390,105	1,431,808	1,529,115	1,570,818	1,640,323	1,682,027	1,723,730	1,821,037	1,862,740	1,932,245
1,600 ～	1,421,365	1,464,005	1,563,501	1,606,142	1,677,210	1,719,851	1,762,492	1,861,988	1,904,629	1,975,697
1,700 ～	1,452,625	1,496,203	1,597,887	1,641,466	1,714,097	1,757,676	1,801,255	1,902,938	1,946,517	2,019,148
1,800 ～	1,483,885	1,528,401	1,632,273	1,676,790	1,750,984	1,795,500	1,840,017	1,943,889	1,988,405	2,062,600
1,900 ～	1,515,145	1,560,599	1,666,659	1,712,113	1,787,871	1,833,325	1,878,779	1,984,839	2,030,294	2,106,051
2,000 ～	1,546,405	1,592,797	1,701,045	1,747,437	1,824,757	1,871,150	1,917,542	2,025,790	2,072,182	2,149,502

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,394,239	1,436,066	1,533,662	1,575,490	1,645,202	1,687,029	1,728,856	1,826,453	1,868,280	1,937,992
1,100 ～	1,425,499	1,468,263	1,568,048	1,610,813	1,682,088	1,724,853	1,767,618	1,867,403	1,910,168	1,981,443
1,200 ～	1,456,759	1,500,461	1,602,434	1,646,137	1,718,975	1,762,678	1,806,381	1,908,354	1,952,057	2,024,895
1,300 ～	1,488,019	1,532,659	1,636,820	1,681,461	1,755,862	1,800,502	1,845,143	1,949,304	1,993,945	2,068,346
1,400 ～	1,519,279	1,564,857	1,671,206	1,716,785	1,792,749	1,838,327	1,883,905	1,990,255	2,035,833	2,111,797
1,500 ～	1,550,540	1,597,056	1,705,594	1,752,110	1,829,637	1,876,153	1,922,669	2,031,207	2,077,723	2,155,250
1,600 ～	1,581,800	1,629,254	1,739,980	1,787,434	1,866,524	1,913,978	1,961,432	2,072,158	2,119,612	2,198,702
1,700 ～	1,613,060	1,661,451	1,774,366	1,822,757	1,903,410	1,951,802	2,000,194	2,113,108	2,161,500	2,242,153
1,800 ～	1,644,320	1,693,649	1,808,752	1,858,081	1,940,297	1,989,627	2,038,956	2,154,059	2,203,388	2,285,604
1,900 ～	1,675,580	1,725,847	1,843,138	1,893,405	1,977,184	2,027,451	2,077,719	2,195,009	2,245,277	2,329,056
2,000 ～	1,706,840	1,758,045	1,877,524	1,928,729	2,014,071	2,065,276	2,116,481	2,235,960	2,287,165	2,372,507

令和7年度 一貫作業 単価表

③消費税抜き単価（原則課税業者用）

搬出材積80m3以上～100m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,554,676	1,601,316	1,710,143	1,756,783	1,834,517	1,881,157	1,927,798	2,036,625	2,083,265	2,160,999
1,100 ～	1,585,936	1,633,514	1,744,529	1,792,107	1,871,404	1,918,982	1,966,560	2,077,576	2,125,154	2,204,451
1,200 ～	1,617,196	1,665,711	1,778,915	1,827,431	1,908,291	1,956,807	2,005,323	2,118,526	2,167,042	2,247,902
1,300 ～	1,648,456	1,697,909	1,813,301	1,862,755	1,945,178	1,994,631	2,044,085	2,159,477	2,208,931	2,291,353
1,400 ～	1,679,716	1,730,107	1,847,687	1,898,079	1,982,064	2,032,456	2,082,847	2,200,427	2,250,819	2,334,805
1,500 ～	1,710,977	1,762,306	1,882,074	1,933,404	2,018,952	2,070,282	2,121,611	2,241,379	2,292,709	2,378,258
1,600 ～	1,742,237	1,794,504	1,916,460	1,968,727	2,055,839	2,108,106	2,160,373	2,282,330	2,334,597	2,421,709
1,700 ～	1,773,497	1,826,701	1,950,846	2,004,051	2,092,726	2,145,931	2,199,136	2,323,281	2,376,485	2,465,160
1,800 ～	1,804,757	1,858,899	1,985,232	2,039,375	2,129,613	2,183,755	2,237,898	2,364,231	2,418,374	2,508,612
1,900 ～	1,836,017	1,891,097	2,019,618	2,074,699	2,166,500	2,221,580	2,276,661	2,405,182	2,460,262	2,552,063
2,000 ～	1,867,277	1,923,295	2,054,004	2,110,023	2,203,386	2,259,405	2,315,423	2,446,132	2,502,151	2,595,515

搬出材積100m3以上、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,715,112	1,766,565	1,886,623	1,938,076	2,023,832	2,075,285	2,126,738	2,246,796	2,298,250	2,384,005
1,100 ～	1,746,372	1,798,763	1,921,009	1,973,400	2,060,718	2,113,110	2,165,501	2,287,747	2,340,138	2,427,457
1,200 ～	1,777,632	1,830,960	1,955,395	2,008,724	2,097,605	2,150,934	2,204,263	2,328,697	2,382,026	2,470,908
1,300 ～	1,808,892	1,863,158	1,989,781	2,044,047	2,134,492	2,188,759	2,243,026	2,369,648	2,423,915	2,514,359
1,400 ～	1,840,152	1,895,356	2,024,167	2,079,371	2,171,379	2,226,583	2,281,788	2,410,599	2,465,803	2,557,811
1,500 ～	1,871,413	1,927,555	2,058,554	2,114,696	2,208,267	2,264,409	2,320,552	2,451,551	2,507,693	2,601,264
1,600 ～	1,902,673	1,959,753	2,092,940	2,150,020	2,245,154	2,302,234	2,359,314	2,492,501	2,549,581	2,644,715
1,700 ～	1,933,933	1,991,950	2,127,326	2,185,344	2,282,040	2,340,058	2,398,076	2,533,452	2,591,470	2,688,166
1,800 ～	1,965,193	2,024,148	2,161,712	2,220,668	2,318,927	2,377,883	2,436,839	2,574,402	2,633,358	2,731,618
1,900 ～	1,996,453	2,056,346	2,196,098	2,255,991	2,355,814	2,415,708	2,475,601	2,615,353	2,675,247	2,775,069
2,000 ～	2,027,713	2,088,544	2,230,484	2,291,315	2,392,701	2,453,532	2,514,364	2,656,304	2,717,135	2,818,521

令和7年度 一貫作業 単価表

③消費税抜き単価（原則課税業者用）

搬出材積20m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	962,686	991,566	1,058,954	1,087,835	1,135,969	1,164,850	1,193,730	1,261,118	1,289,999	1,338,133
1,100 ～	998,922	1,028,889	1,098,814	1,128,781	1,178,727	1,208,695	1,238,663	1,308,587	1,338,555	1,388,501
1,200 ～	1,035,158	1,066,212	1,138,673	1,169,728	1,221,486	1,252,541	1,283,595	1,356,056	1,387,111	1,438,869
1,300 ～	1,071,393	1,103,534	1,178,532	1,210,674	1,264,243	1,296,385	1,328,527	1,403,524	1,435,666	1,489,236
1,400 ～	1,107,629	1,140,857	1,218,391	1,251,620	1,307,002	1,340,231	1,373,459	1,450,993	1,484,222	1,539,604
1,500 ～	1,143,865	1,178,180	1,258,251	1,292,567	1,349,760	1,384,076	1,418,392	1,498,463	1,532,779	1,589,972
1,600 ～	1,180,101	1,215,504	1,298,111	1,333,514	1,392,519	1,427,922	1,463,325	1,545,932	1,581,335	1,640,340
1,700 ～	1,216,336	1,252,826	1,337,969	1,374,459	1,435,276	1,471,766	1,508,256	1,593,400	1,629,890	1,690,707
1,800 ～	1,252,572	1,290,149	1,377,829	1,415,406	1,478,034	1,515,612	1,553,189	1,640,869	1,678,446	1,741,075
1,900 ～	1,288,808	1,327,472	1,417,688	1,456,353	1,520,793	1,559,457	1,598,121	1,688,338	1,727,002	1,791,443
2,000 ～	1,325,043	1,364,794	1,457,547	1,497,298	1,563,550	1,603,302	1,643,053	1,735,806	1,775,557	1,841,809

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,123,123	1,156,816	1,235,435	1,269,128	1,325,285	1,358,978	1,392,672	1,471,291	1,504,984	1,561,140
1,100 ～	1,159,359	1,194,139	1,275,294	1,310,075	1,368,043	1,402,824	1,437,605	1,518,760	1,553,541	1,611,509
1,200 ～	1,195,595	1,231,462	1,315,154	1,351,022	1,410,802	1,446,669	1,482,537	1,566,229	1,602,097	1,661,877
1,300 ～	1,231,830	1,268,784	1,355,013	1,391,967	1,453,559	1,490,514	1,527,469	1,613,697	1,650,652	1,712,243
1,400 ～	1,268,066	1,306,107	1,394,872	1,432,914	1,496,317	1,534,359	1,572,401	1,661,166	1,699,208	1,762,611
1,500 ～	1,304,302	1,343,431	1,434,732	1,473,861	1,539,076	1,578,205	1,617,334	1,708,635	1,747,764	1,812,979
1,600 ～	1,340,538	1,380,754	1,474,591	1,514,807	1,581,834	1,622,050	1,662,267	1,756,104	1,796,320	1,863,347
1,700 ～	1,376,773	1,418,076	1,514,450	1,555,753	1,624,592	1,665,895	1,707,198	1,803,572	1,844,875	1,913,714
1,800 ～	1,413,009	1,455,399	1,554,309	1,596,700	1,667,350	1,709,740	1,752,131	1,851,041	1,893,432	1,964,082
1,900 ～	1,449,245	1,492,722	1,594,169	1,637,646	1,710,109	1,753,586	1,797,063	1,898,510	1,941,988	2,014,450
2,000 ～	1,485,480	1,530,044	1,634,028	1,678,592	1,752,866	1,797,430	1,841,995	1,945,978	1,990,543	2,064,817

令和7年度 一貫作業 単価表

③消費税抜き単価（原則課税業者用）

搬出材積40m3以上～60m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,283,559	1,322,065	1,411,914	1,450,421	1,514,599	1,553,106	1,591,613	1,681,462	1,719,969	1,784,147
1,100 ～	1,319,795	1,359,388	1,451,774	1,491,368	1,557,358	1,596,951	1,636,545	1,728,931	1,768,525	1,834,515
1,200 ～	1,356,031	1,396,711	1,491,634	1,532,315	1,600,116	1,640,797	1,681,478	1,776,400	1,817,081	1,884,883
1,300 ～	1,392,266	1,434,033	1,531,492	1,573,260	1,642,873	1,684,641	1,726,409	1,823,868	1,865,636	1,935,249
1,400 ～	1,428,502	1,471,357	1,571,352	1,614,207	1,685,632	1,728,487	1,771,342	1,871,337	1,914,192	1,985,617
1,500 ～	1,464,738	1,508,680	1,611,211	1,655,153	1,728,390	1,772,332	1,816,275	1,918,806	1,962,748	2,035,985
1,600 ～	1,500,974	1,546,003	1,651,071	1,696,100	1,771,149	1,816,178	1,861,207	1,966,275	2,011,305	2,086,353
1,700 ～	1,537,209	1,583,325	1,690,929	1,737,046	1,813,906	1,860,022	1,906,139	2,013,743	2,059,860	2,136,720
1,800 ～	1,573,445	1,620,648	1,730,789	1,777,992	1,856,665	1,903,868	1,951,071	2,061,212	2,108,416	2,187,088
1,900 ～	1,609,681	1,657,971	1,770,649	1,818,939	1,899,423	1,947,714	1,996,004	2,108,682	2,156,972	2,237,456
2,000 ～	1,645,916	1,695,293	1,810,507	1,859,885	1,942,180	1,991,558	2,040,935	2,156,149	2,205,527	2,287,823

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,443,994	1,487,313	1,588,393	1,631,713	1,703,912	1,747,232	1,790,552	1,891,632	1,934,951	2,007,151
1,100 ～	1,480,230	1,524,636	1,628,253	1,672,659	1,746,671	1,791,078	1,835,485	1,939,101	1,983,508	2,057,519
1,200 ～	1,516,466	1,561,959	1,668,112	1,713,606	1,789,429	1,834,923	1,880,417	1,986,570	2,032,064	2,107,887
1,300 ～	1,552,701	1,599,282	1,707,971	1,754,552	1,832,187	1,878,768	1,925,349	2,034,038	2,080,619	2,158,254
1,400 ～	1,588,937	1,636,605	1,747,830	1,795,498	1,874,945	1,922,613	1,970,281	2,081,507	2,129,175	2,208,622
1,500 ～	1,625,173	1,673,928	1,787,690	1,836,445	1,917,704	1,966,459	2,015,214	2,128,976	2,177,731	2,258,990
1,600 ～	1,661,409	1,711,251	1,827,549	1,877,392	1,960,462	2,010,304	2,060,147	2,176,445	2,226,288	2,309,358
1,700 ～	1,697,644	1,748,573	1,867,408	1,918,337	2,003,219	2,054,149	2,105,078	2,223,913	2,274,842	2,359,725
1,800 ～	1,733,880	1,785,896	1,907,268	1,959,284	2,045,978	2,097,994	2,150,011	2,271,382	2,323,399	2,410,093
1,900 ～	1,770,116	1,823,219	1,947,127	2,000,231	2,088,736	2,141,840	2,194,943	2,318,851	2,371,955	2,460,461
2,000 ～	1,806,351	1,860,541	1,986,986	2,041,176	2,131,494	2,185,684	2,239,875	2,366,319	2,420,510	2,510,827

令和7年度 一貫作業 単価表

③消費税抜き単価（原則課税業者用）

搬出材積80m3以上～100m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,604,431	1,652,563	1,764,874	1,813,007	1,893,228	1,941,361	1,989,494	2,101,804	2,149,937	2,230,159
1,100 ～	1,640,667	1,689,887	1,804,733	1,853,953	1,935,987	1,985,207	2,034,427	2,149,273	2,198,493	2,280,527
1,200 ～	1,676,903	1,727,210	1,844,593	1,894,900	1,978,745	2,029,052	2,079,359	2,196,742	2,247,050	2,330,895
1,300 ～	1,713,138	1,764,532	1,884,451	1,935,845	2,021,502	2,072,896	2,124,291	2,244,210	2,295,604	2,381,261
1,400 ～	1,749,374	1,801,855	1,924,311	1,976,792	2,064,261	2,116,742	2,169,223	2,291,679	2,344,161	2,431,629
1,500 ～	1,785,610	1,839,178	1,964,171	2,017,739	2,107,019	2,160,588	2,214,156	2,339,149	2,392,717	2,481,997
1,600 ～	1,821,846	1,876,501	2,004,030	2,058,685	2,149,778	2,204,433	2,259,089	2,386,618	2,441,273	2,532,365
1,700 ～	1,858,081	1,913,823	2,043,889	2,099,631	2,192,535	2,248,278	2,304,020	2,434,086	2,489,828	2,582,732
1,800 ～	1,894,317	1,951,146	2,083,748	2,140,578	2,235,294	2,292,123	2,348,953	2,481,555	2,538,384	2,633,100
1,900 ～	1,930,553	1,988,469	2,123,608	2,181,524	2,278,052	2,335,969	2,393,885	2,529,024	2,586,941	2,683,468
2,000 ～	1,966,788	2,025,791	2,163,466	2,222,470	2,320,809	2,379,813	2,438,817	2,576,492	2,635,495	2,733,835

搬出材積100m3以上、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	1,764,867	1,817,813	1,941,353	1,994,299	2,082,543	2,135,489	2,188,435	2,311,975	2,364,921	2,453,165
1,100 ～	1,801,103	1,855,136	1,981,213	2,035,246	2,125,301	2,179,334	2,233,367	2,359,444	2,413,478	2,503,533
1,200 ～	1,837,339	1,892,459	2,021,072	2,076,193	2,168,060	2,223,180	2,278,300	2,406,914	2,462,034	2,553,901
1,300 ～	1,873,574	1,929,781	2,060,931	2,117,138	2,210,817	2,267,024	2,323,231	2,454,381	2,510,589	2,604,267
1,400 ～	1,909,810	1,967,104	2,100,791	2,158,085	2,253,575	2,310,870	2,368,164	2,501,851	2,559,145	2,654,635
1,500 ～	1,946,046	2,004,427	2,140,650	2,199,031	2,296,334	2,354,715	2,413,097	2,549,320	2,607,701	2,705,003
1,600 ～	1,982,282	2,041,750	2,180,510	2,239,978	2,339,092	2,398,561	2,458,029	2,596,789	2,656,257	2,755,371
1,700 ～	2,018,517	2,079,072	2,220,368	2,280,924	2,381,850	2,442,405	2,502,961	2,644,257	2,704,812	2,805,738
1,800 ～	2,054,753	2,116,395	2,260,228	2,321,870	2,424,608	2,486,251	2,547,893	2,691,726	2,753,369	2,856,106
1,900 ～	2,090,989	2,153,718	2,300,087	2,362,817	2,467,367	2,530,096	2,592,826	2,739,195	2,801,925	2,906,474
2,000 ～	2,127,224	2,191,040	2,339,946	2,403,763	2,510,124	2,573,941	2,637,757	2,786,663	2,850,480	2,956,841