

令和6年度森林整備事業標準単価表

岩手県農林水産部森林整備課

令和6年度森林整備事業標準単価表

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No.1 人工造林(再造林・拡大造林) 単価表

令和6年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

植栽本数	【人力地拵】 スギ									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	608,018	626,258	668,819	687,060	717,461	735,701	753,942	796,503	814,744	845,145
1,100～	637,228	656,344	700,950	720,067	751,929	771,045	790,162	834,768	853,885	885,746
1,200～	666,439	686,432	733,082	753,076	786,398	806,391	826,384	873,035	893,028	926,350
1,300～	695,650	716,519	765,215	786,084	820,867	841,736	862,606	911,301	932,171	966,953
1,400～	724,862	746,607	797,348	819,094	855,337	877,083	898,828	949,569	971,315	1,007,558
1,500～	754,072	776,694	829,479	852,101	889,804	912,427	935,049	987,834	1,010,456	1,048,160
1,600～	783,283	806,781	861,611	885,109	924,273	947,772	971,270	1,026,100	1,049,599	1,088,763
1,700～	812,495	836,869	893,744	918,119	958,744	983,118	1,007,493	1,064,368	1,088,743	1,129,368
1,800～	841,705	866,956	925,875	951,126	993,211	1,018,463	1,043,714	1,102,633	1,127,884	1,169,969
1,900～	870,917	897,044	958,008	984,136	1,027,682	1,053,809	1,079,937	1,140,901	1,167,028	1,210,574
2,000～	900,128	927,131	990,140	1,017,144	1,062,151	1,089,154	1,116,158	1,179,167	1,206,171	1,251,177
2,100～	929,339	957,219	1,022,272	1,050,153	1,096,620	1,124,500	1,152,380	1,217,434	1,245,314	1,291,781
2,200～	958,551	987,307	1,054,406	1,083,162	1,131,090	1,159,846	1,188,603	1,255,701	1,284,458	1,332,385
2,300～	987,761	1,017,393	1,086,537	1,116,169	1,165,557	1,195,190	1,224,823	1,293,966	1,323,599	1,372,987
2,400～	1,016,972	1,047,481	1,118,669	1,149,178	1,200,026	1,230,536	1,261,045	1,332,233	1,362,742	1,413,591
2,500～	1,046,184	1,077,569	1,150,802	1,182,187	1,234,497	1,265,882	1,297,268	1,370,501	1,401,886	1,454,195
2,600～	1,075,395	1,107,656	1,182,934	1,215,196	1,268,966	1,301,227	1,333,489	1,408,767	1,441,029	1,494,799
2,700～	1,104,605	1,137,743	1,215,065	1,248,203	1,303,433	1,336,572	1,369,710	1,447,032	1,480,170	1,535,400
2,800～	1,133,816	1,167,830	1,247,197	1,281,212	1,337,902	1,371,917	1,405,931	1,485,298	1,519,313	1,576,004
2,900～	1,163,028	1,197,918	1,279,330	1,314,221	1,372,373	1,407,263	1,442,154	1,523,566	1,558,457	1,616,608
3,000～	1,192,239	1,228,006	1,311,462	1,347,230	1,406,842	1,442,609	1,478,376	1,561,833	1,597,600	1,657,212
3,500～	1,338,295	1,378,443	1,472,124	1,512,273	1,579,188	1,619,336	1,659,485	1,753,166	1,793,315	1,860,230
4,000～	1,484,350	1,528,880	1,632,785	1,677,315	1,751,533	1,796,063	1,840,594	1,944,498	1,989,029	2,063,246

令和6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	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	866,718	892,719	953,389	979,391	1,022,727	1,048,728	1,074,730	1,135,400	1,161,402	1,204,738
3,000 ～	906,063	933,244	996,669	1,023,851	1,069,154	1,096,336	1,123,518	1,186,942	1,214,124	1,259,427

【人力地拵】 カラマツ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	595,855	613,730	655,440	673,316	703,108	720,984	738,860	780,570	798,445	828,238
1,100 ～	623,849	642,564	686,233	704,949	736,141	754,857	773,572	817,242	835,957	867,150
1,200 ～	651,844	671,399	717,028	736,583	769,175	788,731	808,286	853,915	873,470	906,063
1,300 ～	679,839	700,234	747,822	768,218	802,210	822,605	843,000	890,589	910,984	944,976
1,400 ～	707,834	729,069	778,617	799,852	835,244	856,479	877,714	927,262	948,497	983,889
1,500 ～	735,829	757,903	809,411	831,486	868,278	890,353	912,427	963,935	986,010	1,022,802
1,600 ～	763,823	786,737	840,205	863,119	901,311	924,225	947,140	1,000,608	1,023,522	1,061,713
1,700 ～	791,818	815,572	870,999	894,754	934,345	958,099	981,854	1,037,281	1,061,036	1,100,627
1,800 ～	819,812	844,406	901,793	926,387	967,378	991,972	1,016,566	1,073,953	1,098,548	1,139,538
1,900 ～	847,809	873,243	932,589	958,024	1,000,414	1,025,848	1,051,283	1,110,629	1,136,064	1,178,454
2,000 ～	875,803	902,077	963,383	989,657	1,033,447	1,059,721	1,085,995	1,147,301	1,173,576	1,217,366
2,100 ～	903,798	930,911	994,177	1,021,291	1,066,481	1,093,595	1,120,709	1,183,975	1,211,089	1,256,279
2,200 ～	931,793	959,746	1,024,972	1,052,926	1,099,515	1,127,469	1,155,423	1,220,648	1,248,602	1,295,192
2,300 ～	959,787	988,580	1,055,765	1,084,559	1,132,548	1,161,342	1,190,135	1,257,320	1,286,114	1,334,103
2,400 ～	987,782	1,017,415	1,086,560	1,116,193	1,165,582	1,195,216	1,224,849	1,293,994	1,323,627	1,373,016
2,500 ～	1,015,778	1,046,251	1,117,355	1,147,829	1,198,618	1,229,091	1,259,564	1,330,669	1,361,142	1,411,931
2,600 ～	1,043,772	1,075,085	1,148,149	1,179,462	1,231,650	1,262,964	1,294,277	1,367,341	1,398,654	1,450,843
2,700 ～	1,071,767	1,103,920	1,178,943	1,211,096	1,264,685	1,296,838	1,328,991	1,404,014	1,436,167	1,489,756
2,800 ～	1,099,761	1,132,753	1,209,737	1,242,729	1,297,717	1,330,710	1,363,703	1,440,686	1,473,679	1,528,667
2,900 ～	1,127,756	1,161,588	1,240,531	1,274,364	1,330,752	1,364,584	1,398,417	1,477,360	1,511,193	1,567,580
3,000 ～	1,155,752	1,190,424	1,271,327	1,305,999	1,363,787	1,398,459	1,433,132	1,514,035	1,548,707	1,606,495

令和6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

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000～	907,760	934,992	998,536	1,025,768	1,071,156	1,098,389	1,125,622	1,189,165	1,216,398	1,261,786
2,200～	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
2,400～	1,026,130	1,056,913	1,128,743	1,159,526	1,210,833	1,241,617	1,272,401	1,344,230	1,375,014	1,426,320
2,600～	1,085,315	1,117,874	1,193,846	1,226,405	1,280,671	1,313,231	1,345,790	1,421,762	1,454,322	1,508,587
2,800～	1,144,500	1,178,835	1,258,950	1,293,285	1,350,510	1,384,845	1,419,180	1,499,295	1,533,630	1,590,855
3,000～	1,203,687	1,239,797	1,324,055	1,360,166	1,420,350	1,456,461	1,492,571	1,576,829	1,612,940	1,673,124

【人力地拵】 ウルシ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	849,718	875,209	934,689	960,181	1,002,667	1,028,158	1,053,650	1,113,130	1,138,622	1,181,108
1,200～	956,480	985,174	1,052,128	1,080,822	1,128,646	1,157,340	1,186,035	1,252,988	1,281,683	1,329,507
1,400～	1,063,242	1,095,139	1,169,566	1,201,463	1,254,625	1,286,522	1,318,420	1,392,847	1,424,744	1,477,906
1,600～	1,170,003	1,205,103	1,287,003	1,322,103	1,380,603	1,415,703	1,450,803	1,532,703	1,567,804	1,626,304
1,800～	1,276,765	1,315,067	1,404,441	1,442,744	1,506,582	1,544,885	1,583,188	1,672,562	1,710,865	1,774,703

【人力地拵】 ソノタL

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	598,121	616,064	657,933	675,876	705,782	723,726	741,670	783,538	801,482	831,388
1,200～	654,564	674,200	720,020	739,657	772,385	792,022	811,659	857,478	877,115	909,843
1,400～	711,006	732,336	782,106	803,436	838,987	860,317	881,647	931,417	952,748	988,298
1,600～	767,448	790,471	844,192	867,216	905,588	928,612	951,635	1,005,356	1,028,380	1,066,752
1,800～	823,890	848,606	906,279	930,995	972,190	996,906	1,021,623	1,079,295	1,104,012	1,145,207
2,000～	880,335	906,745	968,368	994,778	1,038,795	1,065,205	1,091,615	1,153,238	1,179,648	1,223,665
2,200～	936,777	964,880	1,030,454	1,058,558	1,105,396	1,133,500	1,161,603	1,227,177	1,255,281	1,302,120
2,400～	993,220	1,023,016	1,092,542	1,122,338	1,171,999	1,201,796	1,231,592	1,301,118	1,330,914	1,380,575
2,600～	1,049,662	1,081,151	1,154,628	1,186,118	1,238,601	1,270,091	1,301,580	1,375,057	1,406,547	1,459,030
2,800～	1,106,105	1,139,288	1,216,715	1,249,898	1,305,203	1,338,387	1,371,570	1,448,997	1,482,180	1,537,485
3,000～	1,162,549	1,197,425	1,278,803	1,313,680	1,371,807	1,406,684	1,441,560	1,522,939	1,557,815	1,615,943

令和6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）

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	657,622	677,350	723,384	743,112	775,993	795,722	815,451	861,484	881,213	914,094
1,100～	691,792	712,545	760,971	781,724	816,314	837,068	857,822	906,247	927,001	961,590
1,200～	725,964	747,742	798,560	820,339	856,637	878,416	900,195	951,012	972,791	1,009,089
1,300～	760,135	782,939	836,148	858,952	896,959	919,763	942,567	995,776	1,018,580	1,056,587
1,400～	794,306	818,135	873,736	897,565	937,281	961,110	984,939	1,040,540	1,064,370	1,104,085
1,500～	828,479	853,333	911,326	936,181	977,605	1,002,459	1,027,313	1,085,307	1,110,161	1,151,585
1,600～	862,649	888,528	948,913	974,793	1,017,925	1,043,805	1,069,684	1,130,070	1,155,949	1,199,082
1,700～	896,822	923,726	986,504	1,013,408	1,058,249	1,085,154	1,112,059	1,174,836	1,201,741	1,246,582
1,800～	930,993	958,922	1,024,092	1,052,022	1,098,571	1,126,501	1,154,431	1,219,600	1,247,530	1,294,080
1,900～	965,164	994,118	1,061,680	1,090,635	1,138,893	1,167,848	1,196,803	1,264,364	1,293,319	1,341,577
2,000～	999,336	1,029,316	1,099,269	1,129,249	1,179,216	1,209,196	1,239,176	1,309,130	1,339,110	1,389,077
2,100～	1,033,507	1,064,512	1,136,857	1,167,862	1,219,538	1,250,543	1,281,548	1,353,894	1,384,899	1,436,574
2,200～	1,067,679	1,099,709	1,174,446	1,206,477	1,259,861	1,291,891	1,323,921	1,398,659	1,430,689	1,484,073
2,300～	1,101,849	1,134,904	1,212,033	1,245,089	1,300,181	1,333,237	1,366,292	1,443,422	1,476,477	1,531,570
2,400～	1,136,021	1,170,101	1,249,623	1,283,703	1,340,504	1,374,585	1,408,666	1,488,187	1,522,268	1,579,069
2,500～	1,170,194	1,205,299	1,287,213	1,322,319	1,380,828	1,415,934	1,451,040	1,532,954	1,568,059	1,626,569
2,600～	1,204,364	1,240,494	1,324,800	1,360,931	1,421,149	1,457,280	1,493,411	1,577,716	1,613,847	1,674,065
2,700～	1,238,537	1,275,693	1,362,390	1,399,546	1,461,473	1,498,629	1,535,785	1,622,483	1,659,639	1,721,566
2,800～	1,272,707	1,310,888	1,399,977	1,438,158	1,501,794	1,539,975	1,578,156	1,667,246	1,705,427	1,769,062
2,900～	1,306,878	1,346,084	1,437,565	1,476,772	1,542,116	1,581,322	1,620,528	1,712,010	1,751,216	1,816,560
3,000～	1,341,051	1,381,282	1,475,156	1,515,387	1,582,440	1,622,671	1,662,903	1,756,776	1,797,008	1,864,060
3,500～	1,511,908	1,557,265	1,663,098	1,708,456	1,784,051	1,829,408	1,874,765	1,980,599	2,025,956	2,101,552
4,000～	1,682,765	1,733,247	1,851,041	1,901,524	1,985,662	2,036,145	2,086,628	2,204,422	2,254,905	2,339,043

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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（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～	715,333	736,792	786,866	808,326	844,092	865,552	887,012	937,086	958,546	994,312
1,100～	755,275	777,933	830,802	853,460	891,224	913,882	936,541	989,410	1,012,068	1,049,832
1,200～	795,219	819,075	874,740	898,597	938,358	962,214	986,071	1,041,736	1,065,593	1,105,354
1,300～	835,160	860,214	918,676	943,730	985,488	1,010,543	1,035,598	1,094,059	1,119,114	1,160,872
1,400～	875,103	901,356	962,613	988,866	1,032,621	1,058,874	1,085,127	1,146,384	1,172,638	1,216,393
1,500～	915,048	942,499	1,006,552	1,034,004	1,079,756	1,107,208	1,134,659	1,198,712	1,226,164	1,271,916
1,600～	954,989	983,638	1,050,487	1,079,137	1,126,887	1,155,536	1,184,186	1,251,035	1,279,685	1,327,434
1,700～	994,932	1,024,779	1,094,425	1,124,273	1,174,019	1,203,867	1,233,715	1,303,360	1,333,208	1,382,955
1,800～	1,034,875	1,065,921	1,138,362	1,169,408	1,221,152	1,252,198	1,283,245	1,355,686	1,386,732	1,438,476
1,900～	1,074,817	1,107,061	1,182,298	1,214,543	1,268,284	1,300,528	1,332,773	1,408,010	1,440,254	1,493,995
2,000～	1,114,760	1,148,202	1,226,236	1,259,678	1,315,416	1,348,859	1,382,302	1,460,335	1,493,778	1,549,516
2,100～	1,154,703	1,189,344	1,270,173	1,304,814	1,362,549	1,397,190	1,431,831	1,512,660	1,547,302	1,605,037
2,200～	1,194,645	1,230,484	1,314,109	1,349,948	1,409,681	1,445,520	1,481,359	1,564,984	1,600,824	1,660,556
2,300～	1,234,587	1,271,624	1,358,045	1,395,083	1,456,812	1,493,850	1,530,887	1,617,308	1,654,346	1,716,075
2,400～	1,274,531	1,312,766	1,401,984	1,440,220	1,503,946	1,542,182	1,580,418	1,669,635	1,707,871	1,771,598
2,500～	1,314,474	1,353,908	1,445,921	1,485,355	1,551,079	1,590,513	1,629,947	1,721,960	1,761,395	1,827,118
2,600～	1,354,415	1,395,047	1,489,856	1,530,488	1,598,209	1,638,842	1,679,474	1,774,283	1,814,916	1,882,636
2,700～	1,394,359	1,436,189	1,533,794	1,575,625	1,645,343	1,687,174	1,729,005	1,826,610	1,868,441	1,938,159
2,800～	1,434,301	1,477,330	1,577,731	1,620,760	1,692,475	1,735,504	1,778,533	1,878,934	1,921,963	1,993,678
2,900～	1,474,243	1,518,470	1,621,667	1,665,894	1,739,606	1,783,834	1,828,061	1,931,258	1,975,485	2,049,197
3,000～	1,514,188	1,559,613	1,665,606	1,711,032	1,786,741	1,832,167	1,877,593	1,983,586	2,029,011	2,104,721
3,500～	1,713,900	1,765,317	1,885,290	1,936,707	2,022,402	2,073,819	2,125,236	2,245,209	2,296,626	2,382,321
4,000～	1,913,614	1,971,022	2,104,975	2,162,383	2,258,064	2,315,472	2,372,881	2,506,834	2,564,242	2,659,923

令和6年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

植栽本数	【人力地拵】 スギ									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	651,255	670,792	716,380	735,918	768,480	788,018	807,556	853,144	872,681	905,244
1,100～	681,629	702,077	749,791	770,240	804,322	824,771	845,219	892,933	913,382	947,464
1,200～	712,006	733,366	783,206	804,566	840,167	861,527	882,887	932,727	954,088	989,688
1,300～	742,381	764,652	816,619	838,890	876,009	898,281	920,552	972,519	994,790	1,031,909
1,400～	772,758	795,940	850,033	873,216	911,854	935,037	958,219	1,012,312	1,035,495	1,074,133
1,500～	803,133	827,226	883,446	907,540	947,696	971,790	995,884	1,052,104	1,076,198	1,116,354
1,600～	833,508	858,513	916,858	941,864	983,539	1,008,544	1,033,549	1,091,895	1,116,900	1,158,576
1,700～	863,885	889,801	950,273	976,190	1,019,384	1,045,300	1,071,217	1,131,689	1,157,605	1,200,800
1,800～	894,259	921,086	983,684	1,010,512	1,055,225	1,082,053	1,108,881	1,171,479	1,198,307	1,243,020
1,900～	924,637	952,376	1,017,100	1,044,839	1,091,071	1,118,810	1,146,549	1,211,274	1,239,013	1,285,245
2,000～	955,012	983,662	1,050,513	1,079,163	1,126,914	1,155,564	1,184,214	1,251,065	1,279,716	1,327,466
2,100～	985,388	1,014,949	1,083,926	1,113,488	1,162,757	1,192,319	1,221,881	1,290,858	1,320,419	1,369,689
2,200～	1,015,764	1,046,236	1,117,340	1,147,813	1,198,601	1,229,074	1,259,547	1,330,650	1,361,123	1,411,911
2,300～	1,046,139	1,077,523	1,150,752	1,182,137	1,234,444	1,265,828	1,297,212	1,370,442	1,401,826	1,454,133
2,400～	1,076,515	1,108,810	1,184,166	1,216,461	1,270,287	1,302,583	1,334,878	1,410,234	1,442,530	1,496,355
2,500～	1,106,891	1,140,097	1,217,580	1,250,786	1,306,131	1,339,338	1,372,544	1,450,027	1,483,233	1,538,578
2,600～	1,137,267	1,171,385	1,250,993	1,285,111	1,341,975	1,376,093	1,410,211	1,489,819	1,523,937	1,580,801
2,700～	1,167,642	1,202,671	1,284,406	1,319,435	1,377,817	1,412,846	1,447,876	1,529,611	1,564,640	1,623,022
2,800～	1,198,018	1,233,958	1,317,819	1,353,760	1,413,661	1,449,601	1,485,542	1,569,403	1,605,344	1,665,245
2,900～	1,228,394	1,265,245	1,351,233	1,388,085	1,449,504	1,486,356	1,523,208	1,609,196	1,646,047	1,707,467
3,000～	1,258,771	1,296,534	1,384,648	1,422,411	1,485,349	1,523,112	1,560,876	1,648,990	1,686,753	1,749,691
3,500～	1,410,650	1,452,969	1,551,715	1,594,034	1,664,567	1,706,886	1,749,206	1,847,951	1,890,271	1,960,803
4,000～	1,562,528	1,609,403	1,718,780	1,765,656	1,843,783	1,890,658	1,937,534	2,046,911	2,093,787	2,171,913

令和6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 ~		930,920	958,847	1,024,012	1,051,939	1,098,485	1,126,413	1,154,340	1,219,505	1,247,432	1,293,978
3,000 ~		972,595	1,001,772	1,069,854	1,099,032	1,147,662	1,176,839	1,206,017	1,274,099	1,303,277	1,351,907

【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 ~		639,092	658,264	703,001	722,173	754,128	773,301	792,474	837,210	856,383	888,337
1,100 ~		668,251	688,298	735,076	755,123	788,536	808,583	828,631	875,408	895,456	928,868
1,200 ~		697,411	718,333	767,152	788,074	822,944	843,867	864,789	913,608	934,530	969,401
1,300 ~		726,570	748,367	799,227	821,024	857,352	879,149	900,946	951,806	973,603	1,009,932
1,400 ~		755,730	778,401	831,303	853,974	891,761	914,433	937,105	990,006	1,012,678	1,050,464
1,500 ~		784,889	808,435	863,377	886,924	926,169	949,715	973,262	1,028,204	1,051,751	1,090,995
1,600 ~		814,048	838,469	895,452	919,874	960,576	984,998	1,009,419	1,066,402	1,090,824	1,131,526
1,700 ~		843,208	868,504	927,528	952,825	994,985	1,020,281	1,045,577	1,104,602	1,129,898	1,172,059
1,800 ~		872,367	898,538	959,603	985,774	1,029,393	1,055,564	1,081,735	1,142,800	1,168,971	1,212,590
1,900 ~		901,528	928,573	991,680	1,018,726	1,063,803	1,090,848	1,117,894	1,181,001	1,208,047	1,253,123
2,000 ~		930,687	958,607	1,023,755	1,051,676	1,098,210	1,126,131	1,154,051	1,219,199	1,247,120	1,293,654
2,100 ~		959,847	988,642	1,055,831	1,084,627	1,132,619	1,161,414	1,190,210	1,257,399	1,286,194	1,334,187
2,200 ~		989,007	1,018,677	1,087,907	1,117,577	1,167,028	1,196,698	1,226,368	1,295,599	1,325,269	1,374,719
2,300 ~		1,018,165	1,048,709	1,119,981	1,150,526	1,201,434	1,231,979	1,262,524	1,333,796	1,364,341	1,415,249
2,400 ~		1,047,325	1,078,744	1,152,057	1,183,477	1,235,843	1,267,263	1,298,683	1,371,995	1,403,415	1,455,781
2,500 ~		1,076,485	1,108,779	1,184,133	1,216,428	1,270,252	1,302,546	1,334,841	1,410,195	1,442,489	1,496,314
2,600 ~		1,105,644	1,138,813	1,216,208	1,249,377	1,304,659	1,337,829	1,370,998	1,448,393	1,481,562	1,536,845
2,700 ~		1,134,804	1,168,848	1,248,284	1,282,328	1,339,068	1,373,112	1,407,156	1,486,593	1,520,637	1,577,377
2,800 ~		1,163,963	1,198,881	1,280,359	1,315,278	1,373,476	1,408,395	1,443,314	1,524,791	1,559,710	1,617,908
2,900 ~		1,193,123	1,228,916	1,312,435	1,348,228	1,407,885	1,443,678	1,479,472	1,562,991	1,598,784	1,658,440
3,000 ~		1,222,284	1,258,952	1,344,512	1,381,180	1,442,295	1,478,963	1,515,632	1,601,192	1,637,860	1,698,974

令和6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	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000～	962,644	991,523	1,058,908	1,087,787	1,135,919	1,164,799	1,193,678	1,261,063	1,289,942	1,338,075
2,200～	1,024,158	1,054,882	1,126,573	1,157,298	1,208,506	1,239,231	1,269,955	1,341,646	1,372,371	1,423,579
2,400～	1,085,672	1,118,242	1,194,239	1,226,809	1,281,092	1,313,663	1,346,233	1,422,230	1,454,800	1,509,084
2,600～	1,147,188	1,181,603	1,261,906	1,296,322	1,353,681	1,388,097	1,422,513	1,502,816	1,537,231	1,594,591
2,800～	1,208,702	1,244,963	1,329,572	1,365,833	1,426,268	1,462,529	1,498,790	1,583,399	1,619,660	1,680,095
3,000～	1,270,218	1,308,324	1,397,239	1,435,346	1,498,857	1,536,963	1,575,070	1,663,985	1,702,092	1,765,603

【人力地拵】 ウルシ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	892,955	919,743	982,250	1,009,039	1,053,686	1,080,475	1,107,264	1,169,771	1,196,559	1,241,207
1,200～	1,002,046	1,032,107	1,102,250	1,132,311	1,182,414	1,212,475	1,242,537	1,312,680	1,342,741	1,392,843
1,400～	1,111,137	1,144,471	1,222,250	1,255,584	1,311,141	1,344,475	1,377,809	1,455,589	1,488,923	1,544,480
1,600～	1,220,228	1,256,834	1,342,250	1,378,857	1,439,869	1,476,475	1,513,082	1,598,498	1,635,105	1,696,116
1,800～	1,329,319	1,369,198	1,462,250	1,502,130	1,568,596	1,608,475	1,648,355	1,741,407	1,781,287	1,847,753

【人力地拵】 ソノタL

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	641,358	660,598	705,493	724,734	756,802	776,043	795,283	840,178	859,419	891,487
1,200～	700,130	721,133	770,143	791,146	826,153	847,157	868,161	917,170	938,174	973,180
1,400～	758,902	781,669	834,792	857,559	895,504	918,271	941,038	994,161	1,016,928	1,054,873
1,600～	817,673	842,203	899,440	923,970	964,854	989,384	1,013,914	1,071,151	1,095,681	1,136,565
1,800～	876,445	902,738	964,089	990,382	1,034,205	1,060,498	1,086,791	1,148,142	1,174,436	1,218,258
2,000～	935,219	963,275	1,028,740	1,056,797	1,103,558	1,131,614	1,159,671	1,225,136	1,253,193	1,299,954
2,200～	993,991	1,023,810	1,093,390	1,123,209	1,172,909	1,202,729	1,232,548	1,302,128	1,331,947	1,381,647
2,400～	1,052,763	1,084,345	1,158,039	1,189,622	1,242,260	1,273,843	1,305,426	1,379,119	1,410,702	1,463,340
2,600～	1,111,534	1,144,880	1,222,687	1,256,033	1,311,610	1,344,956	1,378,302	1,456,109	1,489,455	1,545,032
2,800～	1,170,306	1,205,415	1,287,336	1,322,445	1,380,961	1,416,070	1,451,179	1,533,100	1,568,210	1,626,725
3,000～	1,229,080	1,265,952	1,351,988	1,388,860	1,450,314	1,487,186	1,524,059	1,610,094	1,646,967	1,708,421

令和6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）

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	699,619	720,607	769,580	790,569	825,550	846,538	867,527	916,500	937,489	972,470
1,100～	734,830	756,874	808,313	830,357	867,099	889,144	911,189	962,627	984,672	1,021,413
1,200～	770,043	793,144	847,047	870,148	908,650	931,752	954,853	1,008,756	1,031,857	1,070,359
1,300～	805,254	829,411	885,779	909,937	950,199	974,357	998,514	1,054,882	1,079,040	1,119,303
1,400～	840,466	865,679	924,512	949,726	991,749	1,016,963	1,042,177	1,101,010	1,126,224	1,168,247
1,500～	875,679	901,949	963,246	989,517	1,033,301	1,059,571	1,085,841	1,147,139	1,173,409	1,217,193
1,600～	910,890	938,216	1,001,979	1,029,305	1,074,850	1,102,176	1,129,503	1,193,265	1,220,592	1,266,137
1,700～	946,103	974,486	1,040,713	1,069,096	1,116,401	1,144,784	1,173,167	1,239,394	1,267,778	1,315,083
1,800～	981,315	1,010,754	1,079,446	1,108,885	1,157,951	1,187,391	1,216,830	1,285,522	1,314,962	1,364,027
1,900～	1,016,527	1,047,022	1,118,179	1,148,675	1,199,501	1,229,997	1,260,493	1,331,650	1,362,146	1,412,972
2,000～	1,051,740	1,083,292	1,156,914	1,188,466	1,241,053	1,272,605	1,304,157	1,377,779	1,409,331	1,461,918
2,100～	1,086,952	1,119,560	1,195,647	1,228,255	1,282,603	1,315,211	1,347,820	1,423,907	1,456,515	1,510,863
2,200～	1,122,164	1,155,828	1,234,380	1,268,045	1,324,153	1,357,818	1,391,483	1,470,034	1,503,699	1,559,807
2,300～	1,157,375	1,192,096	1,273,112	1,307,833	1,365,702	1,400,423	1,435,145	1,516,161	1,550,882	1,608,751
2,400～	1,192,588	1,228,365	1,311,846	1,347,624	1,407,253	1,443,031	1,478,809	1,562,290	1,598,067	1,657,697
2,500～	1,227,801	1,264,635	1,350,581	1,387,415	1,448,805	1,485,639	1,522,473	1,608,419	1,645,253	1,706,643
2,600～	1,263,012	1,300,902	1,389,313	1,427,203	1,490,354	1,528,244	1,566,134	1,654,545	1,692,436	1,755,586
2,700～	1,298,225	1,337,171	1,428,047	1,466,994	1,531,905	1,570,852	1,609,799	1,700,674	1,739,621	1,804,532
2,800～	1,333,436	1,373,439	1,466,779	1,506,782	1,573,454	1,613,457	1,653,460	1,746,801	1,786,804	1,853,476
2,900～	1,368,648	1,409,707	1,505,512	1,546,572	1,615,004	1,656,064	1,697,123	1,792,928	1,833,988	1,902,420
3,000～	1,403,862	1,445,977	1,544,248	1,586,364	1,656,557	1,698,673	1,740,788	1,839,059	1,881,175	1,951,368
3,500～	1,579,922	1,627,319	1,737,914	1,785,311	1,864,307	1,911,705	1,959,103	2,069,697	2,117,095	2,196,091
4,000～	1,755,983	1,808,662	1,931,581	1,984,260	2,072,059	2,124,739	2,177,418	2,300,337	2,353,017	2,440,816

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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（花粉症対策品種）		一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
植栽本数	間接費率										
1,000 ~		757,330	780,049	833,063	855,782	893,649	916,369	939,089	992,102	1,014,822	1,052,688
1,100 ~		798,313	822,262	878,144	902,093	942,009	965,958	989,908	1,045,790	1,069,739	1,109,655
1,200 ~		839,298	864,476	923,227	948,406	990,371	1,015,550	1,040,729	1,099,480	1,124,659	1,166,624
1,300 ~		880,279	906,687	968,306	994,715	1,038,729	1,065,137	1,091,545	1,153,165	1,179,573	1,223,587
1,400 ~		921,263	948,900	1,013,389	1,041,027	1,087,090	1,114,728	1,142,366	1,206,854	1,234,492	1,280,555
1,500 ~		962,248	991,115	1,058,472	1,087,340	1,135,452	1,164,320	1,193,187	1,260,544	1,289,412	1,337,524
1,600 ~		1,003,230	1,033,326	1,103,553	1,133,649	1,183,811	1,213,908	1,244,005	1,314,231	1,344,328	1,394,489
1,700 ~		1,044,213	1,075,539	1,148,634	1,179,960	1,232,171	1,263,497	1,294,824	1,367,919	1,399,245	1,451,456
1,800 ~		1,085,197	1,117,752	1,193,716	1,226,272	1,280,532	1,313,088	1,345,644	1,421,608	1,454,163	1,508,423
1,900 ~		1,126,180	1,159,965	1,238,798	1,272,583	1,328,892	1,362,677	1,396,463	1,475,295	1,509,081	1,565,390
2,000 ~		1,167,164	1,202,178	1,283,880	1,318,895	1,377,253	1,412,268	1,447,283	1,528,984	1,563,999	1,622,357
2,100 ~		1,208,147	1,244,391	1,328,961	1,365,206	1,425,613	1,461,857	1,498,102	1,582,672	1,618,916	1,679,324
2,200 ~		1,249,130	1,286,603	1,374,043	1,411,516	1,473,973	1,511,447	1,548,921	1,636,360	1,673,834	1,736,290
2,300 ~		1,290,113	1,328,816	1,419,124	1,457,827	1,522,333	1,561,036	1,599,740	1,690,048	1,728,751	1,793,257
2,400 ~		1,331,098	1,371,030	1,464,207	1,504,140	1,570,695	1,610,628	1,650,561	1,743,738	1,783,671	1,850,226
2,500 ~		1,372,082	1,413,244	1,509,290	1,550,452	1,619,056	1,660,219	1,701,381	1,797,427	1,838,589	1,907,193
2,600 ~		1,413,063	1,455,454	1,554,369	1,596,761	1,667,414	1,709,806	1,752,198	1,851,112	1,893,504	1,964,157
2,700 ~		1,454,048	1,497,669	1,599,452	1,643,074	1,715,776	1,759,398	1,803,019	1,904,802	1,948,424	2,021,126
2,800 ~		1,495,031	1,539,881	1,644,534	1,689,385	1,764,136	1,808,987	1,853,838	1,958,490	2,003,341	2,078,093
2,900 ~		1,536,013	1,582,093	1,689,614	1,735,694	1,812,495	1,858,575	1,904,656	2,012,177	2,058,257	2,135,058
3,000 ~		1,576,998	1,624,307	1,734,697	1,782,007	1,860,857	1,908,167	1,955,477	2,065,867	2,113,177	2,192,027
3,500 ~		1,781,914	1,835,371	1,960,105	2,013,562	2,102,658	2,156,115	2,209,573	2,334,307	2,387,764	2,476,860
4,000 ~		1,986,832	2,046,436	2,185,515	2,245,120	2,344,461	2,404,066	2,463,671	2,602,749	2,662,354	2,761,696

令和6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）

植栽本数	【人力地拵】 スギ									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	592,051	609,812	651,256	669,017	698,620	716,381	734,143	775,586	793,348	822,950
1,100～	619,664	638,253	681,630	700,220	731,203	749,793	768,383	811,759	830,349	861,332
1,200～	647,279	666,697	712,006	731,425	763,789	783,207	802,625	847,935	867,353	899,717
1,300～	674,893	695,139	742,382	762,629	796,373	816,620	836,867	884,109	904,356	938,101
1,400～	702,508	723,583	772,758	793,834	828,959	850,034	871,109	920,285	941,360	976,486
1,500～	730,122	752,025	803,134	825,037	861,543	883,447	905,351	956,459	978,363	1,014,869
1,600～	757,736	780,468	833,509	856,241	894,128	916,860	939,592	992,634	1,015,366	1,053,253
1,700～	785,351	808,911	863,886	887,446	926,714	950,274	973,835	1,028,809	1,052,370	1,091,637
1,800～	812,964	837,352	894,260	918,649	959,297	983,686	1,008,075	1,064,982	1,089,371	1,130,019
1,900～	840,580	865,797	924,638	949,855	991,884	1,017,101	1,042,319	1,101,159	1,126,377	1,168,406
2,000～	868,194	894,239	955,013	981,059	1,024,468	1,050,514	1,076,560	1,137,334	1,163,379	1,206,789
2,100～	895,808	922,682	985,388	1,012,263	1,057,053	1,083,927	1,110,801	1,173,508	1,200,382	1,245,173
2,200～	923,423	951,125	1,015,765	1,043,467	1,089,639	1,117,341	1,145,044	1,209,684	1,237,386	1,283,557
2,300～	951,037	979,568	1,046,140	1,074,671	1,122,223	1,150,754	1,179,285	1,245,858	1,274,389	1,321,941
2,400～	978,651	1,008,010	1,076,516	1,105,875	1,154,808	1,184,167	1,213,527	1,282,032	1,311,392	1,360,324
2,500～	1,006,266	1,036,453	1,106,892	1,137,080	1,187,393	1,217,581	1,247,769	1,318,208	1,348,396	1,398,709
2,600～	1,033,880	1,064,896	1,137,268	1,168,284	1,219,978	1,250,994	1,282,011	1,354,382	1,385,399	1,437,093
2,700～	1,061,494	1,093,338	1,167,643	1,199,488	1,252,562	1,284,407	1,316,252	1,390,557	1,422,401	1,475,476
2,800～	1,089,108	1,121,781	1,198,018	1,230,692	1,285,147	1,317,820	1,350,493	1,426,731	1,459,404	1,513,860
2,900～	1,116,723	1,150,224	1,228,395	1,261,896	1,317,733	1,351,234	1,384,736	1,462,907	1,496,408	1,552,244
3,000～	1,144,338	1,178,668	1,258,771	1,293,101	1,350,318	1,384,648	1,418,979	1,499,082	1,533,412	1,590,629
3,500～	1,282,410	1,320,882	1,410,651	1,449,123	1,513,243	1,551,716	1,590,188	1,679,957	1,718,429	1,782,549
4,000～	1,420,481	1,463,095	1,562,529	1,605,143	1,676,167	1,718,782	1,761,396	1,860,830	1,903,444	1,974,468

令和6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

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ～	846,292	871,680	930,921	956,309	998,624	1,024,013	1,049,402	1,108,642	1,134,031	1,176,345
3,000 ～	884,178	910,703	972,595	999,121	1,043,330	1,069,855	1,096,380	1,158,273	1,184,798	1,229,007

【人力地拵】 カラマツ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	580,994	598,423	639,093	656,523	685,572	703,002	720,432	761,102	778,531	807,581
1,100 ～	607,502	625,727	668,252	686,477	716,852	735,077	753,302	795,827	814,052	844,427
1,200 ～	634,011	653,031	697,412	716,432	748,132	767,153	786,173	830,554	849,574	881,275
1,300 ～	660,519	680,334	726,570	746,386	779,412	799,227	819,043	865,279	885,095	918,121
1,400 ～	687,028	707,638	755,730	776,341	810,693	831,303	851,914	900,006	920,617	954,968
1,500 ～	713,537	734,943	784,890	806,296	841,973	863,379	884,785	934,733	956,139	991,816
1,600 ～	740,045	762,246	814,049	836,250	873,253	895,454	917,655	969,458	991,660	1,028,662
1,700 ～	766,554	789,550	843,209	866,206	904,533	927,530	950,526	1,004,185	1,027,182	1,065,510
1,800 ～	793,062	816,853	872,368	896,160	935,813	959,605	983,396	1,038,911	1,062,703	1,102,356
1,900 ～	819,572	844,159	901,529	926,116	967,094	991,682	1,016,269	1,073,639	1,098,226	1,139,205
2,000 ～	846,080	871,462	930,688	956,070	998,374	1,023,756	1,049,139	1,108,364	1,133,747	1,176,051
2,100 ～	872,589	898,766	959,847	986,025	1,029,655	1,055,832	1,082,010	1,143,091	1,169,269	1,212,898
2,200 ～	899,098	926,070	989,007	1,015,980	1,060,935	1,087,908	1,114,881	1,177,818	1,204,791	1,249,746
2,300 ～	925,606	953,374	1,018,166	1,045,934	1,092,215	1,119,983	1,147,751	1,212,543	1,240,312	1,286,592
2,400 ～	952,115	980,678	1,047,326	1,075,889	1,123,495	1,152,059	1,180,622	1,247,270	1,275,834	1,323,439
2,500 ～	978,624	1,007,982	1,076,486	1,105,845	1,154,776	1,184,135	1,213,493	1,281,997	1,311,356	1,360,287
2,600 ～	1,005,132	1,035,285	1,105,645	1,135,799	1,186,055	1,216,209	1,246,363	1,316,722	1,346,876	1,397,133
2,700 ～	1,031,641	1,062,590	1,134,805	1,165,754	1,217,336	1,248,285	1,279,234	1,351,449	1,382,398	1,433,980
2,800 ～	1,058,149	1,089,893	1,163,963	1,195,708	1,248,615	1,280,360	1,312,104	1,386,175	1,417,919	1,470,827
2,900 ～	1,084,658	1,117,197	1,193,123	1,225,663	1,279,896	1,312,436	1,344,975	1,420,901	1,453,441	1,507,674
3,000 ～	1,111,168	1,144,503	1,222,284	1,255,619	1,311,178	1,344,513	1,377,848	1,455,630	1,488,965	1,544,523

令和6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

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000～	875,132	901,385	962,645	988,899	1,032,655	1,058,909	1,085,163	1,146,422	1,172,676	1,216,433
2,200～	931,054	958,985	1,024,159	1,052,091	1,098,643	1,126,575	1,154,506	1,219,680	1,247,612	1,294,165
2,400～	986,976	1,016,585	1,085,673	1,115,282	1,164,631	1,194,240	1,223,850	1,292,938	1,322,547	1,371,896
2,600～	1,042,899	1,074,185	1,147,188	1,178,475	1,230,620	1,261,907	1,293,194	1,366,197	1,397,484	1,449,629
2,800～	1,098,821	1,131,785	1,208,703	1,241,667	1,296,608	1,329,573	1,362,538	1,439,455	1,472,420	1,527,361
3,000～	1,154,745	1,189,387	1,270,219	1,304,861	1,362,599	1,397,241	1,431,883	1,512,715	1,547,358	1,605,095

【人力地拵】 ウルシ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	811,778	836,131	892,955	917,309	957,898	982,251	1,006,604	1,063,429	1,087,782	1,128,371
1,200～	910,952	938,280	1,002,047	1,029,375	1,074,923	1,102,251	1,129,580	1,193,347	1,220,675	1,266,223
1,400～	1,010,126	1,040,429	1,111,138	1,141,442	1,191,948	1,222,252	1,252,556	1,323,265	1,353,568	1,404,075
1,600～	1,109,299	1,142,577	1,220,228	1,253,507	1,308,972	1,342,251	1,375,530	1,453,181	1,486,460	1,541,925
1,800～	1,208,473	1,244,727	1,329,320	1,365,574	1,425,998	1,462,252	1,498,506	1,583,099	1,619,353	1,679,777

【人力地拵】 ソノタL

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	583,054	600,545	641,359	658,851	688,003	705,495	722,986	763,800	781,292	810,445
1,200～	636,483	655,577	700,131	719,225	751,049	770,144	789,238	833,792	852,887	884,711
1,400～	689,912	710,609	758,903	779,600	814,096	834,793	855,490	903,784	924,482	958,977
1,600～	743,340	765,640	817,674	839,974	877,141	899,441	921,741	973,775	996,075	1,033,242
1,800～	796,769	820,672	876,445	900,348	940,187	964,090	987,993	1,043,767	1,067,670	1,107,508
2,000～	850,200	875,706	935,220	960,726	1,003,236	1,028,742	1,054,248	1,113,762	1,139,268	1,181,778
2,200～	903,629	930,737	993,991	1,021,100	1,066,282	1,093,391	1,120,499	1,183,753	1,210,862	1,256,044
2,400～	957,058	985,769	1,052,763	1,081,475	1,129,328	1,158,040	1,186,751	1,253,745	1,282,457	1,330,310
2,600～	1,010,487	1,040,801	1,111,535	1,141,850	1,192,374	1,222,689	1,253,003	1,323,737	1,354,052	1,404,576
2,800～	1,063,916	1,095,833	1,170,307	1,202,225	1,255,420	1,287,338	1,319,255	1,393,729	1,425,647	1,478,843
3,000～	1,117,347	1,150,867	1,229,081	1,262,602	1,318,469	1,351,989	1,385,510	1,463,724	1,497,244	1,553,112

令和6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）

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	636,018	655,098	699,619	718,700	750,501	769,581	788,662	833,183	852,264	884,065
1,100～	668,028	688,068	734,830	754,871	788,273	808,313	828,354	875,116	895,157	928,558
1,200～	700,040	721,041	770,044	791,045	826,047	847,048	868,049	917,052	938,053	973,055
1,300～	732,050	754,011	805,255	827,216	863,819	885,780	907,742	958,985	980,947	1,017,549
1,400～	764,061	786,982	840,467	863,388	901,591	924,513	947,435	1,000,919	1,023,841	1,062,044
1,500～	796,073	819,955	875,680	899,562	939,366	963,248	987,130	1,042,855	1,066,737	1,106,541
1,600～	828,083	852,925	910,891	935,733	977,137	1,001,980	1,026,822	1,084,788	1,109,631	1,151,035
1,700～	860,095	885,897	946,104	971,907	1,014,912	1,040,714	1,066,517	1,126,724	1,152,527	1,195,532
1,800～	892,106	918,869	981,316	1,008,079	1,052,685	1,079,448	1,106,211	1,168,658	1,195,422	1,240,027
1,900～	924,117	951,840	1,016,528	1,044,252	1,090,458	1,118,181	1,145,905	1,210,593	1,238,316	1,284,522
2,000～	956,128	984,811	1,051,740	1,080,424	1,128,231	1,156,914	1,185,598	1,252,527	1,281,211	1,329,017
2,100～	988,139	1,017,783	1,086,952	1,116,597	1,166,004	1,195,648	1,225,292	1,294,462	1,324,106	1,373,513
2,200～	1,020,150	1,050,754	1,122,165	1,152,769	1,203,777	1,234,381	1,264,986	1,336,396	1,367,001	1,418,008
2,300～	1,052,160	1,083,724	1,157,376	1,188,940	1,241,548	1,273,113	1,304,678	1,378,329	1,409,894	1,462,502
2,400～	1,084,172	1,116,697	1,192,589	1,225,114	1,279,322	1,311,848	1,344,373	1,420,265	1,452,790	1,506,999
2,500～	1,116,184	1,149,669	1,227,802	1,261,287	1,317,097	1,350,582	1,384,068	1,462,201	1,495,686	1,551,495
2,600～	1,148,194	1,182,639	1,263,013	1,297,459	1,354,868	1,389,314	1,423,760	1,504,134	1,538,579	1,595,989
2,700～	1,180,206	1,215,612	1,298,226	1,333,632	1,392,643	1,428,049	1,463,455	1,546,069	1,581,476	1,640,486
2,800～	1,212,216	1,248,582	1,333,437	1,369,804	1,430,414	1,466,781	1,503,147	1,588,002	1,624,369	1,684,980
2,900～	1,244,227	1,281,553	1,368,649	1,405,976	1,468,187	1,505,514	1,542,841	1,629,937	1,667,264	1,729,475
3,000～	1,276,239	1,314,526	1,403,862	1,442,150	1,505,962	1,544,249	1,582,536	1,671,873	1,710,160	1,773,972
3,500～	1,436,294	1,479,382	1,579,923	1,623,012	1,694,826	1,737,915	1,781,004	1,881,545	1,924,633	1,996,448
4,000～	1,596,349	1,644,239	1,755,983	1,803,874	1,883,691	1,931,582	1,979,472	2,091,217	2,139,107	2,218,925

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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）									
植栽本数	間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～		688,483	709,137	757,331	777,985	812,409	833,064	853,718	901,912	922,567	956,991
1,100～		725,740	747,512	798,314	820,086	856,373	878,145	899,917	950,719	972,491	1,008,778
1,200～		762,999	785,888	839,298	862,188	900,338	923,228	946,118	999,528	1,022,418	1,060,568
1,300～		800,255	824,262	880,280	904,288	944,300	968,308	992,316	1,048,334	1,072,341	1,112,354
1,400～		837,513	862,638	921,264	946,389	988,265	1,013,390	1,038,516	1,097,142	1,122,267	1,164,143
1,500～		874,772	901,015	962,249	988,492	1,032,230	1,058,474	1,084,717	1,145,951	1,172,194	1,215,933
1,600～		912,028	939,388	1,003,230	1,030,591	1,076,193	1,103,553	1,130,914	1,194,756	1,222,117	1,267,718
1,700～		949,286	977,764	1,044,214	1,072,693	1,120,157	1,148,636	1,177,114	1,243,564	1,272,043	1,319,507
1,800～		986,544	1,016,140	1,085,198	1,114,794	1,164,121	1,193,718	1,223,314	1,292,372	1,321,968	1,371,296
1,900～		1,023,801	1,054,515	1,126,181	1,156,895	1,208,085	1,238,799	1,269,513	1,341,179	1,371,893	1,423,083
2,000～		1,061,059	1,092,890	1,167,164	1,198,996	1,252,049	1,283,881	1,315,713	1,389,987	1,421,819	1,474,872
2,100～		1,098,317	1,131,266	1,208,148	1,241,098	1,296,014	1,328,963	1,361,913	1,438,795	1,471,744	1,526,660
2,200～		1,135,574	1,169,641	1,249,131	1,283,198	1,339,977	1,374,044	1,408,111	1,487,601	1,521,669	1,578,447
2,300～		1,172,831	1,208,015	1,290,114	1,325,299	1,383,940	1,419,125	1,454,310	1,536,408	1,571,593	1,630,235
2,400～		1,210,090	1,246,392	1,331,099	1,367,401	1,427,906	1,464,208	1,500,511	1,585,217	1,621,520	1,682,025
2,500～		1,247,348	1,284,768	1,372,082	1,409,503	1,471,870	1,509,291	1,546,711	1,634,025	1,671,446	1,733,813
2,600～		1,284,604	1,323,142	1,413,064	1,451,602	1,515,832	1,554,370	1,592,908	1,682,831	1,721,369	1,785,599
2,700～		1,321,863	1,361,518	1,454,049	1,493,705	1,559,798	1,599,454	1,639,110	1,731,640	1,771,296	1,837,389
2,800～		1,359,120	1,399,893	1,495,032	1,535,805	1,603,761	1,644,535	1,685,308	1,780,447	1,821,220	1,889,176
2,900～		1,396,377	1,438,268	1,536,014	1,577,906	1,647,724	1,689,616	1,731,507	1,829,253	1,871,145	1,940,964
3,000～		1,433,636	1,476,645	1,576,999	1,620,008	1,691,690	1,734,699	1,777,708	1,878,063	1,921,072	1,992,754
3,500～		1,619,923	1,668,520	1,781,915	1,830,512	1,911,509	1,960,106	2,008,704	2,122,099	2,170,696	2,251,692
4,000～		1,806,212	1,860,398	1,986,833	2,041,019	2,131,330	2,185,516	2,239,702	2,366,137	2,420,324	2,510,634

令和6年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

植栽本数	【機械地拵】 スギ									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	580,670	598,090	638,737	656,157	685,190	702,610	720,030	760,677	778,097	807,131
1,100～	609,880	628,176	670,868	689,164	719,658	737,954	756,251	798,942	817,239	847,733
1,200～	639,091	658,263	703,000	722,172	754,127	773,300	792,472	837,209	856,381	888,336
1,300～	668,302	688,351	735,132	755,181	788,596	808,645	828,694	875,475	895,524	928,939
1,400～	697,514	718,439	767,265	788,190	823,066	843,991	864,917	913,743	934,668	969,544
1,500～	726,724	748,525	799,396	821,198	857,534	879,336	901,137	952,008	973,810	1,010,146
1,600～	755,935	778,613	831,528	854,206	892,003	914,681	937,359	990,274	1,012,952	1,050,749
1,700～	785,147	808,701	863,661	887,216	926,473	950,027	973,582	1,028,542	1,052,096	1,091,354
1,800～	814,357	838,787	895,792	920,223	960,941	985,371	1,009,802	1,066,807	1,091,238	1,131,956
1,900～	843,569	868,876	927,925	953,232	995,411	1,020,718	1,046,025	1,105,075	1,130,382	1,172,560
2,000～	872,780	898,963	960,058	986,241	1,029,880	1,056,063	1,082,247	1,143,341	1,169,525	1,213,164
2,100～	901,991	929,050	992,190	1,019,249	1,064,349	1,091,409	1,118,468	1,181,608	1,208,667	1,253,767
2,200～	931,203	959,139	1,024,323	1,052,259	1,098,819	1,126,755	1,154,691	1,219,875	1,247,812	1,294,372
2,300～	960,413	989,225	1,056,454	1,085,266	1,133,287	1,162,099	1,190,912	1,258,141	1,286,953	1,334,974
2,400～	989,624	1,019,312	1,088,586	1,118,275	1,167,756	1,197,445	1,227,133	1,296,407	1,326,096	1,375,577
2,500～	1,018,836	1,049,401	1,120,719	1,151,284	1,202,226	1,232,791	1,263,356	1,334,675	1,365,240	1,416,182
2,600～	1,048,047	1,079,488	1,152,851	1,184,293	1,236,695	1,268,136	1,299,578	1,372,941	1,404,382	1,456,785
2,700～	1,077,257	1,109,574	1,184,982	1,217,300	1,271,163	1,303,480	1,335,798	1,411,206	1,443,524	1,497,387
2,800～	1,106,468	1,139,662	1,217,114	1,250,308	1,305,632	1,338,826	1,372,020	1,449,473	1,482,667	1,537,990
2,900～	1,135,680	1,169,750	1,249,248	1,283,318	1,340,102	1,374,172	1,408,243	1,487,740	1,521,811	1,578,595
3,000～	1,164,891	1,199,837	1,281,380	1,316,326	1,374,571	1,409,518	1,444,464	1,526,007	1,560,953	1,619,198
3,500～	1,310,947	1,350,275	1,442,041	1,481,370	1,546,917	1,586,245	1,625,574	1,717,340	1,756,668	1,822,216
4,000～	1,457,002	1,500,712	1,602,702	1,646,412	1,719,262	1,762,972	1,806,682	1,908,672	1,952,382	2,025,232

令和6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

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	839,370	864,551	923,307	948,488	990,456	1,015,637	1,040,818	1,099,574	1,124,755	1,166,724
3,000 ~	878,715	905,076	966,586	992,947	1,036,883	1,063,245	1,089,606	1,151,116	1,177,478	1,221,413

【機械地拵】 カラマツ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	568,507	585,562	625,357	642,412	670,838	687,893	704,948	744,744	761,799	790,224
1,100 ~	596,501	614,396	656,151	674,046	703,871	721,766	739,661	781,416	799,311	829,136
1,200 ~	624,496	643,230	686,945	705,680	736,905	755,640	774,375	818,089	836,824	868,049
1,300 ~	652,491	672,065	717,740	737,314	769,939	789,514	809,088	854,763	874,337	906,962
1,400 ~	680,486	700,900	748,534	768,949	802,973	823,388	843,802	891,436	911,851	945,875
1,500 ~	708,481	729,735	779,329	800,583	836,007	857,262	878,516	928,110	949,364	984,788
1,600 ~	736,475	758,569	810,122	832,216	869,040	891,134	913,229	964,782	986,876	1,023,700
1,700 ~	764,470	787,404	840,917	863,851	902,074	925,008	947,942	1,001,455	1,024,389	1,062,613
1,800 ~	792,464	816,237	871,710	895,484	935,107	958,881	982,655	1,038,127	1,061,901	1,101,524
1,900 ~	820,461	845,074	902,507	927,120	968,143	992,757	1,017,371	1,074,803	1,099,417	1,140,440
2,000 ~	848,455	873,908	933,300	958,754	1,001,176	1,026,630	1,052,084	1,111,476	1,136,929	1,179,352
2,100 ~	876,450	902,743	964,095	990,388	1,034,211	1,060,504	1,086,798	1,148,149	1,174,443	1,218,265
2,200 ~	904,445	931,578	994,889	1,022,022	1,067,245	1,094,378	1,121,511	1,184,822	1,211,956	1,257,178
2,300 ~	932,439	960,412	1,025,682	1,053,656	1,100,278	1,128,251	1,156,224	1,221,495	1,249,468	1,296,090
2,400 ~	960,434	989,247	1,056,477	1,085,290	1,133,312	1,162,125	1,190,938	1,258,168	1,286,981	1,335,003
2,500 ~	988,430	1,018,082	1,087,273	1,116,925	1,166,347	1,196,000	1,225,653	1,294,843	1,324,496	1,373,917
2,600 ~	1,016,424	1,046,916	1,118,066	1,148,559	1,199,380	1,229,873	1,260,365	1,331,515	1,362,008	1,412,829
2,700 ~	1,044,419	1,075,751	1,148,860	1,180,193	1,232,414	1,263,746	1,295,079	1,368,188	1,399,521	1,451,742
2,800 ~	1,072,413	1,104,585	1,179,654	1,211,826	1,265,447	1,297,619	1,329,792	1,404,861	1,437,033	1,490,654
2,900 ~	1,100,408	1,133,420	1,210,448	1,243,461	1,298,481	1,331,493	1,364,505	1,441,534	1,474,546	1,529,567
3,000 ~	1,128,404	1,162,256	1,241,244	1,275,096	1,331,516	1,365,368	1,399,220	1,478,209	1,512,061	1,568,481

令和6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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000～	880,412	906,824	968,453	994,865	1,038,886	1,065,298	1,091,710	1,153,339	1,179,752	1,223,772
2,200～	939,597	967,784	1,033,556	1,061,744	1,108,724	1,136,912	1,165,100	1,230,872	1,259,059	1,306,039
2,400～	998,782	1,028,745	1,098,660	1,128,623	1,178,562	1,208,526	1,238,489	1,308,404	1,338,367	1,388,306
2,600～	1,057,967	1,089,706	1,163,763	1,195,502	1,248,401	1,280,140	1,311,879	1,385,936	1,417,675	1,470,574
2,800～	1,117,152	1,150,666	1,228,867	1,262,381	1,318,239	1,351,753	1,385,268	1,463,469	1,496,983	1,552,841
3,000～	1,176,339	1,211,629	1,293,972	1,329,263	1,388,080	1,423,370	1,458,660	1,541,004	1,576,294	1,635,111

【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～	822,370	847,041	904,607	929,278	970,396	995,067	1,019,738	1,077,304	1,101,975	1,143,094
1,200～	929,132	957,005	1,022,045	1,049,919	1,096,375	1,124,249	1,152,123	1,217,162	1,245,036	1,291,493
1,400～	1,035,894	1,066,970	1,139,483	1,170,560	1,222,354	1,253,431	1,284,508	1,357,021	1,388,097	1,439,892
1,600～	1,142,655	1,176,934	1,256,920	1,291,200	1,348,332	1,382,612	1,416,892	1,496,878	1,531,157	1,588,290
1,800～	1,249,417	1,286,899	1,374,358	1,411,841	1,474,312	1,511,794	1,549,277	1,636,736	1,674,218	1,736,689

【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～	570,773	587,896	627,850	644,973	673,512	690,635	707,758	747,712	764,835	793,374
1,200～	627,216	646,032	689,937	708,754	740,114	758,931	777,747	821,652	840,469	871,830
1,400～	683,658	704,167	752,023	772,533	806,716	827,226	847,735	895,591	916,101	950,284
1,600～	740,100	762,303	814,110	836,313	873,318	895,521	917,724	969,531	991,734	1,028,739
1,800～	796,542	820,438	876,196	900,092	939,919	963,815	987,712	1,043,470	1,067,366	1,107,193
2,000～	852,987	878,576	938,285	963,875	1,006,524	1,032,114	1,057,703	1,117,412	1,143,002	1,185,651
2,200～	909,429	936,711	1,000,371	1,027,654	1,073,126	1,100,409	1,127,691	1,191,351	1,218,634	1,264,106
2,400～	965,872	994,848	1,062,459	1,091,435	1,139,728	1,168,705	1,197,681	1,265,292	1,294,268	1,342,562
2,600～	1,022,314	1,052,983	1,124,545	1,155,214	1,206,330	1,236,999	1,267,669	1,339,231	1,369,900	1,421,016
2,800～	1,078,757	1,111,119	1,186,632	1,218,995	1,272,933	1,305,295	1,337,658	1,413,171	1,445,534	1,499,472
3,000～	1,135,201	1,169,257	1,248,721	1,282,777	1,339,537	1,373,593	1,407,649	1,487,113	1,521,169	1,577,929

令和6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～	630,274	649,182	693,301	712,209	743,723	762,631	781,539	825,658	844,567	876,080	
1,100～	664,444	684,377	730,888	750,821	784,043	803,977	823,910	870,421	890,354	923,577	
1,200～	698,616	719,574	768,477	789,436	824,366	845,325	866,283	915,186	936,145	971,076	
1,300～	732,787	754,770	806,065	828,049	864,688	886,672	908,655	959,950	981,934	1,018,573	
1,400～	766,958	789,966	843,653	866,662	905,010	928,019	951,027	1,004,714	1,027,723	1,066,071	
1,500～	801,131	825,164	881,244	905,278	945,334	969,368	993,402	1,049,481	1,073,515	1,113,572	
1,600～	835,301	860,360	918,831	943,890	985,655	1,010,714	1,035,773	1,094,244	1,119,303	1,161,068	
1,700～	869,474	895,558	956,421	982,505	1,025,979	1,052,063	1,078,147	1,139,010	1,165,095	1,208,568	
1,800～	903,645	930,754	994,009	1,021,118	1,066,301	1,093,410	1,120,519	1,183,774	1,210,884	1,256,066	
1,900～	937,816	965,950	1,031,597	1,059,732	1,106,622	1,134,757	1,162,891	1,228,538	1,256,673	1,303,564	
2,000～	971,988	1,001,147	1,069,186	1,098,346	1,146,945	1,176,105	1,205,265	1,273,304	1,302,463	1,351,063	
2,100～	1,006,159	1,036,343	1,106,774	1,136,959	1,187,267	1,217,452	1,247,637	1,318,068	1,348,253	1,398,561	
2,200～	1,040,331	1,071,540	1,144,364	1,175,574	1,227,590	1,258,800	1,290,010	1,362,833	1,394,043	1,446,060	
2,300～	1,074,501	1,106,736	1,181,951	1,214,186	1,267,911	1,300,146	1,332,381	1,407,596	1,439,831	1,493,556	
2,400～	1,108,673	1,141,933	1,219,540	1,252,800	1,308,234	1,341,494	1,374,754	1,452,361	1,485,621	1,541,055	
2,500～	1,142,846	1,177,131	1,257,130	1,291,415	1,348,558	1,382,843	1,417,129	1,497,128	1,531,413	1,588,555	
2,600～	1,177,016	1,212,326	1,294,717	1,330,028	1,388,878	1,424,189	1,459,499	1,541,890	1,577,201	1,636,052	
2,700～	1,211,189	1,247,524	1,332,307	1,368,643	1,429,203	1,465,538	1,501,874	1,586,657	1,622,993	1,683,552	
2,800～	1,245,359	1,282,719	1,369,894	1,407,255	1,469,523	1,506,884	1,544,245	1,631,420	1,668,781	1,731,049	
2,900～	1,279,530	1,317,915	1,407,483	1,445,868	1,509,845	1,548,231	1,586,617	1,676,184	1,714,570	1,778,546	
3,000～	1,313,703	1,353,114	1,445,073	1,484,484	1,550,169	1,589,580	1,628,991	1,720,950	1,760,362	1,826,047	
3,500～	1,484,560	1,529,096	1,633,016	1,677,552	1,751,780	1,796,317	1,840,854	1,944,773	1,989,310	2,063,538	
4,000～	1,655,417	1,705,079	1,820,958	1,870,621	1,953,392	2,003,054	2,052,717	2,168,596	2,218,258	2,301,029	

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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～	687,985	708,624	756,783	777,423	811,822	832,461	853,101	901,260	921,899	956,299
1,100～	727,927	749,764	800,719	822,557	858,953	880,791	902,629	953,584	975,422	1,011,818
1,200～	767,871	790,907	844,658	867,694	906,087	929,123	952,160	1,005,911	1,028,947	1,067,340
1,300～	807,812	832,046	888,593	912,827	953,218	977,452	1,001,686	1,058,233	1,082,468	1,122,858
1,400～	847,755	873,187	932,530	957,963	1,000,350	1,025,783	1,051,216	1,110,559	1,135,991	1,178,379
1,500～	887,700	914,331	976,470	1,003,101	1,047,486	1,074,117	1,100,748	1,162,887	1,189,518	1,233,903
1,600～	927,641	955,470	1,020,405	1,048,234	1,094,616	1,122,445	1,150,274	1,215,209	1,243,038	1,289,420
1,700～	967,584	996,611	1,064,342	1,093,369	1,141,749	1,170,776	1,199,804	1,267,535	1,296,562	1,344,941
1,800～	1,007,527	1,037,752	1,108,279	1,138,505	1,188,881	1,219,107	1,249,333	1,319,860	1,350,086	1,400,462
1,900～	1,047,469	1,078,893	1,152,215	1,183,639	1,236,013	1,267,437	1,298,861	1,372,184	1,403,608	1,455,981
2,000～	1,087,412	1,120,034	1,196,153	1,228,775	1,283,146	1,315,768	1,348,390	1,424,509	1,457,132	1,511,502
2,100～	1,127,355	1,161,175	1,240,090	1,273,911	1,330,278	1,364,099	1,397,920	1,476,835	1,510,655	1,567,023
2,200～	1,167,297	1,202,315	1,284,026	1,319,045	1,377,410	1,412,429	1,447,448	1,529,159	1,564,177	1,622,542
2,300～	1,207,239	1,243,456	1,327,962	1,364,180	1,424,542	1,460,759	1,496,976	1,581,483	1,617,700	1,678,062
2,400～	1,247,183	1,284,598	1,371,901	1,409,316	1,471,675	1,509,091	1,546,506	1,633,809	1,671,225	1,733,584
2,500～	1,287,126	1,325,739	1,415,838	1,454,452	1,518,808	1,557,422	1,596,036	1,686,135	1,724,748	1,789,105
2,600～	1,327,067	1,366,879	1,459,773	1,499,585	1,565,939	1,605,751	1,645,563	1,738,457	1,778,269	1,844,623
2,700～	1,367,011	1,408,021	1,503,712	1,544,722	1,613,072	1,654,083	1,695,093	1,790,784	1,831,794	1,900,145
2,800～	1,406,953	1,449,161	1,547,648	1,589,856	1,660,204	1,702,413	1,744,621	1,843,108	1,885,317	1,955,664
2,900～	1,446,895	1,490,301	1,591,584	1,634,991	1,707,336	1,750,742	1,794,149	1,895,432	1,938,839	2,011,184
3,000～	1,486,840	1,531,445	1,635,524	1,680,129	1,754,471	1,799,076	1,843,681	1,947,760	1,992,365	2,066,707
3,500～	1,686,552	1,737,148	1,855,207	1,905,803	1,990,131	2,040,727	2,091,324	2,209,383	2,259,979	2,344,307
4,000～	1,886,266	1,942,853	2,074,892	2,131,480	2,225,793	2,282,381	2,338,969	2,471,008	2,527,596	2,621,909

令和6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											
植栽本数	間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~		621,173	639,808	683,290	701,925	732,984	751,619	770,254	813,736	832,371	863,430
1,100 ~		651,547	671,093	716,701	736,248	768,825	788,371	807,918	853,526	873,072	905,650
1,200 ~		681,924	702,381	750,116	770,574	804,670	825,128	845,585	893,320	913,778	947,874
1,300 ~		712,299	733,667	783,528	804,897	840,512	861,881	883,250	933,111	954,480	990,095
1,400 ~		742,676	764,956	816,943	839,223	876,357	898,637	920,918	972,905	995,185	1,032,319
1,500 ~		773,051	796,242	850,356	873,547	912,200	935,391	958,583	1,012,696	1,035,888	1,074,540
1,600 ~		803,426	827,528	883,768	907,871	948,042	972,145	996,248	1,052,488	1,076,590	1,116,762
1,700 ~		833,803	858,817	917,183	942,197	983,887	1,008,901	1,033,915	1,092,281	1,117,296	1,158,986
1,800 ~		864,177	890,102	950,594	976,520	1,019,728	1,045,654	1,071,579	1,132,071	1,157,997	1,201,206
1,900 ~		894,555	921,391	984,010	1,010,847	1,055,574	1,082,411	1,109,248	1,171,867	1,198,703	1,243,431
2,000 ~		924,930	952,677	1,017,423	1,045,170	1,091,417	1,119,165	1,146,913	1,211,658	1,239,406	1,285,652
2,100 ~		955,306	983,965	1,050,836	1,079,495	1,127,261	1,155,920	1,184,579	1,251,450	1,280,110	1,327,875
2,200 ~		985,682	1,015,252	1,084,250	1,113,820	1,163,104	1,192,675	1,222,245	1,291,243	1,320,813	1,370,097
2,300 ~		1,016,057	1,046,538	1,117,662	1,148,144	1,198,947	1,229,428	1,259,910	1,331,034	1,361,516	1,412,319
2,400 ~		1,046,433	1,077,825	1,151,076	1,182,469	1,234,790	1,266,183	1,297,576	1,370,827	1,402,220	1,454,541
2,500 ~		1,076,809	1,109,113	1,184,489	1,216,794	1,270,634	1,302,938	1,335,243	1,410,619	1,442,924	1,496,764
2,600 ~		1,107,185	1,140,400	1,217,903	1,251,119	1,306,478	1,339,693	1,372,909	1,450,412	1,483,627	1,538,987
2,700 ~		1,137,560	1,171,686	1,251,316	1,285,442	1,342,320	1,376,447	1,410,574	1,490,203	1,524,330	1,581,208
2,800 ~		1,167,936	1,202,974	1,284,729	1,319,767	1,378,164	1,413,202	1,448,240	1,529,996	1,565,034	1,623,431
2,900 ~		1,198,312	1,234,261	1,318,143	1,354,092	1,414,008	1,449,957	1,485,906	1,569,788	1,605,738	1,665,653
3,000 ~		1,228,689	1,265,549	1,351,557	1,388,418	1,449,853	1,486,713	1,523,574	1,609,582	1,646,443	1,707,877
3,500 ~		1,380,568	1,421,985	1,518,624	1,560,041	1,629,070	1,670,487	1,711,904	1,808,544	1,849,961	1,918,989
4,000 ~		1,532,446	1,578,419	1,685,690	1,731,663	1,808,286	1,854,259	1,900,233	2,007,504	2,053,477	2,130,099

令和6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 ~		900,838	927,863	990,921	1,017,946	1,062,988	1,090,013	1,117,039	1,180,097	1,207,122	1,252,164
3,000 ~		942,513	970,788	1,036,764	1,065,039	1,112,165	1,140,440	1,168,716	1,234,692	1,262,967	1,310,093

【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 ~		609,010	627,280	669,911	688,181	718,631	736,902	755,172	797,803	816,073	846,523
1,100 ~		638,169	657,314	701,985	721,130	753,039	772,184	791,329	836,001	855,146	887,054
1,200 ~		667,329	687,348	734,061	754,081	787,448	807,468	827,487	874,200	894,220	927,587
1,300 ~		696,488	717,382	766,136	787,031	821,855	842,750	863,645	912,399	933,293	968,118
1,400 ~		725,648	747,417	798,212	819,982	856,264	878,034	899,803	950,598	972,368	1,008,650
1,500 ~		754,807	777,451	830,287	852,931	890,672	913,316	935,960	988,797	1,011,441	1,049,181
1,600 ~		783,966	807,484	862,362	885,881	925,079	948,598	972,117	1,026,995	1,050,514	1,089,712
1,700 ~		813,126	837,519	894,438	918,832	959,488	983,882	1,008,276	1,065,195	1,089,588	1,130,245
1,800 ~		842,285	867,553	926,513	951,782	993,896	1,019,164	1,044,433	1,103,393	1,128,661	1,170,776
1,900 ~		871,446	897,589	958,590	984,733	1,028,306	1,054,449	1,080,593	1,141,594	1,167,737	1,211,309
2,000 ~		900,605	927,623	990,665	1,017,683	1,062,713	1,089,732	1,116,750	1,179,792	1,206,810	1,251,840
2,100 ~		929,765	957,657	1,022,741	1,050,634	1,097,122	1,125,015	1,152,908	1,217,992	1,245,885	1,292,373
2,200 ~		958,925	987,692	1,054,817	1,083,585	1,131,531	1,160,299	1,189,067	1,256,191	1,284,959	1,332,905
2,300 ~		988,083	1,017,725	1,086,891	1,116,533	1,165,937	1,195,580	1,225,222	1,294,388	1,324,031	1,373,435
2,400 ~		1,017,243	1,047,760	1,118,967	1,149,484	1,200,346	1,230,864	1,261,381	1,332,588	1,363,105	1,413,967
2,500 ~		1,046,403	1,077,795	1,151,043	1,182,435	1,234,755	1,266,147	1,297,539	1,370,787	1,402,180	1,454,500
2,600 ~		1,075,562	1,107,828	1,183,118	1,215,385	1,269,163	1,301,430	1,333,696	1,408,986	1,441,253	1,495,031
2,700 ~		1,104,722	1,137,863	1,215,194	1,248,335	1,303,571	1,336,713	1,369,855	1,447,185	1,480,327	1,535,563
2,800 ~		1,133,881	1,167,897	1,247,269	1,281,285	1,337,979	1,371,996	1,406,012	1,485,384	1,519,400	1,576,094
2,900 ~		1,163,041	1,197,932	1,279,345	1,314,236	1,372,388	1,407,279	1,442,170	1,523,583	1,558,474	1,616,626
3,000 ~		1,192,202	1,227,968	1,311,422	1,347,188	1,406,798	1,442,564	1,478,330	1,561,784	1,597,550	1,657,160

令和6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

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	932,562	960,538	1,025,818	1,053,795	1,100,423	1,128,400	1,156,376	1,221,656	1,249,633	1,296,261
2,200 ~	994,076	1,023,898	1,093,483	1,123,305	1,173,009	1,202,831	1,232,654	1,302,239	1,332,061	1,381,765
2,400 ~	1,055,590	1,087,257	1,161,149	1,192,816	1,245,596	1,277,263	1,308,931	1,382,822	1,414,490	1,467,270
2,600 ~	1,117,106	1,150,619	1,228,816	1,262,329	1,318,185	1,351,698	1,385,211	1,463,408	1,496,922	1,552,777
2,800 ~	1,178,620	1,213,978	1,296,482	1,331,840	1,390,771	1,426,130	1,461,488	1,543,992	1,579,350	1,638,281
3,000 ~	1,240,136	1,277,340	1,364,149	1,401,353	1,463,360	1,500,564	1,537,768	1,624,578	1,661,782	1,723,789

【機械地拵】 ウルシ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	862,873	888,759	949,160	975,046	1,018,190	1,044,076	1,069,962	1,130,363	1,156,249	1,199,393
1,200 ~	971,964	1,001,122	1,069,160	1,098,319	1,146,917	1,176,076	1,205,235	1,273,272	1,302,431	1,351,029
1,400 ~	1,081,055	1,113,486	1,189,160	1,221,592	1,275,644	1,308,076	1,340,508	1,416,182	1,448,613	1,502,666
1,600 ~	1,190,146	1,225,850	1,309,160	1,344,864	1,404,372	1,440,076	1,475,781	1,559,091	1,594,795	1,654,302
1,800 ~	1,299,237	1,338,214	1,429,160	1,468,137	1,533,099	1,572,076	1,611,053	1,702,000	1,740,977	1,805,939

【機械地拵】 ソノタL

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	611,276	629,614	672,403	690,741	721,305	739,643	757,982	800,771	819,109	849,673
1,200 ~	670,048	690,149	737,052	757,154	790,656	810,758	830,859	877,762	897,864	931,366
1,400 ~	728,820	750,684	801,702	823,566	860,007	881,872	903,736	954,754	976,618	1,013,059
1,600 ~	787,591	811,218	866,350	889,977	929,357	952,985	976,612	1,031,744	1,055,371	1,094,751
1,800 ~	846,363	871,753	930,999	956,390	998,708	1,024,099	1,049,490	1,108,735	1,134,126	1,176,444
2,000 ~	905,137	932,291	995,650	1,022,804	1,068,061	1,095,215	1,122,369	1,185,729	1,212,883	1,258,140
2,200 ~	963,909	992,826	1,060,299	1,089,217	1,137,412	1,166,329	1,195,247	1,262,720	1,291,638	1,339,833
2,400 ~	1,022,681	1,053,361	1,124,949	1,155,629	1,206,763	1,237,444	1,268,124	1,339,712	1,370,392	1,421,526
2,600 ~	1,081,452	1,113,895	1,189,597	1,222,040	1,276,113	1,308,556	1,341,000	1,416,702	1,449,145	1,503,218
2,800 ~	1,140,224	1,174,430	1,254,246	1,288,453	1,345,464	1,379,671	1,413,877	1,493,693	1,527,900	1,584,911
3,000 ~	1,198,998	1,234,967	1,318,897	1,354,867	1,414,817	1,450,787	1,486,757	1,570,687	1,606,657	1,666,607

令和6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）									
植栽本数	間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～		669,537	689,623	736,490	756,576	790,053	810,139	830,225	877,093	897,179	930,656
1,100～		704,748	725,890	775,222	796,365	831,602	852,745	873,887	923,219	944,362	979,599
1,200～		739,961	762,159	813,957	836,155	873,153	895,352	917,551	969,348	991,547	1,028,545
1,300～		775,172	798,427	852,689	875,944	914,702	937,958	961,213	1,015,475	1,038,730	1,077,489
1,400～		810,384	834,695	891,422	915,733	956,253	980,564	1,004,876	1,061,603	1,085,914	1,126,433
1,500～		845,597	870,964	930,156	955,524	997,804	1,023,172	1,048,540	1,107,732	1,133,099	1,175,379
1,600～		880,808	907,232	968,888	995,313	1,039,353	1,065,777	1,092,201	1,153,858	1,180,282	1,224,323
1,700～		916,021	943,501	1,007,623	1,035,103	1,080,904	1,108,385	1,135,866	1,199,987	1,227,468	1,273,269
1,800～		951,233	979,769	1,046,356	1,074,893	1,122,454	1,150,991	1,179,528	1,246,115	1,274,652	1,322,213
1,900～		986,445	1,016,038	1,085,089	1,114,682	1,164,005	1,193,598	1,223,191	1,292,242	1,321,836	1,371,158
2,000～		1,021,658	1,052,307	1,123,823	1,154,473	1,205,556	1,236,206	1,266,855	1,338,371	1,369,021	1,420,104
2,100～		1,056,870	1,088,576	1,162,557	1,194,263	1,247,106	1,278,812	1,310,518	1,384,499	1,416,205	1,469,049
2,200～		1,092,082	1,124,844	1,201,290	1,234,052	1,288,656	1,321,419	1,354,181	1,430,627	1,463,389	1,517,993
2,300～		1,127,293	1,161,111	1,240,022	1,273,841	1,330,205	1,364,024	1,397,843	1,476,753	1,510,572	1,566,937
2,400～		1,162,506	1,197,381	1,278,756	1,313,631	1,371,757	1,406,632	1,441,507	1,522,882	1,557,758	1,615,883
2,500～		1,197,719	1,233,650	1,317,490	1,353,422	1,413,308	1,449,239	1,485,171	1,569,011	1,604,943	1,664,829
2,600～		1,232,930	1,269,917	1,356,223	1,393,210	1,454,857	1,491,845	1,528,833	1,615,138	1,652,126	1,713,772
2,700～		1,268,143	1,306,187	1,394,957	1,433,001	1,496,408	1,534,453	1,572,497	1,661,267	1,699,311	1,762,718
2,800～		1,303,354	1,342,454	1,433,689	1,472,790	1,537,957	1,577,058	1,616,158	1,707,393	1,746,494	1,811,662
2,900～		1,338,566	1,378,722	1,472,422	1,512,579	1,579,507	1,619,664	1,659,821	1,753,521	1,793,678	1,860,606
3,000～		1,373,780	1,414,993	1,511,158	1,552,371	1,621,060	1,662,273	1,703,487	1,799,651	1,840,865	1,909,554
3,500～		1,549,840	1,596,335	1,704,824	1,751,319	1,828,811	1,875,306	1,921,801	2,030,290	2,076,785	2,154,277
4,000～		1,725,901	1,777,678	1,898,491	1,950,268	2,036,563	2,088,340	2,140,117	2,260,930	2,312,707	2,399,002

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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～	727,248	749,065	799,972	821,790	858,152	879,970	901,787	952,694	974,512	1,010,874
1,100～	768,231	791,277	845,054	868,101	906,512	929,559	952,606	1,006,382	1,029,429	1,067,841
1,200～	809,216	833,492	890,137	914,414	954,874	979,151	1,003,427	1,060,072	1,084,349	1,124,810
1,300～	850,197	875,702	935,216	960,722	1,003,232	1,028,738	1,054,244	1,113,758	1,139,263	1,181,773
1,400～	891,181	917,916	980,299	1,007,034	1,051,593	1,078,329	1,105,064	1,167,447	1,194,182	1,238,741
1,500～	932,166	960,130	1,025,382	1,053,347	1,099,955	1,127,920	1,155,885	1,221,137	1,249,102	1,295,710
1,600～	973,148	1,002,342	1,070,462	1,099,657	1,148,314	1,177,509	1,206,703	1,274,823	1,304,018	1,352,675
1,700～	1,014,131	1,044,554	1,115,544	1,145,968	1,196,674	1,227,098	1,257,522	1,328,511	1,358,935	1,409,642
1,800～	1,055,115	1,086,768	1,160,626	1,192,279	1,245,035	1,276,689	1,308,342	1,382,200	1,413,854	1,466,609
1,900～	1,096,098	1,128,980	1,205,707	1,238,590	1,293,395	1,326,278	1,359,161	1,435,888	1,468,771	1,523,576
2,000～	1,137,082	1,171,194	1,250,790	1,284,902	1,341,756	1,375,869	1,409,981	1,489,577	1,523,689	1,580,543
2,100～	1,178,065	1,213,406	1,295,871	1,331,213	1,390,116	1,425,458	1,460,800	1,543,265	1,578,607	1,637,510
2,200～	1,219,048	1,255,619	1,340,952	1,377,524	1,438,476	1,475,048	1,511,619	1,596,952	1,633,524	1,694,476
2,300～	1,260,031	1,297,831	1,386,034	1,423,835	1,486,836	1,524,637	1,562,438	1,650,640	1,688,441	1,751,443
2,400～	1,301,016	1,340,046	1,431,117	1,470,148	1,535,198	1,574,229	1,613,259	1,704,330	1,743,361	1,808,412
2,500～	1,342,000	1,382,260	1,476,200	1,516,460	1,583,560	1,623,820	1,664,080	1,758,020	1,798,280	1,865,380
2,600～	1,382,981	1,424,470	1,521,279	1,562,768	1,631,917	1,673,407	1,714,896	1,811,705	1,853,194	1,922,343
2,700～	1,423,966	1,466,684	1,566,362	1,609,081	1,680,279	1,722,998	1,765,717	1,865,395	1,908,114	1,979,312
2,800～	1,464,949	1,508,897	1,611,443	1,655,392	1,728,639	1,772,588	1,816,536	1,919,083	1,963,031	2,036,279
2,900～	1,505,931	1,551,108	1,656,524	1,701,702	1,776,998	1,822,176	1,867,354	1,972,769	2,017,947	2,093,244
3,000～	1,546,916	1,593,323	1,701,607	1,748,015	1,825,360	1,871,768	1,918,175	2,026,459	2,072,867	2,150,213
3,500～	1,751,832	1,804,386	1,927,015	1,979,570	2,067,161	2,119,716	2,172,271	2,294,899	2,347,454	2,435,046
4,000～	1,956,750	2,015,452	2,152,425	2,211,127	2,308,965	2,367,667	2,426,370	2,563,342	2,622,045	2,719,882

令和6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）

植栽本数	【機械地拵】 スギ									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	564,703	581,644	621,173	638,114	666,349	683,290	700,231	739,760	756,702	784,937
1,100～	592,316	610,085	651,547	669,317	698,932	716,702	734,471	775,933	793,703	823,319
1,200～	619,931	638,528	681,924	700,522	731,518	750,116	768,714	812,109	830,707	861,704
1,300～	647,545	666,971	712,299	731,725	764,103	783,529	802,955	848,283	867,710	900,087
1,400～	675,160	695,414	742,676	762,930	796,688	816,943	837,198	884,459	904,714	938,472
1,500～	702,774	723,857	773,051	794,134	829,273	850,356	871,439	920,633	941,717	976,855
1,600～	730,388	752,299	803,426	825,338	861,857	883,769	905,681	956,808	978,719	1,015,239
1,700～	758,003	780,743	833,803	856,543	894,443	917,183	939,923	992,983	1,015,724	1,053,624
1,800～	785,616	809,184	864,177	887,746	927,026	950,595	974,163	1,029,156	1,052,725	1,092,006
1,900～	813,232	837,628	894,555	918,952	959,613	984,010	1,008,407	1,065,333	1,089,730	1,130,392
2,000～	840,846	866,071	924,930	950,155	992,198	1,017,423	1,042,649	1,101,508	1,126,733	1,168,775
2,100～	868,460	894,513	955,306	981,359	1,024,782	1,050,836	1,076,890	1,137,682	1,163,736	1,207,159
2,200～	896,075	922,957	985,682	1,012,564	1,057,368	1,084,250	1,111,133	1,173,858	1,200,740	1,245,544
2,300～	923,689	951,399	1,016,057	1,043,768	1,089,953	1,117,663	1,145,374	1,210,032	1,237,743	1,283,927
2,400～	951,303	979,842	1,046,433	1,074,972	1,122,537	1,151,076	1,179,615	1,246,206	1,274,746	1,322,311
2,500～	978,918	1,008,285	1,076,809	1,106,177	1,155,123	1,184,490	1,213,858	1,282,382	1,311,750	1,360,696
2,600～	1,006,532	1,036,727	1,107,185	1,137,381	1,187,707	1,217,903	1,248,099	1,318,556	1,348,752	1,399,079
2,700～	1,034,146	1,065,170	1,137,560	1,168,584	1,220,292	1,251,316	1,282,341	1,354,731	1,385,755	1,437,462
2,800～	1,061,760	1,093,612	1,167,936	1,199,788	1,252,876	1,284,729	1,316,582	1,390,905	1,422,758	1,475,846
2,900～	1,089,375	1,122,056	1,198,312	1,230,993	1,285,462	1,318,143	1,350,825	1,427,081	1,459,762	1,514,231
3,000～	1,116,990	1,150,499	1,228,689	1,262,198	1,318,048	1,351,557	1,385,067	1,463,256	1,496,766	1,552,616
3,500～	1,255,062	1,292,713	1,380,568	1,418,220	1,480,973	1,518,625	1,556,276	1,644,131	1,681,783	1,744,536
4,000～	1,393,133	1,434,926	1,532,446	1,574,240	1,643,896	1,685,690	1,727,484	1,825,004	1,866,798	1,936,454

令和6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

植栽本数	間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~		818,944	843,512	900,838	925,406	966,353	990,922	1,015,490	1,072,816	1,097,384	1,138,332
3,000 ~		856,830	882,534	942,513	968,217	1,011,059	1,036,764	1,062,469	1,122,447	1,148,152	1,190,993

【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 ~		553,646	570,255	609,010	625,619	653,302	669,911	686,521	725,276	741,885	769,567
1,100 ~		580,154	597,558	638,169	655,574	684,581	701,986	719,390	760,001	777,406	806,414
1,200 ~		606,663	624,862	667,329	685,529	715,862	734,062	752,262	794,728	812,928	843,261
1,300 ~		633,171	652,166	696,488	715,483	747,141	766,136	785,132	829,454	848,449	880,107
1,400 ~		659,680	679,470	725,648	745,438	778,422	798,212	818,003	864,180	883,971	916,955
1,500 ~		686,189	706,774	754,807	775,393	809,703	830,288	850,874	898,907	919,493	953,802
1,600 ~		712,697	734,077	783,966	805,347	840,982	862,363	883,744	933,633	955,013	990,648
1,700 ~		739,206	761,382	813,126	835,302	872,263	894,439	916,615	968,359	990,536	1,027,496
1,800 ~		765,714	788,685	842,285	865,256	903,542	926,513	949,485	1,003,085	1,026,056	1,064,342
1,900 ~		792,224	815,990	871,446	895,213	934,824	958,591	982,357	1,037,813	1,061,580	1,101,191
2,000 ~		818,732	843,293	900,605	925,167	966,103	990,665	1,015,227	1,072,538	1,097,100	1,138,037
2,100 ~		845,241	870,598	929,765	955,122	997,384	1,022,741	1,048,098	1,107,265	1,132,622	1,174,884
2,200 ~		871,750	897,902	958,925	985,077	1,028,665	1,054,817	1,080,970	1,141,992	1,168,145	1,211,732
2,300 ~		898,258	925,205	988,083	1,015,031	1,059,944	1,086,892	1,113,839	1,176,717	1,203,665	1,248,578
2,400 ~		924,767	952,510	1,017,243	1,044,986	1,091,225	1,118,968	1,146,711	1,211,444	1,239,187	1,285,426
2,500 ~		951,276	979,814	1,046,403	1,074,941	1,122,505	1,151,043	1,179,582	1,246,171	1,274,709	1,322,273
2,600 ~		977,784	1,007,117	1,075,562	1,104,895	1,153,785	1,183,118	1,212,452	1,280,897	1,310,230	1,359,119
2,700 ~		1,004,293	1,034,421	1,104,722	1,134,851	1,185,065	1,215,194	1,245,323	1,315,623	1,345,752	1,395,967
2,800 ~		1,030,801	1,061,725	1,133,881	1,164,805	1,216,345	1,247,269	1,278,193	1,350,349	1,381,273	1,432,813
2,900 ~		1,057,310	1,089,029	1,163,041	1,194,760	1,247,625	1,279,345	1,311,064	1,385,076	1,416,795	1,469,660
3,000 ~		1,083,820	1,116,334	1,192,202	1,224,716	1,278,907	1,311,422	1,343,936	1,419,804	1,452,318	1,506,509

令和6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

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	847,784	873,217	932,562	957,995	1,000,385	1,025,818	1,051,252	1,110,597	1,136,030	1,178,419
2,200 ~	903,706	930,817	994,076	1,021,187	1,066,373	1,093,484	1,120,595	1,183,854	1,210,966	1,256,151
2,400 ~	959,628	988,416	1,055,590	1,084,379	1,132,361	1,161,149	1,189,938	1,257,112	1,285,901	1,333,882
2,600 ~	1,015,551	1,046,017	1,117,106	1,147,572	1,198,350	1,228,816	1,259,283	1,330,371	1,360,838	1,411,615
2,800 ~	1,071,473	1,103,617	1,178,620	1,210,764	1,264,338	1,296,482	1,328,626	1,403,629	1,435,773	1,489,347
3,000 ~	1,127,397	1,161,218	1,240,136	1,273,958	1,330,328	1,364,150	1,397,972	1,476,890	1,510,711	1,567,081

【機械地拵】 ウルシ

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	784,430	807,962	862,873	886,405	925,627	949,160	972,693	1,027,603	1,051,136	1,090,357
1,200 ~	883,604	910,112	971,964	998,472	1,042,652	1,069,160	1,095,668	1,157,521	1,184,029	1,228,209
1,400 ~	982,778	1,012,261	1,081,055	1,110,539	1,159,678	1,189,161	1,218,644	1,287,439	1,316,922	1,366,061
1,600 ~	1,081,951	1,114,409	1,190,146	1,222,604	1,276,702	1,309,160	1,341,619	1,417,355	1,449,814	1,503,911
1,800 ~	1,181,125	1,216,558	1,299,237	1,334,671	1,393,727	1,429,161	1,464,595	1,547,273	1,582,707	1,641,763

【機械地拵】 ソノタL

植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	555,706	572,377	611,276	627,947	655,733	672,404	689,075	727,974	744,646	772,431
1,200 ~	609,135	627,409	670,048	688,322	718,779	737,053	755,327	797,966	816,240	846,697
1,400 ~	662,564	682,440	728,820	748,697	781,825	801,702	821,579	867,958	887,835	920,963
1,600 ~	715,992	737,471	787,591	809,070	844,870	866,350	887,830	937,949	959,429	995,228
1,800 ~	769,421	792,503	846,363	869,445	907,916	930,999	954,082	1,007,941	1,031,024	1,069,495
2,000 ~	822,852	847,537	905,137	929,822	970,965	995,650	1,020,336	1,077,936	1,102,621	1,143,764
2,200 ~	876,281	902,569	963,909	990,197	1,034,011	1,060,300	1,086,588	1,147,928	1,174,216	1,218,030
2,400 ~	929,710	957,601	1,022,681	1,050,572	1,097,057	1,124,949	1,152,840	1,217,920	1,245,811	1,292,296
2,600 ~	983,139	1,012,633	1,081,452	1,110,947	1,160,104	1,189,598	1,219,092	1,287,912	1,317,406	1,366,563
2,800 ~	1,036,568	1,067,665	1,140,224	1,171,321	1,223,150	1,254,247	1,285,344	1,357,904	1,389,001	1,440,829
3,000 ~	1,089,999	1,122,698	1,198,998	1,231,698	1,286,198	1,318,898	1,351,598	1,427,898	1,460,598	1,515,098

令和6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）

植栽本数	【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	608,670	626,930	669,537	687,797	718,230	736,490	754,750	797,357	815,617	846,051
1,100～	640,680	659,900	704,748	723,968	756,002	775,222	794,443	839,290	858,511	890,545
1,200～	672,692	692,872	739,961	760,141	793,776	813,957	834,138	881,226	901,407	935,041
1,300～	704,702	725,843	775,172	796,313	831,548	852,689	873,830	923,159	944,300	979,535
1,400～	736,713	758,814	810,384	832,485	869,321	891,422	913,524	965,094	987,195	1,024,031
1,500～	768,725	791,786	845,597	868,659	907,095	930,157	953,219	1,007,029	1,030,091	1,068,527
1,600～	800,735	824,757	880,808	904,830	944,867	968,889	992,911	1,048,962	1,072,984	1,113,021
1,700～	832,747	857,729	916,021	941,004	982,641	1,007,623	1,032,606	1,090,898	1,115,880	1,157,518
1,800～	864,758	890,700	951,233	977,176	1,020,414	1,046,357	1,072,299	1,132,832	1,158,775	1,202,013
1,900～	896,769	923,672	986,445	1,013,348	1,058,187	1,085,090	1,111,993	1,174,767	1,201,670	1,246,508
2,000～	928,780	956,643	1,021,658	1,049,521	1,095,960	1,123,823	1,151,687	1,216,701	1,244,565	1,291,004
2,100～	960,791	989,614	1,056,870	1,085,693	1,133,733	1,162,557	1,191,380	1,258,636	1,287,459	1,335,499
2,200～	992,802	1,022,586	1,092,082	1,121,866	1,171,506	1,201,290	1,231,074	1,300,570	1,330,354	1,379,994
2,300～	1,024,812	1,055,556	1,127,293	1,158,037	1,209,278	1,240,022	1,270,766	1,342,503	1,373,248	1,424,488
2,400～	1,056,824	1,088,528	1,162,506	1,194,211	1,247,052	1,278,757	1,310,461	1,384,439	1,416,144	1,468,985
2,500～	1,088,836	1,121,501	1,197,719	1,230,384	1,284,826	1,317,491	1,350,156	1,426,375	1,459,040	1,513,482
2,600～	1,120,846	1,154,471	1,232,930	1,266,555	1,322,598	1,356,223	1,389,849	1,468,308	1,501,933	1,557,975
2,700～	1,152,858	1,187,443	1,268,143	1,302,729	1,360,372	1,394,958	1,429,543	1,510,243	1,544,829	1,602,472
2,800～	1,184,868	1,220,414	1,303,354	1,338,900	1,398,144	1,433,690	1,469,236	1,552,177	1,587,723	1,646,966
2,900～	1,216,879	1,253,385	1,338,566	1,375,073	1,435,917	1,472,423	1,508,929	1,594,111	1,630,617	1,691,461
3,000～	1,248,891	1,286,357	1,373,780	1,411,246	1,473,691	1,511,158	1,548,624	1,636,047	1,673,513	1,735,958
3,500～	1,408,946	1,451,214	1,549,840	1,592,108	1,662,556	1,704,824	1,747,093	1,845,719	1,887,987	1,958,434
4,000～	1,569,001	1,616,071	1,725,901	1,772,971	1,851,421	1,898,491	1,945,561	2,055,391	2,102,461	2,180,911

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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）

植栽本数	【機械地拵】 コンテナ苗木（花粉症対策品種）									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	661,135	680,969	727,248	747,082	780,139	799,973	819,807	866,086	885,920	918,977
1,100～	698,392	719,343	768,231	789,182	824,102	845,054	866,006	914,893	935,845	970,764
1,200～	735,651	757,720	809,216	831,285	868,068	890,137	912,207	963,702	985,772	1,022,554
1,300～	772,907	796,094	850,197	873,384	912,030	935,217	958,404	1,012,508	1,035,695	1,074,340
1,400～	810,165	834,469	891,181	915,486	955,994	980,299	1,004,604	1,061,316	1,085,621	1,126,129
1,500～	847,424	872,846	932,166	957,589	999,960	1,025,383	1,050,805	1,110,125	1,135,548	1,177,919
1,600～	884,680	911,220	973,148	999,688	1,043,922	1,070,462	1,097,003	1,158,930	1,185,471	1,229,705
1,700～	921,938	949,596	1,014,131	1,041,789	1,087,886	1,115,544	1,143,203	1,207,738	1,235,396	1,281,493
1,800～	959,196	987,971	1,055,115	1,083,891	1,131,851	1,160,627	1,189,403	1,256,546	1,285,322	1,333,282
1,900～	996,453	1,026,346	1,096,098	1,125,991	1,175,814	1,205,708	1,235,601	1,305,353	1,335,247	1,385,069
2,000～	1,033,711	1,064,722	1,137,082	1,168,093	1,219,778	1,250,790	1,281,801	1,354,161	1,385,172	1,436,858
2,100～	1,070,969	1,103,098	1,178,065	1,210,194	1,263,743	1,295,872	1,328,001	1,402,969	1,435,098	1,488,646
2,200～	1,108,226	1,141,472	1,219,048	1,252,295	1,307,706	1,340,953	1,374,200	1,451,776	1,485,022	1,540,434
2,300～	1,145,483	1,179,847	1,260,031	1,294,395	1,351,669	1,386,034	1,420,398	1,500,582	1,534,947	1,592,221
2,400～	1,182,742	1,218,224	1,301,016	1,336,498	1,395,635	1,431,117	1,466,600	1,549,392	1,584,874	1,644,011
2,500～	1,220,000	1,256,600	1,342,000	1,378,600	1,439,600	1,476,200	1,512,800	1,598,200	1,634,800	1,695,800
2,600～	1,257,256	1,294,973	1,382,981	1,420,699	1,483,562	1,521,279	1,558,997	1,647,005	1,684,723	1,747,585
2,700～	1,294,515	1,333,350	1,423,966	1,462,801	1,527,527	1,566,363	1,605,198	1,695,814	1,734,650	1,799,375
2,800～	1,331,772	1,371,725	1,464,949	1,504,902	1,571,490	1,611,444	1,651,397	1,744,621	1,784,574	1,851,163
2,900～	1,369,029	1,410,099	1,505,931	1,547,002	1,615,454	1,656,525	1,697,595	1,793,427	1,834,498	1,902,950
3,000～	1,406,288	1,448,476	1,546,916	1,589,105	1,659,419	1,701,608	1,743,797	1,842,237	1,884,425	1,954,740
3,500～	1,592,575	1,640,352	1,751,832	1,799,609	1,879,238	1,927,015	1,974,793	2,086,273	2,134,050	2,213,679
4,000～	1,778,864	1,832,229	1,956,750	2,010,116	2,099,059	2,152,425	2,205,791	2,330,311	2,383,677	2,472,620

No.2 人 工 造 林(拡大造林(原野等)) 単 価 表

令和6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～	605,890	624,066	666,479	684,655	714,950	733,126	751,303	793,715	811,892	842,187
	1,100～	635,100	654,153	698,610	717,663	749,418	768,471	787,524	831,981	851,034	882,789
	1,200～	664,311	684,240	730,742	750,671	783,886	803,816	823,745	870,247	890,176	923,392
	1,300～	693,522	714,327	762,874	783,679	818,355	839,161	859,967	908,513	929,319	963,995
	1,400～	722,734	744,416	795,007	816,689	852,826	874,508	896,190	946,781	968,463	1,004,600
	1,500～	751,944	774,502	827,138	849,696	887,293	909,852	932,410	985,046	1,007,604	1,045,202
	1,600～	781,155	804,589	859,270	882,705	921,762	945,197	968,632	1,023,313	1,046,747	1,085,805
	1,700～	810,367	834,678	891,403	915,714	956,233	980,544	1,004,855	1,061,580	1,085,891	1,126,410
	1,800～	839,577	864,764	923,534	948,722	990,700	1,015,888	1,041,075	1,099,845	1,125,033	1,167,012
	1,900～	868,789	894,852	955,667	981,731	1,025,171	1,051,234	1,077,298	1,138,113	1,164,177	1,207,616
	2,000～	898,000	924,940	987,800	1,014,740	1,059,640	1,086,580	1,113,520	1,176,380	1,203,320	1,248,220
	2,100～	927,211	955,027	1,019,932	1,047,748	1,094,108	1,121,925	1,149,741	1,214,646	1,242,462	1,288,823
	2,200～	956,423	985,115	1,052,065	1,080,757	1,128,579	1,157,271	1,185,964	1,252,914	1,281,606	1,329,427
	2,300～	985,633	1,015,201	1,084,196	1,113,765	1,163,046	1,192,615	1,222,184	1,291,179	1,320,748	1,370,029
	2,400～	1,014,844	1,045,289	1,116,328	1,146,773	1,197,515	1,227,961	1,258,406	1,329,445	1,359,890	1,410,633
	2,500～	1,044,056	1,075,377	1,148,461	1,179,783	1,231,986	1,263,307	1,294,629	1,367,713	1,399,035	1,451,237
	2,600～	1,073,267	1,105,465	1,180,593	1,212,791	1,266,455	1,298,653	1,330,851	1,405,979	1,438,177	1,491,841
	2,700～	1,102,477	1,135,551	1,212,724	1,245,799	1,300,922	1,333,997	1,367,071	1,444,244	1,477,319	1,532,443
	2,800～	1,131,688	1,165,638	1,244,856	1,278,807	1,335,391	1,369,342	1,403,293	1,482,511	1,516,461	1,573,046
	2,900～	1,160,900	1,195,727	1,276,990	1,311,817	1,369,862	1,404,689	1,439,516	1,520,779	1,555,606	1,613,651
	3,000～	1,190,111	1,225,814	1,309,122	1,344,825	1,404,330	1,440,034	1,475,737	1,559,045	1,594,748	1,654,254
	3,500～	1,336,167	1,376,252	1,469,783	1,509,868	1,576,677	1,616,762	1,656,847	1,750,378	1,790,463	1,857,272
	4,000～	1,482,222	1,526,688	1,630,444	1,674,910	1,749,021	1,793,488	1,837,955	1,941,710	1,986,177	2,060,288

令和6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 ～	864,590	890,527	951,049	976,986	1,020,216	1,046,153	1,072,091	1,132,612	1,158,550	1,201,780
3,000 ～	903,935	931,053	994,328	1,021,446	1,066,643	1,093,761	1,120,879	1,184,154	1,211,272	1,256,469

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 ～	593,727	611,538	653,099	670,911	700,597	718,409	736,221	777,782	795,594	825,280
1,100 ～	621,721	640,372	683,893	702,544	733,630	752,282	770,934	814,454	833,106	864,192
1,200 ～	649,716	669,207	714,687	734,179	766,664	786,156	805,647	851,127	870,619	903,105
1,300 ～	677,711	698,042	745,482	765,813	799,698	820,030	840,361	887,801	908,132	942,018
1,400 ～	705,706	726,877	776,276	797,447	832,733	853,904	875,075	924,474	945,646	980,931
1,500 ～	733,701	755,712	807,071	829,082	865,767	887,778	909,789	961,148	983,159	1,019,844
1,600 ～	761,695	784,545	837,864	860,715	898,800	921,650	944,501	997,820	1,020,671	1,058,756
1,700 ～	789,690	813,380	868,659	892,349	931,834	955,524	979,215	1,034,493	1,058,184	1,097,669
1,800 ～	817,684	842,214	899,452	923,982	964,867	989,397	1,013,928	1,071,166	1,095,696	1,136,580
1,900 ～	845,681	871,051	930,249	955,619	997,903	1,023,274	1,048,644	1,107,842	1,133,212	1,175,496
2,000 ～	873,675	899,885	961,042	987,252	1,030,936	1,057,146	1,083,357	1,144,514	1,170,724	1,214,408
2,100 ～	901,670	928,720	991,837	1,018,887	1,063,970	1,091,020	1,118,070	1,181,187	1,208,237	1,253,321
2,200 ～	929,665	957,554	1,022,631	1,050,521	1,097,004	1,124,894	1,152,784	1,217,861	1,245,751	1,292,234
2,300 ～	957,659	986,388	1,053,424	1,082,154	1,130,037	1,158,767	1,187,497	1,254,533	1,283,263	1,331,146
2,400 ～	985,654	1,015,223	1,084,219	1,113,789	1,163,071	1,192,641	1,222,210	1,291,206	1,320,776	1,370,059
2,500 ～	1,013,650	1,044,059	1,115,015	1,145,424	1,196,107	1,226,516	1,256,926	1,327,881	1,358,291	1,408,973
2,600 ～	1,041,644	1,072,893	1,145,808	1,177,057	1,229,139	1,260,389	1,291,638	1,364,553	1,395,802	1,447,885
2,700 ～	1,069,639	1,101,728	1,176,602	1,208,692	1,262,174	1,294,263	1,326,352	1,401,227	1,433,316	1,486,798
2,800 ～	1,097,633	1,130,561	1,207,396	1,240,325	1,295,206	1,328,135	1,361,064	1,437,899	1,470,828	1,525,709
2,900 ～	1,125,628	1,159,396	1,238,190	1,271,959	1,328,241	1,362,009	1,395,778	1,474,572	1,508,341	1,564,622
3,000 ～	1,153,624	1,188,232	1,268,986	1,303,595	1,361,276	1,395,885	1,430,493	1,511,247	1,545,856	1,603,537

令和6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～	905,632	932,800	996,195	1,023,364	1,068,645	1,095,814	1,122,983	1,186,377	1,213,546	1,258,828
2,200～	964,817	993,761	1,061,298	1,090,243	1,138,484	1,167,428	1,196,373	1,263,910	1,292,854	1,341,095
2,400～	1,024,002	1,054,722	1,126,402	1,157,122	1,208,322	1,239,042	1,269,762	1,341,442	1,372,162	1,423,362
2,600～	1,083,187	1,115,682	1,191,505	1,224,001	1,278,160	1,310,656	1,343,151	1,418,974	1,451,470	1,505,629
2,800～	1,142,372	1,176,643	1,256,609	1,290,880	1,347,998	1,382,270	1,416,541	1,496,507	1,530,778	1,587,897
3,000～	1,201,559	1,237,605	1,321,714	1,357,761	1,417,839	1,453,886	1,489,933	1,574,042	1,610,089	1,670,167

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	847,590	873,017	932,349	957,776	1,000,156	1,025,583	1,051,011	1,110,342	1,135,770	1,178,150
1,200～	954,352	982,982	1,049,787	1,078,417	1,126,135	1,154,765	1,183,396	1,250,201	1,278,831	1,326,549
1,400～	1,061,114	1,092,947	1,167,225	1,199,058	1,252,114	1,283,947	1,315,781	1,390,059	1,421,892	1,474,948
1,600～	1,167,875	1,202,911	1,284,662	1,319,698	1,378,092	1,413,128	1,448,165	1,529,916	1,564,952	1,623,346
1,800～	1,274,637	1,312,876	1,402,100	1,440,339	1,504,071	1,542,310	1,580,549	1,669,774	1,708,013	1,771,745

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～	595,993	613,872	655,592	673,472	703,271	721,151	739,031	780,750	798,630	828,430
1,200～	652,436	672,009	717,679	737,252	769,874	789,447	809,020	854,691	874,264	906,886
1,400～	708,878	730,144	779,765	801,032	836,476	857,742	879,008	928,630	949,896	985,340
1,600～	765,320	788,279	841,852	864,811	903,077	926,037	948,996	1,002,569	1,025,528	1,063,794
1,800～	821,762	846,414	903,938	928,591	969,679	994,332	1,018,984	1,076,508	1,101,161	1,142,249
2,000～	878,207	904,553	966,027	992,373	1,036,284	1,062,630	1,088,976	1,150,451	1,176,797	1,220,707
2,200～	934,649	962,688	1,028,113	1,056,153	1,102,885	1,130,925	1,158,964	1,224,390	1,252,429	1,299,162
2,400～	991,092	1,020,824	1,090,201	1,119,933	1,169,488	1,199,221	1,228,954	1,298,330	1,328,063	1,377,617
2,600～	1,047,534	1,078,960	1,152,287	1,183,713	1,236,090	1,267,516	1,298,942	1,372,269	1,403,695	1,456,072
2,800～	1,103,977	1,137,096	1,214,374	1,247,494	1,302,692	1,335,812	1,368,931	1,446,209	1,479,329	1,534,528
3,000～	1,160,421	1,195,233	1,276,463	1,311,275	1,369,296	1,404,109	1,438,922	1,520,151	1,554,964	1,612,985

令和6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～	655,494	675,158	721,043	740,708	773,482	793,147	812,812	858,697	878,361	911,136
1,100～	689,664	710,353	758,630	779,320	813,803	834,493	855,183	903,459	924,149	958,632
1,200～	723,836	745,551	796,219	817,934	854,126	875,841	897,556	948,225	969,940	1,006,132
1,300～	758,007	780,747	833,807	856,547	894,448	917,188	939,928	992,989	1,015,729	1,053,629
1,400～	792,178	815,943	871,395	895,161	934,770	958,535	982,300	1,037,753	1,061,518	1,101,127
1,500～	826,351	851,141	908,986	933,776	975,094	999,884	1,024,675	1,082,519	1,107,310	1,148,627
1,600～	860,521	886,336	946,573	972,388	1,015,414	1,041,230	1,067,046	1,127,282	1,153,098	1,196,124
1,700～	894,694	921,534	984,163	1,011,004	1,055,738	1,082,579	1,109,420	1,172,049	1,198,889	1,243,624
1,800～	928,865	956,730	1,021,751	1,049,617	1,096,060	1,123,926	1,151,792	1,216,813	1,244,679	1,291,122
1,900～	963,036	991,927	1,059,339	1,088,230	1,136,382	1,165,273	1,194,164	1,261,577	1,290,468	1,338,620
2,000～	997,208	1,027,124	1,096,928	1,126,845	1,176,705	1,206,621	1,236,537	1,306,342	1,336,258	1,386,119
2,100～	1,031,379	1,062,320	1,134,516	1,165,458	1,217,027	1,247,968	1,278,909	1,351,106	1,382,047	1,433,616
2,200～	1,065,551	1,097,517	1,172,106	1,204,072	1,257,350	1,289,316	1,321,283	1,395,871	1,427,838	1,481,115
2,300～	1,099,721	1,132,712	1,209,693	1,242,684	1,297,670	1,330,662	1,363,654	1,440,634	1,473,626	1,528,612
2,400～	1,133,893	1,167,909	1,247,282	1,281,299	1,337,993	1,372,010	1,406,027	1,485,399	1,519,416	1,576,111
2,500～	1,168,066	1,203,107	1,284,872	1,319,914	1,378,317	1,413,359	1,448,401	1,530,166	1,565,208	1,623,611
2,600～	1,202,236	1,238,303	1,322,459	1,358,526	1,418,638	1,454,705	1,490,772	1,574,929	1,610,996	1,671,108
2,700～	1,236,409	1,273,501	1,360,049	1,397,142	1,458,962	1,496,054	1,533,147	1,619,695	1,656,788	1,718,608
2,800～	1,270,579	1,308,696	1,397,636	1,435,754	1,499,283	1,537,400	1,575,517	1,664,458	1,702,575	1,766,104
2,900～	1,304,750	1,343,892	1,435,225	1,474,367	1,539,605	1,578,747	1,617,890	1,709,222	1,748,365	1,813,602
3,000～	1,338,923	1,379,090	1,472,815	1,512,982	1,579,929	1,620,096	1,660,264	1,753,989	1,794,156	1,861,102
3,500～	1,509,780	1,555,073	1,660,758	1,706,051	1,781,540	1,826,833	1,872,127	1,977,811	2,023,105	2,098,594
4,000～	1,680,637	1,731,056	1,848,700	1,899,119	1,983,151	2,033,570	2,083,989	2,201,634	2,252,053	2,336,085

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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～	713,205	734,601	784,525	805,921	841,581	862,978	884,374	934,298	955,694	991,354
1,100～	753,147	775,741	828,461	851,056	888,713	911,307	933,902	986,622	1,009,216	1,046,874
1,200～	793,091	816,883	872,400	896,192	935,847	959,640	983,432	1,038,949	1,062,741	1,102,396
1,300～	833,032	858,022	916,335	941,326	982,977	1,007,968	1,032,959	1,091,271	1,116,262	1,157,914
1,400～	872,975	899,164	960,272	986,461	1,030,110	1,056,299	1,082,489	1,143,597	1,169,786	1,213,435
1,500～	912,920	940,307	1,004,212	1,031,599	1,077,245	1,104,633	1,132,020	1,195,925	1,223,312	1,268,958
1,600～	952,861	981,446	1,048,147	1,076,732	1,124,375	1,152,961	1,181,547	1,248,247	1,276,833	1,324,476
1,700～	992,804	1,022,588	1,092,084	1,121,868	1,171,508	1,201,292	1,231,076	1,300,573	1,330,357	1,379,997
1,800～	1,032,747	1,063,729	1,136,021	1,167,004	1,218,641	1,249,623	1,280,606	1,352,898	1,383,880	1,435,518
1,900～	1,072,689	1,104,869	1,179,957	1,212,138	1,265,773	1,297,953	1,330,134	1,405,222	1,437,403	1,491,037
2,000～	1,112,632	1,146,010	1,223,895	1,257,274	1,312,905	1,346,284	1,379,663	1,457,547	1,490,926	1,546,558
2,100～	1,152,575	1,187,152	1,267,832	1,302,409	1,360,038	1,394,615	1,429,193	1,509,873	1,544,450	1,602,079
2,200～	1,192,517	1,228,292	1,311,768	1,347,544	1,407,170	1,442,945	1,478,721	1,562,197	1,597,972	1,657,598
2,300～	1,232,459	1,269,432	1,355,704	1,392,678	1,454,301	1,491,275	1,528,249	1,614,521	1,651,495	1,713,118
2,400～	1,272,403	1,310,575	1,399,643	1,437,815	1,501,435	1,539,607	1,577,779	1,666,847	1,705,020	1,768,640
2,500～	1,312,346	1,351,716	1,443,580	1,482,950	1,548,568	1,587,938	1,627,309	1,719,173	1,758,543	1,824,160
2,600～	1,352,287	1,392,855	1,487,515	1,528,084	1,595,698	1,636,267	1,676,835	1,771,495	1,812,064	1,879,678
2,700～	1,392,231	1,433,997	1,531,454	1,573,221	1,642,832	1,684,599	1,726,366	1,823,822	1,865,589	1,935,201
2,800～	1,432,173	1,475,138	1,575,390	1,618,355	1,689,964	1,732,929	1,775,894	1,876,146	1,919,111	1,990,720
2,900～	1,472,115	1,516,278	1,619,326	1,663,489	1,737,095	1,781,259	1,825,422	1,928,470	1,972,634	2,046,239
3,000～	1,512,060	1,557,421	1,663,266	1,708,627	1,784,230	1,829,592	1,874,954	1,980,798	2,026,160	2,101,763
3,500～	1,711,772	1,763,125	1,882,949	1,934,302	2,019,890	2,071,244	2,122,597	2,242,421	2,293,774	2,379,363
4,000～	1,911,486	1,968,830	2,102,634	2,159,979	2,255,553	2,312,898	2,370,242	2,504,046	2,561,391	2,656,965

令和6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 ~	648,915	668,382	713,806	733,273	765,719	785,187	804,654	850,078	869,546	901,991
	1,100 ~	679,289	699,667	747,217	767,596	801,561	821,939	842,318	889,868	910,247	944,211
	1,200 ~	709,666	730,955	780,632	801,922	837,405	858,695	879,985	929,662	950,952	986,435
	1,300 ~	740,041	762,242	814,045	836,246	873,248	895,449	917,650	969,453	991,654	1,028,656
	1,400 ~	770,418	793,530	847,459	870,572	909,093	932,205	955,318	1,009,247	1,032,360	1,070,881
	1,500 ~	800,793	824,816	880,872	904,896	944,935	968,959	992,983	1,049,038	1,073,062	1,113,102
	1,600 ~	831,168	856,103	914,284	939,219	980,778	1,005,713	1,030,648	1,088,830	1,113,765	1,155,323
	1,700 ~	861,545	887,391	947,699	973,545	1,016,623	1,042,469	1,068,315	1,128,623	1,154,470	1,197,547
	1,800 ~	891,919	918,676	981,110	1,007,868	1,052,464	1,079,221	1,105,979	1,168,413	1,195,171	1,239,767
	1,900 ~	922,297	949,965	1,014,526	1,042,195	1,088,310	1,115,979	1,143,648	1,208,209	1,235,877	1,281,992
	2,000 ~	952,672	981,252	1,047,939	1,076,519	1,124,152	1,152,733	1,181,313	1,248,000	1,276,580	1,324,214
	2,100 ~	983,048	1,012,539	1,081,352	1,110,844	1,159,996	1,189,488	1,218,979	1,287,792	1,317,284	1,366,436
	2,200 ~	1,013,424	1,043,826	1,114,766	1,145,169	1,195,840	1,226,243	1,256,645	1,327,585	1,357,988	1,408,659
	2,300 ~	1,043,799	1,075,112	1,148,178	1,179,492	1,231,682	1,262,996	1,294,310	1,367,376	1,398,690	1,450,880
	2,400 ~	1,074,175	1,106,400	1,181,592	1,213,817	1,267,526	1,299,751	1,331,977	1,407,169	1,439,394	1,493,103
	2,500 ~	1,104,551	1,137,687	1,215,006	1,248,142	1,303,370	1,336,506	1,369,643	1,446,961	1,480,098	1,535,325
	2,600 ~	1,134,927	1,168,974	1,248,419	1,282,467	1,339,213	1,373,261	1,407,309	1,486,754	1,520,802	1,577,548
	2,700 ~	1,165,302	1,200,261	1,281,832	1,316,791	1,375,056	1,410,015	1,444,974	1,526,545	1,561,504	1,619,769
	2,800 ~	1,195,678	1,231,548	1,315,245	1,351,116	1,410,900	1,446,770	1,482,640	1,566,338	1,602,208	1,661,992
	2,900 ~	1,226,054	1,262,835	1,348,659	1,385,441	1,446,743	1,483,525	1,520,306	1,606,130	1,642,912	1,704,215
	3,000 ~	1,256,431	1,294,123	1,382,074	1,419,767	1,482,588	1,520,281	1,557,974	1,645,924	1,683,617	1,746,439
	3,500 ~	1,408,310	1,450,559	1,549,141	1,591,390	1,661,805	1,704,055	1,746,304	1,844,886	1,887,135	1,957,550
	4,000 ~	1,560,188	1,606,993	1,716,206	1,763,012	1,841,021	1,887,827	1,934,633	2,043,846	2,090,651	2,168,661

令和6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 ～	928,580	956,437	1,021,438	1,049,295	1,095,724	1,123,581	1,151,439	1,216,439	1,244,297	1,290,726
3,000 ～	970,255	999,362	1,067,280	1,096,388	1,144,900	1,174,008	1,203,116	1,271,034	1,300,141	1,348,654

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 ～	636,752	655,854	700,427	719,529	751,367	770,469	789,572	834,145	853,247	885,085
1,100 ～	665,911	685,888	732,502	752,479	785,774	805,752	825,729	872,343	892,320	925,616
1,200 ～	695,071	715,923	764,578	785,430	820,183	841,035	861,888	910,543	931,395	966,148
1,300 ～	724,230	745,956	796,653	818,379	854,591	876,318	898,045	948,741	970,468	1,006,679
1,400 ～	753,390	775,991	828,729	851,330	889,000	911,601	934,203	986,940	1,009,542	1,047,212
1,500 ～	782,549	806,025	860,803	884,280	923,407	946,884	970,360	1,025,139	1,048,615	1,087,743
1,600 ～	811,708	836,059	892,878	917,230	957,815	982,166	1,006,517	1,063,337	1,087,688	1,128,274
1,700 ～	840,868	866,094	924,954	950,180	992,224	1,017,450	1,042,676	1,101,537	1,126,763	1,168,806
1,800 ～	870,027	896,127	957,029	983,130	1,026,631	1,052,732	1,078,833	1,139,735	1,165,836	1,209,337
1,900 ～	899,188	926,163	989,106	1,016,082	1,061,041	1,088,017	1,114,993	1,177,936	1,204,911	1,249,871
2,000 ～	928,347	956,197	1,021,181	1,049,032	1,095,449	1,123,299	1,151,150	1,216,134	1,243,984	1,290,402
2,100 ～	957,507	986,232	1,053,257	1,081,982	1,129,858	1,158,583	1,187,308	1,254,334	1,283,059	1,330,934
2,200 ～	986,667	1,016,267	1,085,333	1,114,933	1,164,267	1,193,867	1,223,467	1,292,533	1,322,133	1,371,467
2,300 ～	1,015,825	1,046,299	1,117,407	1,147,882	1,198,673	1,229,148	1,259,623	1,330,730	1,361,205	1,411,996
2,400 ～	1,044,985	1,076,334	1,149,483	1,180,833	1,233,082	1,264,431	1,295,781	1,368,930	1,400,279	1,452,529
2,500 ～	1,074,145	1,106,369	1,181,559	1,213,783	1,267,491	1,299,715	1,331,939	1,407,129	1,439,354	1,493,061
2,600 ～	1,103,304	1,136,403	1,213,634	1,246,733	1,301,898	1,334,997	1,368,096	1,445,328	1,478,427	1,533,592
2,700 ～	1,132,464	1,166,437	1,245,710	1,279,684	1,336,307	1,370,281	1,404,255	1,483,527	1,517,501	1,574,124
2,800 ～	1,161,623	1,196,471	1,277,785	1,312,633	1,370,715	1,405,563	1,440,412	1,521,726	1,556,574	1,614,655
2,900 ～	1,190,783	1,226,506	1,309,861	1,345,584	1,405,123	1,440,847	1,476,570	1,559,925	1,595,649	1,655,188
3,000 ～	1,219,944	1,256,542	1,341,938	1,378,536	1,439,533	1,476,132	1,512,730	1,598,126	1,634,724	1,695,722

令和6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 ～	960,304	989,113	1,056,334	1,085,143	1,133,158	1,161,967	1,190,776	1,257,998	1,286,807	1,334,822
2,200 ～	1,021,818	1,052,472	1,123,999	1,154,654	1,205,745	1,236,399	1,267,054	1,338,581	1,369,236	1,420,327
2,400 ～	1,083,332	1,115,831	1,191,665	1,224,165	1,278,331	1,310,831	1,343,331	1,419,164	1,451,664	1,505,831
2,600 ～	1,144,848	1,179,193	1,259,332	1,293,678	1,350,920	1,385,266	1,419,611	1,499,750	1,534,096	1,591,338
2,800 ～	1,206,362	1,242,552	1,326,998	1,363,189	1,423,507	1,459,698	1,495,888	1,580,334	1,616,525	1,676,843
3,000 ～	1,267,878	1,305,914	1,394,665	1,432,702	1,496,096	1,534,132	1,572,168	1,660,920	1,698,956	1,762,350

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	890,615	917,333	979,676	1,006,394	1,050,925	1,077,644	1,104,362	1,166,705	1,193,424	1,237,954
1,200 ～	999,706	1,029,697	1,099,676	1,129,667	1,179,653	1,209,644	1,239,635	1,309,614	1,339,606	1,389,591
1,400 ～	1,108,797	1,142,060	1,219,676	1,252,940	1,308,380	1,341,644	1,374,908	1,452,524	1,485,787	1,541,227
1,600 ～	1,217,888	1,254,424	1,339,676	1,376,213	1,437,107	1,473,644	1,510,181	1,595,433	1,631,969	1,692,864
1,800 ～	1,326,979	1,366,788	1,459,676	1,499,486	1,565,835	1,605,644	1,645,453	1,738,342	1,778,151	1,844,500

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 ～	639,018	658,188	702,919	722,090	754,041	773,211	792,382	837,113	856,284	888,235
1,200 ～	697,790	718,723	767,569	788,502	823,392	844,325	865,259	914,104	935,038	969,928
1,400 ～	756,562	779,258	832,218	854,915	892,743	915,440	938,136	991,096	1,013,793	1,051,621
1,600 ～	815,333	839,792	896,866	921,326	962,092	986,552	1,011,012	1,068,086	1,092,546	1,133,312
1,800 ～	874,105	900,328	961,515	987,738	1,031,443	1,057,667	1,083,890	1,145,077	1,171,300	1,215,005
2,000 ～	932,879	960,865	1,026,166	1,054,153	1,100,797	1,128,783	1,156,769	1,222,071	1,250,057	1,296,701
2,200 ～	991,651	1,021,400	1,090,816	1,120,565	1,170,148	1,199,897	1,229,647	1,299,062	1,328,812	1,378,394
2,400 ～	1,050,423	1,081,935	1,155,465	1,186,977	1,239,499	1,271,011	1,302,524	1,376,054	1,407,566	1,460,087
2,600 ～	1,109,194	1,142,469	1,220,113	1,253,389	1,308,848	1,342,124	1,375,400	1,453,044	1,486,319	1,541,779
2,800 ～	1,167,966	1,203,004	1,284,762	1,319,801	1,378,199	1,413,238	1,448,277	1,530,035	1,565,074	1,623,472
3,000 ～	1,226,740	1,263,542	1,349,414	1,386,216	1,447,553	1,484,355	1,521,157	1,607,029	1,643,831	1,705,168

令和6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～	697,279	718,197	767,006	787,925	822,789	843,707	864,625	913,435	934,353	969,217
1,100～	732,490	754,464	805,739	827,713	864,338	886,312	908,287	959,561	981,536	1,018,161
1,200～	767,703	790,734	844,473	867,504	905,889	928,920	951,951	1,005,690	1,028,722	1,067,107
1,300～	802,914	827,001	883,205	907,292	947,438	971,525	995,613	1,051,817	1,075,904	1,116,050
1,400～	838,126	863,269	921,938	947,082	988,988	1,014,132	1,039,276	1,097,945	1,123,088	1,164,995
1,500～	873,339	899,539	960,672	986,873	1,030,540	1,056,740	1,082,940	1,144,074	1,170,274	1,213,941
1,600～	908,550	935,806	999,405	1,026,661	1,072,089	1,099,345	1,126,602	1,190,200	1,217,457	1,262,884
1,700～	943,763	972,075	1,038,139	1,066,452	1,113,640	1,141,953	1,170,266	1,236,329	1,264,642	1,311,830
1,800～	978,975	1,008,344	1,076,872	1,106,241	1,155,190	1,184,559	1,213,929	1,282,457	1,311,826	1,360,775
1,900～	1,014,187	1,044,612	1,115,605	1,146,031	1,196,740	1,227,166	1,257,591	1,328,584	1,359,010	1,409,719
2,000～	1,049,400	1,080,882	1,154,340	1,185,822	1,238,292	1,269,774	1,301,256	1,374,714	1,406,196	1,458,666
2,100～	1,084,612	1,117,150	1,193,073	1,225,611	1,279,842	1,312,380	1,344,918	1,420,841	1,453,380	1,507,610
2,200～	1,119,824	1,153,418	1,231,806	1,265,401	1,321,392	1,354,987	1,388,581	1,466,969	1,500,564	1,556,555
2,300～	1,155,035	1,189,686	1,270,538	1,305,189	1,362,941	1,397,592	1,432,243	1,513,095	1,547,746	1,605,498
2,400～	1,190,248	1,225,955	1,309,272	1,344,980	1,404,492	1,440,200	1,475,907	1,559,224	1,594,932	1,654,444
2,500～	1,225,461	1,262,224	1,348,007	1,384,770	1,446,043	1,482,807	1,519,571	1,605,353	1,642,117	1,703,390
2,600～	1,260,672	1,298,492	1,386,739	1,424,559	1,487,592	1,525,413	1,563,233	1,651,480	1,689,300	1,752,334
2,700～	1,295,885	1,334,761	1,425,473	1,464,350	1,529,144	1,568,020	1,606,897	1,697,609	1,736,485	1,801,280
2,800～	1,331,096	1,371,028	1,464,205	1,504,138	1,570,693	1,610,626	1,650,559	1,743,735	1,783,668	1,850,223
2,900～	1,366,308	1,407,297	1,502,938	1,543,928	1,612,243	1,653,232	1,694,221	1,789,863	1,830,852	1,899,168
3,000～	1,401,522	1,443,567	1,541,674	1,583,719	1,653,795	1,695,841	1,737,887	1,835,993	1,878,039	1,948,115
3,500～	1,577,582	1,624,909	1,735,340	1,782,667	1,861,546	1,908,874	1,956,201	2,066,632	2,113,959	2,192,838
4,000～	1,753,643	1,806,252	1,929,007	1,981,616	2,069,298	2,121,908	2,174,517	2,297,272	2,349,881	2,437,563

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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～	754,990	777,639	830,489	853,138	890,888	913,537	936,187	989,036	1,011,686	1,049,436
1,100～	795,973	819,852	875,570	899,449	939,248	963,127	987,006	1,042,724	1,066,603	1,106,402
1,200～	836,958	862,066	920,653	945,762	987,610	1,012,719	1,037,827	1,096,414	1,121,523	1,163,371
1,300～	877,939	904,277	965,732	992,071	1,035,968	1,062,306	1,088,644	1,150,100	1,176,438	1,220,335
1,400～	918,923	946,490	1,010,815	1,038,382	1,084,329	1,111,896	1,139,464	1,203,789	1,231,356	1,277,302
1,500～	959,908	988,705	1,055,898	1,084,696	1,132,691	1,161,488	1,190,285	1,257,479	1,286,276	1,334,272
1,600～	1,000,890	1,030,916	1,100,979	1,131,005	1,181,050	1,211,076	1,241,103	1,311,165	1,341,192	1,391,237
1,700～	1,041,873	1,073,129	1,146,060	1,177,316	1,229,410	1,260,666	1,291,922	1,364,853	1,396,109	1,448,203
1,800～	1,082,857	1,115,342	1,191,142	1,223,628	1,277,771	1,310,256	1,342,742	1,418,542	1,451,028	1,505,171
1,900～	1,123,840	1,157,555	1,236,224	1,269,939	1,326,131	1,359,846	1,393,561	1,472,230	1,505,945	1,562,137
2,000～	1,164,824	1,199,768	1,281,306	1,316,251	1,374,492	1,409,437	1,444,381	1,525,919	1,560,864	1,619,105
2,100～	1,205,807	1,241,981	1,326,387	1,362,561	1,422,852	1,459,026	1,495,200	1,579,607	1,615,781	1,676,071
2,200～	1,246,790	1,284,193	1,371,469	1,408,872	1,471,212	1,508,615	1,546,019	1,633,294	1,670,698	1,733,038
2,300～	1,287,773	1,326,406	1,416,550	1,455,183	1,519,572	1,558,205	1,596,838	1,686,982	1,725,615	1,790,004
2,400～	1,328,758	1,368,620	1,461,633	1,501,496	1,567,934	1,607,797	1,647,659	1,740,672	1,780,535	1,846,973
2,500～	1,369,742	1,410,834	1,506,716	1,547,808	1,616,295	1,657,387	1,698,480	1,794,362	1,835,454	1,903,941
2,600～	1,410,723	1,453,044	1,551,795	1,594,116	1,664,653	1,706,974	1,749,296	1,848,047	1,890,368	1,960,904
2,700～	1,451,708	1,495,259	1,596,878	1,640,430	1,713,015	1,756,566	1,800,117	1,901,737	1,945,288	2,017,874
2,800～	1,492,691	1,537,471	1,641,960	1,686,740	1,761,375	1,806,156	1,850,936	1,955,425	2,000,205	2,074,840
2,900～	1,533,673	1,579,683	1,687,040	1,733,050	1,809,734	1,855,744	1,901,754	2,009,111	2,055,121	2,131,805
3,000～	1,574,658	1,621,897	1,732,123	1,779,363	1,858,096	1,905,336	1,952,575	2,062,801	2,110,041	2,188,774
3,500～	1,779,574	1,832,961	1,957,531	2,010,918	2,099,897	2,153,284	2,206,671	2,331,241	2,384,629	2,473,607
4,000～	1,984,492	2,044,026	2,182,941	2,242,475	2,341,700	2,401,235	2,460,770	2,599,684	2,659,219	2,758,443

令和6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 ~	589,923	607,620	648,915	666,612	696,109	713,806	731,504	772,799	790,496	819,992
	1,100 ~	617,536	636,062	679,289	697,815	728,692	747,218	765,744	808,972	827,498	858,375
	1,200 ~	645,151	664,505	709,666	729,020	761,278	780,632	799,987	845,147	864,502	896,759
	1,300 ~	672,765	692,947	740,041	760,224	793,862	814,045	834,228	881,322	901,505	935,143
	1,400 ~	700,380	721,391	770,418	791,429	826,448	847,459	868,471	917,497	938,509	973,528
	1,500 ~	727,994	749,833	800,793	822,633	859,032	880,872	902,712	953,672	975,511	1,011,911
	1,600 ~	755,608	778,276	831,168	853,837	891,617	914,285	936,953	989,846	1,012,514	1,050,295
	1,700 ~	783,223	806,719	861,545	885,041	924,203	947,699	971,196	1,026,022	1,049,518	1,088,679
	1,800 ~	810,836	835,161	891,919	916,244	956,786	981,111	1,005,436	1,062,195	1,086,520	1,127,062
	1,900 ~	838,452	863,605	922,297	947,450	989,373	1,014,526	1,039,680	1,098,372	1,123,525	1,165,448
	2,000 ~	866,066	892,047	952,672	978,654	1,021,957	1,047,939	1,073,921	1,134,546	1,160,528	1,203,831
	2,100 ~	893,680	920,490	983,048	1,009,858	1,054,542	1,081,352	1,108,163	1,170,720	1,197,531	1,242,215
	2,200 ~	921,295	948,933	1,013,424	1,041,063	1,087,128	1,114,766	1,142,405	1,206,896	1,234,535	1,280,600
	2,300 ~	948,909	977,376	1,043,799	1,072,267	1,119,712	1,148,179	1,176,647	1,243,070	1,271,538	1,318,983
	2,400 ~	976,523	1,005,818	1,074,175	1,103,470	1,152,297	1,181,592	1,210,888	1,279,245	1,308,540	1,357,366
	2,500 ~	1,004,138	1,034,262	1,104,551	1,134,675	1,184,882	1,215,006	1,245,131	1,315,420	1,345,544	1,395,751
	2,600 ~	1,031,752	1,062,704	1,134,927	1,165,879	1,217,467	1,248,419	1,279,372	1,351,595	1,382,547	1,434,135
	2,700 ~	1,059,366	1,091,146	1,165,302	1,197,083	1,250,051	1,281,832	1,313,613	1,387,769	1,419,550	1,472,518
	2,800 ~	1,086,980	1,119,589	1,195,678	1,228,287	1,282,636	1,315,245	1,347,855	1,423,943	1,456,553	1,510,902
	2,900 ~	1,114,595	1,148,032	1,226,054	1,259,492	1,315,222	1,348,659	1,382,097	1,460,119	1,493,557	1,549,287
	3,000 ~	1,142,210	1,176,476	1,256,431	1,290,697	1,347,807	1,382,074	1,416,340	1,496,295	1,530,561	1,587,671
	3,500 ~	1,280,282	1,318,690	1,408,310	1,446,718	1,510,732	1,549,141	1,587,549	1,677,169	1,715,577	1,779,591
	4,000 ~	1,418,353	1,460,903	1,560,188	1,602,738	1,673,656	1,716,207	1,758,757	1,858,042	1,900,593	1,971,510

令和6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 ～	844,164	869,488	928,580	953,905	996,113	1,021,438	1,046,763	1,105,854	1,131,179	1,173,387
3,000 ～	882,050	908,511	970,255	996,716	1,040,819	1,067,280	1,093,742	1,155,485	1,181,947	1,226,049

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 ～	578,866	596,231	636,752	654,118	683,061	700,427	717,793	758,314	775,680	804,623
1,100 ～	605,374	623,535	665,911	684,072	714,341	732,502	750,663	793,039	811,201	841,469
1,200 ～	631,883	650,839	695,071	714,027	745,621	764,578	783,534	827,766	846,723	878,317
1,300 ～	658,391	678,142	724,230	743,981	776,901	796,653	816,404	862,492	882,243	915,163
1,400 ～	684,900	705,447	753,390	773,937	808,182	828,729	849,276	897,219	917,766	952,011
1,500 ～	711,409	732,751	782,549	803,892	839,462	860,804	882,147	931,945	953,288	988,858
1,600 ～	737,917	760,054	811,708	833,846	870,742	892,879	915,017	966,671	988,808	1,025,704
1,700 ～	764,426	787,358	840,868	863,801	902,022	924,955	947,888	1,001,398	1,024,330	1,062,552
1,800 ～	790,934	814,662	870,027	893,755	933,302	957,030	980,758	1,036,123	1,059,851	1,099,398
1,900 ～	817,444	841,967	899,188	923,711	964,583	989,107	1,013,630	1,070,851	1,095,374	1,136,247
2,000 ～	843,952	869,270	928,347	953,665	995,863	1,021,181	1,046,500	1,105,577	1,130,895	1,173,093
2,100 ～	870,461	896,574	957,507	983,620	1,027,143	1,053,257	1,079,371	1,140,303	1,166,417	1,209,940
2,200 ～	896,970	923,879	986,667	1,013,576	1,058,424	1,085,333	1,112,242	1,175,030	1,201,939	1,246,788
2,300 ～	923,478	951,182	1,015,825	1,043,530	1,089,704	1,117,408	1,145,112	1,209,756	1,237,460	1,283,634
2,400 ～	949,987	978,486	1,044,985	1,073,485	1,120,984	1,149,484	1,177,983	1,244,482	1,272,982	1,320,481
2,500 ～	976,496	1,005,790	1,074,145	1,103,440	1,152,265	1,181,560	1,210,855	1,279,209	1,308,504	1,357,329
2,600 ～	1,003,004	1,033,094	1,103,304	1,133,394	1,183,544	1,213,634	1,243,724	1,313,935	1,344,025	1,394,175
2,700 ～	1,029,513	1,060,398	1,132,464	1,163,349	1,214,825	1,245,710	1,276,596	1,348,662	1,379,547	1,431,023
2,800 ～	1,056,021	1,087,701	1,161,623	1,193,303	1,246,104	1,277,785	1,309,466	1,383,387	1,415,068	1,467,869
2,900 ～	1,082,530	1,115,005	1,190,783	1,223,258	1,277,385	1,309,861	1,342,337	1,418,114	1,450,590	1,504,716
3,000 ～	1,109,040	1,142,311	1,219,944	1,253,215	1,308,667	1,341,938	1,375,209	1,452,842	1,486,113	1,541,565

令和6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 ～	873,004	899,194	960,304	986,494	1,030,144	1,056,334	1,082,524	1,143,635	1,169,825	1,213,475
2,200 ～	928,926	956,793	1,021,818	1,049,686	1,096,132	1,124,000	1,151,868	1,216,893	1,244,760	1,291,207
2,400 ～	984,848	1,014,393	1,083,332	1,112,878	1,162,120	1,191,666	1,221,211	1,290,150	1,319,696	1,368,938
2,600 ～	1,040,771	1,071,994	1,144,848	1,176,071	1,228,109	1,259,332	1,290,556	1,363,410	1,394,633	1,446,671
2,800 ～	1,096,693	1,129,593	1,206,362	1,239,263	1,294,097	1,326,998	1,359,899	1,436,667	1,469,568	1,524,403
3,000 ～	1,152,617	1,187,195	1,267,878	1,302,457	1,360,088	1,394,666	1,429,245	1,509,928	1,544,506	1,602,137

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	809,650	833,939	890,615	914,904	955,387	979,676	1,003,966	1,060,641	1,084,931	1,125,413
1,200 ～	908,824	936,088	999,706	1,026,971	1,072,412	1,099,677	1,126,941	1,190,559	1,217,824	1,263,265
1,400 ～	1,007,998	1,038,237	1,108,797	1,139,037	1,189,437	1,219,677	1,249,917	1,320,477	1,350,717	1,401,117
1,600 ～	1,107,171	1,140,386	1,217,888	1,251,103	1,306,461	1,339,676	1,372,892	1,450,394	1,483,609	1,538,967
1,800 ～	1,206,345	1,242,535	1,326,979	1,363,169	1,423,487	1,459,677	1,495,867	1,580,311	1,616,502	1,676,819

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 ～	580,926	598,353	639,018	656,446	685,492	702,920	720,348	761,013	778,440	807,487
1,200 ～	634,355	653,385	697,790	716,821	748,538	767,569	786,600	831,005	850,035	881,753
1,400 ～	687,784	708,417	756,562	777,195	811,585	832,218	852,852	900,997	921,630	956,019
1,600 ～	741,212	763,448	815,333	837,569	874,630	896,866	919,102	970,987	993,224	1,030,284
1,800 ～	794,641	818,480	874,105	897,944	937,676	961,515	985,354	1,040,979	1,064,818	1,104,550
2,000 ～	848,072	873,514	932,879	958,321	1,000,724	1,026,167	1,051,609	1,110,974	1,136,416	1,178,820
2,200 ～	901,501	928,546	991,651	1,018,696	1,063,771	1,090,816	1,117,861	1,180,966	1,208,011	1,253,086
2,400 ～	954,930	983,577	1,050,423	1,079,070	1,126,817	1,155,465	1,184,113	1,250,958	1,279,606	1,327,352
2,600 ～	1,008,359	1,038,609	1,109,194	1,139,445	1,189,863	1,220,114	1,250,365	1,320,950	1,351,201	1,401,619
2,800 ～	1,061,788	1,093,641	1,167,966	1,199,820	1,252,909	1,284,763	1,316,617	1,390,942	1,422,795	1,475,885
3,000 ～	1,115,219	1,148,675	1,226,740	1,260,197	1,315,958	1,349,414	1,382,871	1,460,936	1,494,393	1,550,154

令和6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～	633,890	652,906	697,279	716,295	747,990	767,006	786,023	830,395	849,412	881,107
1,100～	665,900	685,877	732,490	752,467	785,762	805,739	825,716	872,329	892,306	925,601
1,200～	697,912	718,849	767,703	788,640	823,536	844,473	865,410	914,264	935,202	970,097
1,300～	729,922	751,819	802,914	824,811	861,307	883,205	905,103	956,197	978,095	1,014,591
1,400～	761,933	784,790	838,126	860,984	899,080	921,938	944,796	998,132	1,020,990	1,059,086
1,500～	793,945	817,763	873,339	897,157	936,855	960,673	984,491	1,040,067	1,063,886	1,103,583
1,600～	825,955	850,733	908,550	933,329	974,626	999,405	1,024,184	1,082,001	1,106,779	1,148,077
1,700～	857,967	883,706	943,763	969,502	1,012,401	1,038,140	1,063,879	1,123,936	1,149,675	1,192,574
1,800～	889,978	916,677	978,975	1,005,675	1,050,174	1,076,873	1,103,572	1,165,871	1,192,570	1,237,069
1,900～	921,989	949,648	1,014,187	1,041,847	1,087,947	1,115,606	1,143,266	1,207,805	1,235,465	1,281,564
2,000～	954,000	982,620	1,049,400	1,078,020	1,125,720	1,154,340	1,182,960	1,249,740	1,278,360	1,326,060
2,100～	986,011	1,015,591	1,084,612	1,114,192	1,163,492	1,193,073	1,222,653	1,291,674	1,321,254	1,370,555
2,200～	1,018,022	1,048,562	1,119,824	1,150,364	1,201,265	1,231,806	1,262,347	1,333,608	1,364,149	1,415,050
2,300～	1,050,032	1,081,532	1,155,035	1,186,536	1,239,037	1,270,538	1,302,039	1,375,541	1,407,042	1,459,544
2,400～	1,082,044	1,114,505	1,190,248	1,222,709	1,276,811	1,309,273	1,341,734	1,417,477	1,449,938	1,504,041
2,500～	1,114,056	1,147,477	1,225,461	1,258,883	1,314,586	1,348,007	1,381,429	1,459,413	1,492,835	1,548,537
2,600～	1,146,066	1,180,447	1,260,672	1,295,054	1,352,357	1,386,739	1,421,121	1,501,346	1,535,728	1,593,031
2,700～	1,178,078	1,213,420	1,295,885	1,331,228	1,390,132	1,425,474	1,460,816	1,543,282	1,578,624	1,637,528
2,800～	1,210,088	1,246,390	1,331,096	1,367,399	1,427,903	1,464,206	1,500,509	1,585,215	1,621,517	1,682,022
2,900～	1,242,099	1,279,361	1,366,308	1,403,571	1,465,676	1,502,939	1,540,202	1,627,149	1,664,412	1,726,517
3,000～	1,274,111	1,312,334	1,401,522	1,439,745	1,503,450	1,541,674	1,579,897	1,669,085	1,707,308	1,771,014
3,500～	1,434,166	1,477,190	1,577,582	1,620,607	1,692,315	1,735,340	1,778,365	1,878,757	1,921,782	1,993,490
4,000～	1,594,221	1,642,047	1,753,643	1,801,469	1,881,180	1,929,007	1,976,834	2,088,429	2,136,256	2,215,967

※カラマツは3,000本/畝を上限、アカマツは2,800本/畝を下限とする。

令和6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～	686,355	706,945	754,990	775,581	809,898	830,489	851,080	899,125	919,715	954,033
1,100～	723,612	745,320	795,973	817,681	853,862	875,570	897,278	947,931	969,640	1,005,820
1,200～	760,871	783,697	836,958	859,784	897,827	920,653	943,480	996,741	1,019,567	1,057,610
1,300～	798,127	822,070	877,939	901,883	941,789	965,733	989,677	1,045,546	1,069,490	1,109,396
1,400～	835,385	860,446	918,923	943,985	985,754	1,010,815	1,035,877	1,094,354	1,119,415	1,161,185
1,500～	872,644	898,823	959,908	986,087	1,029,719	1,055,899	1,082,078	1,143,163	1,169,342	1,212,975
1,600～	909,900	937,197	1,000,890	1,028,187	1,073,682	1,100,979	1,128,276	1,191,969	1,219,266	1,264,761
1,700～	947,158	975,572	1,041,873	1,070,288	1,117,646	1,146,061	1,174,475	1,240,776	1,269,191	1,316,549
1,800～	984,416	1,013,948	1,082,857	1,112,390	1,161,610	1,191,143	1,220,675	1,289,584	1,319,117	1,368,338
1,900～	1,021,673	1,052,323	1,123,840	1,154,490	1,205,574	1,236,224	1,266,874	1,338,391	1,369,041	1,420,125
2,000～	1,058,931	1,090,698	1,164,824	1,196,592	1,249,538	1,281,306	1,313,074	1,387,199	1,418,967	1,471,914
2,100～	1,096,189	1,129,074	1,205,807	1,238,693	1,293,503	1,326,388	1,359,274	1,436,007	1,468,893	1,523,702
2,200～	1,133,446	1,167,449	1,246,790	1,280,793	1,337,466	1,371,469	1,405,473	1,484,814	1,518,817	1,575,489
2,300～	1,170,703	1,205,824	1,287,773	1,322,894	1,381,429	1,416,550	1,451,671	1,533,620	1,568,742	1,627,277
2,400～	1,207,962	1,244,200	1,328,758	1,364,997	1,425,395	1,461,634	1,497,872	1,582,430	1,618,669	1,679,067
2,500～	1,245,220	1,282,576	1,369,742	1,407,098	1,469,359	1,506,716	1,544,072	1,631,238	1,668,594	1,730,855
2,600～	1,282,476	1,320,950	1,410,723	1,449,197	1,513,321	1,551,795	1,590,270	1,680,043	1,718,517	1,782,641
2,700～	1,319,735	1,359,327	1,451,708	1,491,300	1,557,287	1,596,879	1,636,471	1,728,852	1,768,444	1,834,431
2,800～	1,356,992	1,397,701	1,492,691	1,533,400	1,601,250	1,641,960	1,682,670	1,777,659	1,818,369	1,886,218
2,900～	1,394,249	1,436,076	1,533,673	1,575,501	1,645,213	1,687,041	1,728,868	1,826,466	1,868,293	1,938,006
3,000～	1,431,508	1,474,453	1,574,658	1,617,604	1,689,179	1,732,124	1,775,069	1,875,275	1,918,220	1,989,796
3,500～	1,617,795	1,666,328	1,779,574	1,828,108	1,908,998	1,957,531	2,006,065	2,119,311	2,167,845	2,248,735
4,000～	1,804,084	1,858,206	1,984,492	2,038,614	2,128,819	2,182,941	2,237,064	2,363,350	2,417,472	2,507,676

No.3 ヘクター当り樹種別苗木代

令和6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	159,673
1,100	175,640
1,200	191,607
1,300	207,575
1,400	223,542
1,500	239,509
1,600	255,477
1,700	271,444
1,800	287,411
1,900	303,379
2,000	319,346
2,100	335,313
2,200	351,281
2,300	367,248
2,400	383,215
2,500	399,183
2,600	415,150
2,700	431,117
2,800	447,084
2,900	463,052
3,000	479,019
3,500	558,856
4,000	638,692

樹種 植栽本数	カラマツ
1,000	148,616
1,100	163,478
1,200	178,339
1,300	193,201
1,400	208,062
1,500	222,924
1,600	237,786
1,700	252,647
1,800	267,509
1,900	282,371
2,000	297,232
2,100	312,094
2,200	326,956
2,300	341,817
2,400	356,679
2,500	371,541
2,600	386,402
2,700	401,264
2,800	416,125
2,900	430,987
3,000	445,849

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	326,284
2,200	358,912
2,400	391,540
2,600	424,169
2,800	456,797
3,000	489,426

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	150,676
1,200	180,811
1,400	210,946
1,600	241,081
1,800	271,216
2,000	301,352
2,200	331,487
2,400	361,622
2,600	391,757
2,800	421,892
3,000	452,028

樹種 植栽本数	コンテナ
1,000	216,041
1,100	237,645
1,200	259,249
1,300	280,853
1,400	302,457
1,500	324,061
1,600	345,665
1,700	367,270
1,800	388,874
1,900	410,478
2,000	432,082
2,100	453,686
2,200	475,290
2,300	496,894
2,400	518,498
2,500	540,103
2,600	561,707
2,700	583,311
2,800	604,915
2,900	626,519
3,000	648,123
3,500	756,144
4,000	864,164

樹種 植栽本数	コンテナ (花粉症対策品種)
1,000	268,506
1,100	295,357
1,200	322,208
1,300	349,058
1,400	375,909
1,500	402,760
1,600	429,610
1,700	456,461
1,800	483,312
1,900	510,162
2,000	537,013
2,100	563,864
2,200	590,714
2,300	617,565
2,400	644,416
2,500	671,267
2,600	698,117
2,700	724,968
2,800	751,819
2,900	778,669
3,000	805,520
3,500	939,773
4,000	1,074,027

令和6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	175,640
1,100	193,204
1,200	210,767
1,300	228,332
1,400	245,896
1,500	263,459
1,600	281,024
1,700	298,588
1,800	316,152
1,900	333,716
2,000	351,280
2,100	368,844
2,200	386,409
2,300	403,972
2,400	421,536
2,500	439,101
2,600	456,665
2,700	474,228
2,800	491,792
2,900	509,357
3,000	526,920
3,500	614,741
4,000	702,561

樹種 植栽本数	カラマツ
1,000	163,477
1,100	179,825
1,200	196,172
1,300	212,521
1,400	228,868
1,500	245,216
1,600	261,564
1,700	277,911
1,800	294,259
1,900	310,608
2,000	326,955
2,100	343,303
2,200	359,651
2,300	375,998
2,400	392,346
2,500	408,695
2,600	425,042
2,700	441,390
2,800	457,737
2,900	474,085
3,000	490,433

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	358,912
2,200	394,803
2,400	430,694
2,600	466,585
2,800	502,476
3,000	538,368

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	165,743
1,200	198,892
1,400	232,040
1,600	265,189
1,800	298,337
2,000	331,487
2,200	364,635
2,400	397,784
2,600	430,932
2,800	464,081
3,000	497,230

樹種 植栽本数	コンテナ
1,000	237,645
1,100	261,409
1,200	285,173
1,300	308,938
1,400	332,702
1,500	356,467
1,600	380,231
1,700	403,997
1,800	427,761
1,900	451,525
2,000	475,290
2,100	499,054
2,200	522,819
2,300	546,583
2,400	570,347
2,500	594,113
2,600	617,877
2,700	641,642
2,800	665,406
2,900	689,170
3,000	712,935
3,500	831,758
4,000	950,580

樹種 植栽本数	コンテナ (花粉症対策品種)
1,000	295,356
1,100	324,892
1,200	354,428
1,300	383,963
1,400	413,499
1,500	443,036
1,600	472,571
1,700	502,107
1,800	531,643
1,900	561,178
2,000	590,714
2,100	620,250
2,200	649,785
2,300	679,321
2,400	708,857
2,500	738,393
2,600	767,928
2,700	797,464
2,800	827,000
2,900	856,535
3,000	886,072
3,500	1,033,750
4,000	1,181,429

No.4 植 付 費 (地 拵 除 <)

令和6年度 植付費（地拵え除く）

①労務税抜き単価

間接費率 植栽本数	スギ									
	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	292,110	300,873	321,321	330,084	344,689	353,453	362,216	382,664	391,427	406,032
1,100～	321,320	330,959	353,452	363,091	379,157	388,797	398,436	420,929	430,568	446,634
1,200～	350,531	361,046	385,584	396,100	413,626	424,142	434,658	459,195	469,711	487,238
1,300～	379,742	391,134	417,716	429,108	448,095	459,487	470,880	497,462	508,854	527,841
1,400～	408,954	421,222	449,849	462,118	482,565	494,834	507,102	535,729	547,998	568,446
1,500～	438,164	451,308	481,980	495,125	517,033	530,178	543,323	573,994	587,139	609,047
1,600～	467,375	481,396	514,112	528,133	551,502	565,523	579,545	612,261	626,282	649,651
1,700～	496,587	511,484	546,245	561,143	585,972	600,870	615,767	650,528	665,426	690,255
1,800～	525,797	541,570	578,376	594,150	620,440	636,214	651,988	688,794	704,567	730,857
1,900～	555,009	571,659	610,509	627,160	654,910	671,560	688,211	727,061	743,712	771,462
2,000～	584,220	601,746	642,642	660,168	689,379	706,906	724,432	765,328	782,854	812,065
2,100～	613,431	631,833	674,774	693,177	723,848	742,251	760,654	803,594	821,997	852,669
2,200～	642,643	661,922	706,907	726,186	758,318	777,598	796,877	841,862	861,141	893,273
2,300～	671,853	692,008	739,038	759,193	792,786	812,942	833,097	880,127	900,283	933,875
2,400～	701,064	722,095	771,170	792,202	827,255	848,287	869,319	918,393	939,425	974,478
2,500～	730,276	752,184	803,303	825,211	861,725	883,633	905,542	956,661	978,569	1,015,083
2,600～	759,487	782,271	835,435	858,220	896,194	918,979	941,763	994,927	1,017,712	1,055,686
2,700～	788,697	812,357	867,566	891,227	930,662	954,323	977,984	1,033,193	1,056,853	1,096,288
2,800～	817,908	842,445	899,698	924,236	965,131	989,668	1,014,205	1,071,459	1,095,996	1,136,892
2,900～	847,120	872,533	931,832	957,245	999,601	1,025,015	1,050,428	1,109,727	1,135,140	1,177,496
3,000～	876,331	902,620	963,964	990,254	1,034,070	1,060,360	1,086,650	1,147,993	1,174,283	1,218,100
3,500～	1,022,387	1,053,058	1,124,625	1,155,297	1,206,416	1,237,088	1,267,759	1,339,326	1,369,998	1,421,117
4,000～	1,168,442	1,203,495	1,285,286	1,320,339	1,378,761	1,413,814	1,448,868	1,530,659	1,565,712	1,624,134

令和6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 ~	550,810	567,334	605,891	622,415	649,955	666,480	683,004	721,561	738,085	765,625
3,000 ~	590,155	607,859	649,170	666,875	696,382	714,087	731,792	773,103	790,807	820,315

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 ~	279,947	288,345	307,941	316,340	330,337	338,735	347,134	366,730	375,128	389,126
1,100 ~	307,941	317,179	338,735	347,973	363,370	372,608	381,846	403,402	412,640	428,037
1,200 ~	335,936	346,014	369,529	379,607	396,404	406,482	416,560	440,076	450,154	466,951
1,300 ~	363,931	374,848	400,324	411,242	429,438	440,356	451,274	476,749	487,667	505,864
1,400 ~	391,926	403,683	431,118	442,876	462,472	474,230	485,988	513,423	525,180	544,777
1,500 ~	419,921	432,518	461,913	474,510	495,506	508,104	520,702	550,096	562,694	583,690
1,600 ~	447,915	461,352	492,706	506,143	528,539	541,977	555,414	586,768	600,206	622,601
1,700 ~	475,910	490,187	523,501	537,778	561,573	575,851	590,128	623,442	637,719	661,514
1,800 ~	503,904	519,021	554,294	569,411	594,606	609,723	624,840	660,114	675,231	700,426
1,900 ~	531,901	547,858	585,091	601,048	627,643	643,600	659,557	696,790	712,747	739,342
2,000 ~	559,895	576,691	615,884	632,681	660,676	677,472	694,269	733,462	750,259	778,254
2,100 ~	587,890	605,526	646,679	664,315	693,710	711,346	728,983	770,135	787,772	817,167
2,200 ~	615,885	634,361	677,473	695,950	726,744	745,220	763,697	806,809	825,285	856,080
2,300 ~	643,879	663,195	708,266	727,583	759,777	779,093	798,409	843,481	862,797	894,991
2,400 ~	671,874	692,030	739,061	759,217	792,811	812,967	833,123	880,154	900,311	933,904
2,500 ~	699,870	720,866	769,857	790,853	825,846	846,842	867,838	916,829	937,825	972,819
2,600 ~	727,864	749,699	800,650	822,486	858,879	880,715	902,551	953,501	975,337	1,011,730
2,700 ~	755,859	778,534	831,444	854,120	891,913	914,589	937,265	990,175	1,012,851	1,050,644
2,800 ~	783,853	807,368	862,238	885,753	924,946	948,462	971,977	1,026,847	1,050,363	1,089,555
2,900 ~	811,848	836,203	893,032	917,388	957,980	982,336	1,006,691	1,063,520	1,087,876	1,128,468
3,000 ~	839,844	865,039	923,828	949,023	991,015	1,016,211	1,041,406	1,100,195	1,125,390	1,167,383

令和6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～	591,852	609,607	651,037	668,792	698,385	716,140	733,896	775,326	793,081	822,674
2,200～	651,037	670,568	716,140	735,671	768,223	787,754	807,285	852,858	872,389	904,941
2,400～	710,222	731,528	781,244	802,550	838,061	859,368	880,675	930,390	951,697	987,208
2,600～	769,407	792,489	846,347	869,429	907,900	930,982	954,064	1,007,923	1,031,005	1,069,475
2,800～	828,592	853,449	911,451	936,308	977,738	1,002,596	1,027,454	1,085,455	1,110,313	1,151,742
3,000～	887,779	914,412	976,556	1,003,190	1,047,579	1,074,212	1,100,845	1,162,990	1,189,623	1,234,012

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	533,810	549,824	587,191	603,205	629,895	645,910	661,924	699,291	715,305	741,995
1,200～	640,572	659,789	704,629	723,846	755,874	775,092	794,309	839,149	858,366	890,395
1,400～	747,334	769,754	822,067	844,487	881,854	904,274	926,694	979,007	1,001,427	1,038,794
1,600～	854,095	879,717	939,504	965,127	1,007,832	1,033,454	1,059,077	1,118,864	1,144,487	1,187,192
1,800～	960,857	989,682	1,056,942	1,085,768	1,133,811	1,162,636	1,191,462	1,258,722	1,287,548	1,335,591

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～	282,213	290,679	310,434	318,900	333,011	341,477	349,944	369,699	378,165	392,276
1,200～	338,656	348,815	372,521	382,681	399,614	409,773	419,933	443,639	453,799	470,731
1,400～	395,098	406,950	434,607	446,460	466,215	478,068	489,921	517,578	529,431	549,186
1,600～	451,540	465,086	496,694	510,240	532,817	546,363	559,909	591,517	605,063	627,640
1,800～	507,982	523,221	558,780	574,019	599,418	614,658	629,897	665,456	680,695	706,094
2,000～	564,427	581,359	620,869	637,802	666,023	682,956	699,889	739,399	756,332	784,553
2,200～	620,869	639,495	682,955	701,581	732,625	751,251	769,877	813,338	831,964	863,007
2,400～	677,312	697,631	745,043	765,362	799,228	819,547	839,866	887,278	907,598	941,463
2,600～	733,754	755,766	807,129	829,142	865,829	887,842	909,854	961,217	983,230	1,019,918
2,800～	790,197	813,902	869,216	892,922	932,432	956,138	979,844	1,035,158	1,058,863	1,098,373
3,000～	846,641	872,040	931,305	956,704	999,036	1,024,435	1,049,834	1,109,099	1,134,498	1,176,830

令和6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～	341,714	351,965	375,885	386,136	403,222	413,473	423,725	447,645	457,896	474,982
1,100～	375,884	387,160	413,472	424,748	443,543	454,819	466,096	492,408	503,684	522,478
1,200～	410,056	422,357	451,061	463,363	483,866	496,167	508,469	537,173	549,475	569,977
1,300～	444,227	457,553	488,649	501,976	524,187	537,514	550,841	581,937	595,264	617,475
1,400～	478,398	492,749	526,237	540,589	564,509	578,861	593,213	626,701	641,053	664,973
1,500～	512,571	527,948	563,828	579,205	604,833	620,210	635,588	671,468	686,845	712,473
1,600～	546,741	563,143	601,415	617,817	645,154	661,556	677,958	716,230	732,632	759,969
1,700～	580,914	598,341	639,005	656,432	685,478	702,905	720,333	760,997	778,424	807,470
1,800～	615,085	633,537	676,593	695,046	725,800	744,252	762,705	805,761	824,213	854,968
1,900～	649,256	668,733	714,181	733,659	766,122	785,599	805,077	850,525	870,003	902,465
2,000～	683,428	703,930	751,770	772,273	806,445	826,947	847,450	895,290	915,793	949,964
2,100～	717,599	739,126	789,358	810,886	846,766	868,294	889,822	940,054	961,582	997,462
2,200～	751,771	774,324	826,948	849,501	887,089	909,642	932,196	984,820	1,007,373	1,044,961
2,300～	785,941	809,519	864,535	888,113	927,410	950,988	974,566	1,029,582	1,053,160	1,092,457
2,400～	820,113	844,716	902,124	926,727	967,733	992,336	1,016,940	1,074,348	1,098,951	1,139,957
2,500～	854,286	879,914	939,714	965,343	1,008,057	1,033,686	1,059,314	1,119,114	1,144,743	1,187,457
2,600～	888,456	915,109	977,301	1,003,955	1,048,378	1,075,031	1,101,685	1,163,877	1,190,531	1,234,953
2,700～	922,629	950,307	1,014,891	1,042,570	1,088,702	1,116,381	1,144,059	1,208,643	1,236,322	1,282,454
2,800～	956,799	985,502	1,052,478	1,081,182	1,129,022	1,157,726	1,186,430	1,253,406	1,282,110	1,329,950
2,900～	990,970	1,020,699	1,090,067	1,119,796	1,169,344	1,199,073	1,228,802	1,298,170	1,327,899	1,377,448
3,000～	1,025,143	1,055,897	1,127,657	1,158,411	1,209,668	1,240,423	1,271,177	1,342,937	1,373,691	1,424,948
3,500～	1,196,000	1,231,880	1,315,600	1,351,480	1,411,280	1,447,160	1,483,040	1,566,760	1,602,640	1,662,440
4,000～	1,366,857	1,407,862	1,503,542	1,544,548	1,612,891	1,653,896	1,694,902	1,790,582	1,831,588	1,899,931

※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
カラマツは3,000本/鉢を上限、アカマツは2,800本/鉢を下限とする。

令和6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～	399,425	411,407	439,367	451,350	471,321	483,304	495,287	523,246	535,229	555,200
1,100～	439,367	452,548	483,303	496,484	518,453	531,634	544,815	575,570	588,751	610,720
1,200～	479,311	493,690	527,242	541,621	565,586	579,966	594,345	627,897	642,276	666,242
1,300～	519,252	534,829	571,177	586,754	612,717	628,294	643,872	680,220	695,797	721,760
1,400～	559,195	575,970	615,114	631,890	659,850	676,625	693,401	732,545	749,321	777,281
1,500～	599,140	617,114	659,054	677,028	706,985	724,959	742,933	784,873	802,847	832,804
1,600～	639,081	658,253	702,989	722,161	754,115	773,288	792,460	837,196	856,368	888,322
1,700～	679,024	699,394	746,926	767,297	801,248	821,619	841,989	889,521	909,892	943,843
1,800～	718,967	740,536	790,863	812,432	848,381	869,950	891,519	941,846	963,415	999,364
1,900～	758,909	781,676	834,799	857,567	895,512	918,279	941,047	994,170	1,016,938	1,054,883
2,000～	798,852	822,817	878,737	902,702	942,645	966,610	990,576	1,046,496	1,070,461	1,110,404
2,100～	838,795	863,958	922,674	947,838	989,778	1,014,941	1,040,105	1,098,821	1,123,985	1,165,925
2,200～	878,737	905,099	966,610	992,972	1,036,909	1,063,271	1,089,633	1,151,145	1,177,507	1,221,444
2,300～	918,679	946,239	1,010,546	1,038,107	1,084,041	1,111,601	1,139,161	1,203,469	1,231,029	1,276,963
2,400～	958,623	987,381	1,054,485	1,083,243	1,131,175	1,159,933	1,188,692	1,255,796	1,284,554	1,332,485
2,500～	998,566	1,028,522	1,098,422	1,128,379	1,178,307	1,208,264	1,238,221	1,308,121	1,338,078	1,388,006
2,600～	1,038,507	1,069,662	1,142,357	1,173,512	1,225,438	1,256,593	1,287,748	1,360,444	1,391,599	1,443,524
2,700～	1,078,451	1,110,804	1,186,296	1,218,649	1,272,572	1,304,925	1,337,279	1,412,770	1,445,124	1,499,046
2,800～	1,118,393	1,151,944	1,230,232	1,263,784	1,319,703	1,353,255	1,386,807	1,465,094	1,498,646	1,554,566
2,900～	1,158,335	1,193,085	1,274,168	1,308,918	1,366,835	1,401,585	1,436,335	1,517,418	1,552,168	1,610,085
3,000～	1,198,280	1,234,228	1,318,108	1,354,056	1,413,970	1,449,918	1,485,867	1,569,746	1,605,695	1,665,609
3,500～	1,397,992	1,439,931	1,537,791	1,579,730	1,649,630	1,691,570	1,733,510	1,831,369	1,873,309	1,943,208
4,000～	1,597,706	1,645,637	1,757,476	1,805,407	1,885,293	1,933,224	1,981,155	2,092,994	2,140,926	2,220,811

令和6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～	303,757	312,869	334,132	343,245	358,433	367,545	376,658	397,921	407,034	422,222
1,100～	334,131	344,154	367,544	377,568	394,274	404,298	414,322	437,711	447,735	464,442
1,200～	364,508	375,443	400,958	411,894	430,119	441,054	451,989	477,505	488,440	506,666
1,300～	394,883	406,729	434,371	446,217	465,961	477,808	489,654	517,296	529,143	548,887
1,400～	425,260	438,017	467,786	480,543	501,806	514,564	527,322	557,090	569,848	591,111
1,500～	455,635	469,304	501,198	514,867	537,649	551,318	564,987	596,881	610,550	633,332
1,600～	486,010	500,590	534,611	549,191	573,491	588,072	602,652	636,673	651,253	675,553
1,700～	516,387	531,878	568,025	583,517	609,336	624,828	640,319	676,466	691,958	717,777
1,800～	546,761	563,163	601,437	617,839	645,177	661,580	677,983	716,256	732,659	759,997
1,900～	577,139	594,453	634,852	652,167	681,024	698,338	715,652	756,052	773,366	802,223
2,000～	607,514	625,739	668,265	686,490	716,866	735,091	753,317	795,843	814,068	844,444
2,100～	637,890	657,026	701,679	720,815	752,710	771,846	790,983	835,635	854,772	886,667
2,200～	668,266	688,313	735,092	755,140	788,553	808,601	828,649	875,428	895,476	928,889
2,300～	698,641	719,600	768,505	789,464	824,396	845,355	866,314	915,219	936,178	971,110
2,400～	729,017	750,887	801,918	823,789	860,240	882,110	903,981	955,012	976,882	1,013,333
2,500～	759,393	782,174	835,332	858,114	896,083	918,865	941,647	994,804	1,017,586	1,055,556
2,600～	789,769	813,462	868,745	892,438	931,927	955,620	979,313	1,034,597	1,058,290	1,097,778
2,700～	820,144	844,748	902,158	926,762	967,769	992,374	1,016,978	1,074,388	1,098,992	1,140,000
2,800～	850,520	876,035	935,572	961,087	1,003,613	1,029,129	1,054,644	1,114,181	1,139,696	1,182,222
2,900～	880,896	907,322	968,985	995,412	1,039,457	1,065,884	1,092,311	1,153,973	1,180,400	1,224,445
3,000～	911,273	938,611	1,002,400	1,029,738	1,075,302	1,102,640	1,129,978	1,193,767	1,221,105	1,266,669
3,500～	1,063,152	1,095,046	1,169,467	1,201,361	1,254,519	1,286,413	1,318,308	1,392,729	1,424,623	1,477,781
4,000～	1,215,030	1,251,480	1,336,533	1,372,983	1,433,735	1,470,186	1,506,637	1,591,689	1,628,140	1,688,891

令和6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 ～	583,422	600,924	641,764	659,266	688,437	705,940	723,443	764,282	781,785	810,956
3,000 ～	625,097	643,849	687,606	706,359	737,614	756,367	775,120	818,877	837,629	868,884

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 ～	291,594	300,341	320,753	329,501	344,080	352,828	361,576	381,988	390,735	405,315
1,100 ～	320,753	330,375	352,828	362,450	378,488	388,111	397,733	420,186	429,809	445,846
1,200 ～	349,913	360,410	384,904	395,401	412,897	423,394	433,892	458,386	468,883	486,379
1,300 ～	379,072	390,444	416,979	428,351	447,304	458,677	470,049	496,584	507,956	526,910
1,400 ～	408,232	420,478	449,055	461,302	481,713	493,960	506,207	534,783	547,030	567,442
1,500 ～	437,391	450,512	481,130	494,251	516,121	529,243	542,364	572,982	586,103	607,973
1,600 ～	466,550	480,546	513,205	527,201	550,529	564,525	578,522	611,180	625,177	648,504
1,700 ～	495,710	510,581	545,281	560,152	584,937	599,809	614,680	649,380	664,251	689,036
1,800 ～	524,869	540,615	577,355	593,101	619,345	635,091	650,837	687,578	703,324	729,567
1,900 ～	554,030	570,650	609,433	626,053	653,755	670,376	686,997	725,779	742,400	770,101
2,000 ～	583,189	600,684	641,507	659,003	688,163	705,658	723,154	763,977	781,473	810,632
2,100 ～	612,349	630,719	673,583	691,954	722,571	740,942	759,312	802,177	820,547	851,165
2,200 ～	641,509	660,754	705,659	724,905	756,980	776,225	795,471	840,376	859,622	891,697
2,300 ～	670,667	690,787	737,733	757,853	791,387	811,507	831,627	878,573	898,693	932,227
2,400 ～	699,827	720,821	769,809	790,804	825,795	846,790	867,785	916,773	937,768	972,759
2,500 ～	728,987	750,856	801,885	823,755	860,204	882,074	903,943	954,972	976,842	1,013,291
2,600 ～	758,146	780,890	833,960	856,704	894,612	917,356	940,101	993,171	1,015,915	1,053,822
2,700 ～	787,306	810,925	866,036	889,655	929,021	952,640	976,259	1,031,370	1,054,990	1,094,355
2,800 ～	816,465	840,958	898,111	922,605	963,428	987,922	1,012,416	1,069,569	1,094,063	1,134,886
2,900 ～	845,625	870,993	930,187	955,556	997,837	1,023,206	1,048,575	1,107,768	1,133,137	1,175,418
3,000 ～	874,786	901,029	962,264	988,508	1,032,247	1,058,491	1,084,734	1,145,969	1,172,213	1,215,952

令和6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 ~	615,146	633,600	676,660	695,114	725,872	744,326	762,781	805,841	824,295	855,052
2,200 ~	676,660	696,959	744,326	764,625	798,458	818,758	839,058	886,424	906,724	940,557
2,400 ~	738,174	760,319	811,991	834,136	871,045	893,190	915,335	967,007	989,153	1,026,061
2,600 ~	799,690	823,680	879,659	903,649	943,634	967,624	991,615	1,047,593	1,071,584	1,111,569
2,800 ~	861,204	887,040	947,324	973,160	1,016,220	1,042,056	1,067,892	1,128,177	1,154,013	1,197,073
3,000 ~	922,720	950,401	1,014,992	1,042,673	1,088,809	1,116,491	1,144,172	1,208,763	1,236,444	1,282,580

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	545,457	561,820	600,002	616,366	643,639	660,002	676,366	714,548	730,912	758,185
1,200 ~	654,548	674,184	720,002	739,639	772,366	792,003	811,639	857,457	877,094	909,821
1,400 ~	763,639	786,548	840,002	862,912	901,094	924,003	946,912	1,000,367	1,023,276	1,061,458
1,600 ~	872,730	898,911	960,003	986,184	1,029,821	1,056,003	1,082,185	1,143,276	1,169,458	1,213,094
1,800 ~	981,821	1,011,275	1,080,003	1,109,457	1,158,548	1,188,003	1,217,458	1,286,185	1,315,640	1,364,731

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 ~	293,860	302,675	323,246	332,061	346,754	355,570	364,386	384,956	393,772	408,465
1,200 ~	352,632	363,210	387,895	398,474	416,105	426,684	437,263	461,947	472,526	490,158
1,400 ~	411,404	423,746	452,544	464,886	485,456	497,798	510,140	538,939	551,281	571,851
1,600 ~	470,175	484,280	517,192	531,297	554,806	568,911	583,017	615,929	630,034	653,543
1,800 ~	528,947	544,815	581,841	597,710	624,157	640,025	655,894	692,920	708,788	735,236
2,000 ~	587,721	605,352	646,493	664,124	693,510	711,142	728,774	769,914	787,546	816,932
2,200 ~	646,493	665,887	711,142	730,537	762,861	782,256	801,651	846,905	866,300	898,625
2,400 ~	705,265	726,422	775,791	796,949	832,212	853,370	874,528	923,897	945,055	980,318
2,600 ~	764,036	786,957	840,439	863,360	901,562	924,483	947,404	1,000,887	1,023,808	1,062,010
2,800 ~	822,808	847,492	905,088	929,773	970,913	995,597	1,020,281	1,077,878	1,102,562	1,143,703
3,000 ~	881,582	908,029	969,740	996,187	1,040,266	1,066,714	1,093,161	1,154,872	1,181,319	1,225,398

令和6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～	352,121	362,684	387,333	397,896	415,502	426,066	436,630	461,278	471,842	489,448
1,100～	387,332	398,951	426,065	437,685	457,051	468,671	480,291	507,404	519,024	538,391
1,200～	422,545	435,221	464,799	477,475	498,603	511,279	523,955	553,533	566,210	587,337
1,300～	457,756	471,488	503,531	517,264	540,152	553,884	567,617	599,660	613,393	636,280
1,400～	492,968	507,757	542,264	557,053	581,702	596,491	611,280	645,788	660,577	685,225
1,500～	528,181	544,026	580,999	596,844	623,253	639,099	654,944	691,917	707,762	734,171
1,600～	563,392	580,293	619,731	636,632	664,802	681,704	698,606	738,043	754,945	783,114
1,700～	598,605	616,563	658,465	676,423	706,353	724,312	742,270	784,172	802,130	832,060
1,800～	633,817	652,831	697,198	716,213	747,904	766,918	785,933	830,300	849,314	881,005
1,900～	669,029	689,099	735,931	756,002	789,454	809,525	829,595	876,427	896,498	929,950
2,000～	704,242	725,369	774,666	795,793	831,005	852,132	873,260	922,557	943,684	978,896
2,100～	739,454	761,637	813,399	835,583	872,555	894,739	916,922	968,684	990,868	1,027,841
2,200～	774,666	797,905	852,132	875,372	914,105	937,345	960,585	1,014,812	1,038,052	1,076,785
2,300～	809,877	834,173	890,864	915,161	955,654	979,951	1,004,247	1,060,938	1,085,235	1,125,729
2,400～	845,090	870,442	929,599	954,951	997,206	1,022,558	1,047,911	1,107,067	1,132,420	1,174,675
2,500～	880,303	906,712	968,333	994,742	1,038,757	1,065,166	1,091,575	1,153,196	1,179,606	1,223,621
2,600～	915,514	942,979	1,007,065	1,034,530	1,080,306	1,107,771	1,135,237	1,199,323	1,226,788	1,272,564
2,700～	950,727	979,248	1,045,799	1,074,321	1,121,857	1,150,379	1,178,901	1,245,452	1,273,974	1,321,510
2,800～	985,938	1,015,516	1,084,531	1,114,109	1,163,406	1,192,984	1,222,563	1,291,578	1,321,156	1,370,453
2,900～	1,021,150	1,051,784	1,123,265	1,153,899	1,204,957	1,235,591	1,266,226	1,337,706	1,368,341	1,419,398
3,000～	1,056,364	1,088,054	1,162,000	1,193,691	1,246,509	1,278,200	1,309,891	1,383,836	1,415,527	1,468,345
3,500～	1,232,424	1,269,396	1,355,666	1,392,639	1,454,260	1,491,233	1,528,205	1,614,475	1,651,448	1,713,069
4,000～	1,408,485	1,450,739	1,549,333	1,591,588	1,662,012	1,704,266	1,746,521	1,845,115	1,887,369	1,957,794

※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
カラマツは3,000本/鉢を上限、アカマツは2,800本/鉢を下限とする。

令和6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～	409,832	422,126	450,815	463,110	483,601	495,896	508,191	536,879	549,174	569,666
1,100～	450,815	464,339	495,896	509,420	531,961	545,486	559,010	590,567	604,092	626,632
1,200～	491,800	506,554	540,980	555,734	580,324	595,078	609,832	644,258	659,012	683,602
1,300～	532,781	548,764	586,059	602,042	628,681	644,665	660,648	697,943	713,926	740,565
1,400～	573,765	590,977	631,141	648,354	677,042	694,255	711,468	751,632	768,845	797,533
1,500～	614,750	633,192	676,225	694,667	725,405	743,847	762,290	805,322	823,765	854,502
1,600～	655,732	675,403	721,305	740,977	773,763	793,435	813,107	859,008	878,680	911,467
1,700～	696,715	717,616	766,386	787,287	822,123	843,025	863,926	912,696	933,598	968,433
1,800～	737,699	759,829	811,468	833,599	870,484	892,615	914,746	966,385	988,516	1,025,401
1,900～	778,682	802,042	856,550	879,910	918,844	942,205	965,565	1,020,073	1,043,433	1,082,367
2,000～	819,666	844,255	901,632	926,222	967,205	991,795	1,016,385	1,073,762	1,098,352	1,139,335
2,100～	860,649	886,468	946,713	972,533	1,015,565	1,041,385	1,067,204	1,127,450	1,153,269	1,196,302
2,200～	901,632	928,680	991,795	1,018,844	1,063,925	1,090,974	1,118,023	1,181,137	1,208,186	1,253,268
2,300～	942,615	970,893	1,036,876	1,065,154	1,112,285	1,140,564	1,168,842	1,234,825	1,263,104	1,310,234
2,400～	983,600	1,013,108	1,081,960	1,111,468	1,160,648	1,190,156	1,219,664	1,288,516	1,318,024	1,367,204
2,500～	1,024,584	1,055,321	1,127,042	1,157,779	1,209,009	1,239,746	1,270,484	1,342,205	1,372,942	1,424,171
2,600～	1,065,565	1,097,531	1,172,121	1,204,088	1,257,366	1,289,333	1,321,300	1,395,890	1,427,857	1,481,135
2,700～	1,106,550	1,139,746	1,217,205	1,250,401	1,305,729	1,338,925	1,372,122	1,449,580	1,482,777	1,538,104
2,800～	1,147,533	1,181,958	1,262,286	1,296,712	1,354,088	1,388,514	1,422,940	1,503,268	1,537,694	1,595,070
2,900～	1,188,515	1,224,170	1,307,366	1,343,021	1,402,447	1,438,103	1,473,758	1,556,954	1,592,610	1,652,035
3,000～	1,229,500	1,266,385	1,352,450	1,389,335	1,450,810	1,487,695	1,524,580	1,610,645	1,647,530	1,709,005
3,500～	1,434,416	1,477,448	1,577,857	1,620,890	1,692,610	1,735,643	1,778,675	1,879,084	1,922,117	1,993,838
4,000～	1,639,334	1,688,514	1,803,267	1,852,447	1,934,414	1,983,594	2,032,774	2,147,527	2,196,707	2,278,674

令和6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 ~	276,143	284,427	303,757	312,041	325,848	334,133	342,417	361,747	370,031	383,838	
1,100 ~	303,756	312,868	334,131	343,244	358,432	367,544	376,657	397,920	407,033	422,220	
1,200 ~	331,371	341,312	364,508	374,449	391,017	400,958	410,900	434,096	444,037	460,605	
1,300 ~	358,985	369,754	394,883	405,653	423,602	434,371	445,141	470,270	481,039	498,989	
1,400 ~	386,600	398,198	425,260	436,858	456,188	467,786	479,384	506,446	518,044	537,374	
1,500 ~	414,214	426,640	455,635	468,061	488,772	501,198	513,625	542,620	555,046	575,757	
1,600 ~	441,828	455,082	486,010	499,265	521,357	534,611	547,866	578,794	592,049	614,140	
1,700 ~	469,443	483,526	516,387	530,470	553,942	568,026	582,109	614,970	629,053	652,525	
1,800 ~	497,056	511,967	546,761	561,673	586,526	601,437	616,349	651,143	666,055	690,907	
1,900 ~	524,672	540,412	577,139	592,879	619,112	634,853	650,593	687,320	703,060	729,294	
2,000 ~	552,286	568,854	607,514	624,083	651,697	668,266	684,834	723,494	740,063	767,677	
2,100 ~	579,900	597,297	637,890	655,287	684,282	701,679	719,076	759,669	777,066	806,061	
2,200 ~	607,515	625,740	668,266	686,491	716,867	735,093	753,318	795,844	814,070	844,445	
2,300 ~	635,129	654,182	698,641	717,695	749,452	768,506	787,559	832,018	851,072	882,829	
2,400 ~	662,743	682,625	729,017	748,899	782,036	801,919	821,801	868,193	888,075	921,212	
2,500 ~	690,358	711,068	759,393	780,104	814,622	835,333	856,043	904,368	925,079	959,597	
2,600 ~	717,972	739,511	789,769	811,308	847,206	868,746	890,285	940,543	962,082	997,981	
2,700 ~	745,586	767,953	820,144	842,512	879,791	902,159	924,526	976,717	999,085	1,036,364	
2,800 ~	773,200	796,396	850,520	873,716	912,376	935,572	958,768	1,012,892	1,036,088	1,074,748	
2,900 ~	800,815	824,839	880,896	904,920	944,961	968,986	993,010	1,049,067	1,073,092	1,113,132	
3,000 ~	828,430	853,282	911,273	936,125	977,547	1,002,400	1,027,253	1,085,243	1,110,096	1,151,517	
3,500 ~	966,502	995,497	1,063,152	1,092,147	1,140,472	1,169,467	1,198,462	1,266,117	1,295,112	1,343,437	
4,000 ~	1,104,573	1,137,710	1,215,030	1,248,167	1,303,396	1,336,533	1,369,670	1,446,990	1,480,127	1,535,356	

令和6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 ～	530,384	546,295	583,422	599,333	625,853	641,764	657,676	694,803	710,714	737,233
3,000 ～	568,270	585,318	625,097	642,145	670,558	687,606	704,654	744,433	761,481	789,895

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 ～	265,086	273,038	291,594	299,547	312,801	320,754	328,706	347,262	355,215	368,469
1,100 ～	291,594	300,341	320,753	329,501	344,080	352,828	361,576	381,988	390,735	405,315
1,200 ～	318,103	327,646	349,913	359,456	375,361	384,904	394,447	416,714	426,258	442,163
1,300 ～	344,611	354,949	379,072	389,410	406,640	416,979	427,317	451,440	461,778	479,009
1,400 ～	371,120	382,253	408,232	419,365	437,921	449,055	460,188	486,167	497,300	515,856
1,500 ～	397,629	409,557	437,391	449,320	469,202	481,131	493,059	520,893	532,822	552,704
1,600 ～	424,137	436,861	466,550	479,274	500,481	513,205	525,929	555,619	568,343	589,550
1,700 ～	450,646	464,165	495,710	509,229	531,762	545,281	558,801	590,346	603,865	626,397
1,800 ～	477,154	491,468	524,869	539,184	563,041	577,356	591,670	625,071	639,386	663,244
1,900 ～	503,664	518,773	554,030	569,140	594,323	609,433	624,543	659,799	674,909	700,092
2,000 ～	530,172	546,077	583,189	599,094	625,602	641,508	657,413	694,525	710,430	736,939
2,100 ～	556,681	573,381	612,349	629,049	656,883	673,584	690,284	729,252	745,952	773,786
2,200 ～	583,190	600,685	641,509	659,004	688,164	705,659	723,155	763,978	781,474	810,634
2,300 ～	609,698	627,988	670,667	688,958	719,443	737,734	756,025	798,704	816,995	847,480
2,400 ～	636,207	655,293	699,827	718,913	750,724	769,810	788,896	833,431	852,517	884,327
2,500 ～	662,716	682,597	728,987	748,869	782,004	801,886	821,767	868,157	888,039	921,175
2,600 ～	689,224	709,900	758,146	778,823	813,284	833,961	854,637	902,883	923,560	958,021
2,700 ～	715,733	737,204	787,306	808,778	844,564	866,036	887,508	937,610	959,082	994,868
2,800 ～	742,241	764,508	816,465	838,732	875,844	898,111	920,378	972,335	994,602	1,031,714
2,900 ～	768,750	791,812	845,625	868,687	907,125	930,187	953,250	1,007,062	1,030,125	1,068,562
3,000 ～	795,260	819,117	874,786	898,643	938,406	962,264	986,122	1,041,790	1,065,648	1,105,411

令和6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 ～	559,224	576,000	615,146	631,923	659,884	676,661	693,437	732,583	749,360	777,321
2,200 ～	615,146	633,600	676,660	695,114	725,872	744,326	762,781	805,841	824,295	855,052
2,400 ～	671,068	691,200	738,174	758,306	791,860	811,992	832,124	879,099	899,231	932,784
2,600 ～	726,991	748,800	799,690	821,499	857,849	879,659	901,468	952,358	974,167	1,010,517
2,800 ～	782,913	806,400	861,204	884,691	923,837	947,324	970,812	1,025,616	1,049,103	1,088,249
3,000 ～	838,837	864,002	922,720	947,885	989,827	1,014,992	1,040,157	1,098,876	1,124,041	1,165,983

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	495,870	510,746	545,457	560,333	585,126	600,002	614,878	649,589	664,465	689,259
1,200 ～	595,044	612,895	654,548	672,399	702,151	720,003	737,854	779,507	797,358	827,111
1,400 ～	694,218	715,044	763,639	784,466	819,177	840,003	860,830	909,425	930,252	964,963
1,600 ～	793,391	817,192	872,730	896,531	936,201	960,003	983,804	1,039,342	1,063,143	1,102,813
1,800 ～	892,565	919,341	981,821	1,008,598	1,053,226	1,080,003	1,106,780	1,169,260	1,196,037	1,240,665

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 ～	267,146	275,160	293,860	301,874	315,232	323,246	331,261	349,961	357,975	371,332
1,200 ～	320,575	330,192	352,632	362,249	378,278	387,895	397,513	419,953	429,570	445,599
1,400 ～	374,004	385,224	411,404	422,624	441,324	452,544	463,764	489,945	501,165	519,865
1,600 ～	427,432	440,254	470,175	482,998	504,369	517,192	530,015	559,935	572,758	594,130
1,800 ～	480,861	495,286	528,947	543,372	567,415	581,841	596,267	629,927	644,353	668,396
2,000 ～	534,292	550,320	587,721	603,749	630,464	646,493	662,522	699,922	715,951	742,665
2,200 ～	587,721	605,352	646,493	664,124	693,510	711,142	728,774	769,914	787,546	816,932
2,400 ～	641,150	660,384	705,265	724,499	756,557	775,791	795,026	839,906	859,141	891,198
2,600 ～	694,579	715,416	764,036	784,874	819,603	840,440	861,277	909,898	930,735	965,464
2,800 ～	748,008	770,448	822,808	845,249	882,649	905,089	927,529	979,890	1,002,330	1,039,731
3,000 ～	801,439	825,482	881,582	905,626	945,698	969,741	993,784	1,049,885	1,073,928	1,114,000

令和6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～	320,110	329,713	352,121	361,724	377,729	387,333	396,936	419,344	428,947	444,952
1,100～	352,120	362,683	387,332	397,895	415,501	426,065	436,628	461,277	471,840	489,446
1,200～	384,132	395,655	422,545	434,069	453,275	464,799	476,323	503,212	514,736	533,943
1,300～	416,142	428,626	457,756	470,240	491,047	503,531	516,016	545,146	557,630	578,437
1,400～	448,153	461,597	492,968	506,412	528,820	542,265	555,709	587,080	600,525	622,932
1,500～	480,165	494,569	528,181	542,586	566,594	580,999	595,404	629,016	643,421	667,429
1,600～	512,175	527,540	563,392	578,757	604,366	619,731	635,097	670,949	686,314	711,923
1,700～	544,187	560,512	598,605	614,931	642,140	658,466	674,791	712,884	729,210	756,419
1,800～	576,198	593,483	633,817	651,103	679,913	697,199	714,485	754,819	772,105	800,915
1,900～	608,209	626,455	669,029	687,276	717,686	735,932	754,179	796,753	815,000	845,410
2,000～	640,220	659,426	704,242	723,448	755,459	774,666	793,872	838,688	857,894	889,905
2,100～	672,231	692,397	739,454	759,621	793,232	813,399	833,566	880,622	900,789	934,401
2,200～	704,242	725,369	774,666	795,793	831,005	852,132	873,260	922,557	943,684	978,896
2,300～	736,252	758,339	809,877	831,964	868,777	890,864	912,952	964,490	986,577	1,023,390
2,400～	768,264	791,311	845,090	868,138	906,551	929,599	952,647	1,006,425	1,029,473	1,067,886
2,500～	800,276	824,284	880,303	904,311	944,325	968,333	992,342	1,048,361	1,072,369	1,112,383
2,600～	832,286	857,254	915,514	940,483	982,097	1,007,066	1,032,034	1,090,294	1,115,263	1,156,877
2,700～	864,298	890,226	950,727	976,656	1,019,871	1,045,800	1,071,729	1,132,230	1,158,159	1,201,374
2,800～	896,308	923,197	985,938	1,012,828	1,057,643	1,084,532	1,111,421	1,174,163	1,201,052	1,245,868
2,900～	928,319	956,168	1,021,150	1,049,000	1,095,416	1,123,265	1,151,115	1,216,097	1,243,947	1,290,363
3,000～	960,331	989,140	1,056,364	1,085,174	1,133,190	1,162,000	1,190,810	1,258,033	1,286,843	1,334,860
3,500～	1,120,386	1,153,997	1,232,424	1,266,036	1,322,055	1,355,667	1,389,278	1,467,705	1,501,317	1,557,336
4,000～	1,280,441	1,318,854	1,408,485	1,446,898	1,510,920	1,549,333	1,587,746	1,677,377	1,715,790	1,779,812

※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
カラマツは3,000本/鉢を上限、アカマツは2,800本/鉢を下限とする。

令和6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～	372,575	383,752	409,832	421,009	439,638	450,815	461,993	488,073	499,250	517,879
1,100～	409,832	422,126	450,815	463,110	483,601	495,896	508,191	536,879	549,174	569,666
1,200～	447,091	460,503	491,800	505,212	527,567	540,980	554,392	585,689	599,101	621,456
1,300～	484,347	498,877	532,781	547,312	571,529	586,059	600,590	634,494	649,024	673,242
1,400～	521,605	537,253	573,765	589,413	615,493	631,142	646,790	683,302	698,950	725,030
1,500～	558,864	575,629	614,750	631,516	659,459	676,225	692,991	732,111	748,877	776,820
1,600～	596,120	614,003	655,732	673,615	703,421	721,305	739,188	780,917	798,800	828,606
1,700～	633,378	652,379	696,715	715,717	747,386	766,387	785,388	829,725	848,726	880,395
1,800～	670,636	690,755	737,699	757,818	791,350	811,469	831,588	878,533	898,652	932,184
1,900～	707,893	729,129	778,682	799,919	835,313	856,550	877,787	927,339	948,576	983,971
2,000～	745,151	767,505	819,666	842,020	879,278	901,632	923,987	976,147	998,502	1,035,759
2,100～	782,409	805,881	860,649	884,122	923,242	946,714	970,187	1,024,955	1,048,428	1,087,548
2,200～	819,666	844,255	901,632	926,222	967,205	991,795	1,016,385	1,073,762	1,098,352	1,139,335
2,300～	856,923	882,630	942,615	968,322	1,011,169	1,036,876	1,062,584	1,122,569	1,148,276	1,191,122
2,400～	894,182	921,007	983,600	1,010,425	1,055,134	1,081,960	1,108,785	1,171,378	1,198,203	1,242,912
2,500～	931,440	959,383	1,024,584	1,052,527	1,099,099	1,127,042	1,154,985	1,220,186	1,248,129	1,294,701
2,600～	968,696	997,756	1,065,565	1,094,626	1,143,061	1,172,122	1,201,183	1,268,991	1,298,052	1,346,487
2,700～	1,005,955	1,036,133	1,106,550	1,136,729	1,187,026	1,217,205	1,247,384	1,317,801	1,347,979	1,398,277
2,800～	1,043,212	1,074,508	1,147,533	1,178,829	1,230,990	1,262,286	1,293,582	1,366,607	1,397,904	1,450,064
2,900～	1,080,469	1,112,883	1,188,515	1,220,929	1,274,953	1,307,367	1,339,781	1,415,414	1,447,828	1,501,851
3,000～	1,117,728	1,151,259	1,229,500	1,263,032	1,318,919	1,352,450	1,385,982	1,464,223	1,497,755	1,553,641
3,500～	1,304,015	1,343,135	1,434,416	1,473,536	1,538,737	1,577,858	1,616,978	1,708,259	1,747,380	1,812,580
4,000～	1,490,304	1,535,013	1,639,334	1,684,043	1,758,558	1,803,267	1,847,976	1,952,298	1,997,007	2,071,522

No.5 地 拵 単 価 表

令和6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	315,908	325,385	347,498	356,976	372,771	382,248	391,725	413,839	423,316	439,112
機械地拵	288,560	297,216	317,416	326,072	340,500	349,157	357,814	378,013	386,670	401,098

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	347,498	357,922	382,247	392,672	410,047	420,472	430,897	455,222	465,647	483,022
機械地拵	317,416	326,938	349,157	358,680	374,550	384,073	393,595	415,814	425,337	441,208

令和6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	313,780	323,193	345,158	354,571	370,260	379,673	389,087	411,051	420,465	436,154

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	345,158	355,512	379,673	390,028	407,286	417,641	427,995	452,156	462,511	479,769

No.6 特殊地拵単価表

令和6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あたりおおむね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)	ha当たりの蓄積30～50m3未満	i	人力地拵
II (50m3)	ha当たりの蓄積50～80m3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	768,839	791,904	845,722	868,788	907,230	930,295	953,360	1,007,179	1,030,244	1,068,686
	ii	741,491	763,735	815,640	837,884	874,959	897,204	919,448	971,353	993,597	1,030,672
II	i	977,555	1,006,881	1,075,310	1,104,637	1,153,514	1,182,841	1,212,168	1,280,597	1,309,923	1,358,801
	ii	950,208	978,714	1,045,228	1,073,735	1,121,245	1,149,751	1,178,257	1,244,772	1,273,278	1,320,789

令和6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当たりおおむね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)	ha当たりの蓄積30～50m3未満	i	人力地拵
II (50m3)	ha当たりの蓄積50～100m3未満	ii	機械地拵
III (100m3)	ha当たりの蓄積100～150m3未満		
IV (150m3)	ha当たりの蓄積150～200m3未満		
V (200m3)	ha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	697,533	718,458	767,286	788,212	823,088	844,014	864,940	913,768	934,694	969,570
	ii	670,186	690,291	737,204	757,310	790,819	810,925	831,030	877,943	898,049	931,558
II	i	952,472	981,046	1,047,719	1,076,293	1,123,916	1,152,491	1,181,065	1,247,738	1,276,312	1,323,936
	ii	925,124	952,877	1,017,636	1,045,390	1,091,646	1,119,400	1,147,153	1,211,912	1,239,666	1,285,922
III	i	1,203,802	1,239,916	1,324,182	1,360,296	1,420,486	1,456,600	1,492,714	1,576,980	1,613,094	1,673,284
	ii	1,176,455	1,211,748	1,294,100	1,329,394	1,388,216	1,423,510	1,458,804	1,541,156	1,576,449	1,635,272
IV	i	1,375,894	1,417,170	1,513,483	1,554,760	1,623,554	1,664,831	1,706,108	1,802,421	1,843,697	1,912,492
	ii	1,348,546	1,389,002	1,483,400	1,523,856	1,591,284	1,631,740	1,672,197	1,766,595	1,807,051	1,874,478
V	i	1,443,747	1,487,059	1,588,121	1,631,434	1,703,621	1,746,933	1,790,246	1,891,308	1,934,620	2,006,808
	ii	1,416,399	1,458,890	1,558,038	1,600,530	1,671,350	1,713,842	1,756,334	1,855,482	1,897,974	1,968,794

※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6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あたりおおむね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)	ha当たりの蓄積30～50m3未満	i	人力地拵
II (50m3)	ha当たりの蓄積50～80m3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	845,722	871,093	930,294	955,665	997,951	1,023,323	1,048,695	1,107,895	1,133,267	1,175,553
	ii	815,640	840,109	897,204	921,673	962,455	986,924	1,011,393	1,068,488	1,092,957	1,133,739
II	i	1,075,310	1,107,569	1,182,841	1,215,100	1,268,865	1,301,125	1,333,384	1,408,656	1,440,915	1,494,680
	ii	1,045,228	1,076,584	1,149,750	1,181,107	1,233,369	1,264,725	1,296,082	1,369,248	1,400,605	1,452,866

令和6年度 特殊地拵 単価表

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)	ha 当たりの蓄積30～50m3未満	i	人力地拵
II (50m3)	ha 当たりの蓄積50～100m3未満	ii	機械地拵
III (100m3)	ha 当たりの蓄積100～150m3未満		
IV (150m3)	ha 当たりの蓄積150～200m3未満		
V (200m3)	ha 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	767,286	790,304	844,014	867,033	905,397	928,416	951,434	1,005,144	1,028,163	1,066,527
	ii	737,204	759,320	810,924	833,040	869,900	892,016	914,132	965,737	987,853	1,024,713
II	i	1,047,719	1,079,150	1,152,490	1,183,922	1,236,308	1,267,739	1,299,171	1,372,511	1,403,943	1,456,329
	ii	1,017,636	1,048,165	1,119,399	1,149,928	1,200,810	1,231,339	1,261,868	1,333,103	1,363,632	1,414,514
III	i	1,324,182	1,363,907	1,456,600	1,496,325	1,562,534	1,602,260	1,641,985	1,734,678	1,774,403	1,840,612
	ii	1,294,100	1,332,923	1,423,510	1,462,333	1,527,038	1,565,861	1,604,684	1,695,271	1,734,094	1,798,799
IV	i	1,513,483	1,558,887	1,664,831	1,710,235	1,785,909	1,831,314	1,876,718	1,982,662	2,028,067	2,103,741
	ii	1,483,400	1,527,902	1,631,740	1,676,242	1,750,412	1,794,914	1,839,416	1,943,254	1,987,756	2,061,926
V	i	1,588,121	1,635,764	1,746,933	1,794,576	1,873,982	1,921,626	1,969,270	2,080,438	2,128,082	2,207,488
	ii	1,558,038	1,558,038	1,713,841	1,760,582	1,838,484	1,885,225	1,931,967	2,041,029	2,087,770	2,165,672

※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 单 价 表

令和6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)	192,465	198,238	211,711	217,485	227,108	232,882	238,656	252,129	257,903	267,526
筋刈・坪刈	62,382	64,253	68,620	70,491	73,610	75,482	77,353	81,720	83,591	86,710

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)	211,711	218,062	232,882	239,233	249,818	256,170	262,521	277,341	283,692	294,278
筋刈・坪刈	68,620	70,678	75,482	77,540	80,971	83,030	85,088	89,892	91,950	95,381

No.8 雪 起 こ し 単 価 表

令和6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	160,835	165,660	176,918	181,743	189,785	194,610	199,435	210,693	215,518	223,560

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	175,688	180,958	193,256	198,527	207,311	212,582	217,853	230,151	235,421	244,206

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	159,716	164,507	175,687	180,479	188,464	193,256	198,047	209,227	214,019	222,005

No.9 枝打ち単価表

令和6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	250,273	257,781	275,300	282,808	295,322	302,830	310,338	327,857	335,365	347,879
枝下高 4 m	285,207	293,763	313,727	322,283	336,544	345,100	353,656	373,621	382,177	396,437

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	275,300	283,559	302,830	311,089	324,854	333,113	341,372	360,643	368,902	382,667
枝下高 4 m	313,727	323,138	345,099	354,511	370,197	379,609	389,021	410,982	420,394	436,080

No.10 除 伐 单 価 表

令和6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	198,215	204,161	218,036	223,982	233,893	239,840	245,786	259,661	265,608	275,518

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	218,036	224,577	239,839	246,380	257,282	263,823	270,364	285,627	292,168	303,070

No.11 保 育 間 伐 単 価 表

令和6年度 保育間伐 単価表

7齢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	303,400	312,502	333,740	342,842	358,012	367,114	376,216	397,454	406,556	421,726

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	333,740	343,752	367,114	377,126	393,813	403,825	413,837	437,199	447,211	463,898

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	260,020	267,820	286,022	293,822	306,823	314,624	322,424	340,626	348,426	361,427

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	286,022	294,602	314,624	323,204	337,505	346,086	354,667	374,688	383,269	397,570

令和6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	268,158	276,202	294,973	303,018	316,426	324,471	332,515	351,286	359,331	372,739

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	294,973	303,822	324,470	333,319	348,068	356,917	365,766	386,414	395,263	410,012

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	236,317	243,406	259,948	267,038	278,854	285,943	293,033	309,575	316,664	328,480

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	259,948	267,746	285,942	293,741	306,738	314,537	322,335	340,531	348,330	361,327

No.12 保 育 間 伐 (被 害 木 除 去) 単 価 表

令和6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 %)	127,409	131,231	140,149	143,972	150,342	154,164	157,987	166,905	170,728	177,098
被 害 率 30 ～ 50 % (40 %)	254,298	261,926	279,727	287,356	300,071	307,700	315,329	333,130	340,759	353,474
被 害 率 50 ～ 70 % (60 %)	381,708	393,159	419,878	431,330	450,415	461,866	473,317	500,037	511,488	530,574

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 %)	140,149	144,353	154,163	158,368	165,375	169,580	173,784	183,595	187,799	194,807
被 害 率 30 ～ 50 % (40 %)	279,727	288,118	307,699	316,091	330,077	338,469	346,861	366,442	374,834	388,820
被 害 率 50 ～ 70 % (60 %)	419,878	432,474	461,865	474,462	495,456	508,052	520,648	550,040	562,636	583,630

令和6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 %)	89,809	92,503	98,789	101,484	105,974	108,668	111,363	117,649	120,344	124,834
被 害 率 30 ～ 50 % (40 %)	132,963	136,951	146,259	150,248	156,896	160,885	164,874	174,181	178,170	184,818
被 害 率 50 ～ 70 % (60 %)	176,294	181,582	193,923	199,212	208,026	213,315	218,604	230,945	236,233	245,048

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 %)	136,288	140,376	149,916	154,005	160,819	164,908	168,997	178,537	182,625	189,440
被 害 率 30 ～ 50 % (40 %)	179,442	184,825	197,386	202,769	211,741	217,124	222,508	235,069	240,452	249,424
被 害 率 50 ～ 70 % (60 %)	222,773	229,456	245,050	251,733	262,872	269,555	276,238	291,832	298,515	309,654

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 %)	182,769	188,252	201,045	206,528	215,667	221,150	226,633	239,427	244,910	254,048
被 害 率 30 ～ 50 % (40 %)	225,923	232,700	248,515	255,292	266,589	273,366	280,144	295,959	302,736	314,032
被 害 率 50 ～ 70 % (60 %)	269,254	277,331	296,179	304,257	317,719	325,797	333,874	352,722	360,800	374,263

令和6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 %)	229, 248	236, 125	252, 172	259, 050	270, 512	277, 390	284, 267	300, 314	307, 192	318, 654
被 害 率 30 ～ 50 % (40 %)	272, 402	280, 574	299, 642	307, 814	321, 434	329, 606	337, 778	356, 846	365, 018	378, 638
被 害 率 50 ～ 70 % (60 %)	315, 733	325, 204	347, 306	356, 778	372, 564	382, 036	391, 508	413, 610	423, 082	438, 868

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 %)	275, 728	283, 999	303, 300	311, 572	325, 359	333, 630	341, 902	361, 203	369, 475	383, 261
被 害 率 30 ～ 50 % (40 %)	318, 882	328, 448	350, 770	360, 336	376, 280	385, 847	395, 413	417, 735	427, 301	443, 245
被 害 率 50 ～ 70 % (60 %)	362, 213	373, 079	398, 434	409, 300	427, 411	438, 277	449, 144	474, 499	485, 365	503, 476

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 %)	322, 208	331, 874	354, 428	364, 095	380, 205	389, 871	399, 537	422, 092	431, 758	447, 869
被 害 率 30 ～ 50 % (40 %)	365, 362	376, 322	401, 898	412, 859	431, 127	442, 088	453, 048	478, 624	489, 585	507, 853
被 害 率 50 ～ 70 % (60 %)	408, 693	420, 953	449, 562	461, 823	482, 257	494, 518	506, 779	535, 387	547, 648	568, 083

令和6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 %)	368,688	379,748	405,556	416,617	435,051	446,112	457,173	482,981	494,041	512,476
被 害 率 30 ～ 50 % (40 %)	411,842	424,197	453,026	465,381	485,973	498,328	510,684	539,513	551,868	572,460
被 害 率 50 ～ 70 % (60 %)	455,173	468,828	500,690	514,345	537,104	550,759	564,414	596,276	609,931	632,690

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 %)	415,168	427,623	456,684	469,139	489,898	502,353	514,808	543,870	556,325	577,083
被 害 率 30 ～ 50 % (40 %)	458,322	472,071	504,154	517,903	540,819	554,569	568,319	600,401	614,151	637,067
被 害 率 50 ～ 70 % (60 %)	501,653	516,702	551,818	566,867	591,950	607,000	622,049	657,165	672,215	697,297

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 %)	461,648	475,497	507,812	521,662	544,744	558,594	572,443	604,758	618,608	641,690
被 害 率 30 ～ 50 % (40 %)	504,802	519,946	555,282	570,426	595,666	610,810	625,954	661,290	676,434	701,674
被 害 率 50 ～ 70 % (60 %)	548,133	564,576	602,946	619,390	646,796	663,240	679,684	718,054	734,498	761,904

令和6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 %)	508,127	523,370	558,939	574,183	599,589	614,833	630,077	665,646	680,890	706,296
被 害 率 30 ～ 50 % (40 %)	551,281	567,819	606,409	622,947	650,511	667,050	683,588	722,178	738,716	766,280
被 害 率 50 ～ 70 % (60 %)	594,612	612,450	654,073	671,911	701,642	719,480	737,318	778,941	796,780	826,510

令和6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 %)	98,789	101,752	108,667	111,631	116,571	119,534	122,498	129,413	132,377	137,316
被 害 率 30 ～ 50 % (40 %)	146,259	150,646	160,884	165,272	172,585	176,973	181,361	191,599	195,987	203,300
被 害 率 50 ～ 70 % (60 %)	193,923	199,740	213,315	219,132	228,829	234,646	240,464	254,039	259,856	269,552

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 %)	149,916	154,413	164,907	169,405	176,900	181,398	185,895	196,389	200,887	208,383
被 害 率 30 ～ 50 % (40 %)	197,386	203,307	217,124	223,046	232,915	238,837	244,758	258,575	264,497	274,366
被 害 率 50 ～ 70 % (60 %)	245,050	252,401	269,555	276,906	289,159	296,510	303,862	321,015	328,367	340,619

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 %)	201,045	207,076	221,149	227,180	237,233	243,264	249,295	263,368	269,400	279,452
被 害 率 30 ～ 50 % (40 %)	248,515	255,970	273,366	280,821	293,247	300,703	308,158	325,554	333,010	345,435
被 害 率 50 ～ 70 % (60 %)	296,179	305,064	325,796	334,682	349,491	358,376	367,261	387,994	396,879	411,688

令和6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 %)	252, 172	259, 737	277, 389	284, 954	297, 562	305, 128	312, 693	330, 345	337, 910	350, 519
被 害 率 30 ～ 50 % (40 %)	299, 642	308, 631	329, 606	338, 595	353, 577	362, 566	371, 556	392, 531	401, 520	416, 502
被 害 率 50 ～ 70 % (60 %)	347, 306	357, 725	382, 036	392, 455	409, 821	420, 240	430, 659	454, 970	465, 390	482, 755

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 %)	303, 300	312, 399	333, 630	342, 729	357, 894	366, 993	376, 092	397, 323	406, 422	421, 587
被 害 率 30 ～ 50 % (40 %)	350, 770	361, 293	385, 847	396, 370	413, 908	424, 431	434, 954	459, 508	470, 031	487, 570
被 害 率 50 ～ 70 % (60 %)	398, 434	410, 387	438, 277	450, 230	470, 152	482, 105	494, 058	521, 948	533, 901	553, 823

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 %)	354, 428	365, 060	389, 870	400, 503	418, 225	428, 857	439, 490	464, 300	474, 933	492, 654
被 害 率 30 ～ 50 % (40 %)	401, 898	413, 954	442, 087	454, 144	474, 239	486, 296	498, 353	526, 486	538, 543	558, 638
被 害 率 50 ～ 70 % (60 %)	449, 562	463, 048	494, 518	508, 005	530, 483	543, 970	557, 456	588, 926	602, 413	624, 891

令和6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 %)	405,556	417,722	446,111	458,278	478,556	490,722	502,889	531,278	543,445	563,722
被 害 率 30 ～ 50 % (40 %)	453,026	466,616	498,328	511,919	534,570	548,161	561,752	593,464	607,054	629,706
被 害 率 50 ～ 70 % (60 %)	500,690	515,710	550,759	565,779	590,814	605,834	620,855	655,903	670,924	695,959

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 %)	456,684	470,384	502,352	516,052	538,887	552,587	566,288	598,256	611,956	634,790
被 害 率 30 ～ 50 % (40 %)	504,154	519,278	554,569	569,694	594,901	610,026	625,150	660,441	675,566	700,774
被 害 率 50 ～ 70 % (60 %)	551,818	568,372	606,999	623,554	651,145	667,699	684,254	722,881	739,436	767,027

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 %)	507,812	523,046	558,593	573,827	599,218	614,452	629,686	665,233	680,468	705,858
被 害 率 30 ～ 50 % (40 %)	555,282	571,940	610,810	627,468	655,232	671,891	688,549	727,419	744,077	771,841
被 害 率 50 ～ 70 % (60 %)	602,946	621,034	663,240	681,328	711,476	729,564	747,653	789,859	807,947	838,094

令和6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 %)	558,939	575,707	614,832	631,601	659,548	676,316	693,084	732,210	748,978	776,925
被 害 率 30 ～ 50 % (40 %)	606,409	624,601	667,049	685,242	715,562	733,754	751,947	794,395	812,588	842,908
被 害 率 50 ～ 70 % (60 %)	654,073	673,695	719,480	739,102	771,806	791,428	811,050	856,835	876,457	909,161

No.13 間伐単価表

令和6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0～10m ³ (0m ³)	195,579	201,446	215,136	221,004	230,783	236,650	242,517	256,208	262,075	271,854
搬出材積10～20m ³ (10m ³)	218,961	225,529	240,857	247,425	258,373	264,942	271,511	286,838	293,407	304,355
搬出材積20～30m ³ (20m ³)	299,205	308,181	329,125	338,101	353,061	362,038	371,014	391,958	400,934	415,894
搬出材積30～40m ³ (30m ³)	366,054	377,035	402,659	413,641	431,943	442,925	453,906	479,530	490,512	508,815
搬出材積40～50m ³ (40m ³)	438,006	451,146	481,806	494,946	516,847	529,987	543,127	573,787	586,928	608,828
搬出材積50～60m ³ (50m ³)	518,249	533,796	570,073	585,621	611,533	627,081	642,628	678,906	694,453	720,366
搬出材積60～70m ³ (60m ³)	564,330	581,259	620,763	637,692	665,909	682,839	699,769	739,272	756,202	784,418
搬出材積70～80m ³ (70m ³)	636,808	655,912	700,488	719,593	751,433	770,537	789,641	834,218	853,322	885,163
搬出材積80～90m ³ (80m ³)	702,554	723,630	772,809	793,886	829,013	850,090	871,166	920,345	941,422	976,550
搬出材積90m ³ ～ (90m ³)	775,032	798,282	852,535	875,786	914,537	937,788	961,039	1,015,291	1,038,542	1,077,294

※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6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0～10m ³ (0m ³)	215,136	221,590	236,649	243,103	253,860	260,314	266,768	281,828	288,282	299,039
搬出材積10～20m ³ (10m ³)	240,857	248,082	264,942	272,168	284,211	291,436	298,662	315,522	322,748	334,791
搬出材積20～30m ³ (20m ³)	329,125	338,998	362,037	371,911	388,367	398,241	408,115	431,153	441,027	457,483
搬出材積30～40m ³ (30m ³)	402,659	414,738	442,924	455,004	475,137	487,217	499,297	527,483	539,563	559,696
搬出材積40～50m ³ (40m ³)	481,806	496,260	529,986	544,440	568,531	582,985	597,439	631,165	645,620	669,710
搬出材積50～60m ³ (50m ³)	570,073	587,175	627,080	644,182	672,686	689,788	706,890	746,795	763,897	792,401
搬出材積60～70m ³ (60m ³)	620,763	639,385	682,839	701,462	732,500	751,123	769,746	813,199	831,822	862,860
搬出材積70～80m ³ (70m ³)	700,488	721,502	770,536	791,551	826,575	847,590	868,605	917,639	938,653	973,678
搬出材積80～90m ³ (80m ³)	772,809	795,993	850,089	873,274	911,914	935,098	958,283	1,012,379	1,035,564	1,074,204
搬出材積90m ³ ～ (90m ³)	852,535	878,111	937,788	963,364	1,005,991	1,031,567	1,057,143	1,116,820	1,142,396	1,185,023

※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6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0～10m ³ (0m ³)	157,837	162,572	173,620	178,355	186,247	190,982	195,717	206,766	211,501	219,393
搬出材積10～20m ³ (10m ³)	181,219	186,655	199,340	204,777	213,838	219,274	224,711	237,396	242,833	251,894
搬出材積20～30m ³ (20m ³)	261,464	269,307	287,610	295,454	308,527	316,371	324,215	342,517	350,361	363,434
搬出材積30～40m ³ (30m ³)	331,957	341,915	365,152	375,111	391,709	401,667	411,626	434,863	444,822	461,420
搬出材積40～50m ³ (40m ³)	406,165	418,349	446,781	458,966	479,274	491,459	503,644	532,076	544,261	564,569
搬出材積50～60m ³ (50m ³)	486,408	501,000	535,048	549,641	573,961	588,553	603,145	637,194	651,786	676,107
搬出材積60～70m ³ (60m ³)	534,310	550,339	587,741	603,770	630,485	646,515	662,544	699,946	715,975	742,690
搬出材積70～80m ³ (70m ³)	606,788	624,991	667,466	685,670	716,009	734,213	752,417	794,892	813,095	843,435
搬出材積80～90m ³ (80m ³)	674,096	694,318	741,505	761,728	795,433	815,656	835,879	883,065	903,288	936,993
搬出材積90m ³ ～ (90m ³)	746,574	768,971	821,231	843,628	880,957	903,354	925,751	978,011	1,000,409	1,037,737

※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 「0～〇〇m³」は、「〇m³以上～〇〇m³未満」を表す。

令和6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0～10m ³ (0m ³)	173,620	178,828	190,982	196,190	204,871	210,080	215,288	227,442	232,650	241,331
搬出材積10～20m ³ (10m ³)	199,340	205,320	219,274	225,254	235,221	241,201	247,181	261,135	267,115	277,082
搬出材積20～30m ³ (20m ³)	287,610	296,238	316,371	324,999	339,379	348,008	356,636	376,769	385,397	399,777
搬出材積30～40m ³ (30m ³)	365,152	376,106	401,667	412,621	430,879	441,833	452,788	478,349	489,303	507,561
搬出材積40～50m ³ (40m ³)	446,781	460,184	491,459	504,862	527,201	540,605	554,008	585,283	598,686	621,025
搬出材積50～60m ³ (50m ³)	535,048	551,099	588,552	604,604	631,356	647,408	663,459	700,912	716,964	743,716
搬出材積60～70m ³ (60m ³)	587,741	605,373	646,515	664,147	693,534	711,166	728,798	769,940	787,572	816,959
搬出材積70～80m ³ (70m ³)	667,466	687,489	734,212	754,236	787,609	807,633	827,657	874,380	894,404	927,777
搬出材積80～90m ³ (80m ³)	741,505	763,750	815,655	837,900	874,975	897,221	919,466	971,371	993,616	1,030,691
搬出材積90m ³ ～ (90m ³)	821,231	845,867	903,354	927,991	969,052	993,689	1,018,326	1,075,812	1,100,449	1,141,511

※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 「0～〇〇m³」は、「〇m³以上～〇〇m³未満」を表す。

令和6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0～10m ³ (0m ³)	195,579	201,446	215,136	221,004	230,783	236,650	242,517	256,208	262,075	271,854
搬出材積10～20m ³ (10m ³)	244,109	251,432	268,519	275,843	288,048	295,371	302,695	319,782	327,106	339,311
搬出材積20～30m ³ (20m ³)	349,500	359,985	384,450	394,935	412,410	422,895	433,380	457,845	468,330	485,805
搬出材積30～40m ³ (30m ³)	441,498	454,742	485,647	498,892	520,967	534,212	547,457	578,362	591,607	613,682
搬出材積40～50m ³ (40m ³)	538,596	554,753	592,455	608,613	635,543	651,701	667,859	705,560	721,718	748,648
搬出材積50～60m ³ (50m ³)	643,987	663,306	708,385	727,705	759,904	779,224	798,543	843,622	862,942	895,141
搬出材積60～70m ³ (60m ³)	651,100	670,633	716,210	735,743	768,298	787,831	807,364	852,941	872,474	905,029
搬出材積70～80m ³ (70m ³)	738,040	760,181	811,844	833,985	870,887	893,028	915,169	966,832	988,973	1,025,875
搬出材積80～90m ³ (80m ³)	818,246	842,793	900,070	924,617	965,530	990,077	1,014,625	1,071,902	1,096,449	1,137,361
搬出材積90m ³ ～ (90m ³)	905,186	932,341	995,704	1,022,860	1,068,119	1,095,275	1,122,430	1,185,793	1,212,949	1,258,208

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	215,136	221,590	236,649	243,103	253,860	260,314	266,768	281,828	288,282	299,039
搬出材積10～20m ³ (10m ³)	268,519	276,574	295,370	303,426	316,852	324,907	332,963	351,759	359,815	373,241
搬出材積20～30m ³ (20m ³)	384,450	395,983	422,895	434,428	453,651	465,184	476,718	503,629	515,163	534,385
搬出材積30～40m ³ (30m ³)	485,647	500,216	534,211	548,781	573,063	587,632	602,202	636,197	650,766	675,049
搬出材積40～50m ³ (40m ³)	592,455	610,228	651,700	669,474	699,096	716,870	734,644	776,116	793,889	823,512
搬出材積50～60m ³ (50m ³)	708,385	729,636	779,223	800,475	835,894	857,145	878,397	927,984	949,235	984,655
搬出材積60～70m ³ (60m ³)	716,210	737,696	787,831	809,317	845,127	866,614	888,100	938,235	959,721	995,531
搬出材積70～80m ³ (70m ³)	811,844	836,199	893,028	917,383	957,975	982,331	1,006,686	1,063,515	1,087,870	1,128,463
搬出材積80～90m ³ (80m ³)	900,070	927,072	990,077	1,017,079	1,062,082	1,089,084	1,116,086	1,179,091	1,206,093	1,251,097
搬出材積90m ³ ～ (90m ³)	995,704	1,025,575	1,095,274	1,125,145	1,174,930	1,204,801	1,234,672	1,304,372	1,334,243	1,384,028

※ ○～○○m³は、○m³以上～○○m³未満を表す。

令和6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0～10m ³ (0m ³)	157,837	162,572	173,620	178,355	186,247	190,982	195,717	206,766	211,501	219,393
搬出材積10～20m ³ (10m ³)	206,367	212,558	227,003	233,194	243,513	249,704	255,895	270,340	276,531	286,850
搬出材積20～30m ³ (20m ³)	311,758	321,110	342,933	352,286	367,874	377,227	386,579	408,402	417,755	433,343
搬出材積30～40m ³ (30m ³)	407,400	419,622	448,140	460,362	480,732	492,954	505,176	533,694	545,916	566,286
搬出材積40～50m ³ (40m ³)	506,754	521,956	557,429	572,632	597,969	613,172	628,374	663,847	679,050	704,388
搬出材積50～60m ³ (50m ³)	612,145	630,509	673,359	691,723	722,331	740,695	759,059	801,909	820,274	850,881
搬出材積60～70m ³ (60m ³)	621,079	639,711	683,186	701,819	732,873	751,505	770,137	813,613	832,245	863,299
搬出材積70～80m ³ (70m ³)	708,020	729,260	778,822	800,062	835,463	856,704	877,944	927,506	948,746	984,147
搬出材積80～90m ³ (80m ³)	789,788	813,481	868,766	892,460	931,949	955,643	979,337	1,034,622	1,058,315	1,097,805
搬出材積90m ³ ～ (90m ³)	876,728	903,029	964,400	990,702	1,034,539	1,060,840	1,087,142	1,148,513	1,174,815	1,218,651

※ 「0～〇〇m³」は、「〇m³以上～〇〇m³未満」を表す。

令和6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0～10m ³ (0m ³)	173,620	178,828	190,982	196,190	204,871	210,080	215,288	227,442	232,650	241,331
搬出材積10～20m ³ (10m ³)	227,003	233,813	249,703	256,513	267,863	274,673	281,483	297,373	304,184	315,534
搬出材積20～30m ³ (20m ³)	342,933	353,220	377,226	387,514	404,660	414,948	425,236	449,242	459,530	476,676
搬出材積30～40m ³ (30m ³)	448,140	461,584	492,954	506,398	528,805	542,249	555,693	587,063	600,507	622,914
搬出材積40～50m ³ (40m ³)	557,429	574,151	613,171	629,894	657,766	674,489	691,211	730,231	746,954	774,826
搬出材積50～60m ³ (50m ³)	673,359	693,559	740,694	760,895	794,563	814,764	834,965	882,100	902,301	935,969
搬出材積60～70m ³ (60m ³)	683,186	703,681	751,504	772,000	806,159	826,655	847,150	894,973	915,469	949,628
搬出材積70～80m ³ (70m ³)	778,822	802,186	856,704	880,068	919,009	942,374	965,739	1,020,256	1,043,621	1,082,562
搬出材積80～90m ³ (80m ³)	868,766	894,828	955,642	981,705	1,025,143	1,051,206	1,077,269	1,138,083	1,164,146	1,207,584
搬出材積90m ³ ～ (90m ³)	964,400	993,332	1,060,840	1,089,772	1,137,992	1,166,924	1,195,856	1,263,364	1,292,296	1,340,516

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	174,349	179,579	191,783	197,014	205,731	210,962	216,192	228,397	233,627	242,345
搬出材積10～20m ³ (10m ³)	185,241	190,798	203,765	209,322	218,584	224,141	229,698	242,665	248,222	257,484
搬出材積20～30m ³ (20m ³)	252,993	260,582	278,292	285,882	298,531	306,121	313,711	331,420	339,010	351,660
搬出材積30～40m ³ (30m ³)	309,403	318,685	340,343	349,625	365,095	374,377	383,659	405,317	414,600	430,070
搬出材積40～50m ³ (40m ³)	367,913	378,950	404,704	415,741	434,137	445,174	456,212	481,966	493,003	511,399
搬出材積50～60m ³ (50m ³)	435,113	448,166	478,624	491,677	513,433	526,486	539,540	569,998	583,051	604,807
搬出材積60～70m ³ (60m ³)	484,657	499,196	533,122	547,662	571,895	586,434	600,974	634,900	649,440	673,673
搬出材積70～80m ³ (70m ³)	546,670	563,070	601,337	617,737	645,070	661,470	677,870	716,137	732,537	759,871
搬出材積80～90m ³ (80m ³)	602,830	620,914	663,113	681,197	711,339	729,424	747,509	789,707	807,792	837,933
搬出材積90m ³ ～ (90m ³)	664,844	684,789	731,328	751,273	784,515	804,461	824,406	870,945	890,890	924,133

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	191,783	197,536	210,961	216,714	226,303	232,057	237,810	251,235	256,989	266,578
搬出材積10～20m ³ (10m ³)	203,765	209,877	224,141	230,254	240,442	246,555	252,668	266,932	273,045	283,233
搬出材積20～30m ³ (20m ³)	278,292	286,640	306,121	314,469	328,384	336,733	345,082	364,562	372,911	386,825
搬出材積30～40m ³ (30m ³)	340,343	350,553	374,377	384,587	401,604	411,815	422,025	445,849	456,059	473,076
搬出材積40～50m ³ (40m ³)	404,704	416,845	445,174	457,315	477,550	489,691	501,832	530,162	542,303	562,538
搬出材積50～60m ³ (50m ³)	478,624	492,982	526,486	540,845	564,776	579,135	593,493	626,997	641,356	665,287
搬出材積60～70m ³ (60m ³)	533,122	549,115	586,434	602,427	629,083	645,077	661,071	698,389	714,383	741,039
搬出材積70～80m ³ (70m ³)	601,337	619,377	661,470	679,510	709,577	727,617	745,657	787,751	805,791	835,858
搬出材積80～90m ³ (80m ³)	663,113	683,006	729,424	749,317	782,473	802,366	822,260	868,678	888,571	921,727
搬出材積90m ³ ～ (90m ³)	731,328	753,267	804,460	826,400	862,967	884,906	906,846	958,039	979,979	1,016,545

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	157,837	162,572	173,620	178,355	186,247	190,982	195,717	206,766	211,501	219,393
搬出材積10～20m ³ (10m ³)	168,730	173,791	185,603	190,664	199,101	204,163	209,225	221,036	226,098	234,534
搬出材積20～30m ³ (20m ³)	236,482	243,576	260,130	267,224	279,048	286,143	293,237	309,791	316,885	328,709
搬出材積30～40m ³ (30m ³)	294,485	303,319	323,933	332,768	347,492	356,326	365,161	385,775	394,609	409,334
搬出材積40～50m ³ (40m ³)	353,984	364,603	389,382	400,001	417,701	428,320	438,940	463,719	474,338	492,037
搬出材積50～60m ³ (50m ³)	421,183	433,818	463,301	475,936	496,995	509,631	522,266	551,749	564,385	585,444
搬出材積60～70m ³ (60m ³)	471,523	485,668	518,675	532,820	556,397	570,542	584,688	617,695	631,840	655,416
搬出材積70～80m ³ (70m ³)	533,537	549,543	586,890	602,896	629,573	645,579	661,585	698,933	714,939	741,616
搬出材積80～90m ³ (80m ³)	590,380	608,091	649,418	667,129	696,648	714,359	732,071	773,397	791,109	820,628
搬出材積90m ³ ～ (90m ³)	652,393	671,964	717,632	737,204	769,823	789,395	808,967	854,634	874,206	906,826

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	173,620	178,828	190,982	196,190	204,871	210,080	215,288	227,442	232,650	241,331
搬出材積10～20m ³ (10m ³)	185,603	191,171	204,163	209,731	219,011	224,579	230,147	243,139	248,708	257,988
搬出材積20～30m ³ (20m ³)	260,130	267,933	286,143	293,946	306,953	314,757	322,561	340,770	348,574	361,580
搬出材積30～40m ³ (30m ³)	323,933	333,650	356,326	366,044	382,240	391,958	401,676	424,352	434,070	450,266
搬出材積40～50m ³ (40m ³)	389,382	401,063	428,320	440,001	459,470	471,152	482,833	510,090	521,771	541,240
搬出材積50～60m ³ (50m ³)	463,301	477,200	509,631	523,530	546,695	560,594	574,493	606,924	620,823	643,988
搬出材積60～70m ³ (60m ³)	518,675	534,235	570,542	586,102	612,036	627,596	643,157	679,464	695,024	720,958
搬出材積70～80m ³ (70m ³)	586,890	604,496	645,579	663,185	692,530	710,136	727,743	768,825	786,432	815,777
搬出材積80～90m ³ (80m ³)	649,418	668,900	714,359	733,842	766,313	785,795	805,278	850,737	870,220	902,691
搬出材積90m ³ ～ (90m ³)	717,632	739,160	789,395	810,924	846,805	868,334	889,863	940,097	961,626	997,508

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	174,349	179,579	191,783	197,014	205,731	210,962	216,192	228,397	233,627	242,345
搬出材積10～20m ³ (10m ³)	205,887	212,063	226,475	232,652	242,946	249,123	255,299	269,711	275,888	286,182
搬出材積20～30m ³ (20m ³)	294,286	303,114	323,714	332,543	347,257	356,086	364,914	385,514	394,343	409,057
搬出材積30～40m ³ (30m ³)	371,343	382,483	408,477	419,617	438,184	449,325	460,465	486,459	497,599	516,166
搬出材積40～50m ³ (40m ³)	452,717	466,298	497,988	511,570	534,206	547,787	561,369	593,059	606,640	629,276
搬出材積50～60m ³ (50m ³)	541,116	557,349	595,227	611,461	638,516	654,750	670,983	708,861	725,095	752,151
搬出材積60～70m ³ (60m ³)	552,345	568,915	607,579	624,149	651,767	668,337	684,907	723,571	740,142	767,759
搬出材積70～80m ³ (70m ³)	625,641	644,410	688,205	706,974	738,256	757,025	775,794	819,589	838,358	869,640
搬出材積80～90m ³ (80m ³)	693,082	713,874	762,390	783,182	817,836	838,629	859,421	907,937	928,729	963,383
搬出材積90m ³ ～ (90m ³)	766,378	789,369	843,015	866,007	904,326	927,317	950,308	1,003,955	1,026,946	1,065,265

※ ○～○○m³は、○m³以上～○○m³未満を表す。

令和6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0～10m ³ (0m ³)	191,783	197,536	210,961	216,714	226,303	232,057	237,810	251,235	256,989	266,578
搬出材積10～20m ³ (10m ³)	226,475	233,269	249,122	255,916	267,240	274,034	280,829	296,682	303,476	314,800
搬出材積20～30m ³ (20m ³)	323,714	333,425	356,085	365,796	381,982	391,693	401,405	424,065	433,776	449,962
搬出材積30～40m ³ (30m ³)	408,477	420,731	449,324	461,579	482,002	494,257	506,511	535,104	547,359	567,783
搬出材積40～50m ³ (40m ³)	497,988	512,927	547,786	562,726	587,625	602,565	617,505	652,364	667,303	692,203
搬出材積50～60m ³ (50m ³)	595,227	613,083	654,749	672,606	702,367	720,224	738,081	779,747	797,604	827,365
搬出材積60～70m ³ (60m ³)	607,579	625,806	668,336	686,564	716,943	735,170	753,397	795,928	814,155	844,534
搬出材積70～80m ³ (70m ³)	688,205	708,851	757,025	777,671	812,081	832,728	853,374	901,548	922,194	956,604
搬出材積80～90m ³ (80m ³)	762,390	785,261	838,629	861,500	899,620	922,491	945,363	998,730	1,021,602	1,059,722
搬出材積90m ³ ～ (90m ³)	843,015	868,305	927,316	952,606	994,757	1,020,048	1,045,338	1,104,349	1,129,640	1,171,790

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	157,837	162,572	173,620	178,355	186,247	190,982	195,717	206,766	211,501	219,393
搬出材積10～20m ³ (10m ³)	189,375	195,056	208,312	213,993	223,462	229,143	234,825	248,081	253,762	263,231
搬出材積20～30m ³ (20m ³)	277,775	286,108	305,552	313,885	327,774	336,107	344,441	363,885	372,218	386,107
搬出材積30～40m ³ (30m ³)	356,425	367,117	392,067	402,760	420,581	431,274	441,967	466,916	477,609	495,430
搬出材積40～50m ³ (40m ³)	438,788	451,951	482,666	495,830	517,769	530,933	544,097	574,812	587,975	609,915
搬出材積50～60m ³ (50m ³)	527,187	543,002	579,905	595,721	622,080	637,896	653,711	690,614	706,430	732,789
搬出材積60～70m ³ (60m ³)	539,211	555,387	593,132	609,308	636,268	652,445	668,621	706,366	722,542	749,503
搬出材積70～80m ³ (70m ³)	612,507	630,882	673,757	692,132	722,758	741,133	759,508	802,384	820,759	851,384
搬出材積80～90m ³ (80m ³)	680,631	701,049	748,694	769,113	803,144	823,563	843,982	891,626	912,045	946,077
搬出材積90m ³ ～ (90m ³)	753,927	776,544	829,319	851,937	889,633	912,251	934,869	987,644	1,010,262	1,047,958

※ 〇～〇〇m³は、〇m³以上～〇〇m³未満を表す。

令和6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0～10m ³ (0m ³)	173,620	178,828	190,982	196,190	204,871	210,080	215,288	227,442	232,650	241,331
搬出材積10～20m ³ (10m ³)	208,312	214,561	229,143	235,392	245,808	252,057	258,306	272,888	279,138	289,553
搬出材積20～30m ³ (20m ³)	305,552	314,718	336,107	345,273	360,551	369,717	378,884	400,273	409,439	424,717
搬出材積30～40m ³ (30m ³)	392,067	403,829	431,273	443,035	462,639	474,401	486,163	513,607	525,369	544,973
搬出材積40～50m ³ (40m ³)	482,666	497,145	530,932	545,412	569,545	584,025	598,505	632,292	646,772	670,905
搬出材積50～60m ³ (50m ³)	579,905	597,302	637,895	655,292	684,287	701,685	719,082	759,675	777,072	806,067
搬出材積60～70m ³ (60m ³)	593,132	610,925	652,445	670,239	699,895	717,689	735,483	777,002	794,796	824,453
搬出材積70～80m ³ (70m ³)	673,757	693,969	741,132	761,345	795,033	815,245	835,458	882,621	902,834	936,522
搬出材積80～90m ³ (80m ³)	748,694	771,154	823,563	846,024	883,458	905,919	928,380	980,789	1,003,249	1,040,684
搬出材積90m ³ ～ (90m ³)	829,319	854,198	912,250	937,130	978,596	1,003,475	1,028,355	1,086,407	1,111,287	1,152,753

※ 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） 单 价 表

令和6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)	121,847	125,502	134,031	137,687	143,779	147,434	151,090	159,619	163,274	169,367
搬出材積10～20m ³ (10m ³)	152,950	157,538	168,245	172,833	180,481	185,069	189,658	200,364	204,953	212,600
搬出材積20～30m ³ (20m ³)	225,428	232,190	247,970	254,733	266,005	272,767	279,530	295,310	302,073	313,344
搬出材積30～40m ³ (30m ³)	297,908	306,845	327,698	336,636	351,531	360,468	369,405	390,259	399,196	414,092
搬出材積40～50m ³ (40m ³)	370,386	381,497	407,424	418,536	437,055	448,167	459,278	485,205	496,317	514,836
搬出材積50～60m ³ (50m ³)	442,864	456,149	487,150	500,436	522,579	535,865	549,151	580,151	593,437	615,580
搬出材積60～70m ³ (60m ³)	515,343	530,803	566,877	582,337	608,104	623,565	639,025	675,099	690,559	716,326
搬出材積70～80m ³ (70m ³)	587,821	605,455	646,603	664,237	693,628	711,263	728,898	770,045	787,680	817,071
搬出材積80～90m ³ (80m ³)	660,301	680,110	726,331	746,140	779,155	798,964	818,773	864,994	884,803	917,818
搬出材積90～100m ³ (90m ³)	732,779	754,762	806,056	828,040	864,679	886,662	908,645	959,940	981,923	1,018,562
搬出材積100～120m ³ (100m ³)	805,258	829,415	885,783	909,941	950,204	974,362	998,519	1,054,887	1,079,045	1,119,308
搬出材積120～140m ³ (120m ³)	950,214	978,720	1,045,235	1,073,741	1,121,252	1,149,758	1,178,265	1,244,780	1,273,286	1,320,797
搬出材積140～160m ³ (140m ³)	1,095,172	1,128,027	1,204,689	1,237,544	1,292,302	1,325,158	1,358,013	1,434,675	1,467,530	1,522,289
搬出材積160～180m ³ (160m ³)	1,240,129	1,277,332	1,364,141	1,401,345	1,463,352	1,500,556	1,537,759	1,624,568	1,661,772	1,723,779
搬出材積180～200m ³ (180m ³)	1,385,087	1,426,639	1,523,595	1,565,148	1,634,402	1,675,955	1,717,507	1,814,463	1,856,016	1,925,270
搬出材積200m ³ (200m ³)	1,530,044	1,575,945	1,683,048	1,728,949	1,805,451	1,851,353	1,897,254	2,004,357	2,050,258	2,126,761

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令和6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)	134,031	138,051	147,434	151,455	158,156	162,177	166,198	175,580	179,601	186,303
搬出材積10～20m ³ (10m ³)	168,245	173,292	185,069	190,116	198,529	203,576	208,623	220,400	225,448	233,860
搬出材積20～30m ³ (20m ³)	247,970	255,409	272,767	280,206	292,604	300,043	307,482	324,840	332,279	344,678
搬出材積30～40m ³ (30m ³)	327,698	337,528	360,467	370,298	386,683	396,514	406,345	429,284	439,115	455,500
搬出材積40～50m ³ (40m ³)	407,424	419,646	448,166	460,389	480,760	492,983	505,205	533,725	545,948	566,319
搬出材積50～60m ³ (50m ³)	487,150	501,764	535,865	550,479	574,837	589,451	604,066	638,166	652,781	677,138
搬出材積60～70m ³ (60m ³)	566,877	583,883	623,564	640,571	668,914	685,921	702,927	742,608	759,615	787,959
搬出材積70～80m ³ (70m ³)	646,603	666,001	711,263	730,661	762,991	782,389	801,787	847,049	866,448	898,778
搬出材積80～90m ³ (80m ³)	726,331	748,120	798,964	820,754	857,070	878,860	900,650	951,493	973,283	1,009,600
搬出材積90～100m ³ (90m ³)	806,056	830,237	886,661	910,843	951,146	975,327	999,509	1,055,933	1,080,115	1,120,417
搬出材積100～120m ³ (100m ³)	885,783	912,356	974,361	1,000,934	1,045,223	1,071,797	1,098,370	1,160,375	1,186,949	1,231,238
搬出材積120～140m ³ (120m ³)	1,045,235	1,076,592	1,149,758	1,181,115	1,233,377	1,264,734	1,296,091	1,369,257	1,400,614	1,452,876
搬出材積140～160m ³ (140m ³)	1,204,689	1,240,829	1,325,157	1,361,298	1,421,533	1,457,673	1,493,814	1,578,142	1,614,283	1,674,517
搬出材積160～180m ³ (160m ³)	1,364,141	1,405,065	1,500,555	1,541,479	1,609,686	1,650,610	1,691,534	1,787,024	1,827,948	1,896,155
搬出材積180～200m ³ (180m ³)	1,523,595	1,569,302	1,675,954	1,721,662	1,797,842	1,843,549	1,889,257	1,995,909	2,041,617	2,117,797
搬出材積200m ³ (200m ³)	1,683,048	1,733,539	1,851,352	1,901,844	1,985,996	2,036,488	2,086,979	2,204,792	2,255,284	2,339,436

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令和6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)	121,847	125,502	134,031	137,687	143,779	147,434	151,090	159,619	163,274	169,367
搬出材積10～20m ³ (10m ³)	167,411	172,433	184,152	189,174	197,544	202,567	207,589	219,308	224,330	232,701
搬出材積20～30m ³ (20m ³)	254,351	261,981	279,786	287,416	300,134	307,764	315,395	333,199	340,830	353,547
搬出材積30～40m ³ (30m ³)	341,291	351,529	375,420	385,658	402,723	412,962	423,200	447,091	457,329	474,394
搬出材積40～50m ³ (40m ³)	428,232	441,078	471,055	483,902	505,313	518,160	531,007	560,983	573,830	595,242
搬出材積50～60m ³ (50m ³)	515,173	530,628	566,690	582,145	607,904	623,359	638,814	674,876	690,331	716,090
搬出材積60～70m ³ (60m ³)	602,113	620,176	662,324	680,387	710,493	728,556	746,620	788,768	806,831	836,937
搬出材積70～80m ³ (70m ³)	689,053	709,724	757,958	778,629	813,082	833,754	854,425	902,659	923,331	957,783
搬出材積80～90m ³ (80m ³)	775,993	799,272	853,592	876,872	915,671	938,951	962,231	1,016,550	1,039,830	1,078,630
搬出材積90～100m ³ (90m ³)	862,933	888,820	949,226	975,114	1,018,260	1,044,148	1,070,036	1,130,442	1,156,330	1,199,476
搬出材積100～120m ³ (100m ³)	949,873	978,369	1,044,860	1,073,356	1,120,850	1,149,346	1,177,842	1,244,333	1,272,829	1,320,323
搬出材積120～140m ³ (120m ³)	1,123,753	1,157,465	1,236,128	1,269,840	1,326,028	1,359,741	1,393,453	1,472,116	1,505,829	1,562,016
搬出材積140～160m ³ (140m ³)	1,297,634	1,336,563	1,427,397	1,466,326	1,531,208	1,570,137	1,609,066	1,699,900	1,738,829	1,803,711
搬出材積160～180m ³ (160m ³)	1,471,514	1,515,659	1,618,665	1,662,810	1,736,386	1,780,531	1,824,677	1,927,683	1,971,828	2,045,404
搬出材積180～200m ³ (180m ³)	1,645,394	1,694,755	1,809,933	1,859,295	1,941,564	1,990,926	2,040,288	2,155,466	2,204,827	2,287,097
搬出材積200m ³ (200m ³)	1,819,275	1,873,853	2,001,202	2,055,780	2,146,744	2,201,322	2,255,901	2,383,250	2,437,828	2,528,792

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令和6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)	134,031	138,051	147,434	151,455	158,156	162,177	166,198	175,580	179,601	186,303
搬出材積10～20m ³ (10m ³)	184,152	189,676	202,567	208,091	217,299	222,823	228,348	241,239	246,763	255,971
搬出材積20～30m ³ (20m ³)	279,786	288,179	307,764	316,158	330,147	338,541	346,934	366,519	374,913	388,902
搬出材積30～40m ³ (30m ³)	375,420	386,682	412,962	424,224	442,995	454,258	465,520	491,800	503,062	521,833
搬出材積40～50m ³ (40m ³)	471,055	485,186	518,160	532,292	555,844	569,976	584,108	617,082	631,213	654,766
搬出材積50～60m ³ (50m ³)	566,690	583,690	623,359	640,359	668,694	685,694	702,695	742,363	759,364	787,699
搬出材積60～70m ³ (60m ³)	662,324	682,193	728,556	748,426	781,542	801,412	821,281	867,644	887,514	920,630
搬出材積70～80m ³ (70m ³)	757,958	780,696	833,753	856,492	894,390	917,129	939,867	992,924	1,015,663	1,053,561
搬出材積80～90m ³ (80m ³)	853,592	879,199	938,951	964,558	1,007,238	1,032,846	1,058,454	1,118,205	1,143,813	1,186,492
搬出材積90～100m ³ (90m ³)	949,226	977,702	1,044,148	1,072,625	1,120,086	1,148,563	1,177,040	1,243,486	1,271,962	1,319,424
搬出材積100～120m ³ (100m ³)	1,044,860	1,076,205	1,149,346	1,180,691	1,232,934	1,264,280	1,295,626	1,368,766	1,400,112	1,452,355
搬出材積120～140m ³ (120m ³)	1,236,128	1,273,211	1,359,740	1,396,824	1,458,631	1,495,714	1,532,798	1,619,327	1,656,411	1,718,217
搬出材積140～160m ³ (140m ³)	1,427,397	1,470,218	1,570,136	1,612,958	1,684,328	1,727,150	1,769,972	1,869,890	1,912,711	1,984,081
搬出材積160～180m ³ (160m ³)	1,618,665	1,667,224	1,780,531	1,829,091	1,910,024	1,958,584	2,007,144	2,120,451	2,169,011	2,249,944
搬出材積180～200m ³ (180m ³)	1,809,933	1,864,230	1,990,926	2,045,224	2,135,720	2,190,018	2,244,316	2,371,012	2,425,310	2,515,806
搬出材積200m ³ (200m ³)	2,001,202	2,061,238	2,201,322	2,261,358	2,361,418	2,421,454	2,481,490	2,621,574	2,681,610	2,781,670

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令和6年度 更新伐（人工林整理伐）単価表

税区分 ①消費税抜き単価

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)	121,847	125,502	134,031	137,687	143,779	147,434	151,090	159,619	163,274	169,367
搬出材積10～20m ³ (10m ³)	142,486	146,760	156,734	161,009	168,133	172,408	176,682	186,656	190,931	198,055
搬出材積20～30m ³ (20m ³)	204,499	210,633	224,948	231,083	241,308	247,443	253,578	267,893	274,028	284,253
搬出材積30～40m ³ (30m ³)	266,514	274,509	293,165	301,160	314,486	322,481	330,477	349,133	357,128	370,454
搬出材積40～50m ³ (40m ³)	328,527	338,382	361,379	371,235	387,661	397,517	407,373	430,370	440,226	456,652
搬出材積50～60m ³ (50m ³)	390,542	402,258	429,596	441,312	460,839	472,555	484,272	511,610	523,326	542,853
搬出材積60～70m ³ (60m ³)	452,556	466,132	497,811	511,388	534,016	547,592	561,169	592,848	606,425	629,052
搬出材積70～80m ³ (70m ³)	514,570	530,007	566,027	581,464	607,192	622,629	638,066	674,086	689,523	715,252
搬出材積80～90m ³ (80m ³)	576,585	593,882	634,243	651,541	680,370	697,667	714,965	755,326	772,623	801,453
搬出材積90～100m ³ (90m ³)	638,598	657,755	702,457	721,615	753,545	772,703	791,861	836,563	855,721	887,651
搬出材積100～120m ³ (100m ³)	700,613	721,631	770,674	791,692	826,723	847,741	868,760	917,803	938,821	973,852
搬出材積120～140m ³ (120m ³)	824,641	849,380	907,105	931,844	973,076	997,815	1,022,554	1,080,279	1,105,018	1,146,250
搬出材積140～160m ³ (140m ³)	948,669	977,129	1,043,535	1,071,995	1,119,429	1,147,889	1,176,349	1,242,756	1,271,216	1,318,649
搬出材積160～180m ³ (160m ³)	1,072,698	1,104,878	1,179,967	1,212,148	1,265,783	1,297,964	1,330,145	1,405,234	1,437,415	1,491,050
搬出材積180～200m ³ (180m ³)	1,196,726	1,232,627	1,316,398	1,352,300	1,412,136	1,448,038	1,483,940	1,567,711	1,603,612	1,663,449
搬出材積200m ³ (200m ³)	1,320,754	1,360,376	1,452,829	1,492,452	1,558,489	1,598,112	1,637,734	1,730,187	1,769,810	1,835,848

※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6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)	134,031	138,051	147,434	151,455	158,156	162,177	166,198	175,580	179,601	186,303
搬出材積10～20m ³ (10m ³)	156,734	161,436	172,407	177,109	184,946	189,648	194,350	205,321	210,023	217,860
搬出材積20～30m ³ (20m ³)	224,948	231,696	247,442	254,191	265,438	272,187	278,935	294,681	301,430	312,677
搬出材積30～40m ³ (30m ³)	293,165	301,959	322,481	331,276	345,934	354,729	363,524	384,046	392,841	407,499
搬出材積40～50m ³ (40m ³)	361,379	372,220	397,516	408,358	426,427	437,268	448,109	473,406	484,247	502,316
搬出材積50～60m ³ (50m ³)	429,596	442,483	472,555	485,443	506,923	519,811	532,699	562,770	575,658	597,138
搬出材積60～70m ³ (60m ³)	497,811	512,745	547,592	562,526	587,416	602,351	617,285	652,132	667,066	691,957
搬出材積70～80m ³ (70m ³)	566,027	583,007	622,629	639,610	667,911	684,892	701,873	741,495	758,476	786,777
搬出材積80～90m ³ (80m ³)	634,243	653,270	697,667	716,694	748,406	767,434	786,461	830,858	849,885	881,597
搬出材積90～100m ³ (90m ³)	702,457	723,530	772,702	793,776	828,899	849,972	871,046	920,218	941,292	976,415
搬出材積100～120m ³ (100m ³)	770,674	793,794	847,741	870,861	909,395	932,515	955,635	1,009,582	1,032,703	1,071,236
搬出材積120～140m ³ (120m ³)	907,105	934,318	997,815	1,025,028	1,070,383	1,097,597	1,124,810	1,188,307	1,215,520	1,260,875
搬出材積140～160m ³ (140m ³)	1,043,535	1,074,841	1,147,888	1,179,194	1,231,371	1,262,677	1,293,983	1,367,030	1,398,336	1,450,513
搬出材積160～180m ³ (160m ³)	1,179,967	1,215,366	1,297,963	1,333,362	1,392,361	1,427,760	1,463,159	1,545,756	1,581,155	1,640,154
搬出材積180～200m ³ (180m ³)	1,316,398	1,355,889	1,448,037	1,487,529	1,553,349	1,592,841	1,632,333	1,724,481	1,763,973	1,829,793
搬出材積200m ³ (200m ³)	1,452,829	1,496,413	1,598,111	1,641,696	1,714,338	1,757,923	1,801,507	1,903,205	1,946,790	2,019,432

※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6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)	121,847	125,502	134,031	137,687	143,779	147,434	151,090	159,619	163,274	169,367
搬出材積10～20m ³ (10m ³)	153,767	158,380	169,143	173,756	181,445	186,058	190,671	201,434	206,047	213,736
搬出材積20～30m ³ (20m ³)	227,063	233,874	249,769	256,581	267,934	274,746	281,558	297,452	304,264	315,617
搬出材積30～40m ³ (30m ³)	300,359	309,369	330,394	339,405	354,423	363,434	372,445	393,470	402,481	417,499
搬出材積40～50m ³ (40m ³)	373,653	384,862	411,018	422,227	440,910	452,120	463,329	489,485	500,695	519,377
搬出材積50～60m ³ (50m ³)	446,949	460,357	491,643	505,052	527,399	540,808	554,216	585,503	598,911	621,259
搬出材積60～70m ³ (60m ³)	520,245	535,852	572,269	587,876	613,889	629,496	645,103	681,520	697,128	723,140
搬出材積70～80m ³ (70m ³)	593,540	611,346	652,894	670,700	700,377	718,183	735,989	777,537	795,343	825,020
搬出材積80～90m ³ (80m ³)	666,836	686,841	733,519	753,524	786,866	806,871	826,876	873,555	893,560	926,902
搬出材積90～100m ³ (90m ³)	740,132	762,335	814,145	836,349	873,355	895,559	917,763	969,572	991,776	1,028,783
搬出材積100～120m ³ (100m ³)	813,427	837,829	894,769	919,172	959,843	984,246	1,008,649	1,065,589	1,089,992	1,130,663
搬出材積120～140m ³ (120m ³)	960,018	988,818	1,056,019	1,084,820	1,132,821	1,161,621	1,190,422	1,257,623	1,286,424	1,334,425
搬出材積140～160m ³ (140m ³)	1,106,610	1,139,808	1,217,271	1,250,469	1,305,799	1,338,998	1,372,196	1,449,659	1,482,857	1,538,187
搬出材積160～180m ³ (160m ³)	1,253,200	1,290,796	1,378,520	1,416,116	1,478,776	1,516,372	1,553,968	1,641,692	1,679,288	1,741,948
搬出材積180～200m ³ (180m ³)	1,399,791	1,441,784	1,539,770	1,581,763	1,651,753	1,693,747	1,735,740	1,833,726	1,875,719	1,945,709
搬出材積200m ³ (200m ³)	1,546,383	1,592,774	1,701,021	1,747,412	1,824,731	1,871,123	1,917,514	2,025,761	2,072,153	2,149,472

※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6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)	134,031	138,051	147,434	151,455	158,156	162,177	166,198	175,580	179,601	186,303
搬出材積10～20m ³ (10m ³)	169,143	174,217	186,057	191,131	199,588	204,663	209,737	221,577	226,651	235,108
搬出材積20～30m ³ (20m ³)	249,769	257,262	274,745	282,238	294,727	302,220	309,713	327,197	334,690	347,178
搬出材積30～40m ³ (30m ³)	330,394	340,305	363,433	373,345	389,864	399,776	409,688	432,816	442,727	459,247
搬出材積40～50m ³ (40m ³)	411,018	423,348	452,119	464,450	485,001	497,331	509,662	538,433	550,764	571,315
搬出材積50～60m ³ (50m ³)	491,643	506,392	540,807	555,556	580,138	594,888	609,637	644,052	658,801	683,383
搬出材積60～70m ³ (60m ³)	572,269	589,437	629,495	646,663	675,277	692,445	709,613	749,672	766,840	795,453
搬出材積70～80m ³ (70m ³)	652,894	672,480	718,183	737,770	770,414	790,001	809,588	855,291	874,877	907,522
搬出材積80～90m ³ (80m ³)	733,519	755,524	806,870	828,876	865,552	887,557	909,563	960,909	982,915	1,019,591
搬出材積90～100m ³ (90m ³)	814,145	838,569	895,559	919,983	960,691	985,115	1,009,539	1,066,529	1,090,954	1,131,661
搬出材積100～120m ³ (100m ³)	894,769	921,612	984,245	1,011,088	1,055,827	1,082,670	1,109,513	1,172,147	1,198,990	1,243,728
搬出材積120～140m ³ (120m ³)	1,056,019	1,087,699	1,161,620	1,193,301	1,246,102	1,277,782	1,309,463	1,383,384	1,415,065	1,467,866
搬出材積140～160m ³ (140m ³)	1,217,271	1,253,789	1,338,998	1,375,516	1,436,379	1,472,897	1,509,416	1,594,625	1,631,143	1,692,006
搬出材積160～180m ³ (160m ³)	1,378,520	1,419,875	1,516,372	1,557,727	1,626,653	1,668,009	1,709,364	1,805,861	1,847,216	1,916,142
搬出材積180～200m ³ (180m ³)	1,539,770	1,585,963	1,693,747	1,739,940	1,816,928	1,863,121	1,909,314	2,017,098	2,063,291	2,140,280
搬出材積200m ³ (200m ³)	1,701,021	1,752,051	1,871,123	1,922,153	2,007,204	2,058,235	2,109,266	2,228,337	2,279,368	2,364,419

※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6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)	109,564	112,850	120,520	123,807	129,285	132,572	135,859	143,528	146,815	152,293
搬出材積10～20m ³ (10m ³)	204,996	211,145	225,495	231,645	241,895	248,045	254,195	268,544	274,694	284,944
搬出材積20～30m ³ (20m ³)	300,429	309,441	330,471	339,484	354,506	363,519	372,531	393,561	402,574	417,596
搬出材積30～40m ³ (30m ³)	395,861	407,736	435,447	447,322	467,115	478,991	490,867	518,577	530,453	550,246
搬出材積40～50m ³ (40m ³)	419,352	431,932	461,287	473,867	494,835	507,415	519,996	549,351	561,931	582,899
搬出材積50～60m ³ (50m ³)	501,055	516,086	551,160	566,192	591,244	606,276	621,308	656,382	671,413	696,466
搬出材積60～70m ³ (60m ³)	568,388	585,439	625,226	642,278	670,697	687,749	704,801	744,588	761,639	790,059
搬出材積70～80m ³ (70m ³)	650,091	669,593	715,100	734,602	767,107	786,610	806,112	851,619	871,121	903,626
搬出材積80～90m ³ (80m ³)	662,608	682,486	728,868	748,747	781,877	801,755	821,633	868,016	887,894	921,025
搬出材積90～100m ³ (90m ³)	735,510	757,575	809,061	831,126	867,901	889,967	912,032	963,518	985,583	1,022,358
搬出材積100m ³ (100m ³)	808,413	832,665	889,254	913,506	953,927	978,179	1,002,432	1,059,021	1,083,273	1,123,694
搬出材積120～140m ³ (120m ³)	954,218	982,844	1,049,639	1,078,266	1,125,977	1,154,603	1,183,230	1,250,025	1,278,652	1,326,363
搬出材積140～160m ³ (140m ³)	1,100,023	1,133,023	1,210,025	1,243,025	1,298,027	1,331,027	1,364,028	1,441,030	1,474,030	1,529,031
搬出材積160～180m ³ (160m ³)	1,245,829	1,283,203	1,370,411	1,407,786	1,470,078	1,507,453	1,544,827	1,632,035	1,669,410	1,731,702
搬出材積180～200m ³ (180m ³)	1,391,634	1,433,383	1,530,797	1,572,546	1,642,128	1,683,877	1,725,626	1,823,040	1,864,789	1,934,371
搬出材積200m ³ (200m ³)	1,537,439	1,583,562	1,691,182	1,737,306	1,814,178	1,860,301	1,906,424	2,014,045	2,060,168	2,137,040

※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6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)	120,520	124,135	132,572	136,187	142,213	145,829	149,444	157,881	161,496	167,522
搬出材積10～20m ³ (10m ³)	225,495	232,259	248,044	254,809	266,084	272,848	279,613	295,398	302,163	313,438
搬出材積20～30m ³ (20m ³)	330,471	340,385	363,518	373,432	389,955	399,869	409,784	432,917	442,831	459,354
搬出材積30～40m ³ (30m ³)	435,447	448,510	478,991	492,055	513,827	526,890	539,954	570,435	583,498	605,271
搬出材積40～50m ³ (40m ³)	461,287	475,125	507,415	521,254	544,318	558,157	571,995	604,285	618,124	641,188
搬出材積50～60m ³ (50m ³)	551,160	567,694	606,276	622,810	650,368	666,903	683,438	722,019	738,554	766,112
搬出材積60～70m ³ (60m ³)	625,226	643,982	687,748	706,505	737,766	756,523	775,280	819,046	837,802	869,064
搬出材積70～80m ³ (70m ³)	715,100	736,553	786,610	808,063	843,818	865,271	886,724	936,781	958,234	993,989
搬出材積80～90m ³ (80m ³)	728,868	750,734	801,754	823,620	860,064	881,930	903,796	954,817	976,683	1,013,126
搬出材積90～100m ³ (90m ³)	809,061	833,332	889,967	914,238	954,691	978,963	1,003,235	1,059,869	1,084,141	1,124,594
搬出材積100m ³ (100m ³)	889,254	915,931	978,179	1,004,857	1,049,319	1,075,997	1,102,674	1,164,922	1,191,600	1,236,063
搬出材積120～140m ³ (120m ³)	1,049,639	1,081,128	1,154,602	1,186,092	1,238,574	1,270,063	1,301,552	1,375,027	1,406,516	1,458,998
搬出材積140～160m ³ (140m ³)	1,210,025	1,246,325	1,331,027	1,367,328	1,427,829	1,464,130	1,500,431	1,585,132	1,621,433	1,681,934
搬出材積160～180m ³ (160m ³)	1,370,411	1,411,523	1,507,452	1,548,564	1,617,084	1,658,197	1,699,309	1,795,238	1,836,350	1,904,871
搬出材積180～200m ³ (180m ³)	1,530,797	1,576,720	1,683,876	1,729,800	1,806,340	1,852,264	1,898,188	2,005,344	2,051,267	2,127,807
搬出材積200m ³ (200m ³)	1,691,182	1,741,917	1,860,300	1,911,035	1,995,594	2,046,330	2,097,065	2,215,448	2,266,183	2,350,742

※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ビ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6年度 樹下植栽単価表

①労務税抜き単価

間接費率		スギ								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	547,466	563,889	602,212	618,636	646,009	662,433	678,857	717,180	733,604	760,977
900 ~	576,677	593,977	634,344	651,645	680,478	697,779	715,079	755,446	772,747	801,581
1,000 ~	605,890	624,066	666,479	684,655	714,950	733,126	751,303	793,715	811,892	842,187
1,100 ~	635,100	654,153	698,610	717,663	749,418	768,471	787,524	831,981	851,034	882,789
1,200 ~	664,311	684,240	730,742	750,671	783,886	803,816	823,745	870,247	890,176	923,392
1,300 ~	693,522	714,327	762,874	783,679	818,355	839,161	859,967	908,513	929,319	963,995
1,400 ~	722,734	744,416	795,007	816,689	852,826	874,508	896,190	946,781	968,463	1,004,600
1,500 ~	751,944	774,502	827,138	849,696	887,293	909,852	932,410	985,046	1,007,604	1,045,202
1,600 ~	781,155	804,589	859,270	882,705	921,762	945,197	968,632	1,023,313	1,046,747	1,085,805
1,700 ~	810,367	834,678	891,403	915,714	956,233	980,544	1,004,855	1,061,580	1,085,891	1,126,410
1,800 ~	839,577	864,764	923,534	948,722	990,700	1,015,888	1,041,075	1,099,845	1,125,033	1,167,012
1,900 ~	868,789	894,852	955,667	981,731	1,025,171	1,051,234	1,077,298	1,138,113	1,164,177	1,207,616
2,000 ~	898,000	924,940	987,800	1,014,740	1,059,640	1,086,580	1,113,520	1,176,380	1,203,320	1,248,220
2,100 ~	927,211	955,027	1,019,932	1,047,748	1,094,108	1,121,925	1,149,741	1,214,646	1,242,462	1,288,823
2,200 ~	956,423	985,115	1,052,065	1,080,757	1,128,579	1,157,271	1,185,964	1,252,914	1,281,606	1,329,427
2,300 ~	985,633	1,015,201	1,084,196	1,113,765	1,163,046	1,192,615	1,222,184	1,291,179	1,320,748	1,370,029
2,400 ~	1,014,844	1,045,289	1,116,328	1,146,773	1,197,515	1,227,961	1,258,406	1,329,445	1,359,890	1,410,633
2,500 ~	1,044,056	1,075,377	1,148,461	1,179,783	1,231,986	1,263,307	1,294,629	1,367,713	1,399,035	1,451,237
2,600 ~	1,073,267	1,105,465	1,180,593	1,212,791	1,266,455	1,298,653	1,330,851	1,405,979	1,438,177	1,491,841
2,700 ~	1,102,477	1,135,551	1,212,724	1,245,799	1,300,922	1,333,997	1,367,071	1,444,244	1,477,319	1,532,443
2,800 ~	1,131,688	1,165,638	1,244,856	1,278,807	1,335,391	1,369,342	1,403,293	1,482,511	1,516,461	1,573,046
2,900 ~	1,160,900	1,195,727	1,276,990	1,311,817	1,369,862	1,404,689	1,439,516	1,520,779	1,555,606	1,613,651
3,000 ~	1,190,111	1,225,814	1,309,122	1,344,825	1,404,330	1,440,034	1,475,737	1,559,045	1,594,748	1,654,254

令和6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 ~	471,153	485,287	518,268	532,402	555,960	570,095	584,229	617,210	631,345	654,902
1,000 ~	510,498	525,812	561,547	576,862	602,387	617,702	633,017	668,752	684,067	709,592
1,200 ~	549,841	566,336	604,825	621,320	648,812	665,307	681,802	720,291	736,786	764,278
1,400 ~	589,185	606,860	648,103	665,779	695,238	712,913	730,589	771,832	789,507	818,967
1,600 ~	628,528	647,383	691,380	710,236	741,663	760,518	779,374	823,371	842,227	873,653
1,800 ~	667,871	687,907	734,658	754,694	788,087	808,123	828,160	874,911	894,947	928,340
2,000 ~	707,216	728,432	777,937	799,154	834,514	855,731	876,947	926,452	947,669	983,030
2,200 ~	746,560	768,956	821,216	843,612	880,940	903,337	925,734	977,993	1,000,390	1,037,718
2,400 ~	785,903	809,480	864,493	888,070	927,365	950,942	974,519	1,029,532	1,053,110	1,092,405
2,600 ~	825,247	850,004	907,771	932,529	973,791	998,548	1,023,306	1,081,073	1,105,830	1,147,093
2,800 ~	864,590	890,527	951,049	976,986	1,020,216	1,046,153	1,072,091	1,132,612	1,158,550	1,201,780
3,000 ~	903,935	931,053	994,328	1,021,446	1,066,643	1,093,761	1,120,879	1,184,154	1,211,272	1,256,469

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	537,737	553,869	591,510	607,642	634,529	650,661	666,793	704,435	720,567	747,454
900 ~	565,731	582,702	622,304	639,276	667,562	684,534	701,506	741,107	758,079	786,366
1,000 ~	593,727	611,538	653,099	670,911	700,597	718,409	736,221	777,782	795,594	825,280
1,100 ~	621,721	640,372	683,893	702,544	733,630	752,282	770,934	814,454	833,106	864,192
1,200 ~	649,716	669,207	714,687	734,179	766,664	786,156	805,647	851,127	870,619	903,105
1,300 ~	677,711	698,042	745,482	765,813	799,698	820,030	840,361	887,801	908,132	942,018
1,400 ~	705,706	726,877	776,276	797,447	832,733	853,904	875,075	924,474	945,646	980,931
1,500 ~	733,701	755,712	807,071	829,082	865,767	887,778	909,789	961,148	983,159	1,019,844
1,600 ~	761,695	784,545	837,864	860,715	898,800	921,650	944,501	997,820	1,020,671	1,058,756
1,700 ~	789,690	813,380	868,659	892,349	931,834	955,524	979,215	1,034,493	1,058,184	1,097,669
1,800 ~	817,684	842,214	899,452	923,982	964,867	989,397	1,013,928	1,071,166	1,095,696	1,136,580
1,900 ~	845,681	871,051	930,249	955,619	997,903	1,023,274	1,048,644	1,107,842	1,133,212	1,175,496
2,000 ~	873,675	899,885	961,042	987,252	1,030,936	1,057,146	1,083,357	1,144,514	1,170,724	1,214,408
2,100 ~	901,670	928,720	991,837	1,018,887	1,063,970	1,091,020	1,118,070	1,181,187	1,208,237	1,253,321
2,200 ~	929,665	957,554	1,022,631	1,050,521	1,097,004	1,124,894	1,152,784	1,217,861	1,245,751	1,292,234
2,300 ~	957,659	986,388	1,053,424	1,082,154	1,130,037	1,158,767	1,187,497	1,254,533	1,283,263	1,331,146
2,400 ~	985,654	1,015,223	1,084,219	1,113,789	1,163,071	1,192,641	1,222,210	1,291,206	1,320,776	1,370,059
2,500 ~	1,013,650	1,044,059	1,115,015	1,145,424	1,196,107	1,226,516	1,256,926	1,327,881	1,358,291	1,408,973
2,600 ~	1,041,644	1,072,893	1,145,808	1,177,057	1,229,139	1,260,389	1,291,638	1,364,553	1,395,802	1,447,885
2,700 ~	1,069,639	1,101,728	1,176,602	1,208,692	1,262,174	1,294,263	1,326,352	1,401,227	1,433,316	1,486,798
2,800 ~	1,097,633	1,130,561	1,207,396	1,240,325	1,295,206	1,328,135	1,361,064	1,437,899	1,470,828	1,525,709
2,900 ~	1,125,628	1,159,396	1,238,190	1,271,959	1,328,241	1,362,009	1,395,778	1,474,572	1,508,341	1,564,622
3,000 ~	1,153,624	1,188,232	1,268,986	1,303,595	1,361,276	1,395,885	1,430,493	1,511,247	1,545,856	1,603,537

令和6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 ~	550,519	567,034	605,570	622,086	649,612	666,127	682,643	721,179	737,695	765,221
1,000 ~	609,706	627,997	670,676	688,967	719,453	737,744	756,035	798,714	817,006	847,491
1,200 ~	668,891	688,957	735,780	755,846	789,291	809,358	829,424	876,247	896,313	929,758
1,400 ~	728,075	749,917	800,882	822,724	859,128	880,970	902,813	953,778	975,620	1,012,024
1,600 ~	787,260	810,877	865,986	889,603	928,966	952,584	976,202	1,031,310	1,054,928	1,094,291
1,800 ~	846,445	871,838	931,089	956,482	998,805	1,024,198	1,049,591	1,108,842	1,134,236	1,176,558
2,000 ~	905,632	932,800	996,195	1,023,364	1,068,645	1,095,814	1,122,983	1,186,377	1,213,546	1,258,828
2,200 ~	964,817	993,761	1,061,298	1,090,243	1,138,484	1,167,428	1,196,373	1,263,910	1,292,854	1,341,095
2,400 ~	1,024,002	1,054,722	1,126,402	1,157,122	1,208,322	1,239,042	1,269,762	1,341,442	1,372,162	1,423,362
2,600 ~	1,083,187	1,115,682	1,191,505	1,224,001	1,278,160	1,310,656	1,343,151	1,418,974	1,451,470	1,505,629
2,800 ~	1,142,372	1,176,643	1,256,609	1,290,880	1,347,998	1,382,270	1,416,541	1,496,507	1,530,778	1,587,897
3,000 ~	1,201,559	1,237,605	1,321,714	1,357,761	1,417,839	1,453,886	1,489,933	1,574,042	1,610,089	1,670,167

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	740,827	763,051	814,909	837,134	874,175	896,400	918,625	970,483	992,708	1,029,749
1,000 ~	847,590	873,017	932,349	957,776	1,000,156	1,025,583	1,051,011	1,110,342	1,135,770	1,178,150
1,200 ~	954,352	982,982	1,049,787	1,078,417	1,126,135	1,154,765	1,183,396	1,250,201	1,278,831	1,326,549
1,400 ~	1,061,114	1,092,947	1,167,225	1,199,058	1,252,114	1,283,947	1,315,781	1,390,059	1,421,892	1,474,948
1,600 ~	1,167,875	1,202,911	1,284,662	1,319,698	1,378,092	1,413,128	1,448,165	1,529,916	1,564,952	1,623,346
1,800 ~	1,274,637	1,312,876	1,402,100	1,440,339	1,504,071	1,542,310	1,580,549	1,669,774	1,708,013	1,771,745

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	539,549	555,735	593,503	609,690	636,667	652,854	669,040	706,809	722,995	749,973
1,000 ~	595,993	613,872	655,592	673,472	703,271	721,151	739,031	780,750	798,630	828,430
1,200 ~	652,436	672,009	717,679	737,252	769,874	789,447	809,020	854,691	874,264	906,886
1,400 ~	708,878	730,144	779,765	801,032	836,476	857,742	879,008	928,630	949,896	985,340
1,600 ~	765,320	788,279	841,852	864,811	903,077	926,037	948,996	1,002,569	1,025,528	1,063,794
1,800 ~	821,762	846,414	903,938	928,591	969,679	994,332	1,018,984	1,076,508	1,101,161	1,142,249
2,000 ~	878,207	904,553	966,027	992,373	1,036,284	1,062,630	1,088,976	1,150,451	1,176,797	1,220,707
2,200 ~	934,649	962,688	1,028,113	1,056,153	1,102,885	1,130,925	1,158,964	1,224,390	1,252,429	1,299,162
2,400 ~	991,092	1,020,824	1,090,201	1,119,933	1,169,488	1,199,221	1,228,954	1,298,330	1,328,063	1,377,617
2,600 ~	1,047,534	1,078,960	1,152,287	1,183,713	1,236,090	1,267,516	1,298,942	1,372,269	1,403,695	1,456,072
2,800 ~	1,103,977	1,137,096	1,214,374	1,247,494	1,302,692	1,335,812	1,368,931	1,446,209	1,479,329	1,534,528
3,000 ~	1,160,421	1,195,233	1,276,463	1,311,275	1,369,296	1,404,109	1,438,922	1,520,151	1,554,964	1,612,985

令和6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 ～	587,149	604,763	645,863	663,478	692,835	710,450	728,064	769,165	786,779	816,137
900 ～	621,322	639,961	683,454	702,093	733,159	751,799	770,439	813,931	832,571	863,637
1,000 ～	655,494	675,158	721,043	740,708	773,482	793,147	812,812	858,697	878,361	911,136
1,100 ～	689,664	710,353	758,630	779,320	813,803	834,493	855,183	903,459	924,149	958,632
1,200 ～	723,836	745,551	796,219	817,934	854,126	875,841	897,556	948,225	969,940	1,006,132
1,300 ～	758,007	780,747	833,807	856,547	894,448	917,188	939,928	992,989	1,015,729	1,053,629
1,400 ～	792,178	815,943	871,395	895,161	934,770	958,535	982,300	1,037,753	1,061,518	1,101,127
1,500 ～	826,351	851,141	908,986	933,776	975,094	999,884	1,024,675	1,082,519	1,107,310	1,148,627
1,600 ～	860,521	886,336	946,573	972,388	1,015,414	1,041,230	1,067,046	1,127,282	1,153,098	1,196,124
1,700 ～	894,694	921,534	984,163	1,011,004	1,055,738	1,082,579	1,109,420	1,172,049	1,198,889	1,243,624
1,800 ～	928,865	956,730	1,021,751	1,049,617	1,096,060	1,123,926	1,151,792	1,216,813	1,244,679	1,291,122
1,900 ～	963,036	991,927	1,059,339	1,088,230	1,136,382	1,165,273	1,194,164	1,261,577	1,290,468	1,338,620
2,000 ～	997,208	1,027,124	1,096,928	1,126,845	1,176,705	1,206,621	1,236,537	1,306,342	1,336,258	1,386,119
2,100 ～	1,031,379	1,062,320	1,134,516	1,165,458	1,217,027	1,247,968	1,278,909	1,351,106	1,382,047	1,433,616
2,200 ～	1,065,551	1,097,517	1,172,106	1,204,072	1,257,350	1,289,316	1,321,283	1,395,871	1,427,838	1,481,115
2,300 ～	1,099,721	1,132,712	1,209,693	1,242,684	1,297,670	1,330,662	1,363,654	1,440,634	1,473,626	1,528,612
2,400 ～	1,133,893	1,167,909	1,247,282	1,281,299	1,337,993	1,372,010	1,406,027	1,485,399	1,519,416	1,576,111
2,500 ～	1,168,066	1,203,107	1,284,872	1,319,914	1,378,317	1,413,359	1,448,401	1,530,166	1,565,208	1,623,611
2,600 ～	1,202,236	1,238,303	1,322,459	1,358,526	1,418,638	1,454,705	1,490,772	1,574,929	1,610,996	1,671,108
2,700 ～	1,236,409	1,273,501	1,360,049	1,397,142	1,458,962	1,496,054	1,533,147	1,619,695	1,656,788	1,718,608
2,800 ～	1,270,579	1,308,696	1,397,636	1,435,754	1,499,283	1,537,400	1,575,517	1,664,458	1,702,575	1,766,104
2,900 ～	1,304,750	1,343,892	1,435,225	1,474,367	1,539,605	1,578,747	1,617,890	1,709,222	1,748,365	1,813,602
3,000 ～	1,338,923	1,379,090	1,472,815	1,512,982	1,579,929	1,620,096	1,660,264	1,753,989	1,794,156	1,861,102

※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6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 ～	633,319	652,318	696,650	715,650	747,316	766,315	785,315	829,647	848,647	880,313
	900 ～	673,263	693,460	740,589	760,787	794,450	814,648	834,846	881,974	902,172	935,835
	1,000 ～	713,205	734,601	784,525	805,921	841,581	862,978	884,374	934,298	955,694	991,354
	1,100 ～	753,147	775,741	828,461	851,056	888,713	911,307	933,902	986,622	1,009,216	1,046,874
	1,200 ～	793,091	816,883	872,400	896,192	935,847	959,640	983,432	1,038,949	1,062,741	1,102,396
	1,300 ～	833,032	858,022	916,335	941,326	982,977	1,007,968	1,032,959	1,091,271	1,116,262	1,157,914
	1,400 ～	872,975	899,164	960,272	986,461	1,030,110	1,056,299	1,082,489	1,143,597	1,169,786	1,213,435
	1,500 ～	912,920	940,307	1,004,212	1,031,599	1,077,245	1,104,633	1,132,020	1,195,925	1,223,312	1,268,958
	1,600 ～	952,861	981,446	1,048,147	1,076,732	1,124,375	1,152,961	1,181,547	1,248,247	1,276,833	1,324,476
	1,700 ～	992,804	1,022,588	1,092,084	1,121,868	1,171,508	1,201,292	1,231,076	1,300,573	1,330,357	1,379,997
	1,800 ～	1,032,747	1,063,729	1,136,021	1,167,004	1,218,641	1,249,623	1,280,606	1,352,898	1,383,880	1,435,518
	1,900 ～	1,072,689	1,104,869	1,179,957	1,212,138	1,265,773	1,297,953	1,330,134	1,405,222	1,437,403	1,491,037
	2,000 ～	1,112,632	1,146,010	1,223,895	1,257,274	1,312,905	1,346,284	1,379,663	1,457,547	1,490,926	1,546,558
	2,100 ～	1,152,575	1,187,152	1,267,832	1,302,409	1,360,038	1,394,615	1,429,193	1,509,873	1,544,450	1,602,079
	2,200 ～	1,192,517	1,228,292	1,311,768	1,347,544	1,407,170	1,442,945	1,478,721	1,562,197	1,597,972	1,657,598
	2,300 ～	1,232,459	1,269,432	1,355,704	1,392,678	1,454,301	1,491,275	1,528,249	1,614,521	1,651,495	1,713,118
	2,400 ～	1,272,403	1,310,575	1,399,643	1,437,815	1,501,435	1,539,607	1,577,779	1,666,847	1,705,020	1,768,640
	2,500 ～	1,312,346	1,351,716	1,443,580	1,482,950	1,548,568	1,587,938	1,627,309	1,719,173	1,758,543	1,824,160
	2,600 ～	1,352,287	1,392,855	1,487,515	1,528,084	1,595,698	1,636,267	1,676,835	1,771,495	1,812,064	1,879,678
	2,700 ～	1,392,231	1,433,997	1,531,454	1,573,221	1,642,832	1,684,599	1,726,366	1,823,822	1,865,589	1,935,201
	2,800 ～	1,432,173	1,475,138	1,575,390	1,618,355	1,689,964	1,732,929	1,775,894	1,876,146	1,919,111	1,990,720
	2,900 ～	1,472,115	1,516,278	1,619,326	1,663,489	1,737,095	1,781,259	1,825,422	1,928,470	1,972,634	2,046,239
	3,000 ～	1,512,060	1,557,421	1,663,266	1,708,627	1,784,230	1,829,592	1,874,954	1,980,798	2,026,160	2,101,763

令和6年度 樹下植栽単価表

②消費税込み単価

間接費率		スギ								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	588,162	605,806	646,978	664,623	694,031	711,676	729,320	770,492	788,137	817,545
900 ~	618,537	637,093	680,390	698,946	729,873	748,429	766,985	810,283	828,839	859,766
1,000 ~	648,915	668,382	713,806	733,273	765,719	785,187	804,654	850,078	869,546	901,991
1,100 ~	679,289	699,667	747,217	767,596	801,561	821,939	842,318	889,868	910,247	944,211
1,200 ~	709,666	730,955	780,632	801,922	837,405	858,695	879,985	929,662	950,952	986,435
1,300 ~	740,041	762,242	814,045	836,246	873,248	895,449	917,650	969,453	991,654	1,028,656
1,400 ~	770,418	793,530	847,459	870,572	909,093	932,205	955,318	1,009,247	1,032,360	1,070,881
1,500 ~	800,793	824,816	880,872	904,896	944,935	968,959	992,983	1,049,038	1,073,062	1,113,102
1,600 ~	831,168	856,103	914,284	939,219	980,778	1,005,713	1,030,648	1,088,830	1,113,765	1,155,323
1,700 ~	861,545	887,391	947,699	973,545	1,016,623	1,042,469	1,068,315	1,128,623	1,154,470	1,197,547
1,800 ~	891,919	918,676	981,110	1,007,868	1,052,464	1,079,221	1,105,979	1,168,413	1,195,171	1,239,767
1,900 ~	922,297	949,965	1,014,526	1,042,195	1,088,310	1,115,979	1,143,648	1,208,209	1,235,877	1,281,992
2,000 ~	952,672	981,252	1,047,939	1,076,519	1,124,152	1,152,733	1,181,313	1,248,000	1,276,580	1,324,214
2,100 ~	983,048	1,012,539	1,081,352	1,110,844	1,159,996	1,189,488	1,218,979	1,287,792	1,317,284	1,366,436
2,200 ~	1,013,424	1,043,826	1,114,766	1,145,169	1,195,840	1,226,243	1,256,645	1,327,585	1,357,988	1,408,659
2,300 ~	1,043,799	1,075,112	1,148,178	1,179,492	1,231,682	1,262,996	1,294,310	1,367,376	1,398,690	1,450,880
2,400 ~	1,074,175	1,106,400	1,181,592	1,213,817	1,267,526	1,299,751	1,331,977	1,407,169	1,439,394	1,493,103
2,500 ~	1,104,551	1,137,687	1,215,006	1,248,142	1,303,370	1,336,506	1,369,643	1,446,961	1,480,098	1,535,325
2,600 ~	1,134,927	1,168,974	1,248,419	1,282,467	1,339,213	1,373,261	1,407,309	1,486,754	1,520,802	1,577,548
2,700 ~	1,165,302	1,200,261	1,281,832	1,316,791	1,375,056	1,410,015	1,444,974	1,526,545	1,561,504	1,619,769
2,800 ~	1,195,678	1,231,548	1,315,245	1,351,116	1,410,900	1,446,770	1,482,640	1,566,338	1,602,208	1,661,992
2,900 ~	1,226,054	1,262,835	1,348,659	1,385,441	1,446,743	1,483,525	1,520,306	1,606,130	1,642,912	1,704,215
3,000 ~	1,256,431	1,294,123	1,382,074	1,419,767	1,482,588	1,520,281	1,557,974	1,645,924	1,683,617	1,746,439

令和6年度 樹下植栽単価表

②消費税込単価

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 ~	511,848	527,203	563,032	578,388	603,980	619,336	634,691	670,520	685,876	711,468
1,000 ~	553,523	570,128	608,875	625,480	653,157	669,762	686,368	725,115	741,720	769,396
1,200 ~	595,195	613,050	654,714	672,570	702,330	720,185	738,041	779,705	797,561	827,321
1,400 ~	636,869	655,975	700,555	719,661	751,505	770,611	789,717	834,298	853,404	885,247
1,600 ~	678,541	698,897	746,395	766,751	800,678	821,034	841,390	888,888	909,244	943,171
1,800 ~	720,214	741,820	792,235	813,841	849,852	871,458	893,065	943,480	965,086	1,001,097
2,000 ~	761,888	784,744	838,076	860,933	899,027	921,884	944,741	998,073	1,020,929	1,059,024
2,200 ~	803,562	827,668	883,918	908,025	948,203	972,310	996,416	1,052,666	1,076,773	1,116,951
2,400 ~	845,234	870,591	929,757	955,114	997,376	1,022,733	1,048,090	1,107,256	1,132,613	1,174,875
2,600 ~	886,908	913,515	975,598	1,002,206	1,046,551	1,073,158	1,099,765	1,161,849	1,188,456	1,232,802
2,800 ~	928,580	956,437	1,021,438	1,049,295	1,095,724	1,123,581	1,151,439	1,216,439	1,244,297	1,290,726
3,000 ~	970,255	999,362	1,067,280	1,096,388	1,144,900	1,174,008	1,203,116	1,271,034	1,300,141	1,348,654

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	578,432	595,784	636,275	653,628	682,549	699,902	717,255	757,745	775,098	804,020
900 ~	607,591	625,818	668,350	686,577	716,957	735,185	753,412	795,944	814,171	844,551
1,000 ~	636,752	655,854	700,427	719,529	751,367	770,469	789,572	834,145	853,247	885,085
1,100 ~	665,911	685,888	732,502	752,479	785,774	805,752	825,729	872,343	892,320	925,616
1,200 ~	695,071	715,923	764,578	785,430	820,183	841,035	861,888	910,543	931,395	966,148
1,300 ~	724,230	745,956	796,653	818,379	854,591	876,318	898,045	948,741	970,468	1,006,679
1,400 ~	753,390	775,991	828,729	851,330	889,000	911,601	934,203	986,940	1,009,542	1,047,212
1,500 ~	782,549	806,025	860,803	884,280	923,407	946,884	970,360	1,025,139	1,048,615	1,087,743
1,600 ~	811,708	836,059	892,878	917,230	957,815	982,166	1,006,517	1,063,337	1,087,688	1,128,274
1,700 ~	840,868	866,094	924,954	950,180	992,224	1,017,450	1,042,676	1,101,537	1,126,763	1,168,806
1,800 ~	870,027	896,127	957,029	983,130	1,026,631	1,052,732	1,078,833	1,139,735	1,165,836	1,209,337
1,900 ~	899,188	926,163	989,106	1,016,082	1,061,041	1,088,017	1,114,993	1,177,936	1,204,911	1,249,871
2,000 ~	928,347	956,197	1,021,181	1,049,032	1,095,449	1,123,299	1,151,150	1,216,134	1,243,984	1,290,402
2,100 ~	957,507	986,232	1,053,257	1,081,982	1,129,858	1,158,583	1,187,308	1,254,334	1,283,059	1,330,934
2,200 ~	986,667	1,016,267	1,085,333	1,114,933	1,164,267	1,193,867	1,223,467	1,292,533	1,322,133	1,371,467
2,300 ~	1,015,825	1,046,299	1,117,407	1,147,882	1,198,673	1,229,148	1,259,623	1,330,730	1,361,205	1,411,996
2,400 ~	1,044,985	1,076,334	1,149,483	1,180,833	1,233,082	1,264,431	1,295,781	1,368,930	1,400,279	1,452,529
2,500 ~	1,074,145	1,106,369	1,181,559	1,213,783	1,267,491	1,299,715	1,331,939	1,407,129	1,439,354	1,493,061
2,600 ~	1,103,304	1,136,403	1,213,634	1,246,733	1,301,898	1,334,997	1,368,096	1,445,328	1,478,427	1,533,592
2,700 ~	1,132,464	1,166,437	1,245,710	1,279,684	1,336,307	1,370,281	1,404,255	1,483,527	1,517,501	1,574,124
2,800 ~	1,161,623	1,196,471	1,277,785	1,312,633	1,370,715	1,405,563	1,440,412	1,521,726	1,556,574	1,614,655
2,900 ~	1,190,783	1,226,506	1,309,861	1,345,584	1,405,123	1,440,847	1,476,570	1,559,925	1,595,649	1,655,188
3,000 ~	1,219,944	1,256,542	1,341,938	1,378,536	1,439,533	1,476,132	1,512,730	1,598,126	1,634,724	1,695,722

令和6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 ~	591,214	608,950	650,335	668,071	697,632	715,368	733,105	774,490	792,226	821,787
1,000 ~	652,731	672,312	718,004	737,586	770,222	789,804	809,386	855,077	874,659	907,296
1,200 ~	714,245	735,672	785,669	807,096	842,809	864,236	885,663	935,660	957,088	992,800
1,400 ~	775,759	799,031	853,334	876,607	915,395	938,668	961,941	1,016,244	1,039,517	1,078,305
1,600 ~	837,273	862,391	921,000	946,118	987,982	1,013,100	1,038,218	1,096,827	1,121,945	1,163,809
1,800 ~	898,788	925,751	988,666	1,015,630	1,060,569	1,087,533	1,114,497	1,177,412	1,204,375	1,249,315
2,000 ~	960,304	989,113	1,056,334	1,085,143	1,133,158	1,161,967	1,190,776	1,257,998	1,286,807	1,334,822
2,200 ~	1,021,818	1,052,472	1,123,999	1,154,654	1,205,745	1,236,399	1,267,054	1,338,581	1,369,236	1,420,327
2,400 ~	1,083,332	1,115,831	1,191,665	1,224,165	1,278,331	1,310,831	1,343,331	1,419,164	1,451,664	1,505,831
2,600 ~	1,144,848	1,179,193	1,259,332	1,293,678	1,350,920	1,385,266	1,419,611	1,499,750	1,534,096	1,591,338
2,800 ~	1,206,362	1,242,552	1,326,998	1,363,189	1,423,507	1,459,698	1,495,888	1,580,334	1,616,525	1,676,843
3,000 ~	1,267,878	1,305,914	1,394,665	1,432,702	1,496,096	1,534,132	1,572,168	1,660,920	1,698,956	1,762,350

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	781,522	804,967	859,674	883,119	922,195	945,641	969,087	1,023,793	1,047,239	1,086,315
1,000 ~	890,615	917,333	979,676	1,006,394	1,050,925	1,077,644	1,104,362	1,166,705	1,193,424	1,237,954
1,200 ~	999,706	1,029,697	1,099,676	1,129,667	1,179,653	1,209,644	1,239,635	1,309,614	1,339,606	1,389,591
1,400 ~	1,108,797	1,142,060	1,219,676	1,252,940	1,308,380	1,341,644	1,374,908	1,452,524	1,485,787	1,541,227
1,600 ~	1,217,888	1,254,424	1,339,676	1,376,213	1,437,107	1,473,644	1,510,181	1,595,433	1,631,969	1,692,864
1,800 ~	1,326,979	1,366,788	1,459,676	1,499,486	1,565,835	1,605,644	1,645,453	1,738,342	1,778,151	1,844,500

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	580,244	597,651	638,268	655,675	684,687	702,095	719,502	760,119	777,526	806,539
1,000 ~	639,018	658,188	702,919	722,090	754,041	773,211	792,382	837,113	856,284	888,235
1,200 ~	697,790	718,723	767,569	788,502	823,392	844,325	865,259	914,104	935,038	969,928
1,400 ~	756,562	779,258	832,218	854,915	892,743	915,440	938,136	991,096	1,013,793	1,051,621
1,600 ~	815,333	839,792	896,866	921,326	962,092	986,552	1,011,012	1,068,086	1,092,546	1,133,312
1,800 ~	874,105	900,328	961,515	987,738	1,031,443	1,057,667	1,083,890	1,145,077	1,171,300	1,215,005
2,000 ~	932,879	960,865	1,026,166	1,054,153	1,100,797	1,128,783	1,156,769	1,222,071	1,250,057	1,296,701
2,200 ~	991,651	1,021,400	1,090,816	1,120,565	1,170,148	1,199,897	1,229,647	1,299,062	1,328,812	1,378,394
2,400 ~	1,050,423	1,081,935	1,155,465	1,186,977	1,239,499	1,271,011	1,302,524	1,376,054	1,407,566	1,460,087
2,600 ~	1,109,194	1,142,469	1,220,113	1,253,389	1,308,848	1,342,124	1,375,400	1,453,044	1,486,319	1,541,779
2,800 ~	1,167,966	1,203,004	1,284,762	1,319,801	1,378,199	1,413,238	1,448,277	1,530,035	1,565,074	1,623,472
3,000 ~	1,226,740	1,263,542	1,349,414	1,386,216	1,447,553	1,484,355	1,521,157	1,607,029	1,643,831	1,705,168

令和6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 ~	626,852	645,657	689,537	708,342	739,685	758,490	777,296	821,176	839,981	871,324
900 ~	662,066	681,927	728,272	748,134	781,237	801,099	820,961	867,306	887,168	920,271
1,000 ~	697,279	718,197	767,006	787,925	822,789	843,707	864,625	913,435	934,353	969,217
1,100 ~	732,490	754,464	805,739	827,713	864,338	886,312	908,287	959,561	981,536	1,018,161
1,200 ~	767,703	790,734	844,473	867,504	905,889	928,920	951,951	1,005,690	1,028,722	1,067,107
1,300 ~	802,914	827,001	883,205	907,292	947,438	971,525	995,613	1,051,817	1,075,904	1,116,050
1,400 ~	838,126	863,269	921,938	947,082	988,988	1,014,132	1,039,276	1,097,945	1,123,088	1,164,995
1,500 ~	873,339	899,539	960,672	986,873	1,030,540	1,056,740	1,082,940	1,144,074	1,170,274	1,213,941
1,600 ~	908,550	935,806	999,405	1,026,661	1,072,089	1,099,345	1,126,602	1,190,200	1,217,457	1,262,884
1,700 ~	943,763	972,075	1,038,139	1,066,452	1,113,640	1,141,953	1,170,266	1,236,329	1,264,642	1,311,830
1,800 ~	978,975	1,008,344	1,076,872	1,106,241	1,155,190	1,184,559	1,213,929	1,282,457	1,311,826	1,360,775
1,900 ~	1,014,187	1,044,612	1,115,605	1,146,031	1,196,740	1,227,166	1,257,591	1,328,584	1,359,010	1,409,719
2,000 ~	1,049,400	1,080,882	1,154,340	1,185,822	1,238,292	1,269,774	1,301,256	1,374,714	1,406,196	1,458,666
2,100 ~	1,084,612	1,117,150	1,193,073	1,225,611	1,279,842	1,312,380	1,344,918	1,420,841	1,453,380	1,507,610
2,200 ~	1,119,824	1,153,418	1,231,806	1,265,401	1,321,392	1,354,987	1,388,581	1,466,969	1,500,564	1,556,555
2,300 ~	1,155,035	1,189,686	1,270,538	1,305,189	1,362,941	1,397,592	1,432,243	1,513,095	1,547,746	1,605,498
2,400 ~	1,190,248	1,225,955	1,309,272	1,344,980	1,404,492	1,440,200	1,475,907	1,559,224	1,594,932	1,654,444
2,500 ~	1,225,461	1,262,224	1,348,007	1,384,770	1,446,043	1,482,807	1,519,571	1,605,353	1,642,117	1,703,390
2,600 ~	1,260,672	1,298,492	1,386,739	1,424,559	1,487,592	1,525,413	1,563,233	1,651,480	1,689,300	1,752,334
2,700 ~	1,295,885	1,334,761	1,425,473	1,464,350	1,529,144	1,568,020	1,606,897	1,697,609	1,736,485	1,801,280
2,800 ~	1,331,096	1,371,028	1,464,205	1,504,138	1,570,693	1,610,626	1,650,559	1,743,735	1,783,668	1,850,223
2,900 ~	1,366,308	1,407,297	1,502,938	1,543,928	1,612,243	1,653,232	1,694,221	1,789,863	1,830,852	1,899,168
3,000 ~	1,401,522	1,443,567	1,541,674	1,583,719	1,653,795	1,695,841	1,737,887	1,835,993	1,878,039	1,948,115

※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6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）									
植栽本数	間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~		673,022	693,212	740,324	760,514	794,165	814,356	834,547	881,658	901,849	935,500
900 ~		714,007	735,427	785,407	806,827	842,528	863,948	885,368	935,349	956,769	992,469
1,000 ~		754,990	777,639	830,489	853,138	890,888	913,537	936,187	989,036	1,011,686	1,049,436
1,100 ~		795,973	819,852	875,570	899,449	939,248	963,127	987,006	1,042,724	1,066,603	1,106,402
1,200 ~		836,958	862,066	920,653	945,762	987,610	1,012,719	1,037,827	1,096,414	1,121,523	1,163,371
1,300 ~		877,939	904,277	965,732	992,071	1,035,968	1,062,306	1,088,644	1,150,100	1,176,438	1,220,335
1,400 ~		918,923	946,490	1,010,815	1,038,382	1,084,329	1,111,896	1,139,464	1,203,789	1,231,356	1,277,302
1,500 ~		959,908	988,705	1,055,898	1,084,696	1,132,691	1,161,488	1,190,285	1,257,479	1,286,276	1,334,272
1,600 ~		1,000,890	1,030,916	1,100,979	1,131,005	1,181,050	1,211,076	1,241,103	1,311,165	1,341,192	1,391,237
1,700 ~		1,041,873	1,073,129	1,146,060	1,177,316	1,229,410	1,260,666	1,291,922	1,364,853	1,396,109	1,448,203
1,800 ~		1,082,857	1,115,342	1,191,142	1,223,628	1,277,771	1,310,256	1,342,742	1,418,542	1,451,028	1,505,171
1,900 ~		1,123,840	1,157,555	1,236,224	1,269,939	1,326,131	1,359,846	1,393,561	1,472,230	1,505,945	1,562,137
2,000 ~		1,164,824	1,199,768	1,281,306	1,316,251	1,374,492	1,409,437	1,444,381	1,525,919	1,560,864	1,619,105
2,100 ~		1,205,807	1,241,981	1,326,387	1,362,561	1,422,852	1,459,026	1,495,200	1,579,607	1,615,781	1,676,071
2,200 ~		1,246,790	1,284,193	1,371,469	1,408,872	1,471,212	1,508,615	1,546,019	1,633,294	1,670,698	1,733,038
2,300 ~		1,287,773	1,326,406	1,416,550	1,455,183	1,519,572	1,558,205	1,596,838	1,686,982	1,725,615	1,790,004
2,400 ~		1,328,758	1,368,620	1,461,633	1,501,496	1,567,934	1,607,797	1,647,659	1,740,672	1,780,535	1,846,973
2,500 ~		1,369,742	1,410,834	1,506,716	1,547,808	1,616,295	1,657,387	1,698,480	1,794,362	1,835,454	1,903,941
2,600 ~		1,410,723	1,453,044	1,551,795	1,594,116	1,664,653	1,706,974	1,749,296	1,848,047	1,890,368	1,960,904
2,700 ~		1,451,708	1,495,259	1,596,878	1,640,430	1,713,015	1,756,566	1,800,117	1,901,737	1,945,288	2,017,874
2,800 ~		1,492,691	1,537,471	1,641,960	1,686,740	1,761,375	1,806,156	1,850,936	1,955,425	2,000,205	2,074,840
2,900 ~		1,533,673	1,579,683	1,687,040	1,733,050	1,809,734	1,855,744	1,901,754	2,009,111	2,055,121	2,131,805
3,000 ~		1,574,658	1,621,897	1,732,123	1,779,363	1,858,096	1,905,336	1,952,575	2,062,801	2,110,041	2,188,774

令和6年度 樹下植栽単価表

③消費税抜き単価（原則課税業者用）

間接費率 植栽本数		スギ									
		一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~		534,693	550,733	588,162	604,203	630,937	646,978	663,019	700,447	716,488	743,223
900 ~		562,307	579,176	618,537	635,406	663,522	680,391	697,260	736,622	753,491	781,606
1,000 ~		589,923	607,620	648,915	666,612	696,109	713,806	731,504	772,799	790,496	819,992
1,100 ~		617,536	636,062	679,289	697,815	728,692	747,218	765,744	808,972	827,498	858,375
1,200 ~		645,151	664,505	709,666	729,020	761,278	780,632	799,987	845,147	864,502	896,759
1,300 ~		672,765	692,947	740,041	760,224	793,862	814,045	834,228	881,322	901,505	935,143
1,400 ~		700,380	721,391	770,418	791,429	826,448	847,459	868,471	917,497	938,509	973,528
1,500 ~		727,994	749,833	800,793	822,633	859,032	880,872	902,712	953,672	975,511	1,011,911
1,600 ~		755,608	778,276	831,168	853,837	891,617	914,285	936,953	989,846	1,012,514	1,050,295
1,700 ~		783,223	806,719	861,545	885,041	924,203	947,699	971,196	1,026,022	1,049,518	1,088,679
1,800 ~		810,836	835,161	891,919	916,244	956,786	981,111	1,005,436	1,062,195	1,086,520	1,127,062
1,900 ~		838,452	863,605	922,297	947,450	989,373	1,014,526	1,039,680	1,098,372	1,123,525	1,165,448
2,000 ~		866,066	892,047	952,672	978,654	1,021,957	1,047,939	1,073,921	1,134,546	1,160,528	1,203,831
2,100 ~		893,680	920,490	983,048	1,009,858	1,054,542	1,081,352	1,108,163	1,170,720	1,197,531	1,242,215
2,200 ~		921,295	948,933	1,013,424	1,041,063	1,087,128	1,114,766	1,142,405	1,206,896	1,234,535	1,280,600
2,300 ~		948,909	977,376	1,043,799	1,072,267	1,119,712	1,148,179	1,176,647	1,243,070	1,271,538	1,318,983
2,400 ~		976,523	1,005,818	1,074,175	1,103,470	1,152,297	1,181,592	1,210,888	1,279,245	1,308,540	1,357,366
2,500 ~		1,004,138	1,034,262	1,104,551	1,134,675	1,184,882	1,215,006	1,245,131	1,315,420	1,345,544	1,395,751
2,600 ~		1,031,752	1,062,704	1,134,927	1,165,879	1,217,467	1,248,419	1,279,372	1,351,595	1,382,547	1,434,135
2,700 ~		1,059,366	1,091,146	1,165,302	1,197,083	1,250,051	1,281,832	1,313,613	1,387,769	1,419,550	1,472,518
2,800 ~		1,086,980	1,119,589	1,195,678	1,228,287	1,282,636	1,315,245	1,347,855	1,423,943	1,456,553	1,510,902
2,900 ~		1,114,595	1,148,032	1,226,054	1,259,492	1,315,222	1,348,659	1,382,097	1,460,119	1,493,557	1,549,287
3,000 ~		1,142,210	1,176,476	1,256,431	1,290,697	1,347,807	1,382,074	1,416,340	1,496,295	1,530,561	1,587,671

令和6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 ~	465,317	479,276	511,848	525,808	549,074	563,033	576,993	609,565	623,524	646,790
1,000 ~	503,203	518,299	553,523	568,619	593,779	608,875	623,971	659,195	674,292	699,452
1,200 ~	541,087	557,319	595,195	611,428	638,482	654,715	670,947	708,823	725,056	752,110
1,400 ~	578,972	596,341	636,869	654,238	683,186	700,556	717,925	758,453	775,822	804,771
1,600 ~	616,856	635,361	678,541	697,047	727,890	746,395	764,901	808,081	826,587	857,429
1,800 ~	654,740	674,382	720,214	739,856	772,593	792,235	811,877	857,709	877,351	910,088
2,000 ~	692,626	713,404	761,888	782,667	817,298	838,077	858,856	907,340	928,118	962,750
2,200 ~	730,511	752,426	803,562	825,477	862,002	883,918	905,833	956,969	978,884	1,015,410
2,400 ~	768,395	791,446	845,234	868,286	906,706	929,757	952,809	1,006,597	1,029,649	1,068,069
2,600 ~	806,280	830,468	886,908	911,096	951,410	975,598	999,787	1,056,226	1,080,415	1,120,729
2,800 ~	844,164	869,488	928,580	953,905	996,113	1,021,438	1,046,763	1,105,854	1,131,179	1,173,387
3,000 ~	882,050	908,511	970,255	996,716	1,040,819	1,067,280	1,093,742	1,155,485	1,181,947	1,226,049

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800 ~	525,848	541,623	578,432	594,208	620,500	636,276	652,051	688,860	704,636	730,928
900 ~	552,356	568,926	607,591	624,162	651,780	668,350	684,921	723,586	740,157	767,774
1,000 ~	578,866	596,231	636,752	654,118	683,061	700,427	717,793	758,314	775,680	804,623
1,100 ~	605,374	623,535	665,911	684,072	714,341	732,502	750,663	793,039	811,201	841,469
1,200 ~	631,883	650,839	695,071	714,027	745,621	764,578	783,534	827,766	846,723	878,317
1,300 ~	658,391	678,142	724,230	743,981	776,901	796,653	816,404	862,492	882,243	915,163
1,400 ~	684,900	705,447	753,390	773,937	808,182	828,729	849,276	897,219	917,766	952,011
1,500 ~	711,409	732,751	782,549	803,892	839,462	860,804	882,147	931,945	953,288	988,858
1,600 ~	737,917	760,054	811,708	833,846	870,742	892,879	915,017	966,671	988,808	1,025,704
1,700 ~	764,426	787,358	840,868	863,801	902,022	924,955	947,888	1,001,398	1,024,330	1,062,552
1,800 ~	790,934	814,662	870,027	893,755	933,302	957,030	980,758	1,036,123	1,059,851	1,099,398
1,900 ~	817,444	841,967	899,188	923,711	964,583	989,107	1,013,630	1,070,851	1,095,374	1,136,247
2,000 ~	843,952	869,270	928,347	953,665	995,863	1,021,181	1,046,500	1,105,577	1,130,895	1,173,093
2,100 ~	870,461	896,574	957,507	983,620	1,027,143	1,053,257	1,079,371	1,140,303	1,166,417	1,209,940
2,200 ~	896,970	923,879	986,667	1,013,576	1,058,424	1,085,333	1,112,242	1,175,030	1,201,939	1,246,788
2,300 ~	923,478	951,182	1,015,825	1,043,530	1,089,704	1,117,408	1,145,112	1,209,756	1,237,460	1,283,634
2,400 ~	949,987	978,486	1,044,985	1,073,485	1,120,984	1,149,484	1,177,983	1,244,482	1,272,982	1,320,481
2,500 ~	976,496	1,005,790	1,074,145	1,103,440	1,152,265	1,181,560	1,210,855	1,279,209	1,308,504	1,357,329
2,600 ~	1,003,004	1,033,094	1,103,304	1,133,394	1,183,544	1,213,634	1,243,724	1,313,935	1,344,025	1,394,175
2,700 ~	1,029,513	1,060,398	1,132,464	1,163,349	1,214,825	1,245,710	1,276,596	1,348,662	1,379,547	1,431,023
2,800 ~	1,056,021	1,087,701	1,161,623	1,193,303	1,246,104	1,277,785	1,309,466	1,383,387	1,415,068	1,467,869
2,900 ~	1,082,530	1,115,005	1,190,783	1,223,258	1,277,385	1,309,861	1,342,337	1,418,114	1,450,590	1,504,716
3,000 ~	1,109,040	1,142,311	1,219,944	1,253,215	1,308,667	1,341,938	1,375,209	1,452,842	1,486,113	1,541,565

令和6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～	537,468	553,592	591,214	607,338	634,212	650,336	666,460	704,083	720,207	747,080
1,000～	593,392	611,193	652,731	670,532	700,202	718,004	735,806	777,343	795,145	824,814
1,200～	649,314	668,793	714,245	733,724	766,190	785,669	805,149	850,601	870,080	902,546
1,400～	705,236	726,393	775,759	796,916	832,178	853,335	874,492	923,859	945,016	980,278
1,600～	761,158	783,992	837,273	860,108	898,166	921,001	943,835	997,116	1,019,951	1,058,009
1,800～	817,080	841,592	898,788	923,300	964,154	988,666	1,013,179	1,070,374	1,094,887	1,135,741
2,000～	873,004	899,194	960,304	986,494	1,030,144	1,056,334	1,082,524	1,143,635	1,169,825	1,213,475
2,200～	928,926	956,793	1,021,818	1,049,686	1,096,132	1,124,000	1,151,868	1,216,893	1,244,760	1,291,207
2,400～	984,848	1,014,393	1,083,332	1,112,878	1,162,120	1,191,666	1,221,211	1,290,150	1,319,696	1,368,938
2,600～	1,040,771	1,071,994	1,144,848	1,176,071	1,228,109	1,259,332	1,290,556	1,363,410	1,394,633	1,446,671
2,800～	1,096,693	1,129,593	1,206,362	1,239,263	1,294,097	1,326,998	1,359,899	1,436,667	1,469,568	1,524,403
3,000～	1,152,617	1,187,195	1,267,878	1,302,457	1,360,088	1,394,666	1,429,245	1,509,928	1,544,506	1,602,137

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800～	710,475	731,789	781,522	802,836	838,360	859,674	880,989	930,722	952,036	987,560
1,000～	809,650	833,939	890,615	914,904	955,387	979,676	1,003,966	1,060,641	1,084,931	1,125,413
1,200～	908,824	936,088	999,706	1,026,971	1,072,412	1,099,677	1,126,941	1,190,559	1,217,824	1,263,265
1,400～	1,007,998	1,038,237	1,108,797	1,139,037	1,189,437	1,219,677	1,249,917	1,320,477	1,350,717	1,401,117
1,600～	1,107,171	1,140,386	1,217,888	1,251,103	1,306,461	1,339,676	1,372,892	1,450,394	1,483,609	1,538,967
1,800～	1,206,345	1,242,535	1,326,979	1,363,169	1,423,487	1,459,677	1,495,867	1,580,311	1,616,502	1,676,819

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
800～	527,495	543,319	580,244	596,069	622,444	638,268	654,093	691,018	706,843	733,218
1,000～	580,926	598,353	639,018	656,446	685,492	702,920	720,348	761,013	778,440	807,487
1,200～	634,355	653,385	697,790	716,821	748,538	767,569	786,600	831,005	850,035	881,753
1,400～	687,784	708,417	756,562	777,195	811,585	832,218	852,852	900,997	921,630	956,019
1,600～	741,212	763,448	815,333	837,569	874,630	896,866	919,102	970,987	993,224	1,030,284
1,800～	794,641	818,480	874,105	897,944	937,676	961,515	985,354	1,040,979	1,064,818	1,104,550
2,000～	848,072	873,514	932,879	958,321	1,000,724	1,026,167	1,051,609	1,110,974	1,136,416	1,178,820
2,200～	901,501	928,546	991,651	1,018,696	1,063,771	1,090,816	1,117,861	1,180,966	1,208,011	1,253,086
2,400～	954,930	983,577	1,050,423	1,079,070	1,126,817	1,155,465	1,184,113	1,250,958	1,279,606	1,327,352
2,600～	1,008,359	1,038,609	1,109,194	1,139,445	1,189,863	1,220,114	1,250,365	1,320,950	1,351,201	1,401,619
2,800～	1,061,788	1,093,641	1,167,966	1,199,820	1,252,909	1,284,763	1,316,617	1,390,942	1,422,795	1,475,885
3,000～	1,115,219	1,148,675	1,226,740	1,260,197	1,315,958	1,349,414	1,382,871	1,460,936	1,494,393	1,550,154

令和6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～	569,866	586,961	626,852	643,948	672,441	689,537	706,633	746,524	763,620	792,113
900～	601,879	619,935	662,066	680,123	710,217	728,273	746,329	788,461	806,517	836,611
1,000～	633,890	652,906	697,279	716,295	747,990	767,006	786,023	830,395	849,412	881,107
1,100～	665,900	685,877	732,490	752,467	785,762	805,739	825,716	872,329	892,306	925,601
1,200～	697,912	718,849	767,703	788,640	823,536	844,473	865,410	914,264	935,202	970,097
1,300～	729,922	751,819	802,914	824,811	861,307	883,205	905,103	956,197	978,095	1,014,591
1,400～	761,933	784,790	838,126	860,984	899,080	921,938	944,796	998,132	1,020,990	1,059,086
1,500～	793,945	817,763	873,339	897,157	936,855	960,673	984,491	1,040,067	1,063,886	1,103,583
1,600～	825,955	850,733	908,550	933,329	974,626	999,405	1,024,184	1,082,001	1,106,779	1,148,077
1,700～	857,967	883,706	943,763	969,502	1,012,401	1,038,140	1,063,879	1,123,936	1,149,675	1,192,574
1,800～	889,978	916,677	978,975	1,005,675	1,050,174	1,076,873	1,103,572	1,165,871	1,192,570	1,237,069
1,900～	921,989	949,648	1,014,187	1,041,847	1,087,947	1,115,606	1,143,266	1,207,805	1,235,465	1,281,564
2,000～	954,000	982,620	1,049,400	1,078,020	1,125,720	1,154,340	1,182,960	1,249,740	1,278,360	1,326,060
2,100～	986,011	1,015,591	1,084,612	1,114,192	1,163,492	1,193,073	1,222,653	1,291,674	1,321,254	1,370,555
2,200～	1,018,022	1,048,562	1,119,824	1,150,364	1,201,265	1,231,806	1,262,347	1,333,608	1,364,149	1,415,050
2,300～	1,050,032	1,081,532	1,155,035	1,186,536	1,239,037	1,270,538	1,302,039	1,375,541	1,407,042	1,459,544
2,400～	1,082,044	1,114,505	1,190,248	1,222,709	1,276,811	1,309,273	1,341,734	1,417,477	1,449,938	1,504,041
2,500～	1,114,056	1,147,477	1,225,461	1,258,883	1,314,586	1,348,007	1,381,429	1,459,413	1,492,835	1,548,537
2,600～	1,146,066	1,180,447	1,260,672	1,295,054	1,352,357	1,386,739	1,421,121	1,501,346	1,535,728	1,593,031
2,700～	1,178,078	1,213,420	1,295,885	1,331,228	1,390,132	1,425,474	1,460,816	1,543,282	1,578,624	1,637,528
2,800～	1,210,088	1,246,390	1,331,096	1,367,399	1,427,903	1,464,206	1,500,509	1,585,215	1,621,517	1,682,022
2,900～	1,242,099	1,279,361	1,366,308	1,403,571	1,465,676	1,502,939	1,540,202	1,627,149	1,664,412	1,726,517
3,000～	1,274,111	1,312,334	1,401,522	1,439,745	1,503,450	1,541,674	1,579,897	1,669,085	1,707,308	1,771,014

※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6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 ~	611,839	630,194	673,022	691,378	721,970	740,325	758,680	801,509	819,864	850,456
	900 ~	649,098	668,570	714,007	733,480	765,935	785,408	804,881	850,318	869,791	902,246
	1,000 ~	686,355	706,945	754,990	775,581	809,898	830,489	851,080	899,125	919,715	954,033
	1,100 ~	723,612	745,320	795,973	817,681	853,862	875,570	897,278	947,931	969,640	1,005,820
	1,200 ~	760,871	783,697	836,958	859,784	897,827	920,653	943,480	996,741	1,019,567	1,057,610
	1,300 ~	798,127	822,070	877,939	901,883	941,789	965,733	989,677	1,045,546	1,069,490	1,109,396
	1,400 ~	835,385	860,446	918,923	943,985	985,754	1,010,815	1,035,877	1,094,354	1,119,415	1,161,185
	1,500 ~	872,644	898,823	959,908	986,087	1,029,719	1,055,899	1,082,078	1,143,163	1,169,342	1,212,975
	1,600 ~	909,900	937,197	1,000,890	1,028,187	1,073,682	1,100,979	1,128,276	1,191,969	1,219,266	1,264,761
	1,700 ~	947,158	975,572	1,041,873	1,070,288	1,117,646	1,146,061	1,174,475	1,240,776	1,269,191	1,316,549
	1,800 ~	984,416	1,013,948	1,082,857	1,112,390	1,161,610	1,191,143	1,220,675	1,289,584	1,319,117	1,368,338
	1,900 ~	1,021,673	1,052,323	1,123,840	1,154,490	1,205,574	1,236,224	1,266,874	1,338,391	1,369,041	1,420,125
	2,000 ~	1,058,931	1,090,698	1,164,824	1,196,592	1,249,538	1,281,306	1,313,074	1,387,199	1,418,967	1,471,914
	2,100 ~	1,096,189	1,129,074	1,205,807	1,238,693	1,293,503	1,326,388	1,359,274	1,436,007	1,468,893	1,523,702
	2,200 ~	1,133,446	1,167,449	1,246,790	1,280,793	1,337,466	1,371,469	1,405,473	1,484,814	1,518,817	1,575,489
	2,300 ~	1,170,703	1,205,824	1,287,773	1,322,894	1,381,429	1,416,550	1,451,671	1,533,620	1,568,742	1,627,277
	2,400 ~	1,207,962	1,244,200	1,328,758	1,364,997	1,425,395	1,461,634	1,497,872	1,582,430	1,618,669	1,679,067
	2,500 ~	1,245,220	1,282,576	1,369,742	1,407,098	1,469,359	1,506,716	1,544,072	1,631,238	1,668,594	1,730,855
	2,600 ~	1,282,476	1,320,950	1,410,723	1,449,197	1,513,321	1,551,795	1,590,270	1,680,043	1,718,517	1,782,641
	2,700 ~	1,319,735	1,359,327	1,451,708	1,491,300	1,557,287	1,596,879	1,636,471	1,728,852	1,768,444	1,834,431
	2,800 ~	1,356,992	1,397,701	1,492,691	1,533,400	1,601,250	1,641,960	1,682,670	1,777,659	1,818,369	1,886,218
	2,900 ~	1,394,249	1,436,076	1,533,673	1,575,501	1,645,213	1,687,041	1,728,868	1,826,466	1,868,293	1,938,006
	3,000 ~	1,431,508	1,474,453	1,574,658	1,617,604	1,689,179	1,732,124	1,775,069	1,875,275	1,918,220	1,989,796

No.17 萌 芽 整 理 单 价 表

令和6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	62,382	64,253	68,620	70,491	73,610	75,482	77,353	81,720	83,591	86,710

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	68,620	70,678	75,482	77,540	80,971	83,030	85,088	89,892	91,950	95,381

No.18 一貫作業単価表

令和6年度 一貫作業 単価表

①労務税抜き単価

搬出材積10m3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～	910,933	938,260	1,002,026	1,029,354	1,074,900	1,102,228	1,129,556	1,193,322	1,220,650	1,266,196
1,100～	943,995	972,314	1,038,394	1,066,714	1,113,914	1,142,233	1,170,553	1,236,633	1,264,953	1,312,153
1,200～	977,058	1,006,369	1,074,763	1,104,075	1,152,928	1,182,240	1,211,551	1,279,945	1,309,257	1,358,110
1,300～	1,010,120	1,040,423	1,111,132	1,141,435	1,191,941	1,222,245	1,252,548	1,323,257	1,353,560	1,404,066
1,400～	1,043,182	1,074,477	1,147,500	1,178,795	1,230,954	1,262,250	1,293,545	1,366,568	1,397,863	1,450,022
1,500～	1,076,246	1,108,533	1,183,870	1,216,157	1,269,970	1,302,257	1,334,545	1,409,882	1,442,169	1,495,981
1,600～	1,109,307	1,142,586	1,220,237	1,253,516	1,308,982	1,342,261	1,375,540	1,453,192	1,486,471	1,541,936
1,700～	1,142,371	1,176,642	1,256,608	1,290,879	1,347,997	1,382,268	1,416,540	1,496,506	1,530,777	1,587,895
1,800～	1,175,434	1,210,697	1,292,977	1,328,240	1,387,012	1,422,275	1,457,538	1,539,818	1,575,081	1,633,853
1,900～	1,208,495	1,244,749	1,329,344	1,365,599	1,426,024	1,462,278	1,498,533	1,583,128	1,619,383	1,679,808
2,000～	1,241,558	1,278,804	1,365,713	1,402,960	1,465,038	1,502,285	1,539,531	1,626,440	1,663,687	1,725,765

搬出材積10m3以上～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～	989,500	1,019,185	1,088,450	1,118,135	1,167,610	1,197,295	1,226,980	1,296,245	1,325,930	1,375,405
1,100～	1,022,562	1,053,238	1,124,818	1,155,495	1,206,623	1,237,300	1,267,976	1,339,556	1,370,233	1,421,361
1,200～	1,055,625	1,087,293	1,161,187	1,192,856	1,245,637	1,277,306	1,308,975	1,382,868	1,414,537	1,467,318
1,300～	1,088,687	1,121,347	1,197,555	1,230,216	1,284,650	1,317,311	1,349,971	1,426,179	1,458,840	1,513,274
1,400～	1,121,749	1,155,401	1,233,923	1,267,576	1,323,663	1,357,316	1,390,968	1,469,491	1,503,143	1,559,231
1,500～	1,154,813	1,189,457	1,270,294	1,304,938	1,362,679	1,397,323	1,431,968	1,512,805	1,547,449	1,605,190
1,600～	1,187,874	1,223,510	1,306,661	1,342,297	1,401,691	1,437,327	1,472,963	1,556,114	1,591,751	1,651,144
1,700～	1,220,938	1,257,566	1,343,031	1,379,659	1,440,706	1,477,334	1,513,963	1,599,428	1,636,056	1,697,103
1,800～	1,254,001	1,291,621	1,379,401	1,417,021	1,479,721	1,517,341	1,554,961	1,642,741	1,680,361	1,743,061
1,900～	1,287,062	1,325,673	1,415,768	1,454,380	1,518,733	1,557,345	1,595,956	1,686,051	1,724,663	1,789,016
2,000～	1,320,125	1,359,728	1,452,137	1,491,741	1,557,747	1,597,351	1,636,955	1,729,363	1,768,967	1,834,973

令和6年度 一貫作業 単価表

①労務税抜き単価

搬出材積20m3以上～30m3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～	1,068,067	1,100,109	1,174,873	1,206,915	1,260,319	1,292,361	1,324,403	1,399,167	1,431,209	1,484,613
1,100～	1,101,129	1,134,162	1,211,241	1,244,275	1,299,332	1,332,366	1,365,399	1,442,478	1,475,512	1,530,569
1,200～	1,134,192	1,168,217	1,247,611	1,281,636	1,338,346	1,372,372	1,406,398	1,485,791	1,519,817	1,576,526
1,300～	1,167,254	1,202,271	1,283,979	1,318,997	1,377,359	1,412,377	1,447,394	1,529,102	1,564,120	1,622,483
1,400～	1,200,316	1,236,325	1,320,347	1,356,357	1,416,372	1,452,382	1,488,391	1,572,413	1,608,423	1,668,439
1,500～	1,233,380	1,270,381	1,356,718	1,393,719	1,455,388	1,492,389	1,529,391	1,615,727	1,652,729	1,714,398
1,600～	1,266,441	1,304,434	1,393,085	1,431,078	1,494,400	1,532,393	1,570,386	1,659,037	1,697,030	1,760,352
1,700～	1,299,505	1,338,490	1,429,455	1,468,440	1,533,415	1,572,401	1,611,386	1,702,351	1,741,336	1,806,311
1,800～	1,332,568	1,372,545	1,465,824	1,505,801	1,572,430	1,612,407	1,652,384	1,745,664	1,785,641	1,852,269
1,900～	1,365,629	1,406,597	1,502,191	1,543,160	1,611,442	1,652,411	1,693,379	1,788,973	1,829,942	1,898,224
2,000～	1,398,692	1,440,652	1,538,561	1,580,521	1,650,456	1,692,417	1,734,378	1,832,286	1,874,247	1,944,181

搬出材積30m3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～	1,146,635	1,181,034	1,261,298	1,295,697	1,353,029	1,387,428	1,421,827	1,502,091	1,536,490	1,593,822
1,100～	1,179,697	1,215,087	1,297,666	1,333,057	1,392,042	1,427,433	1,462,824	1,545,403	1,580,793	1,639,778
1,200～	1,212,760	1,249,142	1,334,036	1,370,418	1,431,056	1,467,439	1,503,822	1,588,715	1,625,098	1,685,736
1,300～	1,245,822	1,283,196	1,370,404	1,407,778	1,470,069	1,507,444	1,544,819	1,632,026	1,669,401	1,731,692
1,400～	1,278,884	1,317,250	1,406,772	1,445,138	1,509,083	1,547,449	1,585,816	1,675,338	1,713,704	1,777,648
1,500～	1,311,948	1,351,306	1,443,142	1,482,501	1,548,098	1,587,457	1,626,815	1,718,651	1,758,010	1,823,607
1,600～	1,345,009	1,385,359	1,479,509	1,519,860	1,587,110	1,627,460	1,667,811	1,761,961	1,802,312	1,869,562
1,700～	1,378,073	1,419,415	1,515,880	1,557,222	1,626,126	1,667,468	1,708,810	1,805,275	1,846,617	1,915,521
1,800～	1,411,136	1,453,470	1,552,249	1,594,583	1,665,140	1,707,474	1,749,808	1,848,588	1,890,922	1,961,479
1,900～	1,444,197	1,487,522	1,588,616	1,631,942	1,704,152	1,747,478	1,790,804	1,891,898	1,935,223	2,007,433
2,000～	1,477,260	1,521,577	1,624,986	1,669,303	1,743,166	1,787,484	1,831,802	1,935,210	1,979,528	2,053,391

令和6年度 一貫作業 単価表

①労務税抜き単価

搬出材積40m3以上～50m3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～	1,225,201	1,261,957	1,347,721	1,384,477	1,445,737	1,482,493	1,519,249	1,605,013	1,641,769	1,703,029
1,100～	1,258,263	1,296,010	1,384,089	1,421,837	1,484,750	1,522,498	1,560,246	1,648,324	1,686,072	1,748,985
1,200～	1,291,326	1,330,065	1,420,458	1,459,198	1,523,764	1,562,504	1,601,244	1,691,637	1,730,376	1,794,943
1,300～	1,324,388	1,364,119	1,456,826	1,496,558	1,562,777	1,602,509	1,642,241	1,734,948	1,774,679	1,840,899
1,400～	1,357,450	1,398,173	1,493,195	1,533,918	1,601,791	1,642,514	1,683,238	1,778,259	1,818,983	1,886,855
1,500～	1,390,514	1,432,229	1,529,565	1,571,280	1,640,806	1,682,521	1,724,237	1,821,573	1,863,288	1,932,814
1,600～	1,423,575	1,466,282	1,565,932	1,608,639	1,679,818	1,722,525	1,765,233	1,864,883	1,907,590	1,978,769
1,700～	1,456,639	1,500,338	1,602,302	1,646,002	1,718,834	1,762,533	1,806,232	1,908,197	1,951,896	2,024,728
1,800～	1,489,702	1,534,393	1,638,672	1,683,363	1,757,848	1,802,539	1,847,230	1,951,509	1,996,200	2,070,685
1,900～	1,522,763	1,568,445	1,675,039	1,720,722	1,796,860	1,842,543	1,888,226	1,994,819	2,040,502	2,116,640
2,000～	1,555,826	1,602,500	1,711,408	1,758,083	1,835,874	1,882,549	1,929,224	2,038,132	2,084,806	2,162,598

搬出材積50m3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～	1,303,768	1,342,881	1,434,144	1,473,257	1,538,446	1,577,559	1,616,672	1,707,936	1,747,049	1,812,237
1,100～	1,336,830	1,376,934	1,470,513	1,510,617	1,577,459	1,617,564	1,657,669	1,751,247	1,791,352	1,858,193
1,200～	1,369,893	1,410,989	1,506,882	1,547,979	1,616,473	1,657,570	1,698,667	1,794,559	1,835,656	1,904,151
1,300～	1,402,955	1,445,043	1,543,250	1,585,339	1,655,486	1,697,575	1,739,664	1,837,871	1,879,959	1,950,107
1,400～	1,436,017	1,479,097	1,579,618	1,622,699	1,694,500	1,737,580	1,780,661	1,881,182	1,924,262	1,996,063
1,500～	1,469,081	1,513,153	1,615,989	1,660,061	1,733,515	1,777,588	1,821,660	1,924,496	1,968,568	2,042,022
1,600～	1,502,142	1,547,206	1,652,356	1,697,420	1,772,527	1,817,591	1,862,656	1,967,806	2,012,870	2,087,977
1,700～	1,535,206	1,581,262	1,688,726	1,734,782	1,811,543	1,857,599	1,903,655	2,011,119	2,057,176	2,133,936
1,800～	1,568,269	1,615,317	1,725,095	1,772,143	1,850,557	1,897,605	1,944,653	2,054,432	2,101,480	2,179,893
1,900～	1,601,330	1,649,369	1,761,463	1,809,502	1,889,569	1,937,609	1,985,649	2,097,742	2,145,782	2,225,848
2,000～	1,634,393	1,683,424	1,797,832	1,846,864	1,928,583	1,977,615	2,026,647	2,141,054	2,190,086	2,271,806

令和6年度 一貫作業 単価表

①労務税抜き単価

搬出材積60m3以上～70m3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～	1,382,334	1,423,804	1,520,567	1,562,037	1,631,154	1,672,624	1,714,094	1,810,857	1,852,327	1,921,444
1,100～	1,415,396	1,457,857	1,556,935	1,599,397	1,670,167	1,712,629	1,755,091	1,854,168	1,896,630	1,967,400
1,200～	1,448,459	1,491,912	1,593,304	1,636,758	1,709,181	1,752,635	1,796,089	1,897,481	1,940,935	2,013,358
1,300～	1,481,521	1,525,966	1,629,673	1,674,118	1,748,194	1,792,640	1,837,086	1,940,792	1,985,238	2,059,314
1,400～	1,514,583	1,560,020	1,666,041	1,711,478	1,787,207	1,832,645	1,878,082	1,984,103	2,029,541	2,105,270
1,500～	1,547,647	1,594,076	1,702,411	1,748,841	1,826,223	1,872,652	1,919,082	2,027,417	2,073,846	2,151,229
1,600～	1,580,708	1,628,129	1,738,778	1,786,200	1,865,235	1,912,656	1,960,077	2,070,727	2,118,148	2,197,184
1,700～	1,613,772	1,662,185	1,775,149	1,823,562	1,904,250	1,952,664	2,001,077	2,114,041	2,162,454	2,243,143
1,800～	1,646,835	1,696,240	1,811,518	1,860,923	1,943,265	1,992,670	2,042,075	2,157,353	2,206,758	2,289,100
1,900～	1,679,896	1,730,292	1,847,885	1,898,282	1,982,277	2,032,674	2,083,071	2,200,663	2,251,060	2,335,055
2,000～	1,712,959	1,764,347	1,884,254	1,935,643	2,021,291	2,072,680	2,124,069	2,243,976	2,295,365	2,381,013

搬出材積70m3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～	1,460,901	1,504,728	1,606,991	1,650,818	1,723,863	1,767,690	1,811,517	1,913,780	1,957,607	2,030,652
1,100～	1,493,963	1,538,781	1,643,359	1,688,178	1,762,876	1,807,695	1,852,514	1,957,091	2,001,910	2,076,608
1,200～	1,527,026	1,572,836	1,679,728	1,725,539	1,801,890	1,847,701	1,893,512	2,000,404	2,046,214	2,122,566
1,300～	1,560,088	1,606,890	1,716,096	1,762,899	1,840,903	1,887,706	1,934,509	2,043,715	2,090,517	2,168,522
1,400～	1,593,150	1,640,944	1,752,465	1,800,259	1,879,917	1,927,711	1,975,506	2,087,026	2,134,821	2,214,478
1,500～	1,626,214	1,675,000	1,788,835	1,837,621	1,918,932	1,967,718	2,016,505	2,130,340	2,179,126	2,260,437
1,600～	1,659,275	1,709,053	1,825,202	1,874,980	1,957,944	2,007,722	2,057,501	2,173,650	2,223,428	2,306,392
1,700～	1,692,339	1,743,109	1,861,572	1,912,343	1,996,960	2,047,730	2,098,500	2,216,964	2,267,734	2,352,351
1,800～	1,725,402	1,777,164	1,897,942	1,949,704	2,035,974	2,087,736	2,139,498	2,260,276	2,312,038	2,398,308
1,900～	1,758,463	1,811,216	1,934,309	1,987,063	2,074,986	2,127,740	2,180,494	2,303,586	2,356,340	2,444,263
2,000～	1,791,526	1,845,271	1,970,678	2,024,424	2,114,000	2,167,746	2,221,492	2,346,899	2,400,644	2,490,221

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①労務税抜き単価

搬出材積80m3以上～90m3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～	1,539,469	1,585,653	1,693,415	1,739,599	1,816,573	1,862,757	1,908,941	2,016,704	2,062,888	2,139,861
1,100～	1,572,531	1,619,706	1,729,784	1,776,960	1,855,586	1,902,762	1,949,938	2,060,015	2,107,191	2,185,818
1,200～	1,605,594	1,653,761	1,766,153	1,814,321	1,894,600	1,942,768	1,990,936	2,103,328	2,151,495	2,231,775
1,300～	1,638,656	1,687,815	1,802,521	1,851,681	1,933,614	1,982,773	2,031,933	2,146,639	2,195,799	2,277,731
1,400～	1,671,718	1,721,869	1,838,889	1,889,041	1,972,627	2,022,778	2,072,930	2,189,950	2,240,102	2,323,688
1,500～	1,704,782	1,755,925	1,875,260	1,926,403	2,011,642	2,062,786	2,113,929	2,233,264	2,284,407	2,369,646
1,600～	1,737,843	1,789,978	1,911,627	1,963,762	2,050,654	2,102,790	2,154,925	2,276,574	2,328,709	2,415,601
1,700～	1,770,907	1,824,034	1,947,997	2,001,124	2,089,670	2,142,797	2,195,924	2,319,888	2,373,015	2,461,560
1,800～	1,803,970	1,858,089	1,984,367	2,038,486	2,128,684	2,182,803	2,236,922	2,363,200	2,417,319	2,507,518
1,900～	1,837,031	1,892,141	2,020,734	2,075,845	2,167,696	2,222,807	2,277,918	2,406,510	2,461,621	2,553,473
2,000～	1,870,094	1,926,196	2,057,103	2,113,206	2,206,710	2,262,813	2,318,916	2,449,823	2,505,925	2,599,430

搬出材積90m3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～	1,618,035	1,666,576	1,779,838	1,828,379	1,909,281	1,957,822	2,006,363	2,119,625	2,168,166	2,249,068
1,100～	1,651,097	1,700,629	1,816,206	1,865,739	1,948,294	1,997,827	2,047,360	2,162,937	2,212,469	2,295,024
1,200～	1,684,160	1,734,684	1,852,576	1,903,100	1,987,308	2,037,833	2,088,358	2,206,249	2,256,774	2,340,982
1,300～	1,717,222	1,768,738	1,888,944	1,940,460	2,026,321	2,077,838	2,129,355	2,249,560	2,301,077	2,386,938
1,400～	1,750,284	1,802,792	1,925,312	1,977,820	2,065,335	2,117,843	2,170,352	2,292,872	2,345,380	2,432,894
1,500～	1,783,348	1,836,848	1,961,682	2,015,183	2,104,350	2,157,851	2,211,351	2,336,185	2,389,686	2,478,853
1,600～	1,816,409	1,870,901	1,998,049	2,052,542	2,143,362	2,197,854	2,252,347	2,379,495	2,433,988	2,524,808
1,700～	1,849,473	1,904,957	2,034,420	2,089,904	2,182,378	2,237,862	2,293,346	2,422,809	2,478,293	2,570,767
1,800～	1,882,536	1,939,012	2,070,789	2,127,265	2,221,392	2,277,868	2,334,344	2,466,122	2,522,598	2,616,725
1,900～	1,915,597	1,973,064	2,107,156	2,164,624	2,260,404	2,317,872	2,375,340	2,509,432	2,566,899	2,662,679
2,000～	1,948,660	2,007,119	2,143,526	2,201,985	2,299,418	2,357,878	2,416,338	2,552,744	2,611,204	2,708,637

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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 ～	1,696,602	1,747,500	1,866,262	1,917,160	2,001,990	2,052,888	2,103,786	2,222,548	2,273,446	2,358,276
1,100 ～	1,729,664	1,781,553	1,902,630	1,954,520	2,041,003	2,092,893	2,144,783	2,265,859	2,317,749	2,404,232
1,200 ～	1,762,727	1,815,608	1,938,999	1,991,881	2,080,017	2,132,899	2,185,781	2,309,172	2,362,054	2,450,190
1,300 ～	1,795,789	1,849,662	1,975,367	2,029,241	2,119,031	2,172,904	2,226,778	2,352,483	2,406,357	2,496,146
1,400 ～	1,828,851	1,883,716	2,011,736	2,066,601	2,158,044	2,212,909	2,267,775	2,395,794	2,450,660	2,542,102
1,500 ～	1,861,915	1,917,772	2,048,106	2,103,963	2,197,059	2,252,917	2,308,774	2,439,108	2,494,966	2,588,061
1,600 ～	1,894,976	1,951,825	2,084,473	2,141,322	2,236,071	2,292,920	2,349,770	2,482,418	2,539,267	2,634,016
1,700 ～	1,928,040	1,985,881	2,120,844	2,178,685	2,275,087	2,332,928	2,390,769	2,525,732	2,583,573	2,679,975
1,800 ～	1,961,103	2,019,936	2,157,213	2,216,046	2,314,101	2,372,934	2,431,767	2,569,044	2,627,878	2,725,933
1,900 ～	1,994,164	2,053,988	2,193,580	2,253,405	2,353,113	2,412,938	2,472,763	2,612,354	2,672,179	2,771,887
2,000 ～	2,027,227	2,088,043	2,229,949	2,290,766	2,392,127	2,452,944	2,513,761	2,655,667	2,716,484	2,817,845

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①労務税抜き単価

搬出材積10m3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～	968,644	997,703	1,065,508	1,094,567	1,142,999	1,172,059	1,201,118	1,268,923	1,297,982	1,346,415
1,100～	1,007,478	1,037,702	1,108,225	1,138,450	1,188,824	1,219,048	1,249,272	1,319,796	1,350,020	1,400,394
1,200～	1,046,313	1,077,702	1,150,944	1,182,333	1,234,649	1,266,038	1,297,428	1,370,670	1,402,059	1,454,375
1,300～	1,085,145	1,117,699	1,193,659	1,226,213	1,280,471	1,313,025	1,345,579	1,421,539	1,454,094	1,508,351
1,400～	1,123,979	1,157,698	1,236,376	1,270,096	1,326,295	1,360,014	1,393,733	1,472,412	1,506,131	1,562,330
1,500～	1,162,815	1,197,699	1,279,096	1,313,980	1,372,121	1,407,006	1,441,890	1,523,287	1,558,172	1,616,312
1,600～	1,201,647	1,237,696	1,321,811	1,357,861	1,417,943	1,453,992	1,490,042	1,574,157	1,610,206	1,670,289
1,700～	1,240,481	1,277,695	1,364,529	1,401,743	1,463,767	1,500,982	1,538,196	1,625,030	1,662,244	1,724,268
1,800～	1,279,316	1,317,695	1,407,247	1,445,627	1,509,592	1,547,972	1,586,351	1,675,903	1,714,283	1,778,249
1,900～	1,318,148	1,357,692	1,449,962	1,489,507	1,555,414	1,594,959	1,634,503	1,726,773	1,766,318	1,832,225
2,000～	1,356,982	1,397,691	1,492,680	1,533,389	1,601,238	1,641,948	1,682,657	1,777,646	1,818,355	1,886,204

搬出材積10m3以上～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～	1,047,211	1,078,627	1,151,932	1,183,348	1,235,708	1,267,125	1,298,541	1,371,846	1,403,262	1,455,623
1,100～	1,086,045	1,118,626	1,194,649	1,227,230	1,281,533	1,314,114	1,346,695	1,422,718	1,455,300	1,509,602
1,200～	1,124,880	1,158,626	1,237,368	1,271,114	1,327,358	1,361,104	1,394,851	1,473,592	1,507,339	1,563,583
1,300～	1,163,712	1,198,623	1,280,083	1,314,994	1,373,180	1,408,091	1,443,002	1,524,462	1,559,374	1,617,559
1,400～	1,202,546	1,238,622	1,322,800	1,358,876	1,419,004	1,455,080	1,491,157	1,575,335	1,611,411	1,671,538
1,500～	1,241,382	1,278,623	1,365,520	1,402,761	1,464,830	1,502,072	1,539,313	1,626,210	1,663,451	1,725,520
1,600～	1,280,214	1,318,620	1,408,235	1,446,641	1,510,652	1,549,058	1,587,465	1,677,080	1,715,486	1,779,497
1,700～	1,319,048	1,358,619	1,450,952	1,490,524	1,556,476	1,596,048	1,635,619	1,727,952	1,767,524	1,833,476
1,800～	1,357,883	1,398,619	1,493,671	1,534,407	1,602,301	1,643,038	1,683,774	1,778,826	1,819,563	1,887,457
1,900～	1,396,715	1,438,616	1,536,386	1,578,287	1,648,123	1,690,025	1,731,926	1,829,696	1,871,598	1,941,433
2,000～	1,435,549	1,478,615	1,579,103	1,622,170	1,693,947	1,737,014	1,780,080	1,880,569	1,923,635	1,995,413

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搬出材積20m3以上～30m3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～	1,125,778	1,159,551	1,238,355	1,272,129	1,328,418	1,362,191	1,395,964	1,474,769	1,508,542	1,564,831
1,100～	1,164,612	1,199,550	1,281,073	1,316,011	1,374,242	1,409,180	1,444,118	1,525,641	1,560,580	1,618,810
1,200～	1,203,447	1,239,550	1,323,791	1,359,895	1,420,067	1,456,170	1,492,274	1,576,515	1,612,618	1,672,791
1,300～	1,242,279	1,279,547	1,366,506	1,403,775	1,465,889	1,503,157	1,540,425	1,627,385	1,664,653	1,726,767
1,400～	1,281,113	1,319,546	1,409,224	1,447,657	1,511,713	1,550,146	1,588,580	1,678,258	1,716,691	1,780,747
1,500～	1,319,949	1,359,547	1,451,943	1,491,542	1,557,539	1,597,138	1,636,736	1,729,133	1,768,731	1,834,729
1,600～	1,358,781	1,399,544	1,494,659	1,535,422	1,603,361	1,644,125	1,684,888	1,780,003	1,820,766	1,888,705
1,700～	1,397,615	1,439,543	1,537,376	1,579,304	1,649,185	1,691,114	1,733,042	1,830,875	1,872,804	1,942,684
1,800～	1,436,450	1,479,543	1,580,095	1,623,188	1,695,011	1,738,104	1,781,198	1,881,749	1,924,843	1,996,665
1,900～	1,475,282	1,519,540	1,622,810	1,667,068	1,740,832	1,785,091	1,829,349	1,932,619	1,976,877	2,050,641
2,000～	1,514,116	1,559,539	1,665,527	1,710,951	1,786,656	1,832,080	1,877,503	1,983,491	2,028,915	2,104,621

搬出材積30m3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～	1,204,346	1,240,476	1,324,780	1,360,910	1,421,128	1,457,258	1,493,389	1,577,693	1,613,823	1,674,040
1,100～	1,243,180	1,280,475	1,367,498	1,404,793	1,466,952	1,504,247	1,541,543	1,628,565	1,665,861	1,728,020
1,200～	1,282,015	1,320,475	1,410,216	1,448,676	1,512,777	1,551,238	1,589,698	1,679,439	1,717,900	1,782,000
1,300～	1,320,847	1,360,472	1,452,931	1,492,557	1,558,599	1,598,224	1,637,850	1,730,309	1,769,934	1,835,977
1,400～	1,359,681	1,400,471	1,495,649	1,536,439	1,604,423	1,645,214	1,686,004	1,781,182	1,821,972	1,889,956
1,500～	1,398,517	1,440,472	1,538,368	1,580,324	1,650,250	1,692,205	1,734,161	1,832,057	1,874,012	1,943,938
1,600～	1,437,349	1,480,469	1,581,083	1,624,204	1,696,071	1,739,192	1,782,312	1,882,927	1,926,047	1,997,915
1,700～	1,476,183	1,520,468	1,623,801	1,668,086	1,741,895	1,786,181	1,830,466	1,933,799	1,978,085	2,051,894
1,800～	1,515,018	1,560,468	1,666,519	1,711,970	1,787,721	1,833,171	1,878,622	1,984,673	2,030,124	2,105,875
1,900～	1,553,850	1,600,465	1,709,235	1,755,850	1,833,543	1,880,158	1,926,774	2,035,543	2,082,159	2,159,851
2,000～	1,592,684	1,640,464	1,751,952	1,799,732	1,879,367	1,927,147	1,974,928	2,086,416	2,134,196	2,213,830

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搬出材積40m3以上～50m3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～	1,282,912	1,321,399	1,411,203	1,449,690	1,513,836	1,552,323	1,590,810	1,680,614	1,719,102	1,783,247
1,100～	1,321,746	1,361,398	1,453,920	1,493,572	1,559,660	1,599,312	1,638,965	1,731,487	1,771,139	1,837,226
1,200～	1,360,581	1,401,398	1,496,639	1,537,456	1,605,485	1,646,303	1,687,120	1,782,361	1,823,178	1,891,207
1,300～	1,399,413	1,441,395	1,539,354	1,581,336	1,651,307	1,693,289	1,735,272	1,833,231	1,875,213	1,945,184
1,400～	1,438,247	1,481,394	1,582,071	1,625,219	1,697,131	1,740,278	1,783,426	1,884,103	1,927,250	1,999,163
1,500～	1,477,083	1,521,395	1,624,791	1,669,103	1,742,957	1,787,270	1,831,582	1,934,978	1,979,291	2,053,145
1,600～	1,515,915	1,561,392	1,667,506	1,712,983	1,788,779	1,834,257	1,879,734	1,985,848	2,031,326	2,107,121
1,700～	1,554,749	1,601,391	1,710,223	1,756,866	1,834,603	1,881,246	1,927,888	2,036,721	2,083,363	2,161,101
1,800～	1,593,584	1,641,391	1,752,942	1,800,749	1,880,429	1,928,236	1,976,044	2,087,595	2,135,402	2,215,081
1,900～	1,632,416	1,681,388	1,795,657	1,844,630	1,926,250	1,975,223	2,024,195	2,138,464	2,187,437	2,269,058
2,000～	1,671,250	1,721,387	1,838,375	1,888,512	1,972,075	2,022,212	2,072,350	2,189,337	2,239,475	2,323,037

搬出材積50m3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～	1,361,479	1,402,323	1,497,626	1,538,471	1,606,545	1,647,389	1,688,233	1,783,537	1,824,381	1,892,455
1,100～	1,400,313	1,442,322	1,540,344	1,582,353	1,652,369	1,694,378	1,736,388	1,834,410	1,876,419	1,946,435
1,200～	1,439,148	1,482,322	1,583,062	1,626,237	1,698,194	1,741,369	1,784,543	1,885,283	1,928,458	2,000,415
1,300～	1,477,980	1,522,319	1,625,778	1,670,117	1,744,016	1,788,355	1,832,695	1,936,153	1,980,493	2,054,392
1,400～	1,516,814	1,562,318	1,668,495	1,713,999	1,789,840	1,835,344	1,880,849	1,987,026	2,032,530	2,108,371
1,500～	1,555,650	1,602,319	1,711,215	1,757,884	1,835,667	1,882,336	1,929,006	2,037,901	2,084,571	2,162,353
1,600～	1,594,482	1,642,316	1,753,930	1,801,764	1,881,488	1,929,323	1,977,157	2,088,771	2,136,605	2,216,329
1,700～	1,633,316	1,682,315	1,796,647	1,845,647	1,927,312	1,976,312	2,025,311	2,139,643	2,188,643	2,270,309
1,800～	1,672,151	1,722,315	1,839,366	1,889,530	1,973,138	2,023,302	2,073,467	2,190,517	2,240,682	2,324,289
1,900～	1,710,983	1,762,312	1,882,081	1,933,410	2,018,959	2,070,289	2,121,618	2,241,387	2,292,717	2,378,266
2,000～	1,749,817	1,802,311	1,924,798	1,977,293	2,064,784	2,117,278	2,169,773	2,292,260	2,344,754	2,432,245

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①労務税抜き単価

搬出材積60m3以上～70m3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～	1,440,045	1,483,246	1,584,049	1,627,250	1,699,253	1,742,454	1,785,655	1,886,458	1,929,660	2,001,662
1,100～	1,478,879	1,523,245	1,626,766	1,671,133	1,745,077	1,789,443	1,833,809	1,937,331	1,981,697	2,055,641
1,200～	1,517,714	1,563,245	1,669,485	1,715,016	1,790,902	1,836,433	1,881,965	1,988,205	2,033,736	2,109,622
1,300～	1,556,546	1,603,242	1,712,200	1,758,896	1,836,724	1,883,420	1,930,117	2,039,075	2,085,771	2,163,598
1,400～	1,595,380	1,643,241	1,754,918	1,802,779	1,882,548	1,930,409	1,978,271	2,089,947	2,137,809	2,217,578
1,500～	1,634,216	1,683,242	1,797,637	1,846,664	1,928,374	1,977,401	2,026,427	2,140,822	2,189,849	2,271,560
1,600～	1,673,048	1,723,239	1,840,352	1,890,544	1,974,196	2,024,388	2,074,579	2,191,692	2,241,884	2,325,536
1,700～	1,711,882	1,763,238	1,883,070	1,934,426	2,020,020	2,071,377	2,122,733	2,242,565	2,293,921	2,379,515
1,800～	1,750,717	1,803,238	1,925,788	1,978,310	2,065,846	2,118,367	2,170,889	2,293,439	2,345,960	2,433,496
1,900～	1,789,549	1,843,235	1,968,503	2,022,190	2,111,667	2,165,354	2,219,040	2,344,309	2,397,995	2,487,473
2,000～	1,828,383	1,883,234	2,011,221	2,066,072	2,157,491	2,212,343	2,267,194	2,395,181	2,450,033	2,541,452

搬出材積70m3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～	1,518,612	1,564,170	1,670,473	1,716,031	1,791,962	1,837,520	1,883,078	1,989,381	2,034,940	2,110,870
1,100～	1,557,446	1,604,169	1,713,190	1,759,913	1,837,786	1,884,509	1,931,233	2,040,254	2,086,977	2,164,849
1,200～	1,596,281	1,644,169	1,755,909	1,803,797	1,883,611	1,931,500	1,979,388	2,091,128	2,139,016	2,218,830
1,300～	1,635,113	1,684,166	1,798,624	1,847,677	1,929,433	1,978,486	2,027,540	2,141,998	2,191,051	2,272,807
1,400～	1,673,947	1,724,165	1,841,341	1,891,560	1,975,257	2,025,475	2,075,694	2,192,870	2,243,088	2,326,786
1,500～	1,712,783	1,764,166	1,884,061	1,935,444	2,021,083	2,072,467	2,123,850	2,243,745	2,295,129	2,380,768
1,600～	1,751,615	1,804,163	1,926,776	1,979,324	2,066,905	2,119,454	2,172,002	2,294,615	2,347,164	2,434,744
1,700～	1,790,449	1,844,162	1,969,493	2,023,207	2,112,729	2,166,443	2,220,156	2,345,488	2,399,201	2,488,724
1,800～	1,829,284	1,884,162	2,012,212	2,067,090	2,158,555	2,213,433	2,268,312	2,396,362	2,451,240	2,542,704
1,900～	1,868,116	1,924,159	2,054,927	2,110,971	2,204,376	2,260,420	2,316,463	2,447,231	2,503,275	2,596,681
2,000～	1,906,950	1,964,158	2,097,645	2,154,853	2,250,201	2,307,409	2,364,618	2,498,104	2,555,313	2,650,660

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①労務税抜き単価

搬出材積80m3以上～90m3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～	1,597,180	1,645,095	1,756,898	1,804,813	1,884,672	1,932,587	1,980,503	2,092,305	2,140,221	2,220,080
1,100～	1,636,014	1,685,094	1,799,615	1,848,695	1,930,496	1,979,576	2,028,657	2,143,178	2,192,258	2,274,059
1,200～	1,674,849	1,725,094	1,842,333	1,892,579	1,976,321	2,026,567	2,076,812	2,194,052	2,244,297	2,328,040
1,300～	1,713,681	1,765,091	1,885,049	1,936,459	2,022,143	2,073,554	2,124,964	2,244,922	2,296,332	2,382,016
1,400～	1,752,515	1,805,090	1,927,766	1,980,341	2,067,967	2,120,543	2,173,118	2,295,794	2,348,370	2,435,995
1,500～	1,791,351	1,845,091	1,970,486	2,024,226	2,113,794	2,167,534	2,221,275	2,346,669	2,400,410	2,489,977
1,600～	1,830,183	1,885,088	2,013,201	2,068,106	2,159,615	2,214,521	2,269,426	2,397,539	2,452,445	2,543,954
1,700～	1,869,017	1,925,087	2,055,918	2,111,989	2,205,440	2,261,510	2,317,581	2,448,412	2,504,482	2,597,933
1,800～	1,907,852	1,965,087	2,098,637	2,155,872	2,251,265	2,308,500	2,365,736	2,499,286	2,556,521	2,651,914
1,900～	1,946,684	2,005,084	2,141,352	2,199,752	2,297,087	2,355,487	2,413,888	2,550,156	2,608,556	2,705,890
2,000～	1,985,518	2,045,083	2,184,069	2,243,635	2,342,911	2,402,476	2,462,042	2,601,028	2,660,594	2,759,870

搬出材積90m3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～	1,675,746	1,726,018	1,843,320	1,893,592	1,977,380	2,027,652	2,077,925	2,195,227	2,245,499	2,329,286
1,100～	1,714,580	1,766,017	1,886,038	1,937,475	2,023,204	2,074,641	2,126,079	2,246,099	2,297,537	2,383,266
1,200～	1,753,415	1,806,017	1,928,756	1,981,358	2,069,029	2,121,632	2,174,234	2,296,973	2,349,576	2,437,246
1,300～	1,792,247	1,846,014	1,971,471	2,025,239	2,114,851	2,168,618	2,222,386	2,347,843	2,401,610	2,491,223
1,400～	1,831,081	1,886,013	2,014,189	2,069,121	2,160,675	2,215,608	2,270,540	2,398,716	2,453,648	2,545,202
1,500～	1,869,917	1,926,014	2,056,908	2,113,006	2,206,502	2,262,599	2,318,697	2,449,591	2,505,688	2,599,184
1,600～	1,908,749	1,966,011	2,099,623	2,156,886	2,252,323	2,309,586	2,366,848	2,500,461	2,557,723	2,653,161
1,700～	1,947,583	2,006,010	2,142,341	2,200,768	2,298,147	2,356,575	2,415,002	2,551,333	2,609,761	2,707,140
1,800～	1,986,418	2,046,010	2,185,059	2,244,652	2,343,973	2,403,565	2,463,158	2,602,207	2,661,800	2,761,121
1,900～	2,025,250	2,086,007	2,227,775	2,288,532	2,389,795	2,450,552	2,511,310	2,653,077	2,713,835	2,815,097
2,000～	2,064,084	2,126,006	2,270,492	2,332,414	2,435,619	2,497,541	2,559,464	2,703,950	2,765,872	2,869,076

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①労務税抜き単価

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～	1,754,313	1,806,942	1,929,744	1,982,373	2,070,089	2,122,718	2,175,348	2,298,150	2,350,779	2,438,495
1,100～	1,793,147	1,846,941	1,972,461	2,026,256	2,115,913	2,169,707	2,223,502	2,349,022	2,402,816	2,492,474
1,200～	1,831,982	1,886,941	2,015,180	2,070,139	2,161,738	2,216,698	2,271,657	2,399,896	2,454,855	2,546,454
1,300～	1,870,814	1,926,938	2,057,895	2,114,019	2,207,560	2,263,684	2,319,809	2,450,766	2,506,890	2,600,431
1,400～	1,909,648	1,966,937	2,100,612	2,157,902	2,253,384	2,310,674	2,367,963	2,501,638	2,558,928	2,654,410
1,500～	1,948,484	2,006,938	2,143,332	2,201,786	2,299,211	2,357,665	2,416,120	2,552,514	2,610,968	2,708,392
1,600～	1,987,316	2,046,935	2,186,047	2,245,667	2,345,032	2,404,652	2,464,271	2,603,383	2,663,003	2,762,369
1,700～	2,026,150	2,086,934	2,228,765	2,289,549	2,390,857	2,451,641	2,512,426	2,654,256	2,715,041	2,816,348
1,800～	2,064,985	2,126,934	2,271,483	2,333,433	2,436,682	2,498,631	2,560,581	2,705,130	2,767,079	2,870,329
1,900～	2,103,817	2,166,931	2,314,198	2,377,313	2,482,504	2,545,618	2,608,733	2,756,000	2,819,114	2,924,305
2,000～	2,142,651	2,206,930	2,356,916	2,421,195	2,528,328	2,592,607	2,656,887	2,806,872	2,871,152	2,978,284

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②消費税込み単価

搬出材積10m3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 ～	978,261	1,007,608	1,076,087	1,105,434	1,154,347	1,183,695	1,213,043	1,281,521	1,310,869	1,359,782
1,100 ～	1,012,253	1,042,620	1,113,478	1,143,845	1,194,458	1,224,826	1,255,193	1,326,051	1,356,419	1,407,031
1,200 ～	1,046,246	1,077,633	1,150,870	1,182,257	1,234,570	1,265,957	1,297,345	1,370,582	1,401,969	1,454,281
1,300 ～	1,080,237	1,112,644	1,188,260	1,220,667	1,274,679	1,307,086	1,339,493	1,415,110	1,447,517	1,501,529
1,400 ～	1,114,229	1,147,655	1,225,651	1,259,078	1,314,790	1,348,217	1,381,643	1,459,639	1,493,066	1,548,778
1,500 ～	1,148,223	1,182,669	1,263,045	1,297,491	1,354,903	1,389,349	1,423,796	1,504,172	1,538,618	1,596,029
1,600 ～	1,182,214	1,217,680	1,300,435	1,335,901	1,395,012	1,430,478	1,465,945	1,548,700	1,584,166	1,643,277
1,700 ～	1,216,207	1,252,693	1,337,827	1,374,313	1,435,124	1,471,610	1,508,096	1,593,231	1,629,717	1,690,527
1,800 ～	1,250,200	1,287,706	1,375,220	1,412,726	1,475,236	1,512,742	1,550,248	1,637,762	1,675,268	1,737,778
1,900 ～	1,284,191	1,322,716	1,412,610	1,451,135	1,515,345	1,553,871	1,592,396	1,682,290	1,720,815	1,785,025
2,000 ～	1,318,184	1,357,729	1,450,002	1,489,547	1,555,457	1,595,002	1,634,548	1,726,821	1,766,366	1,832,275

搬出材積10m3以上～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 ～	1,064,685	1,096,625	1,171,153	1,203,094	1,256,328	1,288,268	1,320,209	1,394,737	1,426,677	1,479,912
1,100 ～	1,098,677	1,131,637	1,208,544	1,241,505	1,296,438	1,329,399	1,362,359	1,439,266	1,472,227	1,527,161
1,200 ～	1,132,670	1,166,650	1,245,937	1,279,917	1,336,550	1,370,530	1,404,510	1,483,797	1,517,777	1,574,411
1,300 ～	1,166,661	1,201,660	1,283,327	1,318,326	1,376,659	1,411,659	1,446,659	1,528,325	1,563,325	1,621,658
1,400 ～	1,200,653	1,236,672	1,320,718	1,356,737	1,416,770	1,452,790	1,488,809	1,572,855	1,608,875	1,668,907
1,500 ～	1,234,647	1,271,686	1,358,111	1,395,151	1,456,883	1,493,922	1,530,962	1,617,387	1,654,426	1,716,159
1,600 ～	1,268,638	1,306,697	1,395,501	1,433,560	1,496,992	1,535,051	1,573,111	1,661,915	1,699,974	1,763,406
1,700 ～	1,302,631	1,341,709	1,432,894	1,471,973	1,537,104	1,576,183	1,615,262	1,706,446	1,745,525	1,810,657
1,800 ～	1,336,624	1,376,722	1,470,286	1,510,385	1,577,216	1,617,315	1,657,413	1,750,977	1,791,076	1,857,907
1,900 ～	1,370,615	1,411,733	1,507,676	1,548,794	1,617,325	1,658,444	1,699,562	1,795,505	1,836,624	1,905,154
2,000 ～	1,404,608	1,446,746	1,545,068	1,587,207	1,657,437	1,699,575	1,741,713	1,840,036	1,882,174	1,952,405

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②消費税込み単価

搬出材積20m3以上～30m3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～	1,151,108	1,185,641	1,266,218	1,300,752	1,358,307	1,392,840	1,427,373	1,507,951	1,542,484	1,600,040
1,100～	1,185,100	1,220,653	1,303,610	1,339,163	1,398,418	1,433,971	1,469,524	1,552,481	1,588,034	1,647,289
1,200～	1,219,093	1,255,665	1,341,002	1,377,575	1,438,529	1,475,102	1,511,675	1,597,011	1,633,584	1,694,539
1,300～	1,253,084	1,290,676	1,378,392	1,415,984	1,478,639	1,516,231	1,553,824	1,641,540	1,679,132	1,741,786
1,400～	1,287,076	1,325,688	1,415,783	1,454,395	1,518,749	1,557,361	1,595,974	1,686,069	1,724,681	1,789,035
1,500～	1,321,070	1,360,702	1,453,177	1,492,809	1,558,862	1,598,494	1,638,126	1,730,601	1,770,233	1,836,287
1,600～	1,355,061	1,395,712	1,490,567	1,531,218	1,598,971	1,639,623	1,680,275	1,775,129	1,815,781	1,883,534
1,700～	1,389,054	1,430,725	1,527,959	1,569,631	1,639,083	1,680,755	1,722,426	1,819,660	1,861,332	1,930,785
1,800～	1,423,047	1,465,738	1,565,351	1,608,043	1,679,195	1,721,886	1,764,578	1,864,191	1,906,882	1,978,035
1,900～	1,457,038	1,500,749	1,602,741	1,646,452	1,719,304	1,763,015	1,806,727	1,908,719	1,952,430	2,025,282
2,000～	1,491,031	1,535,761	1,640,134	1,684,865	1,759,416	1,804,147	1,848,878	1,953,250	1,997,981	2,072,533

搬出材積30m3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～	1,237,533	1,274,658	1,361,286	1,398,412	1,460,288	1,497,414	1,534,540	1,621,168	1,658,294	1,720,170
1,100～	1,271,525	1,309,670	1,398,677	1,436,823	1,500,399	1,538,545	1,576,691	1,665,697	1,703,843	1,767,419
1,200～	1,305,518	1,344,683	1,436,069	1,475,235	1,540,511	1,579,676	1,618,842	1,710,228	1,749,394	1,814,670
1,300～	1,339,509	1,379,694	1,473,459	1,513,645	1,580,620	1,620,805	1,660,991	1,754,756	1,794,942	1,861,917
1,400～	1,373,501	1,414,706	1,510,851	1,552,056	1,620,731	1,661,936	1,703,141	1,799,286	1,840,491	1,909,166
1,500～	1,407,495	1,449,719	1,548,244	1,590,469	1,660,844	1,703,068	1,745,293	1,843,818	1,886,043	1,956,418
1,600～	1,441,486	1,484,730	1,585,634	1,628,879	1,700,953	1,744,198	1,787,442	1,888,346	1,931,591	2,003,665
1,700～	1,475,479	1,519,743	1,623,026	1,667,291	1,741,065	1,785,329	1,829,593	1,932,877	1,977,141	2,050,915
1,800～	1,509,472	1,554,756	1,660,419	1,705,703	1,781,176	1,826,461	1,871,745	1,977,408	2,022,692	2,098,166
1,900～	1,543,463	1,589,766	1,697,809	1,744,113	1,821,286	1,867,590	1,913,894	2,021,936	2,068,240	2,145,413
2,000～	1,577,456	1,624,779	1,735,201	1,782,525	1,861,398	1,908,721	1,956,045	2,066,467	2,113,791	2,192,663

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②消費税込み単価

搬出材積40m3以上～50m3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～	1,323,956	1,363,674	1,456,351	1,496,070	1,562,268	1,601,986	1,641,705	1,734,382	1,774,101	1,840,298
1,100～	1,357,948	1,398,686	1,493,742	1,534,481	1,602,378	1,643,117	1,683,855	1,778,911	1,819,650	1,887,547
1,200～	1,391,941	1,433,699	1,531,135	1,572,893	1,642,490	1,684,248	1,726,006	1,823,442	1,865,200	1,934,797
1,300～	1,425,932	1,468,709	1,568,525	1,611,303	1,682,599	1,725,377	1,768,155	1,867,970	1,910,748	1,982,045
1,400～	1,459,924	1,503,721	1,605,916	1,649,714	1,722,710	1,766,508	1,810,305	1,912,500	1,956,298	2,029,294
1,500～	1,493,918	1,538,735	1,643,309	1,688,127	1,762,823	1,807,640	1,852,458	1,957,032	2,001,850	2,076,546
1,600～	1,527,909	1,573,746	1,680,699	1,726,537	1,802,932	1,848,769	1,894,607	2,001,560	2,047,398	2,123,793
1,700～	1,561,902	1,608,759	1,718,092	1,764,949	1,843,044	1,889,901	1,936,758	2,046,091	2,092,948	2,171,043
1,800～	1,595,895	1,643,771	1,755,484	1,803,361	1,883,156	1,931,032	1,978,909	2,090,622	2,138,499	2,218,294
1,900～	1,629,886	1,678,782	1,792,874	1,841,771	1,923,265	1,972,162	2,021,058	2,135,150	2,184,047	2,265,541
2,000～	1,663,879	1,713,795	1,830,266	1,880,183	1,963,377	2,013,293	2,063,209	2,179,681	2,229,597	2,312,791

搬出材積50m3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～	1,410,379	1,452,690	1,551,416	1,593,728	1,664,247	1,706,558	1,748,869	1,847,596	1,889,907	1,960,426
1,100～	1,444,371	1,487,702	1,588,808	1,632,139	1,704,357	1,747,688	1,791,020	1,892,126	1,935,457	2,007,675
1,200～	1,478,364	1,522,714	1,626,200	1,670,551	1,744,469	1,788,820	1,833,171	1,936,656	1,981,007	2,054,925
1,300～	1,512,355	1,557,725	1,663,590	1,708,961	1,784,578	1,829,949	1,875,320	1,981,185	2,026,555	2,102,173
1,400～	1,546,347	1,592,737	1,700,981	1,747,372	1,824,689	1,871,079	1,917,470	2,025,714	2,072,104	2,149,422
1,500～	1,580,341	1,627,751	1,738,375	1,785,785	1,864,802	1,912,212	1,959,622	2,070,246	2,117,656	2,196,673
1,600～	1,614,332	1,662,761	1,775,765	1,824,195	1,904,911	1,953,341	2,001,771	2,114,774	2,163,204	2,243,921
1,700～	1,648,325	1,697,774	1,813,157	1,862,607	1,945,023	1,994,473	2,043,923	2,159,305	2,208,755	2,291,171
1,800～	1,682,318	1,732,787	1,850,549	1,901,019	1,985,135	2,035,604	2,086,074	2,203,836	2,254,306	2,338,422
1,900～	1,716,309	1,767,798	1,887,939	1,939,429	2,025,244	2,076,733	2,128,223	2,248,364	2,299,854	2,385,669
2,000～	1,750,302	1,802,811	1,925,332	1,977,841	2,065,356	2,117,865	2,170,374	2,292,895	2,345,404	2,432,919

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②消費税込み単価

搬出材積60m3以上～70m3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～	1,496,802	1,541,706	1,646,482	1,691,386	1,766,226	1,811,130	1,856,034	1,960,810	2,005,714	2,080,554
1,100～	1,530,794	1,576,717	1,683,873	1,729,797	1,806,336	1,852,260	1,898,184	2,005,340	2,051,263	2,127,803
1,200～	1,564,787	1,611,730	1,721,265	1,768,209	1,846,448	1,893,392	1,940,335	2,049,870	2,096,814	2,175,053
1,300～	1,598,778	1,646,741	1,758,655	1,806,619	1,886,558	1,934,521	1,982,484	2,094,399	2,142,362	2,222,301
1,400～	1,632,770	1,681,753	1,796,047	1,845,030	1,926,668	1,975,651	2,024,634	2,138,928	2,187,911	2,269,550
1,500～	1,666,764	1,716,766	1,833,440	1,883,443	1,966,781	2,016,784	2,066,787	2,183,460	2,233,463	2,316,801
1,600～	1,700,755	1,751,777	1,870,830	1,921,853	2,006,890	2,057,913	2,108,936	2,227,989	2,279,011	2,364,049
1,700～	1,734,748	1,786,790	1,908,222	1,960,265	2,047,002	2,099,045	2,151,087	2,272,519	2,324,562	2,411,299
1,800～	1,768,741	1,821,803	1,945,615	1,998,677	2,087,114	2,140,176	2,193,238	2,317,050	2,370,112	2,458,549
1,900～	1,802,732	1,856,813	1,983,005	2,037,087	2,127,223	2,181,305	2,235,387	2,361,578	2,415,660	2,505,797
2,000～	1,836,725	1,891,826	2,020,397	2,075,499	2,167,335	2,222,437	2,277,539	2,406,109	2,461,211	2,553,047

搬出材積70m3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～	1,583,226	1,630,722	1,741,548	1,789,045	1,868,206	1,915,703	1,963,200	2,074,026	2,121,522	2,200,684
1,100～	1,617,218	1,665,734	1,778,939	1,827,456	1,908,317	1,956,833	2,005,350	2,118,555	2,167,072	2,247,933
1,200～	1,651,211	1,700,747	1,816,332	1,865,868	1,948,428	1,997,965	2,047,501	2,163,086	2,212,622	2,295,183
1,300～	1,685,202	1,735,758	1,853,722	1,904,278	1,988,538	2,039,094	2,089,650	2,207,614	2,258,170	2,342,430
1,400～	1,719,194	1,770,769	1,891,113	1,942,689	2,028,648	2,080,224	2,131,800	2,252,144	2,303,719	2,389,679
1,500～	1,753,188	1,805,783	1,928,506	1,981,102	2,068,761	2,121,357	2,173,953	2,296,676	2,349,271	2,436,931
1,600～	1,787,179	1,840,794	1,965,896	2,019,512	2,108,871	2,162,486	2,216,101	2,341,204	2,394,819	2,484,178
1,700～	1,821,172	1,875,807	2,003,289	2,057,924	2,148,982	2,203,618	2,258,253	2,385,735	2,440,370	2,531,429
1,800～	1,855,165	1,910,819	2,040,681	2,096,336	2,189,094	2,244,749	2,300,404	2,430,266	2,485,921	2,578,679
1,900～	1,889,156	1,945,830	2,078,071	2,134,746	2,229,204	2,285,878	2,342,553	2,474,794	2,531,469	2,625,926
2,000～	1,923,149	1,980,843	2,115,463	2,173,158	2,269,315	2,327,010	2,384,704	2,519,325	2,577,019	2,673,177

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②消費税込み単価

搬出材積80m3以上～90m3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～	1,669,650	1,719,739	1,836,615	1,886,704	1,970,187	2,020,276	2,070,366	2,187,241	2,237,331	2,320,813
1,100～	1,703,642	1,754,751	1,874,006	1,925,115	2,010,297	2,061,406	2,112,516	2,231,771	2,282,880	2,368,062
1,200～	1,737,635	1,789,764	1,911,398	1,963,527	2,050,409	2,102,538	2,154,667	2,276,301	2,328,430	2,415,312
1,300～	1,771,626	1,824,774	1,948,788	2,001,937	2,090,518	2,143,667	2,196,816	2,320,830	2,373,978	2,462,560
1,400～	1,805,618	1,859,786	1,986,179	2,040,348	2,130,629	2,184,797	2,238,966	2,365,359	2,419,528	2,509,809
1,500～	1,839,612	1,894,800	2,023,573	2,078,761	2,170,742	2,225,930	2,281,118	2,409,891	2,465,080	2,557,060
1,600～	1,873,603	1,929,811	2,060,963	2,117,171	2,210,851	2,267,059	2,323,267	2,454,419	2,510,628	2,604,308
1,700～	1,907,596	1,964,823	2,098,355	2,155,583	2,250,963	2,308,191	2,365,419	2,498,950	2,556,178	2,651,558
1,800～	1,941,589	1,999,836	2,135,747	2,193,995	2,291,075	2,349,322	2,407,570	2,543,481	2,601,729	2,698,808
1,900～	1,975,580	2,034,847	2,173,138	2,232,405	2,331,184	2,390,451	2,449,719	2,588,009	2,647,277	2,746,056
2,000～	2,009,573	2,069,860	2,210,530	2,270,817	2,371,296	2,431,583	2,491,870	2,632,540	2,692,827	2,793,306

搬出材積90m3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～	1,756,073	1,808,755	1,931,680	1,984,362	2,072,166	2,124,848	2,177,530	2,300,455	2,353,137	2,440,941
1,100～	1,790,065	1,843,766	1,969,071	2,022,773	2,112,276	2,165,978	2,219,680	2,344,985	2,398,687	2,488,190
1,200～	1,824,058	1,878,779	2,006,463	2,061,185	2,152,388	2,207,110	2,261,831	2,389,515	2,444,237	2,535,440
1,300～	1,858,049	1,913,790	2,043,853	2,099,595	2,192,497	2,248,239	2,303,980	2,434,044	2,489,785	2,582,688
1,400～	1,892,041	1,948,802	2,081,245	2,138,006	2,232,608	2,289,369	2,346,130	2,478,573	2,535,334	2,629,936
1,500～	1,926,035	1,983,816	2,118,638	2,176,419	2,272,721	2,330,502	2,388,283	2,523,105	2,580,886	2,677,188
1,600～	1,960,026	2,018,826	2,156,028	2,214,829	2,312,830	2,371,631	2,430,432	2,567,634	2,626,434	2,724,436
1,700～	1,994,019	2,053,839	2,193,420	2,253,241	2,352,942	2,412,762	2,472,583	2,612,164	2,671,985	2,771,686
1,800～	2,028,012	2,088,852	2,230,813	2,291,653	2,393,054	2,453,894	2,514,734	2,656,695	2,717,536	2,818,936
1,900～	2,062,003	2,123,863	2,268,203	2,330,063	2,433,163	2,495,023	2,556,883	2,701,223	2,763,084	2,866,184
2,000～	2,095,996	2,158,875	2,305,595	2,368,475	2,473,275	2,536,155	2,599,035	2,745,754	2,808,634	2,913,434

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②消費税込み単価

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 ～	1,842,497	1,897,771	2,026,746	2,082,021	2,174,146	2,229,421	2,284,696	2,413,671	2,468,945	2,561,070
1,100 ～	1,876,489	1,932,783	2,064,137	2,120,432	2,214,257	2,270,551	2,326,846	2,458,200	2,514,495	2,608,319
1,200 ～	1,910,482	1,967,796	2,101,530	2,158,844	2,254,368	2,311,683	2,368,997	2,502,731	2,560,045	2,655,569
1,300 ～	1,944,473	2,002,807	2,138,920	2,197,254	2,294,478	2,352,812	2,411,146	2,547,259	2,605,593	2,702,817
1,400 ～	1,978,465	2,037,818	2,176,311	2,235,665	2,334,588	2,393,942	2,453,296	2,591,789	2,651,143	2,750,066
1,500 ～	2,012,459	2,072,832	2,213,704	2,274,078	2,374,701	2,435,075	2,495,449	2,636,321	2,696,695	2,797,318
1,600 ～	2,046,450	2,107,843	2,251,095	2,312,488	2,414,811	2,476,204	2,537,598	2,680,849	2,742,243	2,844,565
1,700 ～	2,080,443	2,142,856	2,288,487	2,350,900	2,454,922	2,517,336	2,579,749	2,725,380	2,787,793	2,891,815
1,800 ～	2,114,436	2,177,869	2,325,879	2,389,312	2,495,034	2,558,467	2,621,900	2,769,911	2,833,344	2,939,066
1,900 ～	2,148,427	2,212,879	2,363,269	2,427,722	2,535,143	2,599,596	2,664,049	2,814,439	2,878,892	2,986,313
2,000 ～	2,182,420	2,247,892	2,400,662	2,466,134	2,575,255	2,640,728	2,706,200	2,858,970	2,924,442	3,033,563

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①消費税込み単価

搬出材積10m3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～	1,035,972	1,067,051	1,139,569	1,170,648	1,222,446	1,253,526	1,284,605	1,357,123	1,388,202	1,440,001
1,100～	1,075,736	1,108,008	1,183,309	1,215,581	1,269,368	1,301,640	1,333,912	1,409,214	1,441,486	1,495,273
1,200～	1,115,501	1,148,966	1,227,051	1,260,516	1,316,291	1,349,756	1,383,221	1,461,306	1,494,771	1,550,546
1,300～	1,155,263	1,189,920	1,270,789	1,305,447	1,363,210	1,397,868	1,432,526	1,513,394	1,548,052	1,605,815
1,400～	1,195,027	1,230,877	1,314,529	1,350,380	1,410,131	1,445,982	1,481,833	1,565,485	1,601,336	1,661,087
1,500～	1,234,792	1,271,835	1,358,271	1,395,314	1,457,054	1,494,098	1,531,142	1,617,577	1,654,621	1,716,360
1,600～	1,274,553	1,312,789	1,402,008	1,440,244	1,503,972	1,542,209	1,580,445	1,669,664	1,707,901	1,771,628
1,700～	1,314,317	1,353,746	1,445,748	1,485,178	1,550,894	1,590,323	1,629,753	1,721,755	1,761,184	1,826,900
1,800～	1,354,082	1,394,704	1,489,490	1,530,112	1,597,816	1,638,439	1,679,061	1,773,847	1,814,469	1,882,173
1,900～	1,393,844	1,435,659	1,533,228	1,575,043	1,644,735	1,686,551	1,728,366	1,825,935	1,867,750	1,937,443
2,000～	1,433,608	1,476,616	1,576,968	1,619,977	1,691,657	1,734,665	1,777,673	1,878,026	1,921,034	1,992,715

搬出材積10m3以上～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～	1,122,396	1,156,067	1,234,635	1,268,307	1,324,427	1,358,099	1,391,771	1,470,338	1,504,010	1,560,130
1,100～	1,162,160	1,197,024	1,278,376	1,313,240	1,371,348	1,406,213	1,441,078	1,522,429	1,557,294	1,615,402
1,200～	1,201,925	1,237,982	1,322,117	1,358,175	1,418,271	1,454,329	1,490,387	1,574,521	1,610,579	1,670,675
1,300～	1,241,687	1,278,937	1,365,855	1,403,106	1,465,190	1,502,441	1,539,691	1,626,609	1,663,860	1,725,944
1,400～	1,281,451	1,319,894	1,409,596	1,448,039	1,512,112	1,550,555	1,588,999	1,678,700	1,717,144	1,781,216
1,500～	1,321,216	1,360,852	1,453,337	1,492,974	1,559,034	1,598,671	1,638,307	1,730,792	1,770,429	1,836,490
1,600～	1,360,977	1,401,806	1,497,074	1,537,904	1,605,952	1,646,782	1,687,611	1,782,879	1,823,709	1,891,758
1,700～	1,400,741	1,442,763	1,540,815	1,582,837	1,652,874	1,694,896	1,736,918	1,834,970	1,876,992	1,947,029
1,800～	1,440,506	1,483,721	1,584,556	1,627,771	1,699,797	1,743,012	1,786,227	1,887,062	1,930,278	2,002,303
1,900～	1,480,268	1,524,676	1,628,294	1,672,702	1,746,716	1,791,124	1,835,532	1,939,151	1,983,559	2,057,572
2,000～	1,520,032	1,565,632	1,672,035	1,717,636	1,793,637	1,839,238	1,884,839	1,991,241	2,036,842	2,112,844

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搬出材積20m3以上～30m3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～	1,208,819	1,245,083	1,329,700	1,365,965	1,426,406	1,462,670	1,498,935	1,583,552	1,619,817	1,680,258
1,100～	1,248,583	1,286,040	1,373,441	1,410,898	1,473,327	1,510,785	1,548,242	1,635,643	1,673,101	1,735,530
1,200～	1,288,348	1,326,998	1,417,182	1,455,833	1,520,250	1,558,901	1,597,551	1,687,735	1,726,386	1,790,803
1,300～	1,328,110	1,367,953	1,460,921	1,500,764	1,567,169	1,607,013	1,646,856	1,739,824	1,779,667	1,846,072
1,400～	1,367,874	1,408,910	1,504,661	1,545,697	1,614,091	1,655,127	1,696,163	1,791,914	1,832,951	1,901,344
1,500～	1,407,639	1,449,868	1,548,402	1,590,632	1,661,014	1,703,243	1,745,472	1,844,007	1,886,236	1,956,618
1,600～	1,447,400	1,490,822	1,592,140	1,635,562	1,707,932	1,751,354	1,794,776	1,896,094	1,939,516	2,011,886
1,700～	1,487,164	1,531,778	1,635,880	1,680,495	1,754,853	1,799,468	1,844,083	1,948,184	1,992,799	2,067,157
1,800～	1,526,929	1,572,736	1,679,621	1,725,429	1,801,776	1,847,584	1,893,391	2,000,276	2,046,084	2,122,431
1,900～	1,566,691	1,613,691	1,723,360	1,770,360	1,848,695	1,895,696	1,942,696	2,052,365	2,099,365	2,177,700
2,000～	1,606,455	1,654,648	1,767,100	1,815,294	1,895,616	1,943,810	1,992,004	2,104,456	2,152,649	2,232,972

搬出材積30m3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～	1,295,244	1,334,101	1,424,768	1,463,625	1,528,387	1,567,245	1,606,102	1,696,769	1,735,626	1,800,389
1,100～	1,335,008	1,375,058	1,468,508	1,508,559	1,575,309	1,615,359	1,655,409	1,748,860	1,788,910	1,855,661
1,200～	1,374,773	1,416,016	1,512,250	1,553,493	1,622,232	1,663,475	1,704,718	1,800,952	1,842,195	1,910,934
1,300～	1,414,535	1,456,971	1,555,988	1,598,424	1,669,151	1,711,587	1,754,023	1,853,040	1,895,476	1,966,203
1,400～	1,454,299	1,497,927	1,599,728	1,643,357	1,716,072	1,759,701	1,803,330	1,905,131	1,948,760	2,021,475
1,500～	1,494,064	1,538,885	1,643,470	1,688,292	1,762,995	1,807,817	1,852,639	1,957,223	2,002,045	2,076,748
1,600～	1,533,825	1,579,839	1,687,207	1,733,222	1,809,913	1,855,928	1,901,943	2,009,310	2,055,325	2,132,016
1,700～	1,573,589	1,620,796	1,730,947	1,778,155	1,856,835	1,904,042	1,951,250	2,061,401	2,108,609	2,187,288
1,800～	1,613,354	1,661,754	1,774,689	1,823,090	1,903,757	1,952,158	2,000,558	2,113,493	2,161,894	2,242,562
1,900～	1,653,116	1,702,709	1,818,427	1,868,021	1,950,676	2,000,270	2,049,863	2,165,581	2,215,175	2,297,831
2,000～	1,692,880	1,743,666	1,862,168	1,912,954	1,997,598	2,048,384	2,099,171	2,217,672	2,268,459	2,353,103

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搬出材積40m3以上～50m3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～	1,381,667	1,423,117	1,519,833	1,561,283	1,630,367	1,671,817	1,713,267	1,809,983	1,851,433	1,920,517
1,100～	1,421,431	1,464,073	1,563,574	1,606,217	1,677,288	1,719,931	1,762,574	1,862,074	1,904,717	1,975,789
1,200～	1,461,196	1,505,031	1,607,315	1,651,151	1,724,211	1,768,047	1,811,883	1,914,166	1,958,002	2,031,062
1,300～	1,500,958	1,545,986	1,651,053	1,696,082	1,771,130	1,816,159	1,861,187	1,966,254	2,011,283	2,086,331
1,400～	1,540,722	1,586,943	1,694,794	1,741,015	1,818,051	1,864,273	1,910,495	2,018,345	2,064,567	2,141,603
1,500～	1,580,487	1,627,901	1,738,535	1,785,950	1,864,974	1,912,389	1,959,803	2,070,437	2,117,852	2,196,876
1,600～	1,620,248	1,668,855	1,782,272	1,830,880	1,911,892	1,960,500	2,009,107	2,122,524	2,171,132	2,252,144
1,700～	1,660,012	1,709,812	1,826,013	1,875,813	1,958,814	2,008,614	2,058,414	2,174,615	2,224,416	2,307,416
1,800～	1,699,777	1,750,770	1,869,754	1,920,748	2,005,736	2,056,730	2,107,723	2,226,707	2,277,701	2,362,690
1,900～	1,739,539	1,791,725	1,913,492	1,965,679	2,052,656	2,104,842	2,157,028	2,278,796	2,330,982	2,417,959
2,000～	1,779,303	1,832,682	1,957,233	2,010,612	2,099,577	2,152,956	2,206,335	2,330,886	2,384,266	2,473,231

搬出材積50m3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～	1,468,090	1,512,132	1,614,899	1,658,941	1,732,346	1,776,388	1,820,431	1,923,197	1,967,240	2,040,645
1,100～	1,507,854	1,553,089	1,658,639	1,703,875	1,779,267	1,824,503	1,869,738	1,975,288	2,020,524	2,095,917
1,200～	1,547,619	1,594,047	1,702,380	1,748,809	1,826,190	1,872,618	1,919,047	2,027,380	2,073,809	2,151,190
1,300～	1,587,381	1,635,002	1,746,119	1,793,740	1,873,109	1,920,731	1,968,352	2,079,469	2,127,090	2,206,459
1,400～	1,627,145	1,675,959	1,789,859	1,838,673	1,920,031	1,968,845	2,017,659	2,131,559	2,180,374	2,261,731
1,500～	1,666,910	1,716,917	1,833,601	1,883,608	1,966,953	2,016,961	2,066,968	2,183,652	2,233,659	2,317,004
1,600～	1,706,671	1,757,871	1,877,338	1,928,538	2,013,871	2,065,071	2,116,272	2,235,739	2,286,939	2,372,272
1,700～	1,746,435	1,798,828	1,921,078	1,973,471	2,060,793	2,113,186	2,165,579	2,287,829	2,340,222	2,427,544
1,800～	1,786,200	1,839,786	1,964,820	2,018,406	2,107,716	2,161,302	2,214,888	2,339,922	2,393,508	2,482,818
1,900～	1,825,962	1,880,740	2,008,558	2,063,337	2,154,635	2,209,414	2,264,192	2,392,010	2,446,789	2,538,087
2,000～	1,865,726	1,921,697	2,052,298	2,108,270	2,201,556	2,257,528	2,313,500	2,444,101	2,500,072	2,593,359

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搬出材積60m3以上～70m3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～	1,554,513	1,601,148	1,709,964	1,756,599	1,834,325	1,880,960	1,927,596	2,036,412	2,083,047	2,160,773
1,100～	1,594,277	1,642,105	1,753,704	1,801,533	1,881,246	1,929,075	1,976,903	2,088,502	2,136,331	2,216,045
1,200～	1,634,042	1,683,063	1,797,446	1,846,467	1,928,169	1,977,190	2,026,212	2,140,595	2,189,616	2,271,318
1,300～	1,673,804	1,724,018	1,841,184	1,891,398	1,975,088	2,025,302	2,075,516	2,192,683	2,242,897	2,326,587
1,400～	1,713,568	1,764,975	1,884,924	1,936,331	2,022,010	2,073,417	2,124,824	2,244,774	2,296,181	2,381,859
1,500～	1,753,333	1,805,932	1,928,666	1,981,266	2,068,932	2,121,532	2,174,132	2,296,866	2,349,466	2,437,132
1,600～	1,793,094	1,846,886	1,972,403	2,026,196	2,115,850	2,169,643	2,223,436	2,348,953	2,402,745	2,492,400
1,700～	1,832,858	1,887,843	2,016,143	2,071,129	2,162,772	2,217,758	2,272,743	2,401,043	2,456,029	2,547,672
1,800～	1,872,623	1,928,801	2,059,885	2,116,063	2,209,695	2,265,873	2,322,052	2,453,136	2,509,314	2,602,945
1,900～	1,912,385	1,969,756	2,103,623	2,160,995	2,256,614	2,313,985	2,371,357	2,505,224	2,562,595	2,658,215
2,000～	1,952,149	2,010,713	2,147,363	2,205,928	2,303,535	2,362,100	2,420,664	2,557,315	2,615,879	2,713,487

搬出材積70m3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～	1,640,937	1,690,165	1,805,030	1,854,258	1,936,305	1,985,533	2,034,761	2,149,627	2,198,855	2,280,902
1,100～	1,680,701	1,731,122	1,848,771	1,899,192	1,983,227	2,033,648	2,084,069	2,201,718	2,252,139	2,336,174
1,200～	1,720,466	1,772,079	1,892,512	1,944,126	2,030,149	2,081,763	2,133,377	2,253,810	2,305,424	2,391,447
1,300～	1,760,228	1,813,034	1,936,250	1,989,057	2,077,069	2,129,875	2,182,682	2,305,898	2,358,705	2,446,716
1,400～	1,799,992	1,853,991	1,979,991	2,033,990	2,123,990	2,177,990	2,231,990	2,357,989	2,411,989	2,501,988
1,500～	1,839,757	1,894,949	2,023,732	2,078,925	2,170,913	2,226,105	2,281,298	2,410,081	2,465,274	2,557,262
1,600～	1,879,518	1,935,903	2,067,469	2,123,855	2,217,831	2,274,216	2,330,602	2,462,168	2,518,554	2,612,530
1,700～	1,919,282	1,976,860	2,111,210	2,168,788	2,264,752	2,322,331	2,379,909	2,514,259	2,571,837	2,667,801
1,800～	1,959,047	2,017,818	2,154,951	2,213,723	2,311,675	2,370,446	2,429,218	2,566,351	2,625,122	2,723,075
1,900～	1,998,809	2,058,773	2,198,689	2,258,654	2,358,594	2,418,558	2,478,523	2,618,439	2,678,404	2,778,344
2,000～	2,038,573	2,099,730	2,242,430	2,303,587	2,405,516	2,466,673	2,527,830	2,670,530	2,731,687	2,833,616

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搬出材積80m3以上～90m3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～	1,727,361	1,779,181	1,900,097	1,951,917	2,038,285	2,090,106	2,141,927	2,262,842	2,314,663	2,401,031
1,100～	1,767,125	1,820,138	1,943,837	1,996,851	2,085,207	2,138,221	2,191,235	2,314,933	2,367,947	2,456,303
1,200～	1,806,890	1,861,096	1,987,579	2,041,785	2,132,130	2,186,336	2,240,543	2,367,025	2,421,232	2,511,577
1,300～	1,846,652	1,902,051	2,031,317	2,086,716	2,179,049	2,234,448	2,289,848	2,419,114	2,474,513	2,566,846
1,400～	1,886,416	1,943,008	2,075,057	2,131,650	2,225,970	2,282,563	2,339,155	2,471,204	2,527,797	2,622,118
1,500～	1,926,181	1,983,966	2,118,799	2,176,584	2,272,893	2,330,679	2,388,464	2,523,297	2,581,082	2,677,391
1,600～	1,965,942	2,024,920	2,162,536	2,221,514	2,319,811	2,378,789	2,437,768	2,575,384	2,634,362	2,732,659
1,700～	2,005,706	2,065,877	2,206,276	2,266,447	2,366,733	2,426,904	2,487,075	2,627,474	2,687,646	2,787,931
1,800～	2,045,471	2,106,835	2,250,018	2,311,382	2,413,655	2,475,019	2,536,384	2,679,567	2,740,931	2,843,204
1,900～	2,085,233	2,147,789	2,293,756	2,356,313	2,460,574	2,523,131	2,585,688	2,731,655	2,794,212	2,898,473
2,000～	2,124,997	2,188,746	2,337,496	2,401,246	2,507,496	2,571,246	2,634,996	2,783,746	2,847,495	2,953,745

搬出材積90m3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～	1,813,784	1,868,197	1,995,162	2,049,575	2,140,265	2,194,678	2,249,092	2,376,057	2,430,470	2,521,159
1,100～	1,853,548	1,909,154	2,038,902	2,094,509	2,187,186	2,242,793	2,298,399	2,428,147	2,483,754	2,576,431
1,200～	1,893,313	1,950,112	2,082,644	2,139,443	2,234,109	2,290,908	2,347,708	2,480,240	2,537,039	2,631,705
1,300～	1,933,075	1,991,067	2,126,382	2,184,374	2,281,028	2,339,020	2,397,013	2,532,328	2,590,320	2,686,974
1,400～	1,972,839	2,032,024	2,170,122	2,229,308	2,327,950	2,387,135	2,446,320	2,584,419	2,643,604	2,742,246
1,500～	2,012,604	2,072,982	2,213,864	2,274,242	2,374,872	2,435,250	2,495,628	2,636,511	2,696,889	2,797,519
1,600～	2,052,365	2,113,935	2,257,601	2,319,172	2,421,790	2,483,361	2,544,932	2,688,598	2,750,169	2,852,787
1,700～	2,092,129	2,154,892	2,301,341	2,364,105	2,468,712	2,531,476	2,594,239	2,740,688	2,803,452	2,908,059
1,800～	2,131,894	2,195,850	2,345,083	2,409,040	2,515,634	2,579,591	2,643,548	2,792,781	2,856,737	2,963,332
1,900～	2,171,656	2,236,805	2,388,821	2,453,971	2,562,554	2,627,703	2,692,853	2,844,869	2,910,019	3,018,601
2,000～	2,211,420	2,277,762	2,432,562	2,498,904	2,609,475	2,675,818	2,742,160	2,896,960	2,963,302	3,073,873

令和6年度 一貫作業 単価表

①消費税込み単価

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～	1,900,208	1,957,214	2,090,228	2,147,235	2,242,245	2,299,251	2,356,257	2,489,272	2,546,278	2,641,289
1,100～	1,939,972	1,998,171	2,133,969	2,192,168	2,289,166	2,347,366	2,405,565	2,541,363	2,599,562	2,696,561
1,200～	1,979,737	2,039,129	2,177,710	2,237,102	2,336,089	2,395,481	2,454,873	2,593,455	2,652,847	2,751,834
1,300～	2,019,499	2,080,083	2,221,448	2,282,033	2,383,008	2,443,593	2,504,178	2,645,543	2,706,128	2,807,103
1,400～	2,059,263	2,121,040	2,265,189	2,326,967	2,429,930	2,491,708	2,553,486	2,697,634	2,759,412	2,862,375
1,500～	2,099,028	2,161,998	2,308,930	2,371,901	2,476,853	2,539,823	2,602,794	2,749,726	2,812,697	2,917,648
1,600～	2,138,789	2,202,952	2,352,667	2,416,831	2,523,771	2,587,934	2,652,098	2,801,813	2,865,977	2,972,916
1,700～	2,178,553	2,243,909	2,396,408	2,461,764	2,570,692	2,636,049	2,701,405	2,853,904	2,919,261	3,028,188
1,800～	2,218,318	2,284,867	2,440,149	2,506,699	2,617,615	2,684,164	2,750,714	2,905,996	2,972,546	3,083,462
1,900～	2,258,080	2,325,822	2,483,888	2,551,630	2,664,534	2,732,276	2,800,019	2,958,084	3,025,827	3,138,731
2,000～	2,297,844	2,366,779	2,527,628	2,596,563	2,711,455	2,780,391	2,849,326	3,010,175	3,079,110	3,194,003

令和6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10m3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～	889,329	916,008	978,261	1,004,941	1,049,408	1,076,088	1,102,767	1,165,020	1,191,700	1,236,167
1,100～	920,231	947,837	1,012,254	1,039,861	1,085,872	1,113,479	1,141,086	1,205,502	1,233,109	1,279,121
1,200～	951,134	979,668	1,046,247	1,074,781	1,122,338	1,150,872	1,179,406	1,245,985	1,274,519	1,322,076
1,300～	982,035	1,011,496	1,080,238	1,109,699	1,158,801	1,188,262	1,217,723	1,286,465	1,315,926	1,365,028
1,400～	1,012,937	1,043,325	1,114,230	1,144,618	1,195,265	1,225,653	1,256,041	1,326,947	1,357,335	1,407,982
1,500～	1,043,840	1,075,155	1,148,224	1,179,539	1,231,731	1,263,046	1,294,361	1,367,430	1,398,745	1,450,937
1,600～	1,074,741	1,106,983	1,182,215	1,214,457	1,268,194	1,300,436	1,332,678	1,407,910	1,440,152	1,493,889
1,700～	1,105,644	1,138,813	1,216,208	1,249,377	1,304,659	1,337,829	1,370,998	1,448,393	1,481,562	1,536,845
1,800～	1,136,547	1,170,643	1,250,201	1,284,298	1,341,125	1,375,221	1,409,318	1,488,876	1,522,972	1,579,800
1,900～	1,167,448	1,202,471	1,284,192	1,319,216	1,377,588	1,412,612	1,447,635	1,529,356	1,564,380	1,622,752
2,000～	1,198,350	1,234,300	1,318,185	1,354,135	1,414,053	1,450,003	1,485,954	1,569,838	1,605,789	1,665,706

搬出材積10m3以上～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～	967,896	996,932	1,064,685	1,093,722	1,142,117	1,171,154	1,200,191	1,267,943	1,296,980	1,345,375
1,100～	998,798	1,028,761	1,098,677	1,128,641	1,178,581	1,208,545	1,238,509	1,308,425	1,338,389	1,388,329
1,200～	1,029,701	1,060,592	1,132,671	1,163,562	1,215,047	1,245,938	1,276,829	1,348,908	1,379,799	1,431,284
1,300～	1,060,602	1,092,420	1,166,662	1,198,480	1,251,510	1,283,328	1,315,146	1,389,388	1,421,206	1,474,236
1,400～	1,091,504	1,124,249	1,200,654	1,233,399	1,287,974	1,320,719	1,353,464	1,429,870	1,462,615	1,517,190
1,500～	1,122,407	1,156,079	1,234,647	1,268,319	1,324,440	1,358,112	1,391,784	1,470,353	1,504,025	1,560,145
1,600～	1,153,308	1,187,907	1,268,638	1,303,238	1,360,903	1,395,502	1,430,101	1,510,833	1,545,432	1,603,098
1,700～	1,184,211	1,219,737	1,302,632	1,338,158	1,397,368	1,432,895	1,468,421	1,551,316	1,586,842	1,646,053
1,800～	1,215,114	1,251,567	1,336,625	1,373,078	1,433,834	1,470,287	1,506,741	1,591,799	1,628,252	1,689,008
1,900～	1,246,015	1,283,395	1,370,616	1,407,996	1,470,297	1,507,678	1,545,058	1,632,279	1,669,660	1,731,960
2,000～	1,276,917	1,315,224	1,404,608	1,442,916	1,506,762	1,545,069	1,583,377	1,672,761	1,711,068	1,774,914

令和6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以上～30m3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～	1,046,463	1,077,856	1,151,109	1,182,503	1,234,826	1,266,220	1,297,614	1,370,866	1,402,260	1,454,583
1,100～	1,077,365	1,109,685	1,185,101	1,217,422	1,271,290	1,303,611	1,335,932	1,411,348	1,443,669	1,497,537
1,200～	1,108,268	1,141,516	1,219,094	1,252,342	1,307,756	1,341,004	1,374,252	1,451,831	1,485,079	1,540,492
1,300～	1,139,169	1,173,344	1,253,085	1,287,260	1,344,219	1,378,394	1,412,569	1,492,311	1,526,486	1,583,444
1,400～	1,170,071	1,205,173	1,287,078	1,322,180	1,380,683	1,415,785	1,450,888	1,532,793	1,567,895	1,626,398
1,500～	1,200,974	1,237,003	1,321,071	1,357,100	1,417,149	1,453,178	1,489,207	1,573,275	1,609,305	1,669,353
1,600～	1,231,875	1,268,831	1,355,062	1,392,018	1,453,612	1,490,568	1,527,525	1,613,756	1,650,712	1,712,306
1,700～	1,262,778	1,300,661	1,389,055	1,426,939	1,490,078	1,527,961	1,565,844	1,654,239	1,692,122	1,755,261
1,800～	1,293,681	1,332,491	1,423,049	1,461,859	1,526,543	1,565,354	1,604,164	1,694,722	1,733,532	1,798,216
1,900～	1,324,582	1,364,319	1,457,040	1,496,777	1,563,006	1,602,744	1,642,481	1,735,202	1,774,939	1,841,168
2,000～	1,355,484	1,396,148	1,491,032	1,531,696	1,599,471	1,640,135	1,680,800	1,775,684	1,816,348	1,884,122

搬出材積30m3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～	1,125,031	1,158,781	1,237,534	1,271,285	1,327,536	1,361,287	1,395,038	1,473,790	1,507,541	1,563,793
1,100～	1,155,933	1,190,610	1,271,526	1,306,204	1,364,000	1,398,678	1,433,356	1,514,272	1,548,950	1,606,746
1,200～	1,186,836	1,222,441	1,305,519	1,341,124	1,400,466	1,436,071	1,471,676	1,554,755	1,590,360	1,649,702
1,300～	1,217,737	1,254,269	1,339,510	1,376,042	1,436,929	1,473,461	1,509,993	1,595,235	1,631,767	1,692,654
1,400～	1,248,639	1,286,098	1,373,502	1,410,962	1,473,394	1,510,853	1,548,312	1,635,717	1,673,176	1,735,608
1,500～	1,279,542	1,317,928	1,407,496	1,445,882	1,509,859	1,548,245	1,586,632	1,676,200	1,714,586	1,778,563
1,600～	1,310,443	1,349,756	1,441,487	1,480,800	1,546,322	1,585,636	1,624,949	1,716,680	1,755,993	1,821,515
1,700～	1,341,346	1,381,586	1,475,480	1,515,720	1,582,788	1,623,028	1,663,269	1,757,163	1,797,403	1,864,470
1,800～	1,372,249	1,413,416	1,509,473	1,550,641	1,619,253	1,660,421	1,701,588	1,797,646	1,838,813	1,907,426
1,900～	1,403,150	1,445,244	1,543,465	1,585,559	1,655,717	1,697,811	1,739,906	1,838,126	1,880,221	1,950,378
2,000～	1,434,052	1,477,073	1,577,457	1,620,478	1,692,181	1,735,202	1,778,224	1,878,608	1,921,629	1,993,332

令和6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～50m3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～	1,203,597	1,239,704	1,323,956	1,360,064	1,420,244	1,456,352	1,492,460	1,576,712	1,612,819	1,672,999
1,100～	1,234,499	1,271,533	1,357,948	1,394,983	1,456,708	1,493,743	1,530,778	1,617,193	1,654,228	1,715,953
1,200～	1,265,402	1,303,364	1,391,942	1,429,904	1,493,174	1,531,136	1,569,098	1,657,676	1,695,638	1,758,908
1,300～	1,296,303	1,335,192	1,425,933	1,464,822	1,529,637	1,568,526	1,607,415	1,698,156	1,737,046	1,801,861
1,400～	1,327,205	1,367,021	1,459,925	1,499,741	1,566,101	1,605,918	1,645,734	1,738,638	1,778,454	1,844,814
1,500～	1,358,108	1,398,851	1,493,918	1,534,662	1,602,567	1,643,310	1,684,053	1,779,121	1,819,864	1,887,770
1,600～	1,389,009	1,430,679	1,527,909	1,569,580	1,639,030	1,680,700	1,722,371	1,819,601	1,861,272	1,930,722
1,700～	1,419,912	1,462,509	1,561,903	1,604,500	1,675,496	1,718,093	1,760,690	1,860,084	1,902,682	1,973,677
1,800～	1,450,815	1,494,339	1,595,896	1,639,420	1,711,961	1,755,486	1,799,010	1,900,567	1,944,092	2,016,632
1,900～	1,481,716	1,526,167	1,629,887	1,674,339	1,748,424	1,792,876	1,837,327	1,941,047	1,985,499	2,059,585
2,000～	1,512,618	1,557,996	1,663,879	1,709,258	1,784,889	1,830,267	1,875,646	1,981,529	2,026,908	2,102,539

搬出材積50m3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～	1,282,164	1,320,628	1,410,380	1,448,845	1,512,953	1,551,418	1,589,883	1,679,634	1,718,099	1,782,207
1,100～	1,313,066	1,352,457	1,444,372	1,483,764	1,549,417	1,588,809	1,628,201	1,720,116	1,759,508	1,825,161
1,200～	1,343,969	1,384,288	1,478,365	1,518,684	1,585,883	1,626,202	1,666,521	1,760,599	1,800,918	1,868,116
1,300～	1,374,870	1,416,116	1,512,357	1,553,603	1,622,346	1,663,592	1,704,838	1,801,079	1,842,325	1,911,069
1,400～	1,405,772	1,447,945	1,546,349	1,588,522	1,658,810	1,700,984	1,743,157	1,841,561	1,883,734	1,954,023
1,500～	1,436,675	1,479,775	1,580,342	1,623,442	1,695,276	1,738,376	1,781,477	1,882,044	1,925,144	1,996,978
1,600～	1,467,576	1,511,603	1,614,333	1,658,360	1,731,739	1,775,766	1,819,794	1,922,524	1,966,551	2,039,930
1,700～	1,498,479	1,543,433	1,648,326	1,693,281	1,768,205	1,813,159	1,858,113	1,963,007	2,007,961	2,082,885
1,800～	1,529,382	1,575,263	1,682,320	1,728,201	1,804,670	1,850,552	1,896,433	2,003,490	2,049,371	2,125,840
1,900～	1,560,283	1,607,091	1,716,311	1,763,119	1,841,133	1,887,942	1,934,750	2,043,970	2,090,779	2,168,793
2,000～	1,591,185	1,638,920	1,750,303	1,798,039	1,877,598	1,925,333	1,973,069	2,084,452	2,132,187	2,211,747

令和6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60m3以上～70m3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～	1,360,730	1,401,551	1,496,803	1,537,624	1,605,661	1,646,483	1,687,305	1,782,556	1,823,378	1,891,414
1,100～	1,391,632	1,433,380	1,530,795	1,572,544	1,642,125	1,683,874	1,725,623	1,823,037	1,864,786	1,934,368
1,200～	1,422,535	1,465,211	1,564,788	1,607,464	1,678,591	1,721,267	1,763,943	1,863,520	1,906,196	1,977,323
1,300～	1,453,436	1,497,039	1,598,779	1,642,382	1,715,054	1,758,657	1,802,260	1,904,001	1,947,604	2,020,276
1,400～	1,484,338	1,528,868	1,632,771	1,677,301	1,751,518	1,796,048	1,840,579	1,944,482	1,989,012	2,063,229
1,500～	1,515,241	1,560,698	1,666,765	1,712,222	1,787,984	1,833,441	1,878,898	1,984,965	2,030,422	2,106,184
1,600～	1,546,142	1,592,526	1,700,756	1,747,140	1,824,447	1,870,831	1,917,216	2,025,446	2,071,830	2,149,137
1,700～	1,577,045	1,624,356	1,734,749	1,782,060	1,860,913	1,908,224	1,955,535	2,065,928	2,113,240	2,192,092
1,800～	1,607,948	1,656,186	1,768,742	1,816,981	1,897,378	1,945,617	1,993,855	2,106,411	2,154,650	2,235,047
1,900～	1,638,849	1,688,014	1,802,733	1,851,899	1,933,841	1,983,007	2,032,172	2,146,892	2,196,057	2,278,000
2,000～	1,669,751	1,719,843	1,836,726	1,886,818	1,970,306	2,020,398	2,070,491	2,187,373	2,237,466	2,320,953

搬出材積70m3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～	1,439,297	1,482,475	1,583,226	1,626,405	1,698,370	1,741,549	1,784,728	1,885,479	1,928,657	2,000,622
1,100～	1,470,199	1,514,304	1,617,218	1,661,324	1,734,834	1,778,940	1,823,046	1,925,960	1,970,066	2,043,576
1,200～	1,501,102	1,546,135	1,651,212	1,696,245	1,771,300	1,816,333	1,861,366	1,966,443	2,011,476	2,086,531
1,300～	1,532,003	1,577,963	1,685,203	1,731,163	1,807,763	1,853,723	1,899,683	2,006,923	2,052,884	2,129,484
1,400～	1,562,905	1,609,792	1,719,195	1,766,082	1,844,227	1,891,115	1,938,002	2,047,405	2,094,292	2,172,437
1,500～	1,593,808	1,641,622	1,753,188	1,801,003	1,880,693	1,928,507	1,976,321	2,087,888	2,135,702	2,215,393
1,600～	1,624,709	1,673,450	1,787,179	1,835,921	1,917,156	1,965,897	2,014,639	2,128,368	2,177,110	2,258,345
1,700～	1,655,612	1,705,280	1,821,173	1,870,841	1,953,622	2,003,290	2,052,958	2,168,851	2,218,520	2,301,300
1,800～	1,686,515	1,737,110	1,855,166	1,905,761	1,990,087	2,040,683	2,091,278	2,209,334	2,259,930	2,344,255
1,900～	1,717,416	1,768,938	1,889,157	1,940,680	2,026,550	2,078,073	2,129,595	2,249,814	2,301,337	2,387,208
2,000～	1,748,318	1,800,767	1,923,149	1,975,599	2,063,015	2,115,464	2,167,914	2,290,296	2,342,746	2,430,162

令和6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～90m3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～	1,517,865	1,563,400	1,669,651	1,715,187	1,791,080	1,836,616	1,882,152	1,988,403	2,033,939	2,109,832
1,100～	1,548,767	1,595,230	1,703,643	1,750,106	1,827,545	1,874,008	1,920,471	2,028,884	2,075,347	2,152,786
1,200～	1,579,670	1,627,060	1,737,637	1,785,027	1,864,010	1,911,400	1,958,790	2,069,367	2,116,757	2,195,741
1,300～	1,610,571	1,658,888	1,771,628	1,819,945	1,900,473	1,948,790	1,997,108	2,109,848	2,158,165	2,238,693
1,400～	1,641,473	1,690,717	1,805,620	1,854,864	1,936,938	1,986,182	2,035,426	2,150,329	2,199,573	2,281,647
1,500～	1,672,376	1,722,547	1,839,613	1,889,784	1,973,403	2,023,574	2,073,746	2,190,812	2,240,983	2,324,602
1,600～	1,703,277	1,754,375	1,873,604	1,924,703	2,009,866	2,060,965	2,112,063	2,231,292	2,282,391	2,367,555
1,700～	1,734,180	1,786,205	1,907,598	1,959,623	2,046,332	2,098,357	2,150,383	2,271,775	2,323,801	2,410,510
1,800～	1,765,083	1,818,035	1,941,591	1,994,543	2,082,797	2,135,750	2,188,702	2,312,258	2,365,211	2,453,465
1,900～	1,795,984	1,849,863	1,975,582	2,029,461	2,119,261	2,173,140	2,227,020	2,352,739	2,406,618	2,496,417
2,000～	1,826,886	1,881,692	2,009,574	2,064,381	2,155,725	2,210,532	2,265,338	2,393,220	2,448,027	2,539,371

搬出材積90m3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～	1,596,431	1,644,323	1,756,074	1,803,967	1,883,788	1,931,681	1,979,574	2,091,324	2,139,217	2,219,039
1,100～	1,627,333	1,676,152	1,790,066	1,838,886	1,920,252	1,969,072	2,017,892	2,131,806	2,180,626	2,261,992
1,200～	1,658,236	1,707,983	1,824,059	1,873,806	1,956,718	2,006,465	2,056,212	2,172,289	2,222,036	2,304,948
1,300～	1,689,137	1,739,811	1,858,050	1,908,724	1,993,181	2,043,855	2,094,529	2,212,769	2,263,443	2,347,900
1,400～	1,720,039	1,771,640	1,892,042	1,943,644	2,029,646	2,081,247	2,132,848	2,253,251	2,304,852	2,390,854
1,500～	1,750,942	1,803,470	1,926,036	1,978,564	2,066,111	2,118,639	2,171,168	2,293,734	2,346,262	2,433,809
1,600～	1,781,843	1,835,298	1,960,027	2,013,482	2,102,574	2,156,030	2,209,485	2,334,214	2,387,669	2,476,761
1,700～	1,812,746	1,867,128	1,994,020	2,048,402	2,139,040	2,193,422	2,247,805	2,374,697	2,429,079	2,519,716
1,800～	1,843,649	1,898,958	2,028,013	2,083,323	2,175,505	2,230,815	2,286,124	2,415,180	2,470,489	2,562,672
1,900～	1,874,550	1,930,786	2,062,005	2,118,241	2,211,969	2,268,205	2,324,442	2,455,660	2,511,897	2,605,624
2,000～	1,905,452	1,962,615	2,095,997	2,153,160	2,248,433	2,305,596	2,362,760	2,496,142	2,553,305	2,648,578

令和6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 ～	1,674,998	1,725,247	1,842,497	1,892,747	1,976,497	2,026,747	2,076,997	2,194,247	2,244,497	2,328,247
1,100 ～	1,705,900	1,757,077	1,876,490	1,927,667	2,012,962	2,064,139	2,115,316	2,234,729	2,285,906	2,371,201
1,200 ～	1,736,803	1,788,907	1,910,483	1,962,587	2,049,427	2,101,531	2,153,635	2,275,211	2,327,316	2,414,156
1,300 ～	1,767,704	1,820,735	1,944,474	1,997,505	2,085,890	2,138,921	2,191,952	2,315,692	2,368,723	2,457,108
1,400 ～	1,798,606	1,852,564	1,978,466	2,032,424	2,122,355	2,176,313	2,230,271	2,356,173	2,410,132	2,500,062
1,500 ～	1,829,509	1,884,394	2,012,459	2,067,345	2,158,820	2,213,705	2,268,591	2,396,656	2,451,542	2,543,017
1,600 ～	1,860,410	1,916,222	2,046,451	2,102,263	2,195,283	2,251,096	2,306,908	2,437,137	2,492,949	2,585,969
1,700 ～	1,891,313	1,948,052	2,080,444	2,137,183	2,231,749	2,288,488	2,345,228	2,477,620	2,534,359	2,628,925
1,800 ～	1,922,216	1,979,882	2,114,437	2,172,104	2,268,214	2,325,881	2,383,547	2,518,102	2,575,769	2,671,880
1,900 ～	1,953,117	2,011,710	2,148,428	2,207,022	2,304,678	2,363,271	2,421,865	2,558,583	2,617,176	2,714,832
2,000 ～	1,984,019	2,043,539	2,182,420	2,241,941	2,341,142	2,400,662	2,460,183	2,599,064	2,658,585	2,757,786

令和6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10m3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～	941,794	970,047	1,035,973	1,064,227	1,111,316	1,139,570	1,167,824	1,233,750	1,262,003	1,309,093
1,100～	977,943	1,007,281	1,075,737	1,105,075	1,153,972	1,183,311	1,212,649	1,281,105	1,310,443	1,359,340
1,200～	1,014,093	1,044,515	1,115,502	1,145,925	1,196,629	1,227,052	1,257,475	1,328,461	1,358,884	1,409,589
1,300～	1,050,240	1,081,747	1,155,264	1,186,771	1,239,283	1,270,790	1,302,297	1,375,814	1,407,321	1,459,833
1,400～	1,086,389	1,118,980	1,195,027	1,227,619	1,281,939	1,314,530	1,347,122	1,423,169	1,455,761	1,510,080
1,500～	1,122,539	1,156,215	1,234,792	1,268,469	1,324,596	1,358,272	1,391,948	1,470,526	1,504,202	1,560,329
1,600～	1,158,686	1,193,446	1,274,554	1,309,315	1,367,249	1,402,010	1,436,770	1,517,878	1,552,639	1,610,573
1,700～	1,194,835	1,230,680	1,314,318	1,350,163	1,409,905	1,445,750	1,481,595	1,565,233	1,601,078	1,660,820
1,800～	1,230,985	1,267,914	1,354,083	1,391,013	1,452,562	1,489,491	1,526,421	1,612,590	1,649,519	1,711,069
1,900～	1,267,132	1,305,145	1,393,845	1,431,859	1,495,215	1,533,229	1,571,243	1,659,942	1,697,956	1,761,313
2,000～	1,303,281	1,342,379	1,433,609	1,472,707	1,537,871	1,576,970	1,616,068	1,707,298	1,746,396	1,811,560

搬出材積10m3以上～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～	1,020,361	1,050,971	1,122,397	1,153,007	1,204,025	1,234,636	1,265,247	1,336,672	1,367,283	1,418,301
1,100～	1,056,510	1,088,205	1,162,161	1,193,856	1,246,681	1,278,377	1,310,072	1,384,028	1,415,723	1,468,548
1,200～	1,092,660	1,125,439	1,201,926	1,234,705	1,289,338	1,322,118	1,354,898	1,431,384	1,464,164	1,518,797
1,300～	1,128,807	1,162,671	1,241,687	1,275,551	1,331,992	1,365,856	1,399,720	1,478,737	1,512,601	1,569,041
1,400～	1,164,956	1,199,904	1,281,451	1,316,400	1,374,648	1,409,596	1,444,545	1,526,092	1,561,041	1,619,288
1,500～	1,201,106	1,237,139	1,321,216	1,357,249	1,417,305	1,453,338	1,489,371	1,573,448	1,609,482	1,669,537
1,600～	1,237,253	1,274,370	1,360,978	1,398,095	1,459,958	1,497,076	1,534,193	1,620,801	1,657,919	1,719,781
1,700～	1,273,402	1,311,604	1,400,742	1,438,944	1,502,614	1,540,816	1,579,018	1,668,156	1,706,358	1,770,028
1,800～	1,309,552	1,348,838	1,440,507	1,479,793	1,545,271	1,584,557	1,623,844	1,715,513	1,754,799	1,820,277
1,900～	1,345,699	1,386,069	1,480,268	1,520,639	1,587,924	1,628,295	1,668,666	1,762,865	1,803,236	1,870,521
2,000～	1,381,848	1,423,303	1,520,032	1,561,488	1,630,580	1,672,036	1,713,491	1,810,220	1,851,676	1,920,768

令和6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以上～30m3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～	1,098,928	1,131,895	1,208,820	1,241,788	1,296,735	1,329,702	1,362,670	1,439,595	1,472,563	1,527,509
1,100～	1,135,077	1,169,129	1,248,584	1,282,637	1,339,390	1,373,443	1,407,495	1,486,950	1,521,003	1,577,757
1,200～	1,171,227	1,206,363	1,288,349	1,323,486	1,382,047	1,417,184	1,452,321	1,534,307	1,569,444	1,628,005
1,300～	1,207,374	1,243,595	1,328,111	1,364,332	1,424,701	1,460,922	1,497,143	1,581,659	1,617,881	1,678,249
1,400～	1,243,523	1,280,828	1,367,875	1,405,180	1,467,357	1,504,662	1,541,968	1,629,015	1,666,320	1,728,496
1,500～	1,279,673	1,318,063	1,407,640	1,446,030	1,510,014	1,548,404	1,586,794	1,676,371	1,714,761	1,778,745
1,600～	1,315,820	1,355,294	1,447,402	1,486,876	1,552,667	1,592,142	1,631,616	1,723,724	1,763,198	1,828,989
1,700～	1,351,969	1,392,528	1,487,165	1,527,724	1,595,323	1,635,882	1,676,441	1,771,079	1,811,638	1,879,236
1,800～	1,388,119	1,429,762	1,526,930	1,568,574	1,637,980	1,679,623	1,721,267	1,818,435	1,860,079	1,929,485
1,900～	1,424,266	1,466,993	1,566,692	1,609,420	1,680,633	1,723,361	1,766,089	1,865,788	1,908,516	1,979,729
2,000～	1,460,415	1,504,227	1,606,456	1,650,268	1,723,289	1,767,102	1,810,914	1,913,143	1,956,956	2,029,976

搬出材積30m3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～	1,177,496	1,212,820	1,295,245	1,330,570	1,389,445	1,424,770	1,460,095	1,542,519	1,577,844	1,636,719
1,100～	1,213,645	1,250,054	1,335,009	1,371,418	1,432,101	1,468,510	1,504,919	1,589,874	1,626,284	1,686,966
1,200～	1,249,795	1,287,288	1,374,774	1,412,268	1,474,758	1,512,251	1,549,745	1,637,231	1,674,725	1,737,215
1,300～	1,285,942	1,324,520	1,414,536	1,453,114	1,517,411	1,555,989	1,594,568	1,684,584	1,723,162	1,787,459
1,400～	1,322,091	1,361,753	1,454,300	1,493,962	1,560,067	1,599,730	1,639,392	1,731,939	1,771,601	1,837,706
1,500～	1,358,241	1,398,988	1,494,065	1,534,812	1,602,724	1,643,471	1,684,218	1,779,295	1,820,042	1,887,954
1,600～	1,394,388	1,436,219	1,533,826	1,575,658	1,645,377	1,687,209	1,729,041	1,826,648	1,868,479	1,938,199
1,700～	1,430,537	1,473,453	1,573,590	1,616,506	1,688,033	1,730,949	1,773,865	1,874,003	1,916,919	1,988,446
1,800～	1,466,687	1,510,687	1,613,355	1,657,356	1,730,690	1,774,691	1,818,691	1,921,359	1,965,360	2,038,694
1,900～	1,502,834	1,547,919	1,653,117	1,698,202	1,773,344	1,818,429	1,863,514	1,968,712	2,013,797	2,088,939
2,000～	1,538,983	1,585,152	1,692,881	1,739,050	1,815,999	1,862,169	1,908,338	2,016,067	2,062,237	2,139,186

令和6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～50m3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～	1,256,062	1,293,743	1,381,668	1,419,350	1,482,153	1,519,835	1,557,516	1,645,441	1,683,123	1,745,926
1,100～	1,292,211	1,330,977	1,421,432	1,460,198	1,524,808	1,563,575	1,602,341	1,692,796	1,731,562	1,796,173
1,200～	1,328,361	1,368,211	1,461,197	1,501,047	1,567,465	1,607,316	1,647,167	1,740,152	1,780,003	1,846,421
1,300～	1,364,508	1,405,443	1,500,958	1,541,894	1,610,119	1,651,054	1,691,989	1,787,505	1,828,440	1,896,666
1,400～	1,400,657	1,442,676	1,540,722	1,582,742	1,652,775	1,694,794	1,736,814	1,834,860	1,876,880	1,946,913
1,500～	1,436,807	1,479,911	1,580,487	1,623,591	1,695,432	1,738,536	1,781,640	1,882,217	1,925,321	1,997,161
1,600～	1,472,954	1,517,142	1,620,249	1,664,438	1,738,085	1,782,274	1,826,462	1,929,569	1,973,758	2,047,406
1,700～	1,509,103	1,554,376	1,660,013	1,705,286	1,780,741	1,826,014	1,871,287	1,976,924	2,022,198	2,097,653
1,800～	1,545,253	1,591,610	1,699,778	1,746,135	1,823,398	1,869,756	1,916,113	2,024,281	2,070,639	2,147,901
1,900～	1,581,400	1,628,842	1,739,540	1,786,982	1,866,052	1,913,494	1,960,936	2,071,634	2,119,076	2,198,146
2,000～	1,617,549	1,666,075	1,779,303	1,827,830	1,908,707	1,957,234	2,005,760	2,118,989	2,167,515	2,248,393

搬出材積50m3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～	1,334,629	1,374,667	1,468,091	1,508,130	1,574,862	1,614,901	1,654,939	1,748,363	1,788,402	1,855,134
1,100～	1,370,778	1,411,901	1,507,855	1,548,979	1,617,518	1,658,641	1,699,764	1,795,719	1,836,842	1,905,381
1,200～	1,406,928	1,449,135	1,547,620	1,589,828	1,660,175	1,702,382	1,744,590	1,843,075	1,885,283	1,955,629
1,300～	1,443,075	1,486,367	1,587,382	1,630,674	1,702,828	1,746,120	1,789,413	1,890,428	1,933,720	2,005,874
1,400～	1,479,224	1,523,600	1,627,146	1,671,523	1,745,484	1,789,861	1,834,237	1,937,783	1,982,160	2,056,121
1,500～	1,515,374	1,560,835	1,666,911	1,712,372	1,788,141	1,833,602	1,879,063	1,985,139	2,030,601	2,106,369
1,600～	1,551,521	1,598,066	1,706,673	1,753,218	1,830,794	1,877,340	1,923,886	2,032,492	2,079,038	2,156,614
1,700～	1,587,670	1,635,300	1,746,437	1,794,067	1,873,450	1,921,080	1,968,710	2,079,847	2,127,477	2,206,861
1,800～	1,623,820	1,672,534	1,786,202	1,834,916	1,916,107	1,964,822	2,013,536	2,127,204	2,175,918	2,257,109
1,900～	1,659,967	1,709,766	1,825,963	1,875,762	1,958,761	2,008,560	2,058,359	2,174,556	2,224,355	2,307,354
2,000～	1,696,116	1,746,999	1,865,727	1,916,611	2,001,416	2,052,300	2,103,183	2,221,911	2,272,795	2,357,601

令和6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60m3以上～70m3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～	1,413,195	1,455,590	1,554,514	1,596,910	1,667,570	1,709,965	1,752,361	1,851,285	1,893,681	1,964,341
1,100～	1,449,344	1,492,824	1,594,278	1,637,758	1,710,225	1,753,706	1,797,186	1,898,640	1,942,120	2,014,588
1,200～	1,485,494	1,530,058	1,634,043	1,678,608	1,752,882	1,797,447	1,842,012	1,945,997	1,990,561	2,064,836
1,300～	1,521,641	1,567,290	1,673,805	1,719,454	1,795,536	1,841,185	1,886,834	1,993,349	2,038,998	2,115,080
1,400～	1,557,790	1,604,523	1,713,569	1,760,302	1,838,192	1,884,925	1,931,659	2,040,704	2,087,438	2,165,328
1,500～	1,593,940	1,641,758	1,753,334	1,801,152	1,880,849	1,928,667	1,976,485	2,088,061	2,135,879	2,215,576
1,600～	1,630,087	1,678,989	1,793,095	1,841,998	1,923,502	1,972,405	2,021,307	2,135,413	2,184,316	2,265,820
1,700～	1,666,236	1,716,223	1,832,859	1,882,846	1,966,158	2,016,145	2,066,132	2,182,769	2,232,756	2,316,068
1,800～	1,702,386	1,753,457	1,872,624	1,923,696	2,008,815	2,059,887	2,110,958	2,230,125	2,281,197	2,366,316
1,900～	1,738,533	1,790,688	1,912,386	1,964,542	2,051,468	2,103,624	2,155,780	2,277,478	2,329,634	2,416,560
2,000～	1,774,682	1,827,922	1,952,150	2,005,390	2,094,124	2,147,365	2,200,605	2,324,833	2,378,073	2,466,807

搬出材積70m3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～	1,491,762	1,536,514	1,640,938	1,685,691	1,760,279	1,805,032	1,849,784	1,954,208	1,998,961	2,073,549
1,100～	1,527,911	1,573,748	1,680,702	1,726,539	1,802,934	1,848,772	1,894,609	2,001,563	2,047,400	2,123,796
1,200～	1,564,061	1,610,982	1,720,467	1,767,388	1,845,591	1,892,513	1,939,435	2,048,919	2,095,841	2,174,044
1,300～	1,600,208	1,648,214	1,760,228	1,808,235	1,888,245	1,936,251	1,984,257	2,096,272	2,144,278	2,224,289
1,400～	1,636,357	1,685,447	1,799,992	1,849,083	1,930,901	1,979,991	2,029,082	2,143,627	2,192,718	2,274,536
1,500～	1,672,507	1,722,682	1,839,757	1,889,932	1,973,558	2,023,733	2,073,908	2,190,984	2,241,159	2,324,784
1,600～	1,708,654	1,759,913	1,879,519	1,930,779	2,016,211	2,067,471	2,118,730	2,238,336	2,289,596	2,375,029
1,700～	1,744,803	1,797,147	1,919,283	1,971,627	2,058,867	2,111,211	2,163,555	2,285,691	2,338,036	2,425,276
1,800～	1,780,953	1,834,381	1,959,048	2,012,476	2,101,524	2,154,953	2,208,381	2,333,048	2,386,477	2,475,524
1,900～	1,817,100	1,871,613	1,998,810	2,053,323	2,144,178	2,198,691	2,253,204	2,380,401	2,434,914	2,525,769
2,000～	1,853,249	1,908,846	2,038,573	2,094,171	2,186,833	2,242,431	2,298,028	2,427,756	2,483,353	2,576,016

令和6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～90m3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～	1,570,330	1,617,439	1,727,363	1,774,472	1,852,989	1,900,099	1,947,209	2,057,132	2,104,242	2,182,758
1,100～	1,606,479	1,654,673	1,767,126	1,815,321	1,895,645	1,943,839	1,992,033	2,104,487	2,152,681	2,233,005
1,200～	1,642,629	1,691,907	1,806,891	1,856,170	1,938,302	1,987,581	2,036,859	2,151,843	2,201,122	2,283,254
1,300～	1,678,776	1,729,139	1,846,653	1,897,016	1,980,955	2,031,318	2,081,682	2,199,196	2,249,559	2,333,498
1,400～	1,714,925	1,766,372	1,886,417	1,937,865	2,023,611	2,075,059	2,126,507	2,246,551	2,297,999	2,383,745
1,500～	1,751,075	1,803,607	1,926,182	1,978,714	2,066,268	2,118,800	2,171,333	2,293,908	2,346,440	2,433,994
1,600～	1,787,222	1,840,838	1,965,944	2,019,560	2,108,921	2,162,538	2,216,155	2,341,260	2,394,877	2,484,238
1,700～	1,823,371	1,878,072	2,005,708	2,060,409	2,151,577	2,206,278	2,260,980	2,388,616	2,443,317	2,534,485
1,800～	1,859,521	1,915,306	2,045,473	2,101,258	2,194,234	2,250,020	2,305,806	2,435,972	2,491,758	2,584,734
1,900～	1,895,668	1,952,538	2,085,234	2,142,104	2,236,888	2,293,758	2,350,628	2,483,325	2,540,195	2,634,978
2,000～	1,931,817	1,989,771	2,124,998	2,182,953	2,279,544	2,337,498	2,395,453	2,530,680	2,588,634	2,685,225

搬出材積90m3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～	1,648,896	1,698,362	1,813,785	1,863,252	1,945,697	1,995,164	2,044,631	2,160,053	2,209,520	2,291,965
1,100～	1,685,045	1,735,596	1,853,549	1,904,100	1,988,353	2,038,904	2,089,455	2,207,408	2,257,960	2,342,212
1,200～	1,721,195	1,772,830	1,893,314	1,944,950	2,031,010	2,082,645	2,134,281	2,254,765	2,306,401	2,392,461
1,300～	1,757,342	1,810,062	1,933,076	1,985,796	2,073,663	2,126,383	2,179,104	2,302,118	2,354,838	2,442,705
1,400～	1,793,491	1,847,295	1,972,840	2,026,644	2,116,319	2,170,124	2,223,928	2,349,473	2,403,277	2,492,952
1,500～	1,829,641	1,884,530	2,012,605	2,067,494	2,158,976	2,213,865	2,268,754	2,396,829	2,451,718	2,543,200
1,600～	1,865,788	1,921,761	2,052,366	2,108,340	2,201,629	2,257,603	2,313,577	2,444,182	2,500,155	2,593,445
1,700～	1,901,937	1,958,995	2,092,130	2,149,188	2,244,285	2,301,343	2,358,401	2,491,537	2,548,595	2,643,692
1,800～	1,938,087	1,996,229	2,131,895	2,190,038	2,286,942	2,345,085	2,403,227	2,538,893	2,597,036	2,693,940
1,900～	1,974,234	2,033,461	2,171,657	2,230,884	2,329,596	2,388,823	2,448,050	2,586,246	2,645,473	2,744,185
2,000～	2,010,383	2,070,694	2,211,421	2,271,732	2,372,251	2,432,563	2,492,874	2,633,601	2,693,913	2,794,432

令和6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～	1,727,463	1,779,286	1,900,209	1,952,033	2,038,406	2,090,230	2,142,054	2,262,976	2,314,800	2,401,173
1,100～	1,763,612	1,816,520	1,939,973	1,992,881	2,081,062	2,133,970	2,186,878	2,310,331	2,363,240	2,451,420
1,200～	1,799,762	1,853,754	1,979,738	2,033,731	2,123,719	2,177,712	2,231,704	2,357,688	2,411,681	2,501,669
1,300～	1,835,909	1,890,986	2,019,499	2,074,577	2,166,372	2,221,449	2,276,527	2,405,040	2,460,118	2,551,913
1,400～	1,872,058	1,928,219	2,059,263	2,115,425	2,209,028	2,265,190	2,321,351	2,452,395	2,508,557	2,602,160
1,500～	1,908,208	1,965,454	2,099,028	2,156,275	2,251,685	2,308,931	2,366,177	2,499,752	2,556,998	2,652,409
1,600～	1,944,355	2,002,685	2,138,790	2,197,121	2,294,338	2,352,669	2,411,000	2,547,105	2,605,435	2,702,653
1,700～	1,980,504	2,039,919	2,178,554	2,237,969	2,336,994	2,396,409	2,455,824	2,594,460	2,653,875	2,752,900
1,800～	2,016,654	2,077,153	2,218,319	2,278,819	2,379,651	2,440,151	2,500,650	2,641,816	2,702,316	2,803,149
1,900～	2,052,801	2,114,385	2,258,081	2,319,665	2,422,305	2,483,889	2,545,473	2,689,169	2,750,753	2,853,393
2,000～	2,088,950	2,151,618	2,297,845	2,360,513	2,464,961	2,527,629	2,590,298	2,736,524	2,799,193	2,903,640