

令和7年度森林整備事業標準単価表

(令和7年4月21日以降適用)

岩手県農林水産部森林整備課

令和7年度森林整備事業標準単価表

(令和7年4月21日以降適用)

NO,	単 価 表 名	NO,	単 価 表 名
1	人工造林(再造林・拡大造林) 単価表		
2	人工造林(拡大造林(原野等)) 単価表		
3	ヘクタール当り樹種別苗木代		
4	植付費 (地拵除く)		
5	地拵 単価表		
6	特殊地拵 単価表		
7	下刈 単価表		

No.1 人 工 造 林(再造林・拡大造林) 単 価 表

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 アカマツ、クロマツ

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

【人力地拵】 カラマツ

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

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 ヒノキ・ソノタN

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

【人力地拵】 ウルシ

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

【人力地拵】 ソノタL

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

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 アカマツ、クロマツ

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

【人力地拵】 カラマツ

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 ヒノキ・ソノタN

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

【人力地拵】 ウルシ

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

【人力地拵】 ソノタL

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 アカマツ、クロマツ

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

【人力地拵】 カラマツ

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 ヒノキ・ソノタN

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

【人力地拵】 ウルシ

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

【人力地拵】 ソノタL

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 コンテナ苗木（花粉症対策品種）

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

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 アカマツ、クロマツ

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

【機械地拵】 カラマツ

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

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 ヒノキ・ソノタN

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

【機械地拵】 ウルシ

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

【機械地拵】 ソノタL

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

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 アカマツ、クロマツ

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

【機械地拵】 カラマツ

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 ヒノキ・ソノタN

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

【機械地拵】 ウルシ

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

【機械地拵】 ソノタL

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

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 アカマツ、クロマツ

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

【機械地拵】 カラマツ

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 ヒノキ・ソノタN

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

【機械地拵】 ウルシ

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

【機械地拵】 ソノタL

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

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

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

No.2 人 工 造 林(拡大造林(原野等)) 単 価 表

令和7年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

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

令和7年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価
アカマツ、クロマツ

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

カラマツ

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

令和7年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

ヒノキ・ソノタN

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

ウルシ

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

ソノタL

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

令和7年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／~~ヘ~~を下限とする。

令和7年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

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

令和 7 年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

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

令和7年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価
アカマツ、クロマツ

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

カラマツ

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

令和7年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価
ヒノキ・ソノタN

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

ウルシ

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

ソノタL

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

令和7年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

コンテナ苗木（スギ、アカマツ、カラマツ）

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

※アカマツは2,800本／~~ポット~~を下限とする。

令和 7 年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

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

令和7年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

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

令和7年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

アカマツ、クロマツ

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

カラムツ

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

令和 7 年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

ヒノキ・ソノタN

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

ウルシ

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

ソノタL

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

令和7年度 人工造林単価表（拡大造林（原野等））

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

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

※アカマツは2,800本／畝を下限とする。

令和7年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

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

No.3 ヘクタール当り樹種別苗木代

令和7年度 ヘクタール当たり樹種別苗木代

税区分 ①消費税抜き単価

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

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

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

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

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

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

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

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

令和7年度 ヘクタール当たり樹種別苗木代

税区分 ②消費税込み 単価

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

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

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

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

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

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

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

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

No.4 植 付 費 (地 拵 除 <)

令和7年度 植付費（地拵え除く）

①労務税抜き単価

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

令和7年度 植付費（地拵え除く）

①労務税抜き単価

アカマツ、クロマツ

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

カラマツ

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

令和7年度 植付費（地拵え除く）

①労務税抜き単価

ヒノキ・ソノタN

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

ウルシ

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

ソノタL

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

令和7年度 植付費（地拵え除く）

①労務税抜き単価

コンテナ苗木（スギ、アカマツ、カラマツ）

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

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

令和7年度 植付費（地拵え除く）

①労務税抜き単価

コンテナ苗木（花粉症対策品種）

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

令和7年度 植付費（地拵え除く）

②消費税込み単価

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

令和7年度 植付費（地拵え除く）

②消費税込み単価

アカマツ、クロマツ

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

カラマツ

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

令和7年度 植付費（地拵え除く）

②消費税込み単価

ヒノキ・ソノタN

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

ウルシ

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

ソノタL

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

令和7年度 植付費（地拵え除く）

②消費税込み単価

コンテナ苗木（スギ、アカマツ、カラマツ）

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

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

令和7年度 植付費（地拵え除く）

②消費税込み単価

コンテナ苗木（花粉症対策品種）

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

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

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

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

アカマツ、クロマツ

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

カラマツ

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

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

ヒノキ・ソノタN

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

ウルシ

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

ソノタL

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

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

コンテナ苗木（スギ、アカマツ、カラマツ）

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

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

令和7年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

コンテナ苗木（花粉症対策品種）

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

No.5 地 拵 単 価 表

令和 7 年度 地拵（再造林・拡大造林） 単価表

税区分 ①労務税抜き単価

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

税区分 ②消費税込み単価

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

令和 7 年度 地拵（拡大造林（原野等）） 単価表

税区分 ①労務税抜き単価

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

税区分 ②消費税込み単価

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

No.6 特殊地 拵 単 価 表

税区分 ①労務税抜き単価

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

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

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

令和7年度 特殊地拵 単価表

税区分 ①労務税抜き単価

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

※気象害等とは、火災、気象害、噴火災、病虫獣害等による被害をいう。

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

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

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

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

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

令和7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)	h a 当たりの蓄積30～50m3未満	i	人力地拵
II (50m3)	h a 当たりの蓄積50～100m3未満	ii	機械地拵
III (100m3)	h a 当たりの蓄積100～150m3未満		
IV (150m3)	h a 当たりの蓄積150～200m3未満		
V (200m3)	h a 当たりの蓄積200～300m3未満		

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

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

No.7 下 刈 単 価 表

令和 7 年度 下刈 単価表

税区分 ①労務税抜き単価

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

税区分 ②消費税込み単価

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