

令和7年度1期（植栽）標準単価

令和7年度1期（植栽）標準単価

種別：地持えなし

区分	種別：地持えなし																									
	スギ					ヒノキ					マツ					クスギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	222,000	333,000	444,000	555,000	667,000	214,000	322,000	429,000	536,000	644,000	213,000	320,000	427,000	534,000	641,000	231,000	346,000	462,000	577,000	693,000	223,000	335,000	446,000	558,000	670,000
	間接率 21%	268,620	402,930	537,240	671,550	807,070	258,940	389,620	519,090	648,560	779,240	257,730	387,200	516,670	646,140	775,610	279,510	418,660	559,020	698,170	838,530	269,830	405,350	539,660	675,180	810,700
	間接率 24%	275,280	412,920	550,560	688,200	827,080	265,360	399,280	531,960	664,640	798,560	264,120	396,800	529,480	662,160	794,840	286,440	429,040	572,880	715,480	859,320	276,520	415,400	553,040	691,920	830,800
	間接率 31%	290,820	436,230	581,640	727,050	873,770	280,340	421,820	561,990	702,160	843,640	279,030	419,200	559,370	699,540	839,710	302,610	453,260	605,220	755,870	907,830	292,130	438,850	584,260	730,980	877,700
	間接率 34%	297,480	446,220	594,960	743,700	893,780	286,760	431,480	574,860	718,240	862,960	285,420	428,800	572,180	715,560	858,940	309,540	463,640	619,080	773,180	928,620	298,820	448,900	597,640	747,720	897,800
	間接率 39%	308,580	462,870	617,160	771,450	927,130	297,460	447,580	596,310	745,040	895,160	296,070	444,800	593,530	742,260	890,990	321,090	480,940	642,180	802,030	963,270	309,970	465,650	619,940	775,620	931,300
自力・直営・受託（税込）	直営・自力基礎単価	233,000	349,000	466,000	583,000	700,000	224,000	337,000	450,000	562,000	675,000	223,000	335,000	447,000	560,000	672,000	243,000	364,000	486,000	607,000	729,000	234,000	351,000	468,000	586,000	703,000
	間接率 21%	281,930	422,290	563,860	705,430	847,000	271,040	407,770	544,500	680,020	816,750	269,830	405,350	540,870	677,600	813,120	294,030	440,440	588,060	734,470	882,090	283,140	424,710	566,280	709,060	850,630
	間接率 24%	288,920	432,760	577,840	722,920	868,000	277,760	417,880	558,000	696,880	837,000	276,520	415,400	554,280	694,400	833,280	301,320	451,360	602,640	752,680	903,960	290,160	435,240	580,320	726,640	871,720
	間接率 31%	305,230	457,190	610,460	763,730	917,000	293,440	441,470	589,500	736,220	884,250	292,130	438,850	585,570	733,600	880,320	318,330	476,840	636,660	795,170	954,990	306,540	459,810	613,080	767,660	920,930
	間接率 34%	312,220	467,660	624,440	781,220	938,000	300,160	451,580	603,000	753,080	904,500	298,820	448,900	598,980	750,400	900,480	325,620	487,760	651,240	813,380	976,860	313,560	470,340	627,120	785,240	942,020
	間接率 39%	323,870	485,110	647,740	810,370	973,000	311,360	468,430	625,500	781,180	938,250	309,970	465,650	621,330	778,400	934,080	337,770	505,960	675,540	843,730	1,013,310	325,260	487,890	650,520	814,540	977,170
請負・委託（税込）	請負・委託基礎単価	244,000	366,000	488,000	610,000	733,000	235,000	354,000	471,000	589,000	708,000	234,000	352,000	469,000	587,000	705,000	254,000	380,000	508,000	634,000	762,000	245,000	368,000	490,000	613,000	737,000
	間接率 21%	295,240	442,860	590,480	738,100	886,930	284,350	428,340	569,910	712,690	856,680	283,140	425,920	567,490	710,270	853,050	307,340	459,800	614,680	767,140	922,020	296,450	445,280	592,900	741,730	891,770
	間接率 24%	302,560	453,840	605,120	756,400	908,920	291,400	438,960	584,040	730,360	877,920	290,160	436,480	581,560	727,880	874,200	314,960	471,200	629,920	786,160	944,880	303,800	456,320	607,600	760,120	913,880
	間接率 31%	319,640	479,460	639,280	799,100	960,230	307,850	463,740	617,010	771,590	927,480	306,540	461,120	614,390	768,970	923,550	332,740	497,800	665,480	830,540	998,220	320,950	482,080	641,900	803,030	965,470
	間接率 34%	326,960	490,440	653,920	817,400	982,220	314,900	474,360	631,140	789,260	948,720	313,560	471,680	628,460	786,580	944,700	340,360	509,200	680,720	849,560	1,021,080	328,300	493,120	656,600	821,420	987,580
	間接率 39%	339,160	508,740	678,320	847,900	1,018,870	326,650	492,060	654,690	818,710	984,120	325,260	489,280	651,910	815,930	979,950	353,060	528,200	706,120	881,260	1,059,180	340,550	511,520	681,100	852,070	1,024,430

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	283,000	424,000	566,000	707,000	849,000	317,000	476,000	635,000	794,000	953,000	328,000	492,000	657,000	821,000	985,000	220,000	330,000	440,000	550,000	660,000	274,000	411,000	548,000	685,000	823,000
	間接率 21%	342,430	513,040	684,860	855,470	1,027,290	383,570	575,960	768,350	960,740	1,153,130	396,880	595,320	794,970	993,410	1,191,850	266,200	399,300	532,400	665,500	798,600	331,540	497,310	663,080	828,850	995,830
	間接率 24%	350,920	525,760	701,840	876,680	1,052,760	393,080	590,240	787,400	984,560	1,181,720	406,720	610,080	814,680	1,018,040	1,221,400	272,800	409,200	545,600	682,000	818,400	339,760	509,640	679,520	849,400	1,020,520
	間接率 31%	370,730	555,440	741,460	926,170	1,112,190	415,270	623,560	831,850	1,040,140	1,248,430	429,680	644,520	860,670	1,075,510	1,290,350	288,200	432,300	576,400	720,500	864,600	358,940	538,410	717,880	897,350	1,078,130
	間接率 34%	379,220	568,160	758,440	947,380	1,137,660	424,780	637,840	850,900	1,063,960	1,277,020	439,520	659,280	880,380	1,100,140	1,319,900	294,800	442,200	589,600	737,000	884,400	367,160	550,740	734,320	917,900	1,102,820
	間接率 39%	393,370	589,360	786,740	982,730	1,180,110	440,630	661,640	882,650	1,103,660	1,324,670	455,920	683,880	913,230	1,141,190	1,369,150	305,800	458,700	611,600	764,500	917,400	380,860	571,290	761,720	952,150	1,143,970
自力・直営・委託（税込）	直営・自力基礎単価	299,000	449,000	599,000	749,000	899,000	337,000	506,000	675,000	844,000	1,013,000	349,000	523,000	699,000	873,000	1,048,000	231,000	346,000	462,000	577,000	693,000	290,000	435,000	580,000	725,000	871,000
	間接率 21%	361,790	543,290	724,790	906,290	1,087,790	407,770	612,260	816,750	1,021,240	1,225,730	422,290	632,830	845,790	1,056,330	1,268,080	279,510	418,660	559,020	698,170	838,530	350,900	526,350	701,800	877,250	1,053,910
	間接率 24%	370,760	556,760	742,760	928,760	1,114,760	417,880	627,440	837,000	1,046,560	1,256,120	432,760	648,520	866,760	1,082,520	1,299,520	286,440	429,040	572,880	715,480	859,320	359,600	539,400	719,200	899,000	1,080,040
	間接率 31%	391,690	588,190	784,690	981,190	1,177,690	441,470	662,860	884,250	1,105,640	1,327,030	457,190	685,130	915,690	1,143,630	1,372,880	302,610	453,260	605,220	755,870	907,830	379,900	569,850	759,800	949,750	1,141,010
	間接率 34%	400,660	601,660	802,660	1,003,660	1,204,660	451,580	678,040	904,500	1,130,960	1,357,420	467,660	700,820	936,660	1,169,820	1,404,320	309,540	463,640	619,080	773,180	928,620	388,600	582,900	777,200	971,500	1,167,140
	間接率 39%	415,610	624,110	832,610	1,041,110	1,249,610	468,430	703,340	938,250	1,173,160	1,408,070	485,110	726,970	971,610	1,213,470	1,456,720	321,090	480,940	642,180	802,030	963,270	403,100	604,650	806,200	1,007,750	1,210,690
請負・委託（税込）	請負・委託基礎単価	311,000	466,000	622,000	777,000	933,000	348,000	523,000	698,000	873,000	1,048,000	360,000	541,000	722,000	903,000	1,083,000	242,000	363,000	484,000	605,000	726,000	301,000	452,000	602,000	753,000	905,000
	間接率 21%	376,310	563,860	752,620	940,170	1,128,930	421,080	632,830	844,580	1,056,330	1,268,080	435,600	654,610	873,620	1,092,630	1,310,430	292,820	439,230	585,640	732,050	878,460	364,210	546,920	728,420	911,130	1,095,050
	間接率 24%	385,640	577,840	771,280	963,480	1,156,920	431,520	648,520	865,520	1,082,520	1,299,520	446,400	670,840	895,280	1,119,720	1,342,920	300,080	450,120	600,160	750,200	900,240	373,240	560,480	746,480	933,720	1,122,200
	間接率 31%	407,410	610,460	814,820	1,017,870	1,222,230	455,880	685,130	914,380	1,143,630	1,372,880	471,600	708,710	945,820	1,182,930	1,418,730	317,020	475,530	634,040	792,550	951,060	394,310	592,120	788,620	986,430	1,185,550
	間接率 34%	416,740	624,440	833,480	1,041,180	1,250,220	466,320	700,820	935,320	1,169,820	1,404,320	482,400	724,940	967,480	1,210,020	1,451,220	324,280	486,420	648,560	810,700	972,840	403,340	605,680	806,680	1,009,020	1,212,700
	間接率 39%	432,290	647,740	864,580	1,080,030	1,296,870	483,720	726,970	970,220	1,213,470	1,456,720	500,400	751,990	1,003,580	1,255,170	1,505,370	336,380	504,570	672,760	840,950	1,009,140	418,390	628,280	836,780	1,046,670	1,257,950

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。

2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	220,000	330,000	440,000	550,000	660,000	285,000	427,000	570,000	713,000	855,000	393,000	590,000	787,000	984,000	1,180,000	458,000	687,000	917,000	1,146,000	1,376,000	1,618,000	2,427,000	3,237,000	4,046,000	4,855,000
	間接率 21%	266,200	399,300	532,400	665,500	798,600	344,850	516,670	689,700	862,730	1,034,550	475,530	713,900	952,270	1,190,640	1,427,800	554,180	831,270	1,109,570	1,386,660	1,664,960	1,957,780	2,936,670	3,916,770	4,895,660	5,874,550
	間接率 24%	272,800	409,200	545,600	682,000	818,400	353,400	529,480	706,800	884,120	1,060,200	487,320	731,600	975,880	1,220,160	1,463,200	567,920	851,880	1,137,080	1,421,040	1,706,240	2,006,320	3,009,480	4,013,880	5,017,040	6,020,200
	間接率 31%	288,200	432,300	576,400	720,500	864,600	373,350	559,370	746,700	934,030	1,120,050	514,830	772,900	1,030,970	1,289,040	1,545,800	599,980	899,970	1,201,270	1,501,260	1,802,560	2,119,580	3,179,370	4,240,470	5,300,260	6,360,050
	間接率 34%	294,800	442,200	589,600	737,000	884,400	381,900	572,180	763,800	955,420	1,145,700	526,620	790,600	1,054,580	1,318,560	1,581,200	613,720	920,580	1,228,780	1,535,640	1,843,840	2,168,120	3,252,180	4,337,580	5,421,640	6,505,700
	間接率 39%	305,800	458,700	611,600	764,500	917,400	396,150	593,530	792,300	991,070	1,188,450	546,270	820,100	1,093,930	1,367,760	1,640,200	636,620	954,930	1,274,630	1,592,940	1,912,640	2,249,020	3,373,530	4,499,430	5,623,940	6,748,450
自力・直営・委託（税込）	直営・自力基礎単価	231,000	346,000	462,000	577,000	693,000	302,000	452,000	604,000	755,000	906,000	420,000	630,000	841,000	1,051,000	1,261,000	491,000	736,000	983,000	1,228,000	1,475,000	1,758,000	2,637,000	3,517,000	4,396,000	5,275,000
	間接率 21%	279,510	418,660	559,020	698,170	838,530	365,420	546,920	730,840	913,550	1,096,260	508,200	762,300	1,017,610	1,271,710	1,525,810	594,110	890,560	1,189,430	1,485,880	1,784,750	2,127,180	3,190,770	4,255,570	5,319,160	6,382,750
	間接率 24%	286,440	429,040	572,880	715,480	859,320	374,480	560,480	748,960	936,200	1,123,440	520,800	781,200	1,042,840	1,303,240	1,563,640	608,840	912,640	1,218,920	1,522,720	1,829,000	2,179,920	3,269,880	4,361,080	5,451,040	6,541,000
	間接率 31%	302,610	453,260	605,220	755,870	907,830	395,620	592,120	791,240	989,050	1,186,860	550,200	825,300	1,101,710	1,376,810	1,651,910	643,210	964,160	1,287,730	1,608,680	1,932,250	2,302,980	3,454,470	4,607,270	5,758,760	6,910,250
	間接率 34%	309,540	463,640	619,080	773,180	928,620	404,680	605,680	809,360	1,011,700	1,214,040	562,800	844,200	1,126,940	1,408,340	1,689,740	657,940	986,240	1,317,220	1,645,520	1,976,500	2,355,720	3,533,580	4,712,780	5,890,640	7,068,500
	間接率 39%	321,090	480,940	642,180	802,030	963,270	419,780	628,280	839,560	1,049,450	1,259,340	583,800	875,700	1,168,990	1,460,890	1,752,790	682,490	1,023,040	1,366,370	1,706,920	2,050,250	2,443,620	3,665,430	4,888,630	6,110,440	7,332,250
請負・委託（税込）	請負・委託基礎単価	242,000	363,000	484,000	605,000	726,000	313,000	469,000	627,000	784,000	940,000	432,000	649,000	865,000	1,082,000	1,298,000	503,000	755,000	1,008,000	1,260,000	1,513,000	1,779,000	2,669,000	3,560,000	4,450,000	5,340,000
	間接率 21%	292,820	439,230	585,640	732,050	878,460	378,730	567,490	758,670	948,640	1,137,400	522,720	785,290	1,046,650	1,309,220	1,570,580	608,630	913,550	1,219,680	1,524,600	1,830,730	2,152,590	3,229,490	4,307,600	5,384,500	6,461,400
	間接率 24%	300,080	450,120	600,160	750,200	900,240	388,120	581,560	777,480	972,160	1,165,600	535,680	804,760	1,072,600	1,341,680	1,609,520	623,720	936,200	1,249,920	1,562,400	1,876,120	2,205,960	3,309,560	4,414,400	5,518,000	6,621,600
	間接率 31%	317,020	475,530	634,040	792,550	951,060	410,030	614,390	821,370	1,027,040	1,231,400	565,920	850,190	1,133,150	1,417,420	1,700,380	658,930	989,050	1,320,480	1,650,600	1,982,030	2,330,490	3,496,390	4,663,600	5,829,500	6,995,400
	間接率 34%	324,280	486,420	648,560	810,700	972,840	419,420	628,460	840,180	1,050,560	1,259,600	578,880	869,660	1,159,100	1,449,880	1,739,320	674,020	1,011,700	1,350,720	1,688,400	2,027,420	2,383,860	3,576,460	4,770,400	5,963,000	7,155,600
	間接率 39%	336,380	504,570	672,760	840,950	1,009,140	435,070	651,910	871,530	1,089,760	1,306,600	600,480	902,110	1,202,350	1,503,980	1,804,220	699,170	1,049,450	1,401,120	1,751,400	2,103,070	2,472,810	3,709,910	4,948,400	6,185,500	7,422,600

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。

2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地帯えなし

区分	種別：地帯えなし																									
	大苗2					大苗3					大苗4					イチョウ1					イチョウ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	3,244,000	4,866,000	6,489,000	8,111,000	9,733,000	989,000	1,484,000	1,979,000	2,474,000	2,969,000	1,976,000	2,964,000	3,952,000	4,940,000	5,928,000	274,000	411,000	548,000	685,000	823,000	404,000	606,000	808,000	1,011,000	1,213,000
	間接率 21%	3,925,240	5,887,860	7,851,690	9,814,310	11,776,930	1,196,690	1,795,640	2,394,590	2,993,540	3,592,490	2,390,960	3,586,440	4,781,920	5,977,400	7,172,880	331,540	497,310	663,080	828,850	995,830	488,840	733,260	977,680	1,223,310	1,467,730
	間接率 24%	4,022,560	6,033,840	8,046,360	10,057,640	12,068,920	1,226,360	1,840,160	2,453,960	3,067,760	3,681,560	2,450,240	3,675,360	4,900,480	6,125,600	7,350,720	339,760	509,640	679,520	849,400	1,020,520	500,960	751,440	1,001,920	1,253,640	1,504,120
	間接率 31%	4,249,640	6,374,460	8,500,590	10,625,410	12,750,230	1,295,590	1,944,040	2,592,490	3,240,940	3,889,390	2,588,560	3,882,840	5,177,120	6,471,400	7,765,680	358,940	538,410	717,880	897,350	1,078,130	529,240	793,860	1,058,480	1,324,410	1,589,030
	間接率 34%	4,346,960	6,520,440	8,695,260	10,868,740	13,042,220	1,325,260	1,988,560	2,651,860	3,315,160	3,978,460	2,647,840	3,971,760	5,295,680	6,619,600	7,943,520	367,160	550,740	734,320	917,900	1,102,820	541,360	812,040	1,082,720	1,354,740	1,625,420
	間接率 39%	4,509,160	6,763,740	9,019,710	11,274,290	13,528,870	1,374,710	2,062,760	2,750,810	3,438,860	4,126,910	2,746,640	4,119,960	5,493,280	6,866,600	8,239,920	380,860	571,290	761,720	952,150	1,143,970	561,560	842,340	1,123,120	1,405,290	1,686,070
自力・直営・委託（税込）	直営・自力基礎単価	3,534,000	5,301,000	7,069,000	8,836,000	10,603,000	1,072,000	1,608,000	2,145,000	2,681,000	3,218,000	2,149,000	3,223,000	4,298,000	5,372,000	6,447,000	290,000	435,000	580,000	725,000	871,000	432,000	648,000	864,000	1,081,000	1,297,000
	間接率 21%	4,276,140	6,414,210	8,553,490	10,691,560	12,829,630	1,297,120	1,945,680	2,595,450	3,244,010	3,893,780	2,600,290	3,899,830	5,200,580	6,500,120	7,800,870	350,900	526,350	701,800	877,250	1,053,910	522,720	784,080	1,045,440	1,308,010	1,569,370
	間接率 24%	4,382,160	6,573,240	8,765,560	10,956,640	13,147,720	1,329,280	1,993,920	2,659,800	3,324,440	3,990,320	2,664,760	3,996,520	5,329,520	6,661,280	7,994,280	359,600	539,400	719,200	899,000	1,080,040	535,680	803,520	1,071,360	1,340,440	1,608,280
	間接率 31%	4,629,540	6,944,310	9,260,390	11,575,160	13,889,930	1,404,320	2,106,480	2,809,950	3,512,110	4,215,580	2,815,190	4,222,130	5,630,380	7,037,320	8,445,570	379,900	569,850	759,800	949,750	1,141,010	565,920	848,880	1,131,840	1,416,110	1,699,070
	間接率 34%	4,735,560	7,103,340	9,472,460	11,840,240	14,208,020	1,436,480	2,154,720	2,874,300	3,592,540	4,312,120	2,879,660	4,318,820	5,759,320	7,198,480	8,638,980	388,600	582,900	777,200	971,500	1,167,140	578,880	868,320	1,157,760	1,448,540	1,737,980
	間接率 39%	4,912,260	7,368,390	9,825,910	12,282,040	14,738,170	1,490,080	2,235,120	2,981,550	3,726,590	4,473,020	2,987,110	4,479,970	5,974,220	7,467,080	8,961,330	403,100	604,650	806,200	1,007,750	1,210,690	600,480	900,720	1,200,960	1,502,590	1,802,830
請負・委託（税込）	請負・委託基礎単価	3,568,000	5,352,000	7,137,000	8,922,000	10,706,000	1,087,000	1,632,000	2,176,000	2,721,000	3,265,000	2,173,000	3,260,000	4,347,000	5,434,000	6,520,000	301,000	452,000	602,000	753,000	905,000	444,000	666,000	888,000	1,112,000	1,334,000
	間接率 21%	4,317,280	6,475,920	8,635,770	10,795,620	12,954,260	1,315,270	1,974,720	2,632,960	3,292,410	3,950,650	2,629,330	3,944,600	5,259,870	6,575,140	7,889,200	364,210	546,920	728,420	911,130	1,095,050	537,240	805,860	1,074,480	1,345,520	1,614,140
	間接率 24%	4,424,320	6,636,480	8,849,880	11,063,280	13,275,440	1,347,880	2,023,680	2,698,240	3,374,040	4,048,600	2,694,520	4,042,400	5,390,280	6,738,160	8,084,800	373,240	560,480	746,480	933,720	1,122,200	550,560	825,840	1,101,120	1,378,880	1,654,160
	間接率 31%	4,674,080	7,011,120	9,349,470	11,687,920	14,024,860	1,423,970	2,137,920	2,850,560	3,564,510	4,277,150	2,846,630	4,270,600	5,694,570	7,118,540	8,541,200	394,310	592,120	788,620	986,430	1,185,550	581,640	872,460	1,163,280	1,456,720	1,747,540
	間接率 34%	4,781,120	7,171,680	9,563,580	11,955,480	14,346,040	1,456,580	2,186,880	2,915,840	3,646,140	4,375,100	2,911,820	4,368,400	5,824,980	7,281,560	8,736,800	403,340	605,680	806,680	1,009,020	1,212,700	594,960	892,440	1,189,920	1,490,080	1,787,560
	間接率 39%	4,959,520	7,439,280	9,920,430	12,401,580	14,881,340	1,510,930	2,268,480	3,024,640	3,782,190	4,538,350	3,020,470	4,531,400	6,042,330	7,553,260	9,062,800	418,390	628,280	836,780	1,046,670	1,257,950	617,160	925,740	1,234,320	1,545,680	1,854,260

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																									
	その他1					その他2					コンテナ苗（スギ・ヒキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	211,000	317,000	423,000	529,000	635,000	404,000	606,000	808,000	1,011,000	1,213,000	336,000	504,000	672,000	840,000	1,008,000	377,000	566,000	755,000	943,000	1,132,000	271,000	406,000	542,000	677,000	813,000
	間接率 21%	255,310	383,570	511,830	640,090	768,350	488,840	733,260	977,680	1,223,310	1,467,730	406,560	609,840	813,120	1,016,400	1,219,680	456,170	684,860	913,550	1,141,030	1,369,720	327,910	491,260	655,820	819,170	983,730
	間接率 24%	261,640	393,080	524,520	655,960	787,400	500,960	751,440	1,001,920	1,253,640	1,504,120	416,640	624,960	833,280	1,041,600	1,249,920	467,480	701,840	936,200	1,169,320	1,403,680	336,040	503,440	672,080	839,480	1,008,120
	間接率 31%	276,410	415,270	554,130	692,990	831,850	529,240	793,860	1,058,480	1,324,410	1,589,030	440,160	660,240	880,320	1,100,400	1,320,480	493,870	741,460	989,050	1,235,330	1,482,920	355,010	531,860	710,020	886,870	1,065,030
	間接率 34%	282,740	424,780	566,820	708,860	850,900	541,360	812,040	1,082,720	1,354,740	1,625,420	450,240	675,360	900,480	1,125,600	1,350,720	505,180	758,440	1,011,700	1,263,620	1,516,880	363,140	544,040	726,280	907,180	1,089,420
	間接率 39%	293,290	440,630	587,970	735,310	882,650	561,560	842,340	1,123,120	1,405,290	1,686,070	467,040	700,560	934,080	1,167,600	1,401,120	524,030	786,740	1,049,450	1,310,770	1,573,480	376,690	564,340	753,380	941,030	1,130,070
自力・直営・委託（税込）	直営・自力基礎単価	222,000	333,000	445,000	556,000	668,000	432,000	648,000	864,000	1,081,000	1,297,000	358,000	538,000	717,000	896,000	1,076,000	403,000	605,000	808,000	1,009,000	1,211,000	286,000	429,000	573,000	716,000	860,000
	間接率 21%	268,620	402,930	538,450	672,760	808,280	522,720	784,080	1,045,440	1,308,010	1,569,370	433,180	650,980	867,570	1,084,160	1,301,960	487,630	732,050	977,680	1,220,890	1,465,310	346,060	519,090	693,330	866,360	1,040,600
	間接率 24%	275,280	412,920	551,800	689,440	828,320	535,680	803,520	1,071,360	1,340,440	1,608,280	443,920	667,120	889,080	1,111,040	1,334,240	499,720	750,200	1,001,920	1,251,160	1,501,640	354,640	531,960	710,520	887,840	1,066,400
	間接率 31%	290,820	436,230	582,950	728,360	875,080	565,920	848,880	1,131,840	1,416,110	1,699,070	468,980	704,780	939,270	1,173,760	1,409,560	527,930	792,550	1,058,480	1,321,790	1,586,410	374,660	561,990	750,630	937,960	1,126,600
	間接率 34%	297,480	446,220	596,300	745,040	895,120	578,880	868,320	1,157,760	1,448,540	1,737,980	479,720	720,920	960,780	1,200,640	1,441,840	540,020	810,700	1,082,720	1,352,060	1,622,740	383,240	574,860	767,820	959,440	1,152,400
	間接率 39%	308,580	462,870	618,550	772,840	928,520	600,480	900,720	1,200,960	1,502,590	1,802,830	497,620	747,820	996,630	1,245,440	1,495,640	560,170	840,950	1,123,120	1,402,510	1,683,290	397,540	596,310	796,470	995,240	1,195,400
請負・委託（税込）	請負・委託基礎単価	232,000	348,000	465,000	581,000	698,000	444,000	666,000	888,000	1,112,000	1,334,000	369,000	554,000	739,000	924,000	1,108,000	414,000	622,000	830,000	1,037,000	1,245,000	298,000	446,000	596,000	744,000	894,000
	間接率 21%	280,720	421,080	562,650	703,010	844,580	537,240	805,860	1,074,480	1,345,520	1,614,140	446,490	670,340	894,190	1,118,040	1,340,680	500,940	752,620	1,004,300	1,254,770	1,506,450	360,580	539,660	721,160	900,240	1,081,740
	間接率 24%	287,680	431,520	576,600	720,440	865,520	550,560	825,840	1,101,120	1,378,880	1,654,160	457,560	686,960	916,360	1,145,760	1,373,920	513,360	771,280	1,029,200	1,285,880	1,543,800	369,520	553,040	739,040	922,560	1,108,560
	間接率 31%	303,920	455,680	609,150	761,110	914,380	581,640	872,460	1,163,280	1,456,720	1,747,540	483,390	725,740	968,090	1,210,440	1,451,480	542,340	814,820	1,087,300	1,358,470	1,630,950	390,380	584,260	780,760	974,640	1,171,140
	間接率 34%	310,880	466,320	623,100	778,540	935,320	594,960	892,440	1,189,920	1,490,080	1,787,560	494,460	742,360	990,260	1,238,160	1,484,720	554,760	833,480	1,112,200	1,389,580	1,668,300	399,320	597,640	798,640	996,960	1,197,960
	間接率 39%	322,480	483,720	646,350	807,590	970,220	617,160	925,740	1,234,320	1,545,680	1,854,260	512,910	770,060	1,027,210	1,284,360	1,540,120	575,460	864,580	1,153,700	1,441,430	1,730,550	414,220	619,940	828,440	1,034,160	1,242,660

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：機械地植え

区分	種別：機械地植え																									
	スギ					ヒノキ					マツ					クスギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	486,000	597,000	708,000	819,000	931,000	478,000	586,000	693,000	800,000	908,000	477,000	584,000	691,000	798,000	905,000	495,000	610,000	726,000	841,000	957,000	487,000	599,000	710,000	822,000	934,000
	間接率 21%	588,060	722,370	856,680	990,990	1,126,510	578,380	709,060	838,530	968,000	1,098,680	577,170	706,640	836,110	965,580	1,095,050	598,950	738,100	878,460	1,017,610	1,157,970	589,270	724,790	859,100	994,620	1,130,140
	間接率 24%	602,640	740,280	877,920	1,015,560	1,154,440	592,720	726,640	859,320	992,000	1,125,920	591,480	724,160	856,840	989,520	1,122,200	613,800	756,400	900,240	1,042,840	1,186,680	603,880	742,760	880,400	1,019,280	1,158,160
	間接率 31%	636,660	782,070	927,480	1,072,890	1,219,610	626,180	767,660	907,830	1,048,000	1,189,480	624,870	765,040	905,210	1,045,380	1,185,550	648,450	799,100	951,060	1,101,710	1,253,670	637,970	784,690	930,100	1,076,820	1,223,540
	間接率 34%	651,240	799,980	948,720	1,097,460	1,247,540	640,520	785,240	928,620	1,072,000	1,216,720	639,180	782,560	925,940	1,069,320	1,212,700	663,300	817,400	972,840	1,126,940	1,282,380	652,580	802,660	951,400	1,101,480	1,251,560
	間接率 39%	675,540	829,830	984,120	1,138,410	1,294,090	664,420	814,540	963,270	1,112,000	1,262,120	663,030	811,760	960,490	1,109,220	1,257,950	688,050	847,900	1,009,140	1,168,990	1,330,230	676,930	832,610	986,900	1,142,580	1,298,260
自力・直営・委託（税込）	直営・自力基礎単価	497,000	613,000	730,000	847,000	964,000	488,000	601,000	714,000	826,000	939,000	487,000	599,000	711,000	824,000	936,000	507,000	628,000	750,000	871,000	993,000	498,000	615,000	732,000	850,000	967,000
	間接率 21%	601,370	741,730	883,300	1,024,870	1,166,440	590,480	727,210	863,940	999,460	1,136,190	589,270	724,790	860,310	997,040	1,132,560	613,470	759,880	907,500	1,053,910	1,201,530	602,580	744,150	885,720	1,028,500	1,170,070
	間接率 24%	616,280	760,120	905,200	1,050,280	1,195,360	605,120	745,240	885,360	1,024,240	1,164,360	603,880	742,760	881,640	1,021,760	1,160,640	628,680	778,720	930,000	1,080,040	1,231,320	617,520	762,600	907,680	1,054,000	1,199,080
	間接率 31%	651,070	803,030	956,300	1,109,570	1,262,840	639,280	787,310	935,340	1,082,060	1,230,090	637,970	784,690	931,410	1,079,440	1,226,160	664,170	822,680	982,500	1,141,010	1,300,830	652,380	805,650	958,920	1,113,500	1,266,770
	間接率 34%	665,980	821,420	978,200	1,134,980	1,291,760	653,920	805,340	956,760	1,106,840	1,258,260	652,580	802,660	952,740	1,104,160	1,254,240	679,380	841,520	1,005,000	1,167,140	1,330,620	667,320	824,100	980,880	1,139,000	1,295,780
	間接率 39%	690,830	852,070	1,014,700	1,177,330	1,339,960	678,320	835,390	992,460	1,148,140	1,305,210	676,930	832,610	988,290	1,145,360	1,301,040	704,730	872,920	1,042,500	1,210,690	1,380,270	692,220	854,850	1,017,480	1,181,500	1,344,130
請負・委託（税込）	請負・委託基礎単価	534,000	656,000	778,000	900,000	1,024,000	525,000	644,000	762,000	880,000	998,000	524,000	642,000	760,000	877,000	995,000	544,000	671,000	798,000	925,000	1,052,000	535,000	658,000	781,000	904,000	1,027,000
	間接率 21%	646,140	793,760	941,380	1,089,000	1,239,040	635,250	779,240	922,020	1,064,800	1,207,580	634,040	776,820	919,600	1,061,170	1,203,950	658,240	811,910	965,580	1,119,250	1,272,920	647,350	796,180	945,010	1,093,840	1,242,670
	間接率 24%	662,160	813,440	964,720	1,116,000	1,269,760	651,000	798,560	944,880	1,091,200	1,237,520	649,760	796,080	942,400	1,087,480	1,233,800	674,560	832,040	989,520	1,147,000	1,304,480	663,400	815,920	968,440	1,120,960	1,273,480
	間接率 31%	699,540	859,360	1,019,180	1,179,000	1,341,440	687,750	843,640	998,220	1,152,800	1,307,380	686,440	841,020	995,600	1,148,870	1,303,450	712,640	879,010	1,045,380	1,211,750	1,378,120	700,850	861,980	1,023,110	1,184,240	1,345,370
	間接率 34%	715,560	879,040	1,042,520	1,206,000	1,372,160	703,500	862,960	1,021,080	1,179,200	1,337,320	702,160	860,280	1,018,400	1,175,180	1,333,300	728,960	899,140	1,069,320	1,239,500	1,409,680	716,900	881,720	1,046,540	1,211,360	1,376,180
	間接率 39%	742,260	911,840	1,081,420	1,251,000	1,423,360	729,750	895,160	1,059,180	1,223,200	1,387,220	728,360	892,380	1,056,400	1,219,030	1,383,050	756,160	932,690	1,109,220	1,285,750	1,462,280	743,650	914,620	1,085,590	1,256,560	1,427,530

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：機械地植え

区分	種別：機械地植え																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	547,000	688,000	830,000	971,000	1,113,000	710,000	740,000	899,000	1,058,000	1,217,000	592,000	756,000	921,000	1,085,000	1,249,000	484,000	594,000	704,000	814,000	924,000	538,000	675,000	812,000	949,000	1,087,000
	間接率 21%	661,870	832,480	1,004,300	1,174,910	1,346,730	859,100	895,400	1,087,790	1,280,180	1,472,570	716,320	914,760	1,114,410	1,312,850	1,511,290	585,640	718,740	851,840	984,940	1,118,040	650,980	816,750	982,520	1,148,290	1,315,270
	間接率 24%	678,280	853,120	1,029,200	1,204,040	1,380,120	880,400	917,600	1,114,760	1,311,920	1,509,080	734,080	937,440	1,142,040	1,345,400	1,548,760	600,160	736,560	872,960	1,009,360	1,145,760	667,120	837,000	1,006,880	1,176,760	1,347,880
	間接率 31%	716,570	901,280	1,087,300	1,272,010	1,458,030	930,100	969,400	1,177,690	1,385,980	1,594,270	775,520	990,360	1,206,510	1,421,350	1,636,190	634,040	778,140	922,240	1,066,340	1,210,440	704,780	884,250	1,063,720	1,243,190	1,423,970
	間接率 34%	732,980	921,920	1,112,200	1,301,140	1,491,420	951,400	991,600	1,204,660	1,417,720	1,630,780	793,280	1,013,040	1,234,140	1,453,900	1,673,660	648,560	795,960	943,360	1,090,760	1,238,160	720,920	904,500	1,088,080	1,271,660	1,456,580
	間接率 39%	760,330	956,320	1,153,700	1,349,690	1,547,070	986,900	1,028,600	1,249,610	1,470,620	1,691,630	822,880	1,050,840	1,280,190	1,508,150	1,736,110	672,760	825,660	978,560	1,131,460	1,284,360	747,820	938,250	1,128,680	1,319,110	1,510,930
自力・直営・委託（税込）	直営・自力基礎単価	563,000	713,000	863,000	1,013,000	1,163,000	730,000	770,000	939,000	1,108,000	1,277,000	613,000	787,000	963,000	1,137,000	1,312,000	495,000	610,000	726,000	841,000	957,000	554,000	699,000	844,000	989,000	1,135,000
	間接率 21%	681,230	862,730	1,044,230	1,225,730	1,407,230	883,300	931,700	1,136,190	1,340,680	1,545,170	741,730	952,270	1,165,230	1,375,770	1,587,520	598,950	738,100	878,460	1,017,610	1,157,970	670,340	845,790	1,021,240	1,196,690	1,373,350
	間接率 24%	698,120	884,120	1,070,120	1,256,120	1,442,120	905,200	954,800	1,164,360	1,373,920	1,583,480	760,120	975,880	1,194,120	1,409,880	1,626,880	613,800	756,400	900,240	1,042,840	1,186,680	686,960	866,760	1,046,560	1,226,360	1,407,400
	間接率 31%	737,530	934,030	1,130,530	1,327,030	1,523,530	956,300	1,008,700	1,230,090	1,451,480	1,672,870	803,030	1,030,970	1,261,530	1,489,470	1,718,720	648,450	799,100	951,060	1,101,710	1,253,670	725,740	915,690	1,105,640	1,295,590	1,486,850
	間接率 34%	754,420	955,420	1,156,420	1,357,420	1,558,420	978,200	1,031,800	1,258,260	1,484,720	1,711,180	821,420	1,054,580	1,290,420	1,523,580	1,758,080	663,300	817,400	972,840	1,126,940	1,282,380	742,360	936,660	1,130,960	1,325,260	1,520,900
	間接率 39%	782,570	991,070	1,199,570	1,408,070	1,616,570	1,014,700	1,070,300	1,305,210	1,540,120	1,775,030	852,070	1,093,930	1,338,570	1,580,430	1,823,680	688,050	847,900	1,009,140	1,168,990	1,330,230	770,060	971,610	1,173,160	1,374,710	1,577,650
請負・委託（税込）	請負・委託基礎単価	601,000	756,000	913,000	1,068,000	1,224,000	781,000	814,000	988,000	1,163,000	1,338,000	651,000	831,000	1,013,000	1,193,000	1,373,000	532,000	653,000	774,000	895,000	1,016,000	591,000	742,000	893,000	1,043,000	1,195,000
	間接率 21%	727,210	914,760	1,104,730	1,292,280	1,481,040	945,010	984,940	1,195,480	1,407,230	1,618,980	787,710	1,005,510	1,225,730	1,443,530	1,661,330	643,720	790,130	936,540	1,082,950	1,229,360	715,110	897,820	1,080,530	1,262,030	1,445,950
	間接率 24%	745,240	937,440	1,132,120	1,324,320	1,517,760	968,440	1,009,360	1,225,120	1,442,120	1,659,120	807,240	1,030,440	1,256,120	1,479,320	1,702,520	659,680	809,720	959,760	1,109,800	1,259,840	732,840	920,080	1,107,320	1,293,320	1,481,800
	間接率 31%	787,310	990,360	1,196,030	1,399,080	1,603,440	1,023,110	1,066,340	1,294,280	1,523,530	1,752,780	852,810	1,088,610	1,327,030	1,562,830	1,798,630	696,920	855,430	1,013,940	1,172,450	1,330,960	774,210	972,020	1,169,830	1,366,330	1,565,450
	間接率 34%	805,340	1,013,040	1,223,420	1,431,120	1,640,160	1,046,540	1,090,760	1,323,920	1,558,420	1,792,920	872,340	1,113,540	1,357,420	1,598,620	1,839,820	712,880	875,020	1,037,160	1,199,300	1,361,440	791,940	994,280	1,196,620	1,397,620	1,601,300
	間接率 39%	835,390	1,050,840	1,269,070	1,484,520	1,701,360	1,085,590	1,131,460	1,373,320	1,616,570	1,859,820	904,890	1,155,090	1,408,070	1,658,270	1,908,470	739,480	907,670	1,075,860	1,244,050	1,412,240	821,490	1,031,380	1,241,270	1,449,770	1,661,050

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：機械地植え

区分	種別：機械地植え																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	484,000	594,000	704,000	814,000	924,000	549,000	691,000	834,000	977,000	1,119,000	657,000	854,000	1,051,000	1,248,000	1,444,000	722,000	951,000	1,181,000	1,410,000	1,640,000	1,882,000	2,691,000	3,501,000	4,310,000	5,119,000
	間接率 21%	585,640	718,740	851,840	984,940	1,118,040	664,290	836,110	1,009,140	1,182,170	1,353,990	794,970	1,033,340	1,271,710	1,510,080	1,747,240	873,620	1,150,710	1,429,010	1,706,100	1,984,400	2,277,220	3,256,110	4,236,210	5,215,100	6,193,990
	間接率 24%	600,160	736,560	872,960	1,009,360	1,145,760	680,760	856,840	1,034,160	1,211,480	1,387,560	814,680	1,058,960	1,303,240	1,547,520	1,790,560	895,280	1,179,240	1,464,440	1,748,400	2,033,600	2,333,680	3,336,840	4,341,240	5,344,400	6,347,560
	間接率 31%	634,040	778,140	922,240	1,066,340	1,210,440	719,190	905,210	1,092,540	1,279,870	1,465,890	860,670	1,118,740	1,376,810	1,634,880	1,891,640	945,820	1,245,810	1,547,110	1,847,100	2,148,400	2,465,420	3,525,210	4,586,310	5,646,100	6,705,890
	間接率 34%	648,560	795,960	943,360	1,090,760	1,238,160	735,860	925,940	1,117,560	1,309,180	1,499,460	880,380	1,144,360	1,408,340	1,672,320	1,934,960	967,480	1,274,340	1,582,540	1,889,400	2,197,600	2,521,880	3,605,940	4,691,340	5,775,400	6,859,460
	間接率 39%	672,760	825,660	978,560	1,131,460	1,284,360	763,110	960,490	1,159,260	1,358,030	1,555,410	913,230	1,187,060	1,460,890	1,734,720	2,007,160	1,003,580	1,321,890	1,641,590	1,959,900	2,279,600	2,615,980	3,740,490	4,866,390	5,990,900	7,115,410
自力・直営・委託（税込）	直営・自力基礎単価	495,000	610,000	726,000	841,000	957,000	566,000	716,000	868,000	1,019,000	1,170,000	684,000	894,000	1,105,000	1,315,000	1,525,000	755,000	1,000,000	1,247,000	1,492,000	1,739,000	2,022,000	2,901,000	3,781,000	4,660,000	5,539,000
	間接率 21%	598,950	738,100	878,460	1,017,610	1,157,970	684,860	866,360	1,050,280	1,232,990	1,415,700	827,640	1,081,740	1,337,050	1,591,150	1,845,250	913,550	1,210,000	1,508,870	1,805,320	2,104,190	2,446,620	3,510,210	4,575,010	5,638,600	6,702,190
	間接率 24%	613,800	756,400	900,240	1,042,840	1,186,680	701,840	887,840	1,076,320	1,263,560	1,450,800	848,160	1,108,560	1,370,200	1,630,600	1,891,000	936,200	1,240,000	1,546,280	1,850,080	2,156,360	2,507,280	3,597,240	4,688,440	5,778,400	6,868,360
	間接率 31%	648,450	799,100	951,060	1,101,710	1,253,670	741,460	937,960	1,137,080	1,334,890	1,532,700	896,040	1,171,140	1,447,550	1,722,650	1,997,750	989,050	1,310,000	1,633,570	1,954,520	2,278,090	2,648,820	3,800,310	4,953,110	6,104,600	7,256,090
	間接率 34%	663,300	817,400	972,840	1,126,940	1,282,380	758,440	959,440	1,163,120	1,365,460	1,567,800	916,560	1,197,960	1,480,700	1,762,100	2,043,500	1,011,700	1,340,000	1,670,980	1,999,280	2,330,260	2,709,480	3,887,340	5,066,540	6,244,400	7,422,260
	間接率 39%	688,050	847,900	1,009,140	1,168,990	1,330,230	786,740	995,240	1,206,520	1,416,410	1,626,300	950,760	1,242,660	1,535,950	1,827,850	2,119,750	1,049,450	1,390,000	1,733,330	2,073,880	2,417,210	2,810,580	4,032,390	5,255,590	6,477,400	7,699,210
請負・委託（税込）	請負・委託基礎単価	532,000	653,000	774,000	895,000	1,016,000	603,000	760,000	917,000	1,074,000	1,230,000	722,000	939,000	1,156,000	1,372,000	1,588,000	794,000	1,046,000	1,299,000	1,551,000	1,804,000	2,070,000	2,960,000	3,851,000	4,741,000	5,630,000
	間接率 21%	643,720	790,130	936,540	1,082,950	1,229,360	729,630	919,600	1,109,570	1,299,540	1,488,300	873,620	1,136,190	1,398,760	1,660,120	1,921,480	960,740	1,265,660	1,571,790	1,876,710	2,182,840	2,504,700	3,581,600	4,659,710	5,736,610	6,812,300
	間接率 24%	659,680	809,720	959,760	1,109,800	1,259,840	747,720	942,400	1,137,080	1,331,760	1,525,200	895,280	1,164,360	1,433,440	1,701,280	1,969,120	984,560	1,297,040	1,610,760	1,923,240	2,236,960	2,566,800	3,670,400	4,775,240	5,878,840	6,981,200
	間接率 31%	696,920	855,430	1,013,940	1,172,450	1,330,960	789,930	995,600	1,201,270	1,406,940	1,611,300	945,820	1,230,090	1,514,360	1,797,320	2,080,280	1,040,140	1,370,260	1,701,690	2,031,810	2,363,240	2,711,700	3,877,600	5,044,810	6,210,710	7,375,300
	間接率 34%	712,880	875,020	1,037,160	1,199,300	1,361,440	808,020	1,018,400	1,228,780	1,439,160	1,648,200	967,480	1,258,260	1,549,040	1,838,480	2,127,920	1,063,960	1,401,640	1,740,660	2,078,340	2,417,360	2,773,800	3,966,400	5,160,340	6,352,940	7,544,200
	間接率 39%	739,480	907,670	1,075,860	1,244,050	1,412,240	838,170	1,056,400	1,274,630	1,492,860	1,709,700	1,003,580	1,305,210	1,606,840	1,907,080	2,207,320	1,103,660	1,453,940	1,805,610	2,155,890	2,507,560	2,877,300	4,114,400	5,352,890	6,589,990	7,825,700

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：機械地植え

区分		種別：機械地植え																								
		大苗2					大苗3					大苗4					イチョウ1					イチョウ2				
		1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本
課税業者（税込）	基礎単価（税抜）	3,508,000	5,130,000	6,753,000	8,375,000	9,997,000	1,253,000	1,748,000	2,243,000	2,738,000	3,233,000	2,240,000	3,228,000	4,216,000	5,204,000	6,192,000	538,000	675,000	812,000	949,000	1,087,000	668,000	870,000	1,072,000	1,275,000	1,477,000
	間接率 21%	4,244,680	6,207,300	8,171,130	10,133,750	12,096,370	1,516,130	2,115,080	2,714,030	3,312,980	3,911,930	2,710,400	3,905,880	5,101,360	6,296,840	7,492,320	650,980	816,750	982,520	1,148,290	1,315,270	808,280	1,052,700	1,297,120	1,542,750	1,787,170
	間接率 24%	4,349,920	6,361,200	8,373,720	10,385,000	12,396,280	1,553,720	2,167,520	2,781,320	3,395,120	4,008,920	2,777,600	4,002,720	5,227,840	6,452,960	7,678,080	667,120	837,000	1,006,880	1,176,760	1,347,880	828,320	1,078,800	1,329,280	1,581,000	1,831,480
	間接率 31%	4,595,480	6,720,300	8,846,430	10,971,250	13,096,070	1,641,430	2,289,880	2,938,330	3,586,780	4,235,230	2,934,400	4,228,680	5,522,960	6,817,240	8,111,520	704,780	884,250	1,063,720	1,243,190	1,423,970	875,080	1,139,700	1,404,320	1,670,250	1,934,870
	間接率 34%	4,700,720	6,874,200	9,049,020	11,222,500	13,395,980	1,679,020	2,342,320	3,005,620	3,668,920	4,332,220	3,001,600	4,325,520	5,649,440	6,973,360	8,297,280	720,920	904,500	1,088,080	1,271,660	1,456,580	895,120	1,165,800	1,436,480	1,708,500	1,979,180
	間接率 39%	4,876,120	7,130,700	9,386,670	11,641,250	13,895,830	1,741,670	2,429,720	3,117,770	3,805,820	4,493,870	3,113,600	4,486,920	5,860,240	7,233,560	8,606,880	747,820	938,250	1,128,680	1,319,110	1,510,930	928,520	1,209,300	1,490,080	1,772,250	2,053,030
自力・直営・委託（税込）	直営・自力基礎単価	3,798,000	5,565,000	7,333,000	9,100,000	10,867,000	1,336,000	1,872,000	2,409,000	2,945,000	3,482,000	2,413,000	3,487,000	4,562,000	5,636,000	6,711,000	554,000	699,000	844,000	989,000	1,135,000	696,000	912,000	1,128,000	1,345,000	1,561,000
	間接率 21%	4,595,580	6,733,650	8,872,930	11,011,000	13,149,070	1,616,560	2,265,120	2,914,890	3,563,450	4,213,220	2,919,730	4,219,270	5,520,020	6,819,560	8,120,310	670,340	845,790	1,021,240	1,196,690	1,373,350	842,160	1,103,520	1,364,880	1,627,450	1,888,810
	間接率 24%	4,709,520	6,900,600	9,092,920	11,284,000	13,475,080	1,656,640	2,321,280	2,987,160	3,651,800	4,317,680	2,992,120	4,323,880	5,656,880	6,988,640	8,321,640	686,960	866,760	1,046,560	1,226,360	1,407,400	863,040	1,130,880	1,398,720	1,667,800	1,935,640
	間接率 31%	4,975,380	7,290,150	9,606,230	11,921,000	14,235,770	1,750,160	2,452,320	3,155,790	3,857,950	4,561,420	3,161,030	4,567,970	5,976,220	7,383,160	8,791,410	725,740	915,690	1,105,640	1,295,590	1,486,850	911,760	1,194,720	1,477,680	1,761,950	2,044,910
	間接率 34%	5,089,320	7,457,100	9,826,220	12,194,000	14,561,780	1,790,240	2,508,480	3,228,060	3,946,300	4,665,880	3,233,420	4,672,580	6,113,080	7,552,240	8,992,740	742,360	936,660	1,130,960	1,325,260	1,520,900	932,640	1,222,080	1,511,520	1,802,300	2,091,740
	間接率 39%	5,279,220	7,735,350	10,192,870	12,649,000	15,105,130	1,857,040	2,602,080	3,348,510	4,093,550	4,839,980	3,354,070	4,846,930	6,341,180	7,834,040	9,328,290	770,060	971,610	1,173,160	1,374,710	1,577,650	967,440	1,267,680	1,567,920	1,869,550	2,169,790
請負・委託（税込）	請負・委託基礎単価	3,858,000	5,643,000	7,428,000	9,212,000	10,996,000	1,378,000	1,922,000	2,467,000	3,011,000	3,556,000	2,464,000	3,550,000	4,637,000	5,724,000	6,811,000	591,000	742,000	893,000	1,043,000	1,195,000	734,000	957,000	1,179,000	1,402,000	1,624,000
	間接率 21%	4,668,180	6,828,030	8,987,880	11,146,520	13,305,160	1,667,380	2,325,620	2,985,070	3,643,310	4,302,760	2,981,440	4,295,500	5,610,770	6,926,040	8,241,310	715,110	897,820	1,080,530	1,262,030	1,445,950	888,140	1,157,970	1,426,590	1,696,420	1,965,040
	間接率 24%	4,783,920	6,997,320	9,210,720	11,422,880	13,635,040	1,708,720	2,383,280	3,059,080	3,733,640	4,409,440	3,055,360	4,402,000	5,749,880	7,097,760	8,445,640	732,840	920,080	1,107,320	1,293,320	1,481,800	910,160	1,186,680	1,461,960	1,738,480	2,013,760
	間接率 31%	5,053,980	7,392,330	9,730,680	12,067,720	14,404,760	1,805,180	2,517,820	3,231,770	3,944,410	4,658,360	3,227,840	4,650,500	6,074,470	7,498,440	8,922,410	774,210	972,020	1,169,830	1,366,330	1,565,450	961,540	1,253,670	1,544,490	1,836,620	2,127,440
	間接率 34%	5,169,720	7,561,620	9,953,520	12,344,080	14,734,640	1,846,520	2,575,480	3,305,780	4,034,740	4,765,040	3,301,760	4,757,000	6,213,580	7,670,160	9,126,740	791,940	994,280	1,196,620	1,397,620	1,601,300	983,560	1,282,380	1,579,860	1,878,680	2,176,160
	間接率 39%	5,362,620	7,843,770	10,324,920	12,804,680	15,284,440	1,915,420	2,671,580	3,429,130	4,185,290	4,942,840	3,424,960	4,934,500	6,445,430	7,956,360	9,467,290	821,490	1,031,380	1,241,270	1,449,770	1,661,050	1,020,260	1,330,230	1,638,810	1,948,780	2,257,360

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：機械地植え

区分		種別：機械地植え																								
		その他1					その他2					コンテナ苗（スギ・ヒキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）				
		1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本
課税業者（税抜）	基礎単価（税抜）	484,000	594,000	704,000	814,000	924,000	668,000	870,000	1,072,000	1,275,000	1,477,000	600,000	768,000	936,000	1,104,000	1,272,000	641,000	830,000	1,018,000	1,207,000	1,396,000	514,000	650,000	785,000	921,000	1,057,000
	間接率 21%	585,640	718,740	851,840	984,940	1,118,040	808,280	1,052,700	1,297,120	1,542,750	1,787,170	726,000	929,280	1,132,560	1,335,840	1,539,120	775,610	1,004,300	1,231,780	1,460,470	1,689,160	621,940	786,500	949,850	1,114,410	1,278,970
	間接率 24%	600,160	736,560	872,960	1,009,360	1,145,760	828,320	1,078,800	1,329,280	1,581,000	1,831,480	744,000	952,320	1,160,640	1,368,960	1,577,280	794,840	1,029,200	1,262,320	1,496,680	1,731,040	637,360	806,000	973,400	1,142,040	1,310,680
	間接率 31%	634,040	778,140	922,240	1,066,340	1,210,440	875,080	1,139,700	1,404,320	1,670,250	1,934,870	786,000	1,006,080	1,226,160	1,446,240	1,666,320	839,710	1,087,300	1,333,580	1,581,170	1,828,760	673,340	851,500	1,028,350	1,206,510	1,384,670
	間接率 34%	648,560	795,960	943,360	1,090,760	1,238,160	895,120	1,165,800	1,436,480	1,708,500	1,979,180	804,000	1,029,120	1,254,240	1,479,360	1,704,480	858,940	1,112,200	1,364,120	1,617,380	1,870,640	688,760	871,000	1,051,900	1,234,140	1,416,380
	間接率 39%	672,760	825,660	978,560	1,131,460	1,284,360	928,520	1,209,300	1,490,080	1,772,250	2,053,030	834,000	1,067,520	1,301,040	1,534,560	1,768,080	890,990	1,153,700	1,415,020	1,677,730	1,940,440	714,460	903,500	1,091,150	1,280,190	1,469,230
自力・直営・受託（税込）	直営・自力基礎単価	495,000	610,000	726,000	841,000	957,000	696,000	912,000	1,128,000	1,345,000	1,561,000	622,000	802,000	981,000	1,160,000	1,340,000	667,000	869,000	1,071,000	1,273,000	1,475,000	529,000	673,000	816,000	960,000	1,104,000
	間接率 21%	598,950	738,100	878,460	1,017,610	1,157,970	842,160	1,103,520	1,364,880	1,627,450	1,888,810	752,620	970,420	1,187,010	1,403,600	1,621,400	807,070	1,051,490	1,295,910	1,540,330	1,784,750	640,090	814,330	987,360	1,161,600	1,335,840
	間接率 24%	613,800	756,400	900,240	1,042,840	1,186,680	863,040	1,130,880	1,398,720	1,667,800	1,935,640	771,280	994,480	1,216,440	1,438,400	1,661,600	827,080	1,077,560	1,328,040	1,578,520	1,829,000	655,960	834,520	1,011,840	1,190,400	1,368,960
	間接率 31%	648,450	799,100	951,060	1,101,710	1,253,670	911,760	1,194,720	1,477,680	1,761,950	2,044,910	814,820	1,050,620	1,285,110	1,519,600	1,755,400	873,770	1,138,390	1,403,010	1,667,630	1,932,250	692,990	881,630	1,068,960	1,257,600	1,446,240
	間接率 34%	663,300	817,400	972,840	1,126,940	1,282,380	932,640	1,222,080	1,511,520	1,802,300	2,091,740	833,480	1,074,680	1,314,540	1,554,400	1,795,600	893,780	1,164,460	1,435,140	1,705,820	1,976,500	708,860	901,820	1,093,440	1,286,400	1,479,360
	間接率 39%	688,050	847,900	1,009,140	1,168,990	1,330,230	967,440	1,267,680	1,567,920	1,869,550	2,169,790	864,580	1,114,780	1,363,590	1,612,400	1,862,600	927,130	1,207,910	1,488,690	1,769,470	2,050,250	735,310	935,470	1,134,240	1,334,400	1,534,560
請負・委託（税込）	請負・委託基礎単価	532,000	653,000	774,000	895,000	1,016,000	734,000	957,000	1,179,000	1,402,000	1,624,000	660,000	844,000	1,029,000	1,214,000	1,399,000	705,000	913,000	1,119,000	1,327,000	1,535,000	565,000	715,000	863,000	1,013,000	1,162,000
	間接率 21%	643,720	790,130	936,540	1,082,950	1,229,360	888,140	1,157,970	1,426,590	1,696,420	1,965,040	798,600	1,021,240	1,245,090	1,468,940	1,692,790	853,050	1,104,730	1,353,990	1,605,670	1,857,350	683,650	865,150	1,044,230	1,225,730	1,406,020
	間接率 24%	659,680	809,720	959,760	1,109,800	1,259,840	910,160	1,186,680	1,461,960	1,738,480	2,013,760	818,400	1,046,560	1,275,960	1,505,360	1,734,760	874,200	1,132,120	1,387,560	1,645,480	1,903,400	700,600	886,600	1,070,120	1,256,120	1,440,880
	間接率 31%	696,920	855,430	1,013,940	1,172,450	1,330,960	961,540	1,253,670	1,544,490	1,836,620	2,127,440	864,600	1,105,640	1,347,990	1,590,340	1,832,690	923,550	1,196,030	1,465,890	1,738,370	2,010,850	740,150	936,650	1,130,530	1,327,030	1,522,220
	間接率 34%	712,880	875,020	1,037,160	1,199,300	1,361,440	983,560	1,282,380	1,579,860	1,878,680	2,176,160	884,400	1,130,960	1,378,860	1,626,760	1,874,660	944,700	1,223,420	1,499,460	1,778,180	2,056,900	757,100	958,100	1,156,420	1,357,420	1,557,080
	間接率 39%	739,480	907,670	1,075,860	1,244,050	1,412,240	1,020,260	1,330,230	1,638,810	1,948,780	2,257,360	917,400	1,173,160	1,430,310	1,687,460	1,944,610	979,950	1,269,070	1,555,410	1,844,530	2,133,650	785,350	993,850	1,199,570	1,408,070	1,615,180

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																									
	スギ					ヒノキ					マツ					クヌギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	542,000	653,000	764,000	875,000	986,000	534,000	641,000	749,000	856,000	964,000	533,000	640,000	747,000	853,000	960,000	550,000	666,000	781,000	897,000	1,012,000	543,000	654,000	766,000	878,000	990,000
	間接率 21%	655,820	790,130	924,440	1,058,750	1,193,060	646,140	775,610	906,290	1,035,760	1,166,440	644,930	774,400	903,870	1,032,130	1,161,600	665,500	805,860	945,010	1,085,370	1,224,520	657,030	791,340	926,860	1,062,380	1,197,900
	間接率 24%	672,080	809,720	947,360	1,085,000	1,222,640	662,160	794,840	928,760	1,061,440	1,195,360	660,920	793,600	926,280	1,057,720	1,190,400	682,000	825,840	968,440	1,112,280	1,254,880	673,320	810,960	949,840	1,088,720	1,227,600
	間接率 31%	710,020	855,430	1,000,840	1,146,250	1,291,660	699,540	839,710	981,190	1,121,360	1,262,840	698,230	838,400	978,570	1,117,430	1,257,600	720,500	872,460	1,023,110	1,175,070	1,325,720	711,330	856,740	1,003,460	1,150,180	1,296,900
	間接率 34%	726,280	875,020	1,023,760	1,172,500	1,321,240	715,560	858,940	1,003,660	1,147,040	1,291,760	714,220	857,600	1,000,980	1,143,020	1,286,400	737,000	892,440	1,046,540	1,201,980	1,356,080	727,620	876,360	1,026,440	1,176,520	1,326,600
	間接率 39%	753,380	907,670	1,061,960	1,216,250	1,370,540	742,260	890,990	1,041,110	1,189,840	1,339,960	740,870	889,600	1,038,330	1,185,670	1,334,400	764,500	925,740	1,085,590	1,246,830	1,406,680	754,770	909,060	1,064,740	1,220,420	1,376,100
自力・直営・委託（税込）	直営・自力基礎単価	553,000	669,000	786,000	903,000	1,019,000	544,000	656,000	770,000	882,000	995,000	543,000	655,000	767,000	879,000	991,000	562,000	684,000	805,000	927,000	1,048,000	554,000	670,000	788,000	906,000	1,023,000
	間接率 21%	669,130	809,490	951,060	1,092,630	1,232,990	658,240	793,760	931,700	1,067,220	1,203,950	657,030	792,550	928,070	1,063,590	1,199,110	680,020	827,640	974,050	1,121,670	1,268,080	670,340	810,700	953,480	1,096,260	1,237,830
	間接率 24%	685,720	829,560	974,640	1,119,720	1,263,560	674,560	813,440	954,800	1,093,680	1,233,800	673,320	812,200	951,080	1,089,960	1,228,840	696,880	848,160	998,200	1,149,480	1,299,520	686,960	830,800	977,120	1,123,440	1,268,520
	間接率 31%	724,430	876,390	1,029,660	1,182,930	1,334,890	712,640	859,360	1,008,700	1,155,420	1,303,450	711,330	858,050	1,004,770	1,151,490	1,298,210	736,220	896,040	1,054,550	1,214,370	1,372,880	725,740	877,700	1,032,280	1,186,860	1,340,130
	間接率 34%	741,020	896,460	1,053,240	1,210,020	1,365,460	728,960	879,040	1,031,800	1,181,880	1,333,300	727,620	877,700	1,027,780	1,177,860	1,327,940	753,080	916,560	1,078,700	1,242,180	1,404,320	742,360	897,800	1,055,920	1,214,040	1,370,820
	間接率 39%	768,670	929,910	1,092,540	1,255,170	1,416,410	756,160	911,840	1,070,300	1,225,980	1,383,050	754,770	910,450	1,066,130	1,221,810	1,377,490	781,180	950,760	1,118,950	1,288,530	1,456,720	770,060	931,300	1,095,320	1,259,340	1,421,970
請負・委託（税込）	請負・委託基礎単価	596,000	718,000	840,000	962,000	1,084,000	587,000	705,000	823,000	941,000	1,060,000	586,000	704,000	821,000	938,000	1,056,000	605,000	732,000	859,000	986,000	1,113,000	597,000	719,000	842,000	965,000	1,089,000
	間接率 21%	721,160	868,780	1,016,400	1,164,020	1,311,640	710,270	853,050	995,830	1,138,610	1,282,600	709,060	851,840	993,410	1,134,980	1,277,760	732,050	885,720	1,039,390	1,193,060	1,346,730	722,370	869,990	1,018,820	1,167,650	1,317,690
	間接率 24%	739,040	890,320	1,041,600	1,192,880	1,344,160	727,880	874,200	1,020,520	1,166,840	1,314,400	726,640	872,960	1,018,040	1,163,120	1,309,440	750,200	907,680	1,065,160	1,222,640	1,380,120	740,280	891,560	1,044,080	1,196,600	1,350,360
	間接率 31%	780,760	940,580	1,100,400	1,260,220	1,420,040	768,970	923,550	1,078,130	1,232,710	1,388,600	767,660	922,240	1,075,510	1,228,780	1,383,360	792,550	958,920	1,125,290	1,291,660	1,458,030	782,070	941,890	1,103,020	1,264,150	1,426,590
	間接率 34%	798,640	962,120	1,125,600	1,289,080	1,452,560	786,580	944,700	1,102,820	1,260,940	1,420,400	785,240	943,360	1,100,140	1,256,920	1,415,040	810,700	980,880	1,151,060	1,321,240	1,491,420	799,980	963,460	1,128,280	1,293,100	1,459,260
	間接率 39%	828,440	998,020	1,167,600	1,337,180	1,506,760	815,930	979,950	1,143,970	1,307,990	1,473,400	814,540	978,560	1,141,190	1,303,820	1,467,840	840,950	1,017,480	1,194,010	1,370,540	1,547,070	829,830	999,410	1,170,380	1,341,350	1,513,710

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																								
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2				
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本
基礎単価 (税抜)	602,000	744,000	885,000	1,027,000	1,169,000	637,000	796,000	955,000	1,114,000	1,273,000	648,000	812,000	976,000	1,141,000	1,305,000	539,000	649,000	760,000	870,000	980,000	594,000	731,000	868,000	1,005,000	1,142,000
間接率 21%	728,420	900,240	1,070,850	1,242,670	1,414,490	770,770	963,160	1,155,550	1,347,940	1,540,330	784,080	982,520	1,180,960	1,380,610	1,579,050	652,190	785,290	919,600	1,052,700	1,185,800	718,740	884,510	1,050,280	1,216,050	1,381,820
間接率 24%	746,480	922,560	1,097,400	1,273,480	1,449,560	789,880	987,040	1,184,200	1,381,360	1,578,520	803,520	1,006,880	1,210,240	1,414,840	1,618,200	668,360	804,760	942,400	1,078,800	1,215,200	736,560	906,440	1,076,320	1,246,200	1,416,080
間接率 31%	788,620	974,640	1,159,350	1,345,370	1,531,390	834,470	1,042,760	1,251,050	1,459,340	1,667,630	848,880	1,063,720	1,278,560	1,494,710	1,709,550	706,090	850,190	995,600	1,139,700	1,283,800	778,140	957,610	1,137,080	1,316,550	1,496,020
間接率 34%	806,680	996,960	1,185,900	1,376,180	1,566,460	853,580	1,066,640	1,279,700	1,492,760	1,705,820	868,320	1,088,080	1,307,840	1,528,940	1,748,700	722,260	869,660	1,018,400	1,165,800	1,313,200	795,960	979,540	1,163,120	1,346,700	1,530,280
間接率 39%	836,780	1,034,160	1,230,150	1,427,530	1,624,910	885,430	1,106,440	1,327,450	1,548,460	1,769,470	900,720	1,128,680	1,356,640	1,585,990	1,813,950	749,210	902,110	1,056,400	1,209,300	1,362,200	825,660	1,016,090	1,206,520	1,396,950	1,587,380
直営・自力 基礎単価	618,000	769,000	918,000	1,069,000	1,219,000	657,000	826,000	995,000	1,164,000	1,333,000	669,000	843,000	1,018,000	1,193,000	1,368,000	550,000	665,000	782,000	897,000	1,013,000	610,000	755,000	900,000	1,045,000	1,190,000
間接率 21%	747,780	930,490	1,110,780	1,293,490	1,474,990	794,970	999,460	1,203,950	1,408,440	1,612,930	809,490	1,020,030	1,231,780	1,443,530	1,655,280	665,500	804,650	946,220	1,085,370	1,225,730	738,100	913,550	1,089,000	1,264,450	1,439,900
間接率 24%	766,320	953,560	1,138,320	1,325,560	1,511,560	814,680	1,024,240	1,233,800	1,443,360	1,652,920	829,560	1,045,320	1,262,320	1,479,320	1,696,320	682,000	824,600	969,680	1,112,280	1,256,120	756,400	936,200	1,116,000	1,295,800	1,475,600
間接率 31%	809,580	1,007,390	1,202,580	1,400,390	1,596,890	860,670	1,082,060	1,303,450	1,524,840	1,746,230	876,390	1,104,330	1,333,580	1,562,830	1,792,080	720,500	871,150	1,024,420	1,175,070	1,327,030	799,100	989,050	1,179,000	1,368,950	1,558,900
間接率 34%	828,120	1,030,460	1,230,120	1,432,460	1,633,460	880,380	1,106,840	1,333,300	1,559,760	1,786,220	896,460	1,129,620	1,364,120	1,598,620	1,833,120	737,000	891,100	1,047,880	1,201,980	1,357,420	817,400	1,011,700	1,206,000	1,400,300	1,594,600
間接率 39%	859,020	1,068,910	1,276,020	1,485,910	1,694,410	913,230	1,148,140	1,383,050	1,617,960	1,852,870	929,910	1,171,770	1,415,020	1,658,270	1,901,520	764,500	924,350	1,086,980	1,246,830	1,408,070	847,900	1,049,450	1,251,000	1,452,550	1,654,100
請負・委託 基礎単価	662,000	818,000	973,000	1,129,000	1,285,000	700,000	875,000	1,050,000	1,225,000	1,400,000	712,000	893,000	1,073,000	1,255,000	1,435,000	592,000	713,000	836,000	957,000	1,078,000	653,000	804,000	954,000	1,105,000	1,256,000
間接率 21%	801,020	989,780	1,177,330	1,366,090	1,554,850	847,000	1,058,750	1,270,500	1,482,250	1,694,000	861,520	1,080,530	1,298,330	1,518,550	1,736,350	716,320	862,730	1,011,560	1,157,970	1,304,380	790,130	972,840	1,154,340	1,337,050	1,519,760
間接率 24%	820,880	1,014,320	1,206,520	1,399,960	1,593,400	868,000	1,085,000	1,302,000	1,519,000	1,736,000	882,880	1,107,320	1,330,520	1,556,200	1,779,400	734,080	884,120	1,036,640	1,186,680	1,336,720	809,720	996,960	1,182,960	1,370,200	1,557,440
間接率 31%	867,220	1,071,580	1,274,630	1,478,990	1,683,350	917,000	1,146,250	1,375,500	1,604,750	1,834,000	932,720	1,169,830	1,405,630	1,644,050	1,879,850	775,520	934,030	1,095,160	1,253,670	1,412,180	855,430	1,053,240	1,249,740	1,447,550	1,645,360
間接率 34%	887,080	1,096,120	1,303,820	1,512,860	1,721,900	938,000	1,172,500	1,407,000	1,641,500	1,876,000	954,080	1,196,620	1,437,820	1,681,700	1,922,900	793,280	955,420	1,120,240	1,282,380	1,444,520	875,020	1,077,360	1,278,360	1,480,700	1,683,040
間接率 39%	920,180	1,137,020	1,352,470	1,569,310	1,786,150	973,000	1,216,250	1,459,500	1,702,750	1,946,000	989,680	1,241,270	1,491,470	1,744,450	1,994,650	822,880	991,070	1,162,040	1,330,230	1,498,420	907,670	1,117,560	1,326,060	1,535,950	1,745,840

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	539,000	649,000	760,000	870,000	980,000	605,000	747,000	890,000	1,032,000	1,175,000	713,000	910,000	1,107,000	1,303,000	1,500,000	778,000	1,007,000	1,237,000	1,466,000	1,695,000	1,938,000	2,747,000	3,556,000	4,366,000	5,175,000
	間接率 21%	652,190	785,290	919,600	1,052,700	1,185,800	732,050	903,870	1,076,900	1,248,720	1,421,750	862,730	1,101,100	1,339,470	1,576,630	1,815,000	941,380	1,218,470	1,496,770	1,773,860	2,050,950	2,344,980	3,323,870	4,302,760	5,282,860	6,261,750
	間接率 24%	668,360	804,760	942,400	1,078,800	1,215,200	750,200	926,280	1,103,600	1,279,680	1,457,000	884,120	1,128,400	1,372,680	1,615,720	1,860,000	964,720	1,248,680	1,533,880	1,817,840	2,101,800	2,403,120	3,406,280	4,409,440	5,413,840	6,417,000
	間接率 31%	706,090	850,190	995,600	1,139,700	1,283,800	792,550	978,570	1,165,900	1,351,920	1,539,250	934,030	1,192,100	1,450,170	1,706,930	1,965,000	1,019,180	1,319,170	1,620,470	1,920,460	2,220,450	2,538,780	3,598,570	4,658,360	5,719,460	6,779,250
	間接率 34%	722,260	869,660	1,018,400	1,165,800	1,313,200	810,700	1,000,980	1,192,600	1,382,880	1,574,500	955,420	1,219,400	1,483,380	1,746,020	2,010,000	1,042,520	1,349,380	1,657,580	1,964,440	2,271,300	2,596,920	3,680,980	4,765,040	5,850,440	6,934,500
	間接率 39%	749,210	902,110	1,056,400	1,209,300	1,362,200	840,950	1,038,330	1,237,100	1,434,480	1,633,250	991,070	1,264,900	1,538,730	1,811,170	2,085,000	1,081,420	1,399,730	1,719,430	2,037,740	2,356,050	2,693,820	3,818,330	4,942,840	6,068,740	7,193,250
自力・直営・委託（税込）	直営・自力基礎単価	550,000	665,000	782,000	897,000	1,013,000	622,000	772,000	924,000	1,074,000	1,226,000	740,000	950,000	1,161,000	1,370,000	1,581,000	811,000	1,056,000	1,303,000	1,548,000	1,794,000	2,078,000	2,957,000	3,836,000	4,716,000	5,595,000
	間接率 21%	665,500	804,650	946,220	1,085,370	1,225,730	752,620	934,120	1,118,040	1,299,540	1,483,460	895,400	1,149,500	1,404,810	1,657,700	1,913,010	981,310	1,277,760	1,576,630	1,873,080	2,170,740	2,514,380	3,577,970	4,641,560	5,706,360	6,769,950
	間接率 24%	682,000	824,600	969,680	1,112,280	1,256,120	771,280	957,280	1,145,760	1,331,760	1,520,240	917,600	1,178,000	1,439,640	1,698,800	1,960,440	1,005,640	1,309,440	1,615,720	1,919,520	2,224,560	2,576,720	3,666,680	4,756,640	5,847,840	6,937,800
	間接率 31%	720,500	871,150	1,024,420	1,175,070	1,327,030	814,820	1,011,320	1,210,440	1,406,940	1,606,060	969,400	1,244,500	1,520,910	1,794,700	2,071,110	1,062,410	1,383,360	1,706,930	2,027,880	2,350,140	2,722,180	3,873,670	5,025,160	6,177,960	7,329,450
	間接率 34%	737,000	891,100	1,047,880	1,201,980	1,357,420	833,480	1,034,480	1,238,160	1,439,160	1,642,840	991,600	1,273,000	1,555,740	1,835,800	2,118,540	1,086,740	1,415,040	1,746,020	2,074,320	2,403,960	2,784,520	3,962,380	5,140,240	6,319,440	7,497,300
	間接率 39%	764,500	924,350	1,086,980	1,246,830	1,408,070	864,580	1,073,080	1,284,360	1,492,860	1,704,140	1,028,600	1,320,500	1,613,790	1,904,300	2,197,590	1,127,290	1,467,840	1,811,170	2,151,720	2,493,660	2,888,420	4,110,230	5,332,040	6,555,240	7,777,050
請負・委託（税込）	請負・委託基礎単価	592,000	713,000	836,000	957,000	1,078,000	665,000	821,000	979,000	1,135,000	1,292,000	784,000	1,001,000	1,217,000	1,433,000	1,650,000	855,000	1,107,000	1,360,000	1,612,000	1,864,000	2,131,000	3,021,000	3,911,000	4,802,000	5,692,000
	間接率 21%	716,320	862,730	1,011,560	1,157,970	1,304,380	804,650	993,410	1,184,590	1,373,350	1,563,320	948,640	1,211,210	1,472,570	1,733,930	1,996,500	1,034,550	1,339,470	1,645,600	1,950,520	2,255,440	2,578,510	3,655,410	4,732,310	5,810,420	6,887,320
	間接率 24%	734,080	884,120	1,036,640	1,186,680	1,336,720	824,600	1,018,040	1,213,960	1,407,400	1,602,080	972,160	1,241,240	1,509,080	1,776,920	2,046,000	1,060,200	1,372,680	1,686,400	1,998,880	2,311,360	2,642,440	3,746,040	4,849,640	5,954,480	7,058,080
	間接率 31%	775,520	934,030	1,095,160	1,253,670	1,412,180	871,150	1,075,510	1,282,490	1,486,850	1,692,520	1,027,040	1,311,310	1,594,270	1,877,230	2,161,500	1,120,050	1,450,170	1,781,600	2,111,720	2,441,840	2,791,610	3,957,510	5,123,410	6,290,620	7,456,520
	間接率 34%	793,280	955,420	1,120,240	1,282,380	1,444,520	891,100	1,100,140	1,311,860	1,520,900	1,731,280	1,050,560	1,341,340	1,630,780	1,920,220	2,211,000	1,145,700	1,483,380	1,822,400	2,160,080	2,497,760	2,855,540	4,048,140	5,240,740	6,434,680	7,627,280
	間接率 39%	822,880	991,070	1,162,040	1,330,230	1,498,420	924,350	1,141,190	1,360,810	1,577,650	1,795,880	1,089,760	1,391,390	1,691,630	1,991,870	2,293,500	1,188,450	1,538,730	1,890,400	2,240,680	2,590,960	2,962,090	4,199,190	5,436,290	6,674,780	7,911,880

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																									
	大苗2					大苗3					大苗4					イチョウ1					イチョウ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	3,564,000	5,186,000	6,808,000	8,431,000	10,053,000	1,309,000	1,804,000	2,299,000	2,794,000	3,289,000	2,296,000	3,284,000	4,272,000	5,260,000	6,248,000	594,000	731,000	868,000	1,005,000	1,142,000	724,000	926,000	1,128,000	1,330,000	1,533,000
	間接率 21%	4,312,440	6,275,060	8,237,680	10,201,510	12,164,130	1,583,890	2,182,840	2,781,790	3,380,740	3,979,690	2,778,160	3,973,640	5,169,120	6,364,600	7,560,080	718,740	884,510	1,050,280	1,216,050	1,381,820	876,040	1,120,460	1,364,880	1,609,300	1,854,930
	間接率 24%	4,419,360	6,430,640	8,441,920	10,454,440	12,465,720	1,623,160	2,236,960	2,850,760	3,464,560	4,078,360	2,847,040	4,072,160	5,297,280	6,522,400	7,747,520	736,560	906,440	1,076,320	1,246,200	1,416,080	897,760	1,148,240	1,398,720	1,649,200	1,900,920
	間接率 31%	4,668,840	6,793,660	8,918,480	11,044,610	13,169,430	1,714,790	2,363,240	3,011,690	3,660,140	4,308,590	3,007,760	4,302,040	5,596,320	6,890,600	8,184,880	778,140	957,610	1,137,080	1,316,550	1,496,020	948,440	1,213,060	1,477,680	1,742,300	2,008,230
	間接率 34%	4,775,760	6,949,240	9,122,720	11,297,540	13,471,020	1,754,060	2,417,360	3,080,660	3,743,960	4,407,260	3,076,640	4,400,560	5,724,480	7,048,400	8,372,320	795,960	979,540	1,163,120	1,346,700	1,530,280	970,160	1,240,840	1,511,520	1,782,200	2,054,220
	間接率 39%	4,953,960	7,208,540	9,463,120	11,719,090	13,973,670	1,819,510	2,507,560	3,195,610	3,883,660	4,571,710	3,191,440	4,564,760	5,938,080	7,311,400	8,684,720	825,660	1,016,090	1,206,520	1,396,950	1,587,380	1,006,360	1,287,140	1,567,920	1,848,700	2,130,870
自力・直営・委託（税込）	直営・自力基礎単価	3,854,000	5,621,000	7,388,000	9,156,000	10,923,000	1,392,000	1,928,000	2,465,000	3,001,000	3,538,000	2,469,000	3,543,000	4,618,000	5,692,000	6,767,000	610,000	755,000	900,000	1,045,000	1,190,000	752,000	968,000	1,184,000	1,400,000	1,617,000
	間接率 21%	4,663,340	6,801,410	8,939,480	11,078,760	13,216,830	1,684,320	2,332,880	2,982,650	3,631,210	4,280,980	2,987,490	4,287,030	5,587,780	6,887,320	8,188,070	738,100	913,550	1,089,000	1,264,450	1,439,900	909,920	1,171,280	1,432,640	1,694,000	1,956,570
	間接率 24%	4,778,960	6,970,040	9,161,120	11,353,440	13,544,520	1,726,080	2,390,720	3,056,600	3,721,240	4,387,120	3,061,560	4,393,320	5,726,320	7,058,080	8,391,080	756,400	936,200	1,116,000	1,295,800	1,475,600	932,480	1,200,320	1,468,160	1,736,000	2,005,080
	間接率 31%	5,048,740	7,363,510	9,678,280	11,994,360	14,309,130	1,823,520	2,525,680	3,229,150	3,931,310	4,634,780	3,234,390	4,641,330	6,049,580	7,456,520	8,864,770	799,100	989,050	1,179,000	1,368,950	1,558,900	985,120	1,268,080	1,551,040	1,834,000	2,118,270
	間接率 34%	5,164,360	7,532,140	9,899,920	12,269,040	14,636,820	1,865,280	2,583,520	3,303,100	4,021,340	4,740,920	3,308,460	4,747,620	6,188,120	7,627,280	9,067,780	817,400	1,011,700	1,206,000	1,400,300	1,594,600	1,007,680	1,297,120	1,586,560	1,876,000	2,166,780
	間接率 39%	5,357,060	7,813,190	10,269,320	12,726,840	15,182,970	1,934,880	2,679,920	3,426,350	4,171,390	4,917,820	3,431,910	4,924,770	6,419,020	7,911,880	9,406,130	847,900	1,049,450	1,251,000	1,452,550	1,654,100	1,045,280	1,345,520	1,645,760	1,946,000	2,247,630
請負・委託（税込）	請負・委託基礎単価	3,920,000	5,704,000	7,488,000	9,274,000	11,058,000	1,439,000	1,984,000	2,528,000	3,073,000	3,617,000	2,525,000	3,612,000	4,699,000	5,786,000	6,872,000	653,000	804,000	954,000	1,105,000	1,256,000	796,000	1,018,000	1,240,000	1,463,000	1,686,000
	間接率 21%	4,743,200	6,901,840	9,060,480	11,221,540	13,380,180	1,741,190	2,400,640	3,058,880	3,718,330	4,376,570	3,055,250	4,370,520	5,685,790	7,001,060	8,315,120	790,130	972,840	1,154,340	1,337,050	1,519,760	963,160	1,231,780	1,500,400	1,770,230	2,040,060
	間接率 24%	4,860,800	7,072,960	9,285,120	11,499,760	13,711,920	1,784,360	2,460,160	3,134,720	3,810,520	4,485,080	3,131,000	4,478,880	5,826,760	7,174,640	8,521,280	809,720	996,960	1,182,960	1,370,200	1,557,440	987,040	1,262,320	1,537,600	1,814,120	2,090,640
	間接率 31%	5,135,200	7,472,240	9,809,280	12,148,940	14,485,980	1,885,090	2,599,040	3,311,680	4,025,630	4,738,270	3,307,750	4,731,720	6,155,690	7,579,660	9,002,320	855,430	1,053,240	1,249,740	1,447,550	1,645,360	1,042,760	1,333,580	1,624,400	1,916,530	2,208,660
	間接率 34%	5,252,800	7,643,360	10,033,920	12,427,160	14,817,720	1,928,260	2,658,560	3,387,520	4,117,820	4,846,780	3,383,530	4,840,080	6,296,660	7,753,240	9,208,480	875,020	1,077,360	1,278,360	1,480,700	1,683,040	1,066,640	1,364,120	1,661,600	1,960,420	2,259,240
	間接率 39%	5,448,800	7,928,560	10,408,320	12,890,860	15,370,620	2,000,210	2,757,760	3,513,920	4,271,470	5,027,630	3,509,750	5,020,680	6,531,610	8,042,540	9,552,080	907,670	1,117,560	1,326,060	1,535,950	1,745,840	1,106,440	1,415,020	1,723,600	2,033,570	2,343,540

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																									
	その他1					その他2					コンテナ苗（スギ・ヒキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	539,000	649,000	760,000	870,000	980,000	724,000	926,000	1,128,000	1,330,000	1,533,000	656,000	824,000	992,000	1,160,000	1,328,000	697,000	885,000	1,074,000	1,263,000	1,452,000	590,000	726,000	862,000	997,000	1,133,000
	間接率 21%	652,190	785,290	919,600	1,052,700	1,185,800	876,040	1,120,460	1,364,880	1,609,300	1,854,930	793,760	997,040	1,200,320	1,403,600	1,606,880	843,370	1,070,850	1,299,540	1,528,230	1,756,920	713,900	878,460	1,043,020	1,206,370	1,370,930
	間接率 24%	668,360	804,760	942,400	1,078,800	1,215,200	897,760	1,148,240	1,398,720	1,649,200	1,900,920	813,440	1,021,760	1,230,080	1,438,400	1,646,720	864,280	1,097,400	1,331,760	1,566,120	1,800,480	731,600	900,240	1,068,880	1,236,280	1,404,920
	間接率 31%	706,090	850,190	995,600	1,139,700	1,283,800	948,440	1,213,060	1,477,680	1,742,300	2,008,230	859,360	1,079,440	1,299,520	1,519,600	1,739,680	913,070	1,159,350	1,406,940	1,654,530	1,902,120	772,900	951,060	1,129,220	1,306,070	1,484,230
	間接率 34%	722,260	869,660	1,018,400	1,165,800	1,313,200	970,160	1,240,840	1,511,520	1,782,200	2,054,220	879,040	1,104,160	1,329,280	1,554,400	1,779,520	933,980	1,185,900	1,439,160	1,692,420	1,945,680	790,600	972,840	1,155,080	1,335,980	1,518,220
	間接率 39%	749,210	902,110	1,056,400	1,209,300	1,362,200	1,006,360	1,287,140	1,567,920	1,848,700	2,130,870	911,840	1,145,360	1,378,880	1,612,400	1,845,920	968,830	1,230,150	1,492,860	1,755,570	2,018,280	820,100	1,009,140	1,198,180	1,385,830	1,574,870
自力・運営・委託（税込）	真意・自力基礎単価	550,000	665,000	782,000	897,000	1,013,000	752,000	968,000	1,184,000	1,400,000	1,617,000	678,000	858,000	1,037,000	1,216,000	1,396,000	723,000	924,000	1,127,000	1,329,000	1,531,000	605,000	749,000	893,000	1,036,000	1,180,000
	間接率 21%	665,500	804,650	946,220	1,085,370	1,225,730	909,920	1,171,280	1,432,640	1,694,000	1,956,570	820,380	1,038,180	1,254,770	1,471,360	1,689,160	874,830	1,118,040	1,363,670	1,608,090	1,852,510	732,050	906,290	1,080,530	1,253,560	1,427,800
	間接率 24%	682,000	824,600	969,680	1,112,280	1,256,120	932,480	1,200,320	1,468,160	1,736,000	2,005,080	840,720	1,063,920	1,285,880	1,507,840	1,731,040	896,520	1,145,760	1,397,480	1,647,960	1,898,440	750,200	928,760	1,107,320	1,284,640	1,463,200
	間接率 31%	720,500	871,150	1,024,420	1,175,070	1,327,030	985,120	1,268,080	1,551,040	1,834,000	2,118,270	888,180	1,123,980	1,358,470	1,592,960	1,828,760	947,130	1,210,440	1,476,370	1,740,990	2,005,610	792,550	981,190	1,169,830	1,357,160	1,545,800
	間接率 34%	737,000	891,100	1,047,880	1,201,980	1,357,420	1,007,680	1,297,120	1,586,560	1,876,000	2,166,780	908,520	1,149,720	1,389,580	1,629,440	1,870,640	968,820	1,238,160	1,510,180	1,780,860	2,051,540	810,700	1,003,660	1,196,620	1,388,240	1,581,200
	間接率 39%	764,500	924,350	1,086,980	1,246,830	1,408,070	1,045,280	1,345,520	1,645,760	1,946,000	2,247,630	942,420	1,192,620	1,441,430	1,690,240	1,940,440	1,004,970	1,284,360	1,566,530	1,847,310	2,128,090	840,950	1,041,110	1,241,270	1,440,040	1,640,200
請負・委託（税込）	請負・委託基礎単価	592,000	713,000	836,000	957,000	1,078,000	796,000	1,018,000	1,240,000	1,463,000	1,686,000	721,000	906,000	1,091,000	1,276,000	1,460,000	766,000	973,000	1,181,000	1,389,000	1,597,000	649,000	798,000	948,000	1,096,000	1,246,000
	間接率 21%	716,320	862,730	1,011,560	1,157,970	1,304,380	963,160	1,231,780	1,500,400	1,770,230	2,040,060	872,410	1,096,260	1,320,110	1,543,960	1,766,600	926,860	1,177,330	1,429,010	1,680,690	1,932,370	785,290	965,580	1,147,080	1,326,160	1,507,660
	間接率 24%	734,080	884,120	1,036,640	1,186,680	1,336,720	987,040	1,262,320	1,537,600	1,814,120	2,090,640	894,040	1,123,440	1,352,840	1,582,240	1,810,400	949,840	1,206,520	1,464,440	1,722,360	1,980,280	804,760	989,520	1,175,520	1,359,040	1,545,040
	間接率 31%	775,520	934,030	1,095,160	1,253,670	1,412,180	1,042,760	1,333,580	1,624,400	1,916,530	2,208,660	944,510	1,186,860	1,429,210	1,671,560	1,912,600	1,003,460	1,274,630	1,547,110	1,819,590	2,092,070	850,190	1,045,380	1,241,880	1,435,760	1,632,260
	間接率 34%	793,280	955,420	1,120,240	1,282,380	1,444,520	1,066,640	1,364,120	1,661,600	1,960,420	2,259,240	966,140	1,214,040	1,461,940	1,709,840	1,956,400	1,026,440	1,303,820	1,582,540	1,861,260	2,139,980	869,660	1,069,320	1,270,320	1,468,640	1,669,640
	間接率 39%	822,880	991,070	1,162,040	1,330,230	1,498,420	1,106,440	1,415,020	1,723,600	2,033,570	2,343,540	1,002,190	1,259,340	1,516,490	1,773,640	2,029,400	1,064,740	1,352,470	1,641,590	1,930,710	2,219,830	902,110	1,109,220	1,317,720	1,523,440	1,731,940

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	スギ					ヒノキ					マツ					クスギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	524,000	635,000	746,000	857,000	969,000	516,000	623,000	731,000	838,000	946,000	515,000	622,000	729,000	836,000	942,000	532,000	648,000	763,000	879,000	995,000	525,000	636,000	748,000	860,000	972,000
	間接率 21%	634,040	768,350	902,660	1,036,970	1,172,490	624,360	753,830	884,510	1,013,980	1,144,660	623,150	752,620	882,090	1,011,560	1,139,820	643,720	784,080	923,230	1,063,590	1,203,950	635,250	769,560	905,080	1,040,600	1,176,120
	間接率 24%	649,760	787,400	925,040	1,062,680	1,201,560	639,840	772,520	906,440	1,039,120	1,173,040	638,600	771,280	903,960	1,036,640	1,168,080	659,680	803,520	946,120	1,089,960	1,233,800	651,000	788,640	927,520	1,066,400	1,205,280
	間接率 31%	686,440	831,850	977,260	1,122,670	1,269,390	675,960	816,130	957,610	1,097,780	1,239,260	674,650	814,820	954,990	1,095,160	1,234,020	696,920	848,880	999,530	1,151,490	1,303,450	687,750	833,160	979,880	1,126,600	1,273,320
	間接率 34%	702,160	850,900	999,640	1,148,380	1,298,460	691,440	834,820	979,540	1,122,920	1,267,640	690,100	833,480	976,860	1,120,240	1,262,280	712,880	868,320	1,022,420	1,177,860	1,333,300	703,500	852,240	1,002,320	1,152,400	1,302,480
	間接率 39%	728,360	882,650	1,036,940	1,191,230	1,346,910	717,240	865,970	1,016,090	1,164,820	1,314,940	715,850	864,580	1,013,310	1,162,040	1,309,380	739,480	900,720	1,060,570	1,221,810	1,383,050	729,750	884,040	1,039,720	1,195,400	1,351,080
自力・直営・委託（税込）	直営・自力基礎単価	535,000	651,000	768,000	885,000	1,002,000	526,000	638,000	752,000	864,000	977,000	525,000	637,000	749,000	862,000	973,000	544,000	666,000	787,000	909,000	1,031,000	536,000	652,000	770,000	888,000	1,005,000
	間接率 21%	647,350	787,710	929,280	1,070,850	1,212,420	636,460	771,980	909,920	1,045,440	1,182,170	635,250	770,770	906,290	1,043,020	1,177,330	658,240	805,860	952,270	1,099,890	1,247,510	648,560	788,920	931,700	1,074,480	1,216,050
	間接率 24%	663,400	807,240	952,320	1,097,400	1,242,480	652,240	791,120	932,480	1,071,360	1,211,480	651,000	789,880	928,760	1,068,880	1,206,520	674,560	825,840	975,880	1,127,160	1,278,440	664,640	808,480	954,800	1,101,120	1,246,200
	間接率 31%	700,850	852,810	1,006,080	1,159,350	1,312,620	689,060	835,780	985,120	1,131,840	1,279,870	687,750	834,470	981,190	1,129,220	1,274,630	712,640	872,460	1,030,970	1,190,790	1,350,610	702,160	854,120	1,008,700	1,163,280	1,316,550
	間接率 34%	716,900	872,340	1,029,120	1,185,900	1,342,680	704,840	854,920	1,007,680	1,157,760	1,309,180	703,500	853,580	1,003,660	1,155,080	1,303,820	728,960	892,440	1,054,580	1,218,060	1,381,540	718,240	873,680	1,031,800	1,189,920	1,346,700
	間接率 39%	743,650	904,890	1,067,520	1,230,150	1,392,780	731,140	886,820	1,045,280	1,200,960	1,358,030	729,750	885,430	1,041,110	1,198,180	1,352,470	756,160	925,740	1,093,930	1,263,510	1,433,090	745,040	906,280	1,070,300	1,234,320	1,396,950
請負・委託（税込）	請負・委託基礎単価	576,000	698,000	820,000	942,000	1,065,000	567,000	685,000	804,000	921,000	1,040,000	566,000	684,000	801,000	919,000	1,036,000	585,000	712,000	839,000	966,000	1,094,000	577,000	699,000	822,000	946,000	1,069,000
	間接率 21%	696,960	844,580	992,200	1,139,820	1,288,650	686,070	828,850	972,840	1,114,410	1,258,400	684,860	827,640	969,210	1,111,990	1,253,560	707,850	861,520	1,015,190	1,168,860	1,323,740	698,170	845,790	994,620	1,144,660	1,293,490
	間接率 24%	714,240	865,520	1,016,800	1,168,080	1,320,600	703,080	849,400	996,960	1,142,040	1,289,600	701,840	848,160	993,240	1,139,560	1,284,640	725,400	882,880	1,040,360	1,197,840	1,356,560	715,480	866,760	1,019,280	1,173,040	1,325,560
	間接率 31%	754,560	914,380	1,074,200	1,234,020	1,395,150	742,770	897,350	1,053,240	1,206,510	1,362,400	741,460	896,040	1,049,310	1,203,890	1,357,160	766,350	932,720	1,099,090	1,265,460	1,433,140	755,870	915,690	1,076,820	1,239,260	1,400,390
	間接率 34%	771,840	935,320	1,098,800	1,262,280	1,427,100	759,780	917,900	1,077,360	1,234,140	1,393,600	758,440	916,560	1,073,340	1,231,460	1,388,240	783,900	954,080	1,124,260	1,294,440	1,465,960	773,180	936,660	1,101,480	1,267,640	1,432,460
	間接率 39%	800,640	970,220	1,139,800	1,309,380	1,480,350	788,130	952,150	1,117,560	1,280,190	1,445,600	786,740	950,760	1,113,390	1,277,410	1,440,040	813,150	989,680	1,166,210	1,342,740	1,520,660	802,030	971,610	1,142,580	1,314,940	1,485,910

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	584,000	726,000	868,000	1,009,000	1,151,000	619,000	778,000	937,000	1,096,000	1,255,000	630,000	794,000	959,000	1,123,000	1,287,000	522,000	632,000	742,000	852,000	962,000	576,000	713,000	850,000	987,000	1,125,000
	間接率 21%	706,640	878,460	1,050,280	1,220,890	1,392,710	748,990	941,380	1,133,770	1,326,160	1,518,550	762,300	960,740	1,160,390	1,358,830	1,557,270	631,620	764,720	897,820	1,030,920	1,164,020	696,960	862,730	1,028,500	1,194,270	1,361,250
	間接率 24%	724,160	900,240	1,076,320	1,251,160	1,427,240	767,560	964,720	1,161,880	1,359,040	1,556,200	781,200	984,560	1,189,160	1,392,520	1,595,880	647,280	783,680	920,080	1,056,480	1,192,880	714,240	884,120	1,054,000	1,223,880	1,395,000
	間接率 31%	765,040	951,060	1,137,080	1,321,790	1,507,810	810,890	1,019,180	1,227,470	1,435,760	1,644,050	825,300	1,040,140	1,256,290	1,471,130	1,685,970	683,820	827,920	972,020	1,116,120	1,260,220	754,560	934,030	1,113,500	1,292,970	1,473,750
	間接率 34%	782,560	972,840	1,163,120	1,352,060	1,542,340	829,460	1,042,520	1,255,580	1,468,640	1,681,700	844,200	1,063,960	1,285,060	1,504,820	1,724,580	699,480	846,880	994,280	1,141,680	1,289,080	771,840	955,420	1,139,000	1,322,580	1,507,500
	間接率 39%	811,760	1,009,140	1,206,520	1,402,510	1,599,890	860,410	1,081,420	1,302,430	1,523,440	1,744,450	875,700	1,103,660	1,333,010	1,560,970	1,788,930	725,580	878,480	1,031,380	1,184,280	1,337,180	800,640	991,070	1,181,500	1,371,930	1,563,750
自力・直営・委託（税込）	直営・自力基礎単価	600,000	751,000	901,000	1,051,000	1,201,000	639,000	808,000	977,000	1,146,000	1,315,000	651,000	825,000	1,001,000	1,175,000	1,350,000	533,000	648,000	764,000	879,000	995,000	592,000	737,000	882,000	1,027,000	1,173,000
	間接率 21%	726,000	908,710	1,090,210	1,271,710	1,453,210	773,190	977,680	1,182,170	1,386,660	1,591,150	787,710	998,250	1,211,210	1,421,750	1,633,500	644,930	784,080	924,440	1,063,590	1,203,950	716,320	891,770	1,067,220	1,242,670	1,419,330
	間接率 24%	744,000	931,240	1,117,240	1,303,240	1,489,240	792,360	1,001,920	1,211,480	1,421,040	1,630,600	807,240	1,023,000	1,241,240	1,457,000	1,674,000	660,920	803,520	947,360	1,089,960	1,233,800	734,080	913,880	1,093,680	1,273,480	1,454,520
	間接率 31%	786,000	983,810	1,180,310	1,376,810	1,573,310	837,090	1,058,480	1,279,870	1,501,260	1,722,650	852,810	1,080,750	1,311,310	1,539,250	1,768,500	698,230	848,880	1,000,840	1,151,490	1,303,450	775,520	965,470	1,155,420	1,345,370	1,536,630
	間接率 34%	804,000	1,006,340	1,207,340	1,408,340	1,609,340	856,260	1,082,720	1,309,180	1,535,640	1,762,100	872,340	1,105,500	1,341,340	1,574,500	1,809,000	714,220	868,320	1,023,760	1,177,860	1,333,300	793,280	987,580	1,181,880	1,376,180	1,571,820
	間接率 39%	834,000	1,043,890	1,252,390	1,460,890	1,669,390	888,210	1,123,120	1,358,030	1,592,940	1,827,850	904,890	1,146,750	1,391,390	1,633,250	1,876,500	740,870	900,720	1,061,960	1,221,810	1,383,050	822,880	1,024,430	1,225,980	1,427,530	1,630,470
請負・委託（税込）	請負・委託基礎単価	642,000	798,000	954,000	1,109,000	1,266,000	680,000	855,000	1,030,000	1,205,000	1,380,000	693,000	873,000	1,054,000	1,235,000	1,415,000	574,000	695,000	816,000	937,000	1,058,000	633,000	784,000	935,000	1,085,000	1,237,000
	間接率 21%	776,820	965,580	1,154,340	1,341,890	1,531,860	822,800	1,034,550	1,246,300	1,458,050	1,669,800	838,530	1,056,330	1,275,340	1,494,350	1,712,150	694,540	840,950	987,360	1,133,770	1,280,180	765,930	948,640	1,131,350	1,312,850	1,496,770
	間接率 24%	796,080	989,520	1,182,960	1,375,160	1,569,840	843,200	1,060,200	1,277,200	1,494,200	1,711,200	859,320	1,082,520	1,306,960	1,531,400	1,754,600	711,760	861,800	1,011,840	1,161,880	1,311,920	784,920	972,160	1,159,400	1,345,400	1,533,880
	間接率 31%	841,020	1,045,380	1,249,740	1,452,790	1,658,460	890,800	1,120,050	1,349,300	1,578,550	1,807,800	907,830	1,143,630	1,380,740	1,617,850	1,853,650	751,940	910,450	1,068,960	1,227,470	1,385,980	829,230	1,027,040	1,224,850	1,421,350	1,620,470
	間接率 34%	860,280	1,069,320	1,278,360	1,486,060	1,696,440	911,200	1,145,700	1,380,200	1,614,700	1,849,200	928,620	1,169,820	1,412,360	1,654,900	1,896,100	769,160	931,300	1,093,440	1,255,580	1,417,720	848,220	1,050,560	1,252,900	1,453,900	1,657,580
	間接率 39%	892,380	1,109,220	1,326,060	1,541,510	1,759,740	945,200	1,188,450	1,431,700	1,674,950	1,918,200	963,270	1,213,470	1,465,060	1,716,650	1,966,850	797,860	966,050	1,134,240	1,302,430	1,470,620	879,870	1,089,760	1,299,650	1,508,150	1,719,430

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	522,000	632,000	742,000	852,000	962,000	587,000	729,000	872,000	1,014,000	1,157,000	695,000	892,000	1,089,000	1,285,000	1,482,000	760,000	989,000	1,219,000	1,448,000	1,677,000	1,920,000	2,729,000	3,539,000	4,348,000	5,157,000
	間接率 21%	631,620	764,720	897,820	1,030,920	1,164,020	710,270	882,090	1,055,120	1,226,940	1,399,970	840,950	1,079,320	1,317,690	1,554,850	1,793,220	919,600	1,196,690	1,474,990	1,752,080	2,029,170	2,323,200	3,302,090	4,282,190	5,261,080	6,239,970
	間接率 24%	647,280	783,680	920,080	1,056,480	1,192,880	727,880	903,960	1,081,280	1,257,360	1,434,680	861,800	1,106,080	1,350,360	1,593,400	1,837,680	942,400	1,226,360	1,511,560	1,795,520	2,079,480	2,380,800	3,383,960	4,388,360	5,391,520	6,394,680
	間接率 31%	683,820	827,920	972,020	1,116,120	1,260,220	768,970	954,990	1,142,320	1,328,340	1,515,670	910,450	1,168,520	1,426,590	1,683,350	1,941,420	995,600	1,295,590	1,596,890	1,896,880	2,196,870	2,515,200	3,574,990	4,636,090	5,695,880	6,755,670
	間接率 34%	699,480	846,880	994,280	1,141,680	1,289,080	786,580	976,860	1,168,480	1,358,760	1,550,380	931,300	1,195,280	1,459,260	1,721,900	1,985,880	1,018,400	1,325,260	1,633,460	1,940,320	2,247,180	2,572,800	3,656,860	4,742,260	5,826,320	6,910,380
	間接率 39%	725,580	878,480	1,031,380	1,184,280	1,337,180	815,930	1,013,310	1,212,080	1,409,460	1,608,230	966,050	1,239,880	1,513,710	1,786,150	2,059,980	1,056,400	1,374,710	1,694,410	2,012,720	2,331,030	2,668,800	3,793,310	4,919,210	6,043,720	7,168,230
自力・直営・委託（税込）	直営・自力基礎単価	533,000	648,000	764,000	879,000	995,000	604,000	754,000	906,000	1,056,000	1,208,000	722,000	932,000	1,143,000	1,352,000	1,563,000	793,000	1,038,000	1,285,000	1,530,000	1,776,000	2,060,000	2,939,000	3,819,000	4,698,000	5,577,000
	間接率 21%	644,930	784,080	924,440	1,063,590	1,203,950	730,840	912,340	1,096,260	1,277,760	1,461,680	873,620	1,127,720	1,383,030	1,635,920	1,891,230	959,530	1,255,980	1,554,850	1,851,300	2,148,960	2,492,600	3,556,190	4,620,990	5,684,580	6,748,170
	間接率 24%	660,920	803,520	947,360	1,089,960	1,233,800	748,960	934,960	1,123,440	1,309,440	1,497,920	895,280	1,155,680	1,417,320	1,676,480	1,938,120	983,320	1,287,120	1,593,400	1,897,200	2,202,240	2,554,400	3,644,360	4,735,560	5,825,520	6,915,480
	間接率 31%	698,230	848,880	1,000,840	1,151,490	1,303,450	791,240	987,740	1,186,860	1,383,360	1,582,480	945,820	1,220,920	1,497,330	1,771,120	2,047,530	1,038,830	1,359,780	1,683,350	2,004,300	2,326,560	2,698,600	3,850,090	5,002,890	6,154,380	7,305,870
	間接率 34%	714,220	866,320	1,023,760	1,177,860	1,333,300	809,360	1,010,360	1,214,040	1,415,040	1,618,720	967,480	1,248,880	1,531,620	1,811,680	2,094,420	1,062,620	1,390,920	1,721,900	2,050,200	2,379,840	2,760,400	3,938,260	5,117,460	6,295,320	7,473,180
	間接率 39%	740,870	900,720	1,061,960	1,221,810	1,383,050	839,560	1,048,060	1,259,340	1,467,840	1,679,120	1,003,580	1,295,480	1,588,770	1,879,280	2,172,570	1,102,270	1,442,820	1,786,150	2,126,700	2,468,640	2,863,400	4,085,210	5,308,410	6,530,220	7,752,030
請負・委託（税込）	請負・委託基礎単価	574,000	695,000	816,000	937,000	1,058,000	645,000	801,000	959,000	1,115,000	1,272,000	764,000	981,000	1,197,000	1,413,000	1,630,000	836,000	1,087,000	1,340,000	1,592,000	1,844,000	2,112,000	3,001,000	3,892,000	4,782,000	5,672,000
	間接率 21%	694,540	840,950	987,360	1,133,770	1,280,180	780,450	969,210	1,160,390	1,349,150	1,539,120	924,440	1,187,010	1,448,370	1,709,730	1,972,300	1,011,560	1,315,270	1,621,400	1,926,320	2,231,240	2,555,520	3,631,210	4,709,320	5,786,220	6,863,120
	間接率 24%	711,760	861,800	1,011,840	1,161,880	1,311,920	799,800	993,240	1,189,160	1,382,600	1,577,280	947,360	1,216,440	1,484,280	1,752,120	2,021,200	1,036,640	1,347,880	1,661,600	1,974,080	2,286,560	2,618,880	3,721,240	4,826,080	5,929,680	7,033,280
	間接率 31%	751,940	910,450	1,068,960	1,227,470	1,385,980	844,950	1,049,310	1,256,290	1,460,650	1,666,320	1,000,840	1,285,110	1,568,070	1,851,030	2,135,300	1,095,160	1,423,970	1,755,400	2,085,520	2,415,640	2,766,720	3,931,310	5,098,520	6,264,420	7,430,320
	間接率 34%	769,160	931,300	1,093,440	1,255,580	1,417,720	864,300	1,073,340	1,285,060	1,494,100	1,704,480	1,023,760	1,314,540	1,603,980	1,893,420	2,184,200	1,120,240	1,456,580	1,795,600	2,133,280	2,470,960	2,830,080	4,021,340	5,215,280	6,407,880	7,600,480
	間接率 39%	797,860	966,050	1,134,240	1,302,430	1,470,620	896,550	1,113,390	1,333,010	1,549,850	1,768,080	1,061,960	1,363,590	1,663,830	1,964,070	2,265,700	1,162,040	1,510,930	1,862,600	2,212,880	2,563,160	2,935,680	4,171,390	5,409,880	6,646,980	7,884,080

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	大苗2					大苗3					大苗4					イチョウ1					イチョウ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	3,546,000	5,168,000	6,791,000	8,413,000	10,035,000	1,291,000	1,786,000	2,281,000	2,776,000	3,271,000	2,278,000	3,266,000	4,254,000	5,242,000	6,230,000	576,000	713,000	850,000	987,000	1,125,000	706,000	908,000	1,110,000	1,313,000	1,515,000
	間接率 21%	4,290,660	6,253,280	8,217,110	10,179,730	12,142,350	1,562,110	2,161,060	2,760,010	3,358,960	3,957,910	2,756,380	3,951,860	5,147,340	6,342,820	7,538,300	696,960	862,730	1,028,500	1,194,270	1,361,250	854,260	1,098,680	1,343,100	1,588,730	1,833,150
	間接率 24%	4,397,040	6,408,320	8,420,840	10,432,120	12,443,400	1,600,840	2,214,640	2,828,440	3,442,240	4,056,040	2,824,720	4,049,840	5,274,960	6,500,080	7,725,200	714,240	884,120	1,054,000	1,223,880	1,395,000	875,440	1,125,920	1,376,400	1,628,120	1,878,600
	間接率 31%	4,645,260	6,770,080	8,896,210	11,021,030	13,145,850	1,691,210	2,339,660	2,988,110	3,636,560	4,285,010	2,984,180	4,278,460	5,572,740	6,867,020	8,161,300	754,560	934,030	1,113,500	1,292,970	1,473,750	924,860	1,189,480	1,454,100	1,720,030	1,984,650
	間接率 34%	4,751,640	6,925,120	9,099,940	11,273,420	13,446,900	1,729,940	2,393,240	3,056,540	3,719,840	4,383,140	3,052,520	4,376,440	5,700,360	7,024,280	8,348,200	771,840	955,420	1,139,000	1,322,580	1,507,500	946,040	1,216,720	1,487,400	1,759,420	2,030,100
	間接率 39%	4,928,940	7,183,520	9,439,490	11,694,070	13,948,650	1,794,490	2,482,540	3,170,590	3,858,640	4,546,690	3,166,420	4,539,740	5,913,060	7,286,380	8,659,700	800,640	991,070	1,181,500	1,371,930	1,563,750	981,340	1,262,120	1,542,900	1,825,070	2,105,850
自力・直営・委託（税込）	直営・自力基礎単価	3,836,000	5,603,000	7,371,000	9,138,000	10,905,000	1,374,000	1,910,000	2,447,000	2,983,000	3,520,000	2,451,000	3,525,000	4,600,000	5,674,000	6,749,000	592,000	737,000	882,000	1,027,000	1,173,000	734,000	950,000	1,166,000	1,383,000	1,599,000
	間接率 21%	4,641,560	6,779,630	8,918,910	11,056,980	13,195,050	1,662,540	2,311,100	2,960,870	3,609,430	4,259,200	2,965,710	4,265,250	5,566,000	6,865,540	8,166,290	716,320	891,770	1,067,220	1,242,670	1,419,330	888,140	1,149,500	1,410,860	1,673,430	1,934,790
	間接率 24%	4,756,640	6,947,720	9,140,040	11,331,120	13,522,200	1,703,760	2,368,400	3,034,280	3,698,920	4,364,800	3,039,240	4,371,000	5,704,000	7,035,760	8,368,760	734,080	913,880	1,093,680	1,273,480	1,454,520	910,160	1,178,000	1,445,840	1,714,920	1,982,760
	間接率 31%	5,025,160	7,339,930	9,656,010	11,970,780	14,285,550	1,799,940	2,502,100	3,205,570	3,907,730	4,611,200	3,210,810	4,617,750	6,026,000	7,432,940	8,841,190	775,520	965,470	1,155,420	1,345,370	1,536,630	961,540	1,244,500	1,527,460	1,811,730	2,094,690
	間接率 34%	5,140,240	7,508,020	9,877,140	12,244,920	14,612,700	1,841,160	2,559,400	3,278,980	3,997,220	4,716,800	3,284,340	4,723,500	6,164,000	7,603,160	9,043,660	793,280	987,580	1,181,880	1,376,180	1,571,820	983,560	1,273,000	1,562,440	1,853,220	2,142,660
	間接率 39%	5,332,040	7,788,170	10,245,690	12,701,820	15,157,950	1,909,860	2,654,900	3,401,330	4,146,370	4,892,800	3,406,890	4,899,750	6,394,000	7,886,860	9,381,110	822,880	1,024,430	1,225,980	1,427,530	1,630,470	1,020,260	1,320,500	1,620,740	1,922,370	2,222,610
請負・委託（税込）	請負・委託基礎単価	3,900,000	5,684,000	7,470,000	9,254,000	11,038,000	1,420,000	1,964,000	2,509,000	3,053,000	3,598,000	2,505,000	3,592,000	4,679,000	5,766,000	6,853,000	633,000	784,000	935,000	1,085,000	1,237,000	776,000	998,000	1,221,000	1,444,000	1,666,000
	間接率 21%	4,719,000	6,877,640	9,038,700	11,197,340	13,355,980	1,718,200	2,376,440	3,035,890	3,694,130	4,353,580	3,031,050	4,346,320	5,661,590	6,976,860	8,292,130	765,930	948,640	1,131,350	1,312,850	1,496,770	938,960	1,207,580	1,477,410	1,747,240	2,015,860
	間接率 24%	4,836,000	7,048,160	9,262,800	11,474,960	13,687,120	1,760,800	2,435,360	3,111,160	3,785,720	4,461,520	3,106,200	4,454,080	5,801,960	7,149,840	8,497,720	784,920	972,160	1,159,400	1,345,400	1,533,880	962,240	1,237,520	1,514,040	1,790,560	2,065,840
	間接率 31%	5,109,000	7,446,040	9,785,700	12,122,740	14,459,780	1,860,200	2,572,840	3,286,790	3,999,430	4,713,380	3,281,550	4,705,520	6,129,490	7,553,460	8,977,430	829,230	1,027,040	1,224,850	1,421,350	1,620,470	1,016,560	1,307,380	1,599,510	1,891,640	2,182,460
	間接率 34%	5,226,000	7,616,560	10,009,800	12,400,360	14,790,920	1,902,800	2,631,760	3,362,060	4,091,020	4,821,320	3,356,700	4,813,280	6,269,860	7,726,440	9,183,020	848,220	1,050,560	1,252,900	1,453,900	1,657,580	1,039,840	1,337,320	1,636,140	1,934,960	2,232,440
	間接率 39%	5,421,000	7,900,760	10,383,300	12,863,060	15,342,820	1,973,800	2,729,960	3,487,510	4,243,670	5,001,220	3,481,950	4,992,880	6,503,810	8,014,740	9,525,670	879,870	1,089,760	1,299,650	1,508,150	1,719,430	1,078,640	1,387,220	1,697,190	2,007,160	2,315,740

注） 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	その他1					その他2					コンテナ苗（スギ・ヒキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	522,000	632,000	742,000	852,000	962,000	706,000	908,000	1,110,000	1,313,000	1,515,000	638,000	806,000	974,000	1,142,000	1,310,000	679,000	868,000	1,056,000	1,245,000	1,434,000	573,000	708,000	844,000	979,000	1,115,000
	間接率 21%	631,620	764,720	897,820	1,030,920	1,164,020	854,260	1,098,680	1,343,100	1,588,730	1,833,150	771,980	975,260	1,178,540	1,381,820	1,585,100	821,590	1,050,280	1,277,760	1,506,450	1,735,140	693,330	856,680	1,021,240	1,184,590	1,349,150
	間接率 24%	647,280	783,680	920,080	1,056,480	1,192,880	875,440	1,125,920	1,376,400	1,628,120	1,878,600	791,120	999,440	1,207,760	1,416,080	1,624,400	841,960	1,076,320	1,309,440	1,543,800	1,778,160	710,520	877,920	1,046,560	1,213,960	1,382,600
	間接率 31%	683,820	827,920	972,020	1,116,120	1,260,220	924,860	1,189,480	1,454,100	1,720,030	1,984,650	835,780	1,055,860	1,275,940	1,496,020	1,716,100	889,490	1,137,080	1,383,360	1,630,950	1,878,540	750,630	927,480	1,105,640	1,282,490	1,460,650
	間接率 34%	699,480	846,880	994,280	1,141,680	1,289,080	946,040	1,216,720	1,487,400	1,759,420	2,030,100	854,920	1,080,040	1,305,160	1,530,280	1,755,400	909,860	1,163,120	1,415,040	1,668,300	1,921,560	767,820	948,720	1,130,960	1,311,860	1,494,100
	間接率 39%	725,580	878,480	1,031,380	1,184,280	1,337,180	981,340	1,262,120	1,542,900	1,825,070	2,105,850	886,820	1,120,340	1,353,860	1,587,380	1,820,900	943,810	1,206,520	1,467,840	1,730,550	1,993,260	796,470	984,120	1,173,160	1,360,810	1,549,850
自力・直営・委託（税込）	直営・自力基礎単価	533,000	648,000	764,000	879,000	995,000	734,000	950,000	1,166,000	1,383,000	1,599,000	660,000	840,000	1,019,000	1,198,000	1,378,000	705,000	907,000	1,109,000	1,311,000	1,513,000	588,000	731,000	875,000	1,018,000	1,162,000
	間接率 21%	644,930	784,080	924,440	1,063,590	1,203,950	888,140	1,149,500	1,410,860	1,673,430	1,934,790	798,600	1,016,400	1,232,990	1,449,580	1,667,380	853,050	1,097,470	1,341,890	1,586,310	1,830,730	711,480	884,510	1,058,750	1,231,780	1,406,020
	間接率 24%	660,920	803,520	947,360	1,089,960	1,233,800	910,160	1,178,000	1,445,840	1,714,920	1,982,760	818,400	1,041,600	1,263,560	1,485,520	1,708,720	874,200	1,124,680	1,375,160	1,625,640	1,876,120	729,120	906,440	1,085,000	1,262,320	1,440,880
	間接率 31%	698,230	848,880	1,000,840	1,151,490	1,303,450	961,540	1,244,500	1,527,460	1,811,730	2,094,690	864,600	1,100,400	1,334,890	1,569,380	1,805,180	923,550	1,188,170	1,452,790	1,717,410	1,982,030	770,280	957,610	1,146,250	1,333,580	1,522,220
	間接率 34%	714,220	868,320	1,023,760	1,177,860	1,333,300	983,560	1,273,000	1,562,440	1,853,220	2,142,660	884,400	1,125,600	1,365,460	1,605,320	1,846,520	944,700	1,215,380	1,486,060	1,756,740	2,027,420	787,920	979,540	1,172,500	1,364,120	1,557,080
	間接率 39%	740,870	900,720	1,061,960	1,221,810	1,383,050	1,020,260	1,320,500	1,620,740	1,922,370	2,222,610	917,400	1,167,600	1,416,410	1,665,220	1,915,420	979,950	1,260,730	1,541,510	1,822,290	2,103,070	817,320	1,016,090	1,216,250	1,415,020	1,615,180
請負・委託（税込）	請負・委託基礎単価	574,000	695,000	816,000	937,000	1,058,000	776,000	998,000	1,221,000	1,444,000	1,666,000	701,000	886,000	1,071,000	1,256,000	1,441,000	746,000	954,000	1,161,000	1,369,000	1,577,000	630,000	778,000	928,000	1,076,000	1,226,000
	間接率 21%	694,540	840,950	987,360	1,133,770	1,280,180	938,960	1,207,580	1,477,410	1,747,240	2,015,860	848,210	1,072,060	1,295,910	1,519,760	1,743,610	902,660	1,154,340	1,404,810	1,656,490	1,908,170	762,300	941,380	1,122,880	1,301,960	1,483,460
	間接率 24%	711,760	861,800	1,011,840	1,161,880	1,311,920	962,240	1,237,520	1,514,040	1,790,560	2,065,840	869,240	1,098,640	1,328,040	1,557,440	1,786,840	925,040	1,182,960	1,439,640	1,697,560	1,955,480	781,200	964,720	1,150,720	1,334,240	1,520,240
	間接率 31%	751,940	910,450	1,068,960	1,227,470	1,385,980	1,016,560	1,307,380	1,599,510	1,891,640	2,182,460	918,310	1,160,660	1,403,010	1,645,360	1,887,710	977,260	1,249,740	1,520,910	1,793,390	2,065,870	825,300	1,019,180	1,215,680	1,409,560	1,606,060
	間接率 34%	769,160	931,300	1,093,440	1,255,580	1,417,720	1,039,840	1,337,320	1,636,140	1,934,960	2,232,440	939,340	1,187,240	1,435,140	1,683,040	1,930,940	999,640	1,278,360	1,555,740	1,834,460	2,113,180	844,200	1,042,520	1,243,520	1,441,840	1,642,840
	間接率 39%	797,860	966,050	1,134,240	1,302,430	1,470,620	1,078,640	1,387,220	1,697,190	2,007,160	2,315,740	974,390	1,231,540	1,488,690	1,745,840	2,002,990	1,036,940	1,326,060	1,613,790	1,902,910	2,192,030	875,700	1,081,420	1,289,920	1,495,640	1,704,140

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																									
	スギ					ヒノキ					マツ					クスギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	615,000	726,000	837,000	948,000	1,060,000	607,000	714,000	822,000	929,000	1,037,000	606,000	713,000	820,000	927,000	1,034,000	623,000	739,000	854,000	970,000	1,086,000	616,000	727,000	839,000	951,000	1,063,000
	間接率 21%	744,150	878,460	1,012,770	1,147,080	1,282,600	734,470	863,940	994,620	1,124,090	1,254,770	733,260	862,730	992,200	1,121,670	1,251,140	753,830	894,190	1,033,340	1,173,700	1,314,060	745,360	879,670	1,015,190	1,150,710	1,286,230
	間接率 24%	762,600	900,240	1,037,880	1,175,520	1,314,400	752,680	885,360	1,019,280	1,151,960	1,285,880	751,440	884,120	1,016,800	1,149,480	1,282,160	772,520	916,360	1,058,960	1,202,800	1,346,640	763,840	901,480	1,040,360	1,179,240	1,318,120
	間接率 31%	805,650	951,060	1,096,470	1,241,880	1,388,600	795,170	935,340	1,076,820	1,216,990	1,358,470	793,860	934,030	1,074,200	1,214,370	1,354,540	816,130	968,090	1,118,740	1,270,700	1,422,660	806,960	952,370	1,099,090	1,245,810	1,392,530
	間接率 34%	824,100	972,840	1,121,580	1,270,320	1,420,400	813,380	956,760	1,101,480	1,244,860	1,389,580	812,040	955,420	1,098,800	1,242,180	1,385,560	834,820	990,260	1,144,360	1,299,800	1,455,240	825,440	974,180	1,124,260	1,274,340	1,424,420
	間接率 39%	854,850	1,009,140	1,163,430	1,317,720	1,473,400	843,730	992,460	1,142,580	1,291,310	1,441,430	842,340	991,070	1,139,800	1,288,530	1,437,260	865,970	1,027,210	1,187,060	1,348,300	1,509,540	856,240	1,010,530	1,166,210	1,321,890	1,477,570
自力・直営・委託（税込）	直営・自力基礎単価	626,000	742,000	859,000	976,000	1,093,000	617,000	729,000	843,000	955,000	1,068,000	616,000	728,000	840,000	953,000	1,065,000	635,000	757,000	878,000	1,000,000	1,122,000	627,000	743,000	861,000	979,000	1,096,000
	間接率 21%	757,460	897,820	1,039,390	1,180,960	1,322,530	746,570	882,090	1,020,030	1,155,550	1,292,280	745,360	880,880	1,016,400	1,153,130	1,288,650	768,350	915,970	1,062,380	1,210,000	1,357,620	758,670	899,030	1,041,810	1,184,590	1,326,160
	間接率 24%	776,240	920,080	1,065,160	1,210,240	1,355,320	765,080	903,960	1,045,320	1,184,200	1,324,320	763,840	902,720	1,041,600	1,181,720	1,320,600	787,400	938,680	1,088,720	1,240,000	1,391,280	777,480	921,320	1,067,640	1,213,960	1,359,040
	間接率 31%	820,060	972,020	1,125,290	1,278,560	1,431,830	808,270	954,990	1,104,330	1,251,050	1,399,080	806,960	953,680	1,100,400	1,248,430	1,395,150	831,850	991,670	1,150,180	1,310,000	1,469,820	821,370	973,330	1,127,910	1,282,490	1,435,760
	間接率 34%	838,840	994,280	1,151,060	1,307,840	1,464,620	826,780	976,860	1,129,620	1,279,700	1,431,120	825,440	975,520	1,125,600	1,277,020	1,427,100	850,900	1,014,380	1,176,520	1,340,000	1,503,480	840,180	995,620	1,153,740	1,311,860	1,468,640
	間接率 39%	870,140	1,031,380	1,194,010	1,356,640	1,519,270	857,630	1,013,310	1,171,770	1,327,450	1,484,520	856,240	1,011,920	1,167,600	1,324,670	1,480,350	882,650	1,052,230	1,220,420	1,390,000	1,559,580	871,530	1,032,770	1,196,790	1,360,810	1,523,440
請負・委託（税込）	請負・委託基礎単価	676,000	798,000	920,000	1,042,000	1,166,000	667,000	785,000	904,000	1,021,000	1,140,000	666,000	784,000	902,000	1,019,000	1,137,000	685,000	812,000	939,000	1,067,000	1,194,000	677,000	799,000	922,000	1,046,000	1,169,000
	間接率 21%	817,960	965,580	1,113,200	1,260,820	1,410,860	807,070	949,850	1,093,840	1,235,410	1,379,400	805,860	948,640	1,091,420	1,232,990	1,375,770	828,850	982,520	1,136,190	1,291,070	1,444,740	819,170	966,790	1,115,620	1,265,660	1,414,490
	間接率 24%	838,240	989,520	1,140,800	1,292,080	1,445,840	827,080	973,400	1,120,960	1,266,040	1,413,600	825,840	972,160	1,118,480	1,263,560	1,409,880	849,400	1,006,880	1,164,360	1,323,080	1,480,560	839,480	990,760	1,143,280	1,297,040	1,449,560
	間接率 31%	885,560	1,045,380	1,205,200	1,365,020	1,527,460	873,770	1,028,350	1,184,240	1,337,510	1,493,400	872,460	1,027,040	1,181,620	1,334,890	1,489,470	897,350	1,063,720	1,230,090	1,397,770	1,564,140	886,870	1,046,690	1,207,820	1,370,260	1,531,390
	間接率 34%	905,840	1,069,320	1,232,800	1,396,280	1,562,440	893,780	1,051,900	1,211,360	1,368,140	1,527,600	892,440	1,050,560	1,208,680	1,365,460	1,523,580	917,900	1,088,080	1,258,260	1,429,780	1,599,960	907,180	1,070,660	1,235,480	1,401,640	1,566,460
	間接率 39%	939,640	1,109,220	1,278,800	1,448,380	1,620,740	927,130	1,091,150	1,256,560	1,419,190	1,584,600	925,740	1,089,760	1,253,780	1,416,410	1,580,430	952,150	1,128,680	1,305,210	1,483,130	1,659,660	941,030	1,110,610	1,281,580	1,453,940	1,624,910

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	675,000	817,000	959,000	1,100,000	1,242,000	710,000	869,000	1,028,000	1,187,000	1,346,000	721,000	885,000	1,050,000	1,214,000	1,378,000	613,000	723,000	833,000	943,000	1,053,000	667,000	804,000	941,000	1,078,000	1,216,000
	間接率 21%	816,750	988,570	1,160,390	1,331,000	1,502,820	859,100	1,051,490	1,243,880	1,436,270	1,628,660	872,410	1,070,850	1,270,500	1,468,940	1,667,380	741,730	874,830	1,007,930	1,141,030	1,274,130	807,070	972,840	1,138,610	1,304,380	1,471,360
	間接率 24%	837,000	1,013,080	1,189,160	1,364,000	1,540,080	880,400	1,077,560	1,274,720	1,471,880	1,669,040	894,040	1,097,400	1,302,000	1,505,360	1,708,720	760,120	896,520	1,032,920	1,169,320	1,305,720	827,080	996,960	1,166,840	1,336,720	1,507,840
	間接率 31%	884,250	1,070,270	1,256,290	1,441,000	1,627,020	930,100	1,138,390	1,346,680	1,554,970	1,763,260	944,510	1,159,350	1,375,500	1,590,340	1,805,180	803,030	947,130	1,091,230	1,235,330	1,379,430	873,770	1,053,240	1,232,710	1,412,180	1,592,960
	間接率 34%	904,500	1,094,780	1,285,060	1,474,000	1,664,280	951,400	1,164,460	1,377,520	1,590,580	1,803,640	966,140	1,185,900	1,407,000	1,626,760	1,846,520	821,420	968,820	1,116,220	1,263,620	1,411,020	893,780	1,077,360	1,260,940	1,444,520	1,629,440
	間接率 39%	938,250	1,135,630	1,333,010	1,529,000	1,726,380	986,900	1,207,910	1,428,920	1,649,930	1,870,940	1,002,190	1,230,150	1,459,500	1,687,460	1,915,420	852,070	1,004,970	1,157,870	1,310,770	1,463,670	927,130	1,117,560	1,307,990	1,498,420	1,690,240
	自力・直営・委託（税込）	直営・自力基礎単価	691,000	842,000	992,000	1,142,000	1,292,000	730,000	899,000	1,068,000	1,237,000	1,406,000	742,000	916,000	1,092,000	1,266,000	1,441,000	624,000	739,000	855,000	970,000	1,086,000	683,000	828,000	973,000	1,118,000
間接率 21%		836,110	1,018,820	1,200,320	1,381,820	1,563,320	883,300	1,087,790	1,292,280	1,496,770	1,701,260	897,820	1,108,360	1,321,320	1,531,860	1,743,610	755,040	894,190	1,034,550	1,173,700	1,314,060	826,430	1,001,880	1,177,330	1,352,780	1,529,440
間接率 24%		856,840	1,044,080	1,230,080	1,416,080	1,602,080	905,200	1,114,760	1,324,320	1,533,880	1,743,440	920,080	1,135,840	1,354,080	1,569,840	1,786,840	773,760	916,360	1,060,200	1,202,800	1,346,640	846,920	1,026,720	1,206,520	1,386,320	1,567,360
間接率 31%		905,210	1,103,020	1,299,520	1,496,020	1,692,520	956,300	1,177,690	1,399,080	1,620,470	1,841,860	972,020	1,199,960	1,430,520	1,658,460	1,887,710	817,440	968,090	1,120,050	1,270,700	1,422,660	894,730	1,084,680	1,274,630	1,464,580	1,655,840
間接率 34%		925,940	1,128,280	1,329,280	1,530,280	1,731,280	978,200	1,204,660	1,431,120	1,657,580	1,884,040	994,280	1,227,440	1,463,280	1,696,440	1,930,940	836,160	990,260	1,145,700	1,299,800	1,455,240	915,220	1,109,520	1,303,820	1,498,120	1,693,760
間接率 39%		960,490	1,170,380	1,378,880	1,587,380	1,795,880	1,014,700	1,249,610	1,484,520	1,719,430	1,954,340	1,031,380	1,273,240	1,517,880	1,759,740	2,002,990	867,360	1,027,210	1,188,450	1,348,300	1,509,540	949,370	1,150,920	1,352,470	1,554,020	1,756,960
請負・委託（税込）	請負・委託基礎単価	742,000	898,000	1,054,000	1,210,000	1,366,000	781,000	955,000	1,130,000	1,305,000	1,480,000	793,000	973,000	1,155,000	1,335,000	1,515,000	674,000	795,000	916,000	1,037,000	1,158,000	733,000	884,000	1,035,000	1,185,000	1,337,000
	間接率 21%	897,820	1,086,580	1,275,340	1,464,100	1,652,860	945,010	1,155,550	1,367,300	1,579,050	1,790,800	959,530	1,177,330	1,397,550	1,615,350	1,833,150	815,540	961,950	1,108,360	1,254,770	1,401,180	886,930	1,069,640	1,252,350	1,433,850	1,617,770
	間接率 24%	920,080	1,113,520	1,306,960	1,500,400	1,693,840	968,440	1,184,200	1,401,200	1,618,200	1,835,200	983,320	1,206,520	1,432,200	1,655,400	1,878,600	835,760	985,800	1,135,840	1,285,880	1,435,920	908,920	1,096,160	1,283,400	1,469,400	1,657,880
	間接率 31%	972,020	1,176,380	1,380,740	1,585,100	1,789,460	1,023,110	1,251,050	1,480,300	1,709,550	1,938,800	1,038,830	1,274,630	1,513,050	1,748,850	1,984,650	882,940	1,041,450	1,199,960	1,358,470	1,516,980	960,230	1,158,040	1,355,850	1,552,350	1,751,470
	間接率 34%	994,280	1,203,320	1,412,360	1,621,400	1,830,440	1,046,540	1,279,700	1,514,200	1,748,700	1,983,200	1,062,620	1,303,820	1,547,700	1,788,900	2,030,100	903,160	1,065,300	1,227,440	1,389,580	1,551,720	982,220	1,184,560	1,386,900	1,587,900	1,791,580
	間接率 39%	1,031,380	1,248,220	1,465,060	1,681,900	1,898,740	1,085,590	1,327,450	1,570,700	1,813,950	2,057,200	1,102,270	1,352,470	1,605,450	1,855,650	2,105,850	936,860	1,105,050	1,273,240	1,441,430	1,609,620	1,018,870	1,228,760	1,438,650	1,647,150	1,858,430

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	613,000	723,000	833,000	943,000	1,053,000	678,000	820,000	963,000	1,105,000	1,248,000	786,000	983,000	1,180,000	1,376,000	1,573,000	851,000	1,080,000	1,310,000	1,539,000	1,768,000	2,011,000	2,820,000	3,630,000	4,439,000	5,248,000
	間接率 21%	741,730	874,830	1,007,930	1,141,030	1,274,130	820,380	992,200	1,165,230	1,337,050	1,510,080	951,060	1,189,430	1,427,800	1,664,960	1,903,330	1,029,710	1,306,800	1,585,100	1,862,190	2,139,280	2,433,310	3,412,200	4,392,300	5,371,190	6,350,080
	間接率 24%	760,120	896,520	1,032,920	1,169,320	1,305,720	840,720	1,016,800	1,194,120	1,370,200	1,547,520	974,640	1,218,920	1,463,200	1,706,240	1,950,520	1,055,240	1,339,200	1,624,400	1,908,360	2,192,320	2,493,640	3,496,800	4,501,200	5,504,360	6,507,520
	間接率 31%	803,030	947,130	1,091,230	1,235,330	1,379,430	888,180	1,074,200	1,261,530	1,447,550	1,634,880	1,029,660	1,287,730	1,545,800	1,802,560	2,060,630	1,114,810	1,414,800	1,716,100	2,016,090	2,316,080	2,634,410	3,694,200	4,755,300	5,815,090	6,874,880
	間接率 34%	821,420	968,820	1,116,220	1,263,620	1,411,020	908,520	1,098,800	1,290,420	1,480,700	1,672,320	1,053,240	1,317,220	1,581,200	1,843,840	2,107,820	1,140,340	1,447,200	1,755,400	2,062,260	2,369,120	2,694,740	3,778,800	4,864,200	5,948,260	7,032,320
	間接率 39%	852,070	1,004,970	1,157,870	1,310,770	1,463,670	942,420	1,139,800	1,338,570	1,535,950	1,734,720	1,092,540	1,366,370	1,640,200	1,912,640	2,186,470	1,182,890	1,501,200	1,820,900	2,139,210	2,457,520	2,795,290	3,919,800	5,045,700	6,170,210	7,294,720
自力・直営・委託（税込）	直営・自力基礎単価	624,000	739,000	855,000	970,000	1,086,000	695,000	845,000	997,000	1,147,000	1,299,000	813,000	1,023,000	1,234,000	1,443,000	1,654,000	884,000	1,129,000	1,376,000	1,621,000	1,867,000	2,151,000	3,030,000	3,910,000	4,789,000	5,668,000
	間接率 21%	755,040	894,190	1,034,550	1,173,700	1,314,060	840,950	1,022,450	1,206,370	1,387,870	1,571,790	983,730	1,237,830	1,493,140	1,746,030	2,001,340	1,069,640	1,366,090	1,664,960	1,961,410	2,259,070	2,602,710	3,666,300	4,731,100	5,794,690	6,858,280
	間接率 24%	773,760	916,360	1,060,200	1,202,800	1,346,640	861,800	1,047,800	1,236,280	1,422,280	1,610,760	1,008,120	1,268,520	1,530,160	1,789,320	2,050,960	1,096,160	1,399,960	1,706,240	2,010,040	2,315,080	2,667,240	3,757,200	4,848,400	5,938,360	7,028,320
	間接率 31%	817,440	968,090	1,120,050	1,270,700	1,422,660	910,450	1,106,950	1,306,070	1,502,570	1,701,690	1,065,030	1,340,130	1,616,540	1,890,330	2,166,740	1,158,040	1,478,990	1,802,560	2,123,510	2,445,770	2,817,810	3,969,300	5,122,100	6,273,590	7,425,080
	間接率 34%	836,160	990,260	1,145,700	1,299,800	1,455,240	931,300	1,132,300	1,335,980	1,536,980	1,740,660	1,089,420	1,370,820	1,653,560	1,933,620	2,216,360	1,184,560	1,512,860	1,843,840	2,172,140	2,501,780	2,882,340	4,060,200	5,239,400	6,417,260	7,595,120
	間接率 39%	867,360	1,027,210	1,188,450	1,348,300	1,509,540	966,050	1,174,550	1,385,830	1,594,330	1,805,610	1,130,070	1,421,970	1,715,260	2,005,770	2,299,060	1,228,760	1,569,310	1,912,640	2,253,190	2,595,130	2,989,890	4,211,700	5,434,900	6,656,710	7,878,520
請負・委託（税込）	請負・委託基礎単価	674,000	795,000	916,000	1,037,000	1,158,000	745,000	902,000	1,059,000	1,215,000	1,372,000	864,000	1,081,000	1,298,000	1,513,000	1,730,000	936,000	1,188,000	1,441,000	1,692,000	1,944,000	2,212,000	3,102,000	3,993,000	4,882,000	5,772,000
	間接率 21%	815,540	961,950	1,108,360	1,254,770	1,401,180	901,450	1,091,420	1,281,390	1,470,150	1,660,120	1,045,440	1,308,010	1,570,580	1,830,730	2,093,300	1,132,560	1,437,480	1,743,610	2,047,320	2,352,240	2,676,520	3,753,420	4,831,530	5,907,220	6,984,120
	間接率 24%	835,760	985,800	1,135,840	1,285,880	1,435,920	923,800	1,118,480	1,313,160	1,506,600	1,701,280	1,071,360	1,340,440	1,609,520	1,876,120	2,145,200	1,160,640	1,473,120	1,786,840	2,098,080	2,410,560	2,742,880	3,846,480	4,951,320	6,053,680	7,157,280
	間接率 31%	882,840	1,041,450	1,199,960	1,358,470	1,516,980	975,950	1,181,620	1,387,290	1,591,650	1,797,320	1,131,840	1,416,110	1,700,380	1,982,030	2,266,300	1,226,160	1,556,280	1,887,710	2,216,520	2,546,640	2,897,720	4,063,620	5,230,830	6,395,420	7,561,320
	間接率 34%	903,160	1,065,300	1,227,440	1,389,580	1,551,720	998,300	1,208,680	1,419,060	1,628,100	1,838,480	1,157,760	1,448,540	1,739,320	2,027,420	2,318,200	1,254,240	1,591,920	1,930,940	2,267,280	2,604,960	2,964,080	4,156,680	5,350,620	6,541,880	7,734,480
	間接率 39%	936,860	1,105,050	1,273,240	1,441,430	1,609,620	1,035,550	1,253,780	1,472,010	1,688,850	1,907,080	1,200,960	1,502,590	1,804,220	2,103,070	2,404,700	1,301,040	1,651,320	2,002,990	2,351,880	2,702,160	3,074,680	4,311,780	5,550,270	6,785,980	8,023,080

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																									
	大苗2					大苗3					大苗4					イチョウ1					イチョウ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	3,637,000	5,259,000	6,882,000	8,504,000	10,126,000	1,382,000	1,877,000	2,372,000	2,867,000	3,362,000	2,369,000	3,357,000	4,345,000	5,333,000	6,321,000	667,000	804,000	941,000	1,078,000	1,216,000	797,000	999,000	1,201,000	1,404,000	1,606,000
	間接率 21%	4,400,770	6,363,390	8,327,220	10,289,840	12,252,460	1,672,220	2,271,170	2,870,120	3,469,070	4,068,020	2,866,490	4,061,970	5,257,450	6,452,930	7,648,410	807,070	972,840	1,138,610	1,304,380	1,471,360	964,370	1,208,790	1,453,210	1,698,840	1,943,260
	間接率 24%	4,509,880	6,521,160	8,533,680	10,544,960	12,556,240	1,713,680	2,327,480	2,941,280	3,555,080	4,168,880	2,937,560	4,162,680	5,387,800	6,612,920	7,838,040	827,080	996,960	1,166,840	1,336,720	1,507,840	988,280	1,238,760	1,489,240	1,740,960	1,991,440
	間接率 31%	4,764,470	6,889,290	9,015,420	11,140,240	13,265,060	1,810,420	2,458,870	3,107,320	3,755,770	4,404,220	3,103,390	4,397,670	5,691,950	6,986,230	8,280,510	873,770	1,053,240	1,232,710	1,412,180	1,592,960	1,044,070	1,308,690	1,573,310	1,839,240	2,103,860
	間接率 34%	4,873,580	7,047,060	9,221,880	11,395,360	13,568,840	1,851,880	2,515,180	3,178,480	3,841,780	4,505,080	3,174,460	4,498,380	5,822,300	7,146,220	8,470,140	893,780	1,077,360	1,260,940	1,444,520	1,629,440	1,067,980	1,338,660	1,609,340	1,881,360	2,152,040
	間接率 39%	5,055,430	7,310,010	9,565,980	11,820,560	14,075,140	1,920,980	2,609,030	3,297,080	3,985,130	4,673,180	3,292,910	4,666,230	6,039,550	7,412,870	8,786,190	927,130	1,117,560	1,307,990	1,498,420	1,690,240	1,107,830	1,388,610	1,669,390	1,951,560	2,232,340
自力・直営・委託（税込）	直営・自力基礎単価	3,927,000	5,694,000	7,462,000	9,229,000	10,996,000	1,465,000	2,001,000	2,538,000	3,074,000	3,611,000	2,542,000	3,616,000	4,691,000	5,765,000	6,840,000	683,000	828,000	973,000	1,118,000	1,264,000	825,000	1,041,000	1,257,000	1,474,000	1,690,000
	間接率 21%	4,751,670	6,889,740	9,029,020	11,167,090	13,305,160	1,772,650	2,421,210	3,070,980	3,719,540	4,369,310	3,075,820	4,375,360	5,676,110	6,975,650	8,276,400	826,430	1,001,880	1,177,330	1,352,780	1,529,440	998,250	1,259,610	1,520,970	1,783,540	2,044,900
	間接率 24%	4,869,480	7,060,560	9,252,880	11,443,960	13,635,040	1,816,600	2,481,240	3,147,120	3,811,760	4,477,640	3,152,080	4,483,840	5,816,840	7,148,600	8,481,600	846,920	1,026,720	1,206,520	1,386,320	1,567,360	1,023,000	1,290,840	1,558,680	1,827,760	2,095,600
	間接率 31%	5,144,370	7,459,140	9,775,220	12,089,990	14,404,760	1,919,150	2,621,310	3,324,780	4,026,940	4,730,410	3,330,020	4,736,960	6,145,210	7,552,150	8,960,400	894,730	1,084,680	1,274,630	1,464,580	1,655,840	1,080,750	1,363,710	1,646,670	1,930,940	2,213,900
	間接率 34%	5,262,180	7,629,960	9,999,080	12,366,860	14,734,640	1,963,100	2,681,340	3,400,920	4,119,160	4,838,740	3,406,280	4,845,440	6,285,940	7,725,100	9,165,600	915,220	1,109,520	1,303,820	1,498,120	1,693,760	1,105,500	1,394,940	1,684,380	1,975,160	2,264,600
	間接率 39%	5,458,530	7,914,660	10,372,180	12,828,310	15,284,440	2,036,350	2,781,390	3,527,820	4,272,860	5,019,290	3,533,380	5,026,240	6,520,490	8,013,350	9,507,600	949,370	1,150,920	1,352,470	1,554,020	1,756,960	1,146,750	1,446,990	1,747,230	2,048,860	2,349,100
請負・委託（税込）	請負・委託基礎単価	4,000,000	5,784,000	7,570,000	9,354,000	11,138,000	1,520,000	2,064,000	2,609,000	3,153,000	3,698,000	2,605,000	3,692,000	4,779,000	5,866,000	6,953,000	733,000	884,000	1,035,000	1,185,000	1,337,000	876,000	1,098,000	1,321,000	1,544,000	1,766,000
	間接率 21%	4,840,000	6,998,640	9,159,700	11,318,340	13,476,980	1,839,200	2,497,440	3,156,890	3,815,130	4,474,580	3,152,050	4,467,320	5,782,590	7,097,860	8,413,130	886,930	1,069,640	1,252,350	1,433,850	1,617,770	1,059,960	1,328,580	1,598,410	1,868,240	2,136,860
	間接率 24%	4,960,000	7,172,160	9,386,800	11,598,960	13,811,120	1,884,800	2,559,360	3,235,160	3,909,720	4,585,520	3,230,200	4,578,080	5,925,960	7,273,840	8,621,720	908,920	1,096,160	1,283,400	1,469,400	1,657,880	1,086,240	1,361,520	1,638,040	1,914,560	2,189,840
	間接率 31%	5,240,000	7,577,040	9,916,700	12,253,740	14,590,780	1,991,200	2,703,840	3,417,790	4,130,430	4,844,380	3,412,550	4,836,520	6,260,490	7,684,460	9,108,430	960,230	1,158,040	1,355,850	1,552,350	1,751,470	1,147,560	1,438,380	1,730,510	2,022,640	2,313,460
	間接率 34%	5,360,000	7,750,560	10,143,800	12,534,360	14,924,920	2,036,800	2,765,760	3,496,060	4,225,020	4,955,320	3,490,700	4,947,280	6,403,860	7,860,440	9,317,020	982,220	1,184,560	1,386,900	1,587,900	1,791,580	1,173,840	1,471,320	1,770,140	2,068,960	2,366,440
	間接率 39%	5,560,000	8,039,760	10,522,300	13,002,060	15,481,820	2,112,800	2,868,960	3,626,510	4,382,670	5,140,220	3,620,950	5,131,880	6,642,810	8,153,740	9,664,670	1,018,870	1,228,760	1,438,650	1,647,150	1,858,430	1,217,640	1,526,220	1,836,190	2,146,160	2,454,740

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えC

区分		種別：地植えC																								
		その他1					その他2					コンテナ苗（スキ・ヒキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）				
		1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本
課税業者（税込）	基礎単価（税抜）	613,000	723,000	833,000	943,000	1,053,000	797,000	999,000	1,201,000	1,404,000	1,606,000	729,000	897,000	1,065,000	1,233,000	1,401,000	770,000	959,000	1,147,000	1,336,000	1,525,000	633,000	769,000	904,000	1,040,000	1,175,000
	間接率 21%	741,730	874,830	1,007,930	1,141,030	1,274,130	964,370	1,208,790	1,453,210	1,698,840	1,943,260	892,090	1,085,370	1,288,650	1,491,930	1,695,210	931,700	1,160,390	1,387,870	1,616,560	1,845,250	765,930	930,490	1,093,840	1,258,400	1,421,750
	間接率 24%	760,120	896,520	1,032,920	1,169,320	1,305,720	988,280	1,238,760	1,489,240	1,740,960	1,991,440	903,960	1,112,280	1,320,600	1,528,920	1,737,240	954,800	1,189,160	1,422,280	1,656,640	1,891,000	784,920	953,560	1,120,960	1,289,600	1,457,000
	間接率 31%	803,030	947,130	1,091,230	1,235,330	1,379,430	1,044,070	1,308,690	1,573,310	1,839,240	2,103,860	954,990	1,175,070	1,395,150	1,615,230	1,835,310	1,008,700	1,256,290	1,502,570	1,750,160	1,997,750	829,230	1,007,390	1,184,240	1,362,400	1,539,250
	間接率 34%	821,420	968,820	1,116,220	1,263,620	1,411,020	1,067,980	1,338,660	1,609,340	1,881,360	2,152,040	976,860	1,201,980	1,427,100	1,652,220	1,877,340	1,031,800	1,285,060	1,536,980	1,790,240	2,043,500	848,220	1,030,460	1,211,360	1,393,600	1,574,500
	間接率 39%	852,070	1,004,970	1,157,870	1,310,770	1,463,670	1,107,830	1,388,610	1,669,390	1,951,560	2,232,340	1,013,310	1,246,830	1,480,350	1,713,870	1,947,390	1,070,300	1,333,010	1,594,330	1,857,040	2,119,750	879,870	1,068,910	1,256,560	1,445,600	1,633,250
自力・直営・委託（税込）	真営・自力基礎単価	624,000	739,000	855,000	970,000	1,086,000	825,000	1,041,000	1,257,000	1,474,000	1,690,000	751,000	931,000	1,110,000	1,289,000	1,469,000	796,000	998,000	1,200,000	1,402,000	1,604,000	648,000	792,000	935,000	1,079,000	1,222,000
	間接率 21%	755,040	894,190	1,034,550	1,173,700	1,314,060	998,250	1,259,610	1,520,970	1,783,540	2,044,900	908,710	1,126,510	1,343,100	1,559,690	1,777,490	963,160	1,207,580	1,452,000	1,696,420	1,940,840	784,080	958,320	1,131,350	1,305,590	1,478,620
	間接率 24%	773,760	916,360	1,060,200	1,202,800	1,346,640	1,023,000	1,290,840	1,558,680	1,827,760	2,096,600	931,240	1,154,440	1,376,400	1,598,360	1,821,560	987,040	1,237,520	1,488,000	1,738,480	1,988,960	803,520	982,080	1,159,400	1,337,960	1,515,280
	間接率 31%	817,440	968,090	1,120,050	1,270,700	1,422,660	1,080,750	1,363,710	1,646,670	1,930,940	2,213,900	983,810	1,219,610	1,454,100	1,688,590	1,924,390	1,042,760	1,307,380	1,572,000	1,836,620	2,101,240	848,880	1,037,520	1,224,850	1,413,490	1,600,820
	間接率 34%	836,160	990,260	1,145,700	1,299,800	1,455,240	1,105,500	1,394,940	1,684,380	1,975,160	2,264,600	1,006,340	1,247,540	1,487,400	1,727,260	1,968,460	1,066,640	1,337,320	1,608,000	1,878,680	2,149,360	868,320	1,061,280	1,252,900	1,445,860	1,637,480
	間接率 39%	867,360	1,027,210	1,188,450	1,348,300	1,509,540	1,146,750	1,446,990	1,747,230	2,048,860	2,349,100	1,043,890	1,294,090	1,542,900	1,791,710	2,041,910	1,106,440	1,387,220	1,668,000	1,948,780	2,229,560	900,720	1,100,880	1,299,650	1,499,810	1,698,580
請負・委託（税込）	請負・委託基礎単価	674,000	795,000	916,000	1,037,000	1,158,000	876,000	1,098,000	1,321,000	1,544,000	1,766,000	801,000	986,000	1,171,000	1,356,000	1,541,000	847,000	1,054,000	1,261,000	1,469,000	1,677,000	696,000	845,000	994,000	1,144,000	1,292,000
	間接率 21%	815,540	961,950	1,108,360	1,254,770	1,401,180	1,059,960	1,328,580	1,598,410	1,868,240	2,136,860	969,210	1,193,060	1,416,910	1,640,760	1,864,610	1,024,870	1,275,340	1,525,810	1,777,490	2,029,170	842,160	1,022,450	1,202,740	1,384,240	1,563,320
	間接率 24%	835,760	985,800	1,135,840	1,285,880	1,435,920	1,086,240	1,361,520	1,638,040	1,914,560	2,189,840	993,240	1,222,640	1,452,040	1,681,440	1,910,840	1,050,280	1,306,960	1,563,640	1,821,560	2,079,480	863,040	1,047,800	1,232,560	1,418,560	1,602,080
	間接率 31%	882,940	1,041,450	1,199,960	1,358,470	1,516,980	1,147,560	1,438,380	1,730,510	2,022,640	2,313,460	1,049,310	1,291,660	1,534,010	1,776,360	2,018,710	1,109,570	1,380,740	1,651,910	1,924,390	2,196,870	911,760	1,106,950	1,302,140	1,498,640	1,692,520
	間接率 34%	903,160	1,065,300	1,227,440	1,389,580	1,551,720	1,173,840	1,471,320	1,770,140	2,068,960	2,366,440	1,073,340	1,321,240	1,569,140	1,817,040	2,064,940	1,134,980	1,412,360	1,689,740	1,968,460	2,247,180	932,640	1,132,300	1,331,960	1,532,960	1,731,280
	間接率 39%	936,860	1,105,050	1,273,240	1,441,430	1,609,620	1,217,640	1,526,220	1,836,190	2,146,160	2,454,740	1,113,390	1,370,540	1,627,690	1,884,840	2,141,990	1,177,330	1,465,060	1,752,790	2,041,910	2,331,030	967,440	1,174,550	1,381,660	1,590,160	1,795,880

注） 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：地植えなし（500本/ha）

区分		種別：地植えなし（500本/ha）																								
		スギ	ヒノキ	マツ	クスギ	ケヤキ1	ケヤキ2	イヌエンジュ1	イヌエンジュ2	ヤマザクラ1	ヤマザクラ2	ヤマモミジ1	ヤマモミジ2	ポット苗1	ポット苗2	大苗1	大苗2	大苗3	大苗4	イチヨウ1	イチヨウ2	その他1	その他2	コンチナ苗(スギ・ヒノキ)	コナラ苗(コナラ)	コウヨクセン(雑木)
		500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本
接 続 業 者 （ 税 抜）	基礎単価（税抜）	111,000	107,000	106,000	115,000	111,000	141,000	158,000	164,000	110,000	137,000	110,000	142,000	196,000	229,000	809,000	1,622,000	494,000	988,000	137,000	202,000	110,000	202,000	168,000	188,000	135,000
	間接率 21%	134,310	129,470	128,260	139,150	134,310	170,610	191,180	198,440	133,100	165,770	133,100	171,820	237,160	277,090	978,890	1,962,620	597,740	1,195,480	165,770	244,420	133,100	244,420	203,280	227,480	163,350
	間接率 24%	137,640	132,680	131,440	142,600	137,640	174,840	195,920	203,360	136,400	169,880	136,400	176,080	243,040	283,960	1,003,160	2,011,280	612,560	1,225,120	169,880	250,480	136,400	250,480	208,320	233,120	167,400
	間接率 31%	145,410	140,170	138,860	150,650	145,410	184,710	206,980	214,840	144,100	179,470	144,100	186,020	256,760	299,990	1,059,790	2,124,820	647,140	1,294,280	179,470	264,620	144,100	264,620	220,080	246,280	176,850
	間接率 34%	148,740	143,380	142,040	154,100	148,740	188,940	211,720	219,760	147,400	183,580	147,400	190,280	262,640	306,860	1,084,060	2,173,480	661,960	1,323,920	183,580	270,680	147,400	270,680	225,120	251,920	180,900
	間接率 39%	154,290	148,730	147,340	159,850	154,290	195,990	219,620	227,960	152,900	190,430	152,900	197,380	272,440	318,310	1,124,510	2,254,580	686,660	1,373,320	190,430	280,780	152,900	280,780	233,520	261,320	187,650
自 力 ・ 兼 営 ・ 委 託 （ 税 込）	直営・自力基礎単価	116,000	112,000	111,000	121,000	116,000	149,000	168,000	174,000	115,000	145,000	115,000	150,000	209,000	245,000	879,000	1,767,000	535,000	1,074,000	145,000	216,000	115,000	216,000	179,000	201,000	142,000
	間接率 21%	140,360	135,520	134,310	146,410	140,360	180,290	203,280	210,540	139,150	175,450	139,150	181,500	252,890	296,450	1,063,590	2,138,070	647,350	1,299,540	175,450	261,360	139,150	261,360	216,590	243,210	171,820
	間接率 24%	143,840	138,880	137,640	150,040	143,840	184,760	208,320	215,760	142,600	179,800	142,600	186,000	259,160	303,800	1,089,960	2,191,080	663,400	1,331,760	179,800	267,840	142,600	267,840	221,960	249,240	176,080
	間接率 31%	151,960	146,720	145,410	158,510	151,960	195,190	220,080	227,940	150,650	189,950	150,650	196,500	273,790	320,950	1,151,490	2,314,770	700,850	1,406,940	189,950	282,960	150,650	282,960	234,490	263,310	186,020
	間接率 34%	155,440	150,080	148,740	162,140	155,440	199,660	225,120	233,160	154,100	194,300	154,100	201,000	280,060	328,300	1,177,860	2,367,780	716,900	1,439,160	194,300	289,440	154,100	289,440	239,860	269,340	190,280
	間接率 39%	161,240	155,680	154,290	168,190	161,240	207,110	233,520	241,860	159,850	201,550	159,850	208,500	290,510	340,550	1,221,810	2,456,130	743,650	1,492,860	201,550	300,240	159,850	300,240	248,810	279,390	197,380
請 負 ・ 委 託 （ 税 込）	請負・委託基礎単価	122,000	117,000	116,000	126,000	122,000	155,000	173,000	180,000	121,000	150,000	121,000	156,000	215,000	251,000	889,000	1,784,000	543,000	1,086,000	150,000	222,000	121,000	222,000	184,000	206,000	148,000
	間接率 21%	147,620	141,570	140,360	152,460	147,620	187,550	209,330	217,800	146,410	181,500	146,410	188,760	260,150	303,710	1,075,690	2,158,640	657,030	1,314,060	181,500	268,620	146,410	268,620	222,640	249,260	179,080
	間接率 24%	151,280	145,080	143,840	156,240	151,280	192,200	214,520	223,200	150,040	186,000	150,040	193,440	266,600	311,240	1,102,360	2,212,160	673,320	1,346,640	186,000	275,280	150,040	275,280	228,160	255,440	183,520
	間接率 31%	159,820	153,270	151,960	165,060	159,820	203,050	226,630	235,800	158,510	196,500	158,510	204,360	281,650	328,810	1,164,590	2,337,040	711,330	1,422,660	196,500	290,820	158,510	290,820	241,040	269,860	193,880
	間接率 34%	163,480	156,780	155,440	168,840	163,480	207,700	231,820	241,200	162,140	201,000	162,140	209,040	288,100	336,340	1,191,260	2,390,560	727,620	1,455,240	201,000	297,480	162,140	297,480	246,560	276,040	198,320
	間接率 39%	169,580	162,630	161,240	175,140	169,580	215,450	240,470	250,200	168,190	208,500	168,190	216,840	298,850	348,890	1,235,710	2,479,760	754,770	1,509,540	208,500	308,580	168,190	308,580	255,760	286,340	205,720

令和7年度1期（植栽）標準単価

種別：一貫作業（伐倒・集材搬出のみ）

区分	種別：一貫作業（伐倒・集材搬出のみ）																											
	ヤマザクラ2			ヤマモミジ1			ヤマモミジ2			ポット苗1			ポット苗2			大苗1			大苗2			大苗3			大苗4			
	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	
課税業者（税抜）	基礎単価（税抜）	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000
	間接率 21%	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050
	間接率 24%	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200
	間接率 31%	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550
	間接率 34%	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700
	間接率 39%	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950
自力・直営・受託（税込）	調査・自力基礎単価	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000
	間接率 21%	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050
	間接率 24%	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200
	間接率 31%	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550
	間接率 34%	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700
	間接率 38%	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375	969,375
請負・委託（税込）	請負・委託基礎単価	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
	間接率 21%	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750
	間接率 24%	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000
	間接率 31%	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250
	間接率 34%	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500
	間接率 39%	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：一貫作業（伐倒・集材搬出のみ）

区分	種別：一貫作業（伐倒・集材搬出のみ）																					
	イテヨウ1			イテヨウ2			その他1			その他2			コンテナ苗			コウヨウザン			コウヨウザン（普通）			
	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	
課税業者（税抜）	基礎単価（税抜）	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000
	間接率 21%	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050
	間接率 24%	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200
	間接率 31%	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550
	間接率 34%	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700
	間接率 39%	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950
自力・直営・受託（税込）	適当・自力基礎単価	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000	705,000
	間接率 21%	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050	853,050
	間接率 24%	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200	874,200
	間接率 31%	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550	923,550
	間接率 34%	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700	944,700
	間接率 39%	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950	979,950
課負・委託（税込）	課負・委託基礎単価	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
	間接率 21%	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750	937,750
	間接率 24%	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000	961,000
	間接率 31%	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250	1,015,250
	間接率 34%	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500
	間接率 39%	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250	1,077,250

令和7年度1期（植栽）標準単価

種別：一貫作業（地植え・植栽のみ）

区分	種別：一貫作業（地植え・植栽のみ）																											
	スギ			ヒノキ			マツ			クスギ			ケヤキ1			ケヤキ2			イヌエンジュ1			イヌエンジュ2			ヤマザクラ1			
	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	
課税業者（税抜）	基礎単価（税抜）	466,000	567,000	668,000	458,000	556,000	653,000	457,000	554,000	651,000	474,000	580,000	686,000	467,000	569,000	670,000	527,000	658,000	790,000	561,000	710,000	859,000	572,000	726,000	881,000	464,000	564,000	664,000
	間接率 21%	563,860	686,070	808,280	554,180	672,760	790,130	552,970	670,340	787,710	573,540	701,800	830,060	565,070	688,490	810,700	637,670	796,180	955,900	678,810	859,100	1,039,390	692,120	878,460	1,066,010	561,440	682,440	803,440
	間接率 24%	577,840	703,080	828,320	567,920	689,440	809,720	566,680	686,960	807,240	587,760	719,200	850,640	579,080	705,560	830,800	653,480	815,920	979,600	695,640	880,400	1,065,160	709,280	900,240	1,092,440	575,360	699,360	823,360
	間接率 31%	610,460	742,770	875,080	599,980	728,360	855,430	598,670	725,740	852,810	620,940	759,800	898,660	611,770	745,390	877,700	690,370	861,980	1,034,900	734,910	930,100	1,125,290	749,320	951,060	1,154,110	607,840	738,840	869,840
	間接率 34%	624,440	759,780	895,120	613,720	745,040	875,020	612,380	742,360	872,340	635,160	777,200	919,240	625,780	762,460	897,800	706,180	881,720	1,058,600	751,740	951,400	1,151,060	766,480	972,840	1,180,540	621,760	755,760	889,760
	間接率 39%	647,740	788,130	928,520	636,620	772,840	907,670	635,230	770,060	904,890	658,860	806,200	953,540	649,130	790,910	931,300	732,530	914,620	1,098,100	779,790	986,900	1,194,010	795,080	1,009,140	1,224,590	644,960	783,960	922,960
自力・直営・受託（税込）	高営・自力基礎単価	477,000	583,000	690,000	468,000	571,000	674,000	467,000	569,000	671,000	486,000	598,000	710,000	478,000	585,000	692,000	543,000	683,000	823,000	581,000	740,000	899,000	593,000	757,000	923,000	475,000	580,000	686,000
	間接率 21%	577,170	705,430	834,900	566,280	690,910	815,540	565,070	688,490	811,910	588,060	723,580	859,100	578,380	707,850	837,320	657,030	826,430	995,830	703,010	895,400	1,087,790	717,530	915,970	1,116,830	574,750	701,800	830,060
	間接率 24%	591,480	722,920	855,600	580,320	708,040	835,760	579,080	705,560	832,040	602,640	741,520	880,400	592,720	725,400	858,080	673,320	846,920	1,020,520	720,440	917,600	1,114,760	735,320	938,680	1,144,520	589,000	719,200	850,640
	間接率 31%	624,870	763,730	903,900	613,080	748,010	882,940	611,770	745,390	879,010	636,660	783,380	930,100	626,180	766,350	906,520	711,330	894,730	1,078,130	761,110	969,400	1,177,690	776,830	991,670	1,209,130	622,250	759,800	898,660
	間接率 34%	639,180	781,220	924,600	627,120	765,140	903,160	625,780	762,460	899,140	651,240	801,320	951,400	640,520	783,900	927,280	727,620	915,220	1,102,820	778,540	991,600	1,204,660	794,620	1,014,380	1,236,820	636,500	777,200	919,240
	間接率 38%	655,875	801,625	948,750	643,500	785,125	926,750	642,125	782,375	922,625	668,250	822,250	976,250	657,250	804,375	951,500	746,625	939,125	1,131,625	798,875	1,017,500	1,236,125	815,375	1,040,875	1,269,125	653,125	797,500	943,250
請負・委託（税込）	請負・委託基礎単価	512,000	623,000	734,000	503,000	611,000	718,000	502,000	609,000	716,000	521,000	638,000	754,000	513,000	625,000	737,000	579,000	723,000	869,000	617,000	781,000	944,000	629,000	798,000	969,000	510,000	620,000	730,000
	間接率 21%	619,520	753,830	888,140	608,630	739,310	868,780	607,420	736,890	866,360	630,410	771,980	930,060	620,730	756,250	891,770	700,590	874,830	1,051,490	746,570	945,010	1,142,240	761,090	965,580	1,172,490	617,100	750,200	883,300
	間接率 24%	634,880	772,520	910,160	623,720	757,640	890,320	622,480	755,160	887,840	646,040	791,120	950,640	636,120	775,000	913,880	717,960	896,520	1,077,560	765,080	968,440	1,170,560	779,960	989,520	1,201,560	632,400	768,800	905,200
	間接率 31%	670,720	816,130	961,540	658,930	800,410	940,580	657,620	797,790	937,960	682,510	835,780	998,660	672,030	818,750	965,470	758,490	947,130	1,138,390	808,270	1,023,110	1,236,640	823,990	1,045,380	1,269,390	668,100	812,200	956,300
	間接率 34%	686,080	834,820	983,560	674,020	818,740	962,120	672,680	816,060	959,440	698,140	854,920	1,019,240	687,420	837,500	987,580	775,860	968,820	1,164,460	826,780	1,046,540	1,264,960	842,860	1,069,320	1,298,460	683,400	830,800	978,200
	間接率 39%	711,680	865,970	1,020,260	699,170	849,290	998,020	697,780	846,510	995,240	724,190	886,820	1,053,540	713,070	868,750	1,024,430	804,810	1,004,970	1,207,910	857,630	1,085,590	1,312,160	874,310	1,109,220	1,346,910	708,900	861,800	1,014,700

令和7年度1期（植栽）標準単価

種別：一貫作業（地植え・植栽のみ）

区分	種別：一貫作業（地植え・植栽のみ）																											
	ヤマザクラ2			ヤマモミジ1			ヤマモミジ2			ポット苗1			ポット苗2			大苗1			大苗2			大苗3			大苗4			
	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	
課税業者（税抜）	基礎単価（税抜）	518,000	645,000	772,000	464,000	564,000	664,000	529,000	661,000	794,000	637,000	824,000	1,011,000	702,000	921,000	1,141,000	1,862,000	2,661,000	3,461,000	3,498,000	5,100,000	6,713,000	1,244,000	1,734,000	2,225,000	2,220,000	3,198,000	4,176,000
	間接率 21%	626,780	780,450	934,120	561,440	682,440	803,440	640,090	799,810	960,740	770,770	997,040	1,223,310	849,420	1,114,410	1,380,610	2,253,020	3,219,810	4,187,810	4,220,480	6,171,000	8,122,730	1,505,240	2,098,140	2,692,250	2,686,200	3,869,580	5,052,960
	間接率 24%	642,320	799,800	957,280	575,360	699,360	823,360	655,960	819,640	984,560	789,880	1,021,760	1,253,640	870,480	1,142,040	1,414,840	2,308,880	3,299,640	4,291,640	4,325,120	6,324,000	8,324,120	1,542,560	2,150,160	2,759,000	2,752,800	3,965,520	5,178,240
	間接率 31%	678,580	844,950	1,011,320	607,840	738,840	869,840	692,990	865,910	1,040,140	834,470	1,079,440	1,324,410	919,620	1,206,510	1,494,710	2,439,220	3,485,910	4,533,910	4,569,280	6,681,000	8,794,030	1,629,640	2,271,540	2,914,750	2,908,200	4,189,380	5,470,560
	間接率 34%	694,120	864,300	1,034,480	621,760	755,760	889,760	708,860	885,740	1,063,960	853,580	1,104,160	1,354,740	940,680	1,234,140	1,528,940	2,495,080	3,565,740	4,637,740	4,673,920	6,834,000	8,995,420	1,666,960	2,323,560	2,981,500	2,974,800	4,285,320	5,595,840
	間接率 39%	720,020	896,550	1,073,080	644,960	783,960	922,960	735,310	918,790	1,103,660	885,430	1,145,360	1,405,290	975,780	1,280,190	1,585,990	2,588,180	3,698,790	4,810,790	4,848,320	7,089,000	9,331,070	1,729,160	2,410,260	3,092,750	3,085,800	4,445,220	5,804,640
自力・直営・受託（税込）	高営・自力基礎単価	534,000	669,000	804,000	475,000	580,000	686,000	546,000	686,000	828,000	664,000	864,000	1,065,000	735,000	970,000	1,207,000	2,002,000	2,871,000	3,741,000	3,778,000	5,535,000	7,293,000	1,327,000	1,858,000	2,391,000	2,393,000	3,457,000	4,522,000
	間接率 21%	646,140	809,490	972,840	574,750	701,800	830,060	660,660	830,060	1,001,880	803,440	1,045,440	1,288,650	889,350	1,173,700	1,460,470	2,422,420	3,473,910	4,526,610	4,571,380	6,697,350	8,824,530	1,605,670	2,248,180	2,893,110	2,895,530	4,182,970	5,471,620
	間接率 24%	662,160	829,560	996,960	589,000	719,200	850,640	677,040	850,640	1,026,720	823,360	1,071,360	1,320,600	911,400	1,202,800	1,496,680	2,482,480	3,560,040	4,638,840	4,684,720	6,863,400	9,043,320	1,645,480	2,303,920	2,964,840	2,967,320	4,286,680	5,607,280
	間接率 31%	699,540	876,390	1,053,240	622,250	759,800	898,660	715,260	898,660	1,084,680	869,840	1,131,840	1,395,150	962,850	1,270,700	1,581,170	2,622,620	3,761,010	4,900,710	4,949,180	7,250,850	9,553,830	1,738,370	2,433,980	3,132,210	3,134,830	4,528,670	5,923,820
	間接率 34%	715,560	896,460	1,077,360	636,500	777,200	919,240	731,640	919,240	1,109,520	889,760	1,157,760	1,427,100	984,900	1,299,800	1,617,380	2,682,680	3,847,140	5,012,940	5,062,520	7,416,900	9,772,620	1,778,180	2,489,720	3,203,940	3,206,620	4,632,380	6,059,480
	間接率 38%	734,250	919,875	1,105,500	653,125	797,500	943,250	750,750	943,250	1,138,500	913,000	1,188,000	1,464,375	1,010,625	1,333,750	1,659,625	2,752,750	3,947,625	5,143,875	5,194,750	7,610,625	10,027,875	1,824,625	2,554,750	3,287,625	3,290,375	4,753,375	6,217,750
請負・委託（税込）	請負・委託基礎単価	569,000	709,000	849,000	510,000	620,000	730,000	581,000	727,000	873,000	700,000	906,000	1,112,000	772,000	1,013,000	1,255,000	2,048,000	2,927,000	3,807,000	3,836,000	5,610,000	7,384,000	1,368,000	1,907,000	2,447,000	2,442,000	3,517,000	4,593,000
	間接率 21%	688,490	857,890	1,027,290	617,100	750,200	883,300	703,010	879,670	1,056,330	847,000	1,096,260	1,345,520	934,120	1,225,730	1,518,550	2,478,080	3,541,670	4,606,470	4,641,560	6,788,100	8,934,640	1,655,280	2,307,470	2,960,870	2,954,820	4,255,570	5,557,530
	間接率 24%	705,560	879,160	1,052,760	632,400	768,800	905,200	720,440	901,480	1,082,520	868,000	1,123,440	1,378,880	957,280	1,256,120	1,556,200	2,539,520	3,629,480	4,720,680	4,756,640	6,956,400	9,156,160	1,696,320	2,364,680	3,034,280	3,028,080	4,361,080	5,695,320
	間接率 31%	745,390	928,790	1,112,190	668,100	812,200	956,300	761,110	952,370	1,143,630	917,000	1,186,860	1,456,720	1,011,320	1,327,030	1,644,050	2,682,880	3,834,370	4,987,170	5,025,160	7,349,100	9,673,040	1,792,080	2,498,170	3,205,570	3,199,020	4,607,270	6,016,830
	間接率 34%	762,460	950,060	1,137,660	683,400	830,800	978,200	778,540	974,180	1,169,820	938,000	1,214,040	1,490,080	1,034,480	1,357,420	1,681,700	2,744,320	3,922,180	5,101,380	5,140,240	7,517,400	9,894,560	1,833,120	2,555,380	3,278,980	3,272,280	4,712,780	6,154,620
	間接率 39%	790,910	985,510	1,180,110	708,900	861,800	1,014,700	807,590	1,010,530	1,213,470	973,000	1,259,340	1,545,680	1,073,080	1,408,070	1,744,450	2,846,720	4,068,530	5,291,730	5,332,040	7,797,900	10,263,760	1,901,520	2,650,730	3,401,330	3,394,380	4,888,630	6,384,270

注) 1. ヒノキ・マツについては1500本/ha以上の植栽を補助対象とする。
 2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和7年度1期（植栽）標準単価

種別：一貫作業（地植え・植栽のみ）

区分	種別：一貫作業（地植え・植栽のみ）																					
	イテヨウ1			イテヨウ2			その他1			その他2			コンテナ苗			コウヨウザン			コウヨウザン（普通）			
	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	1000本	1500本	2000本	
課税業者（税抜）	基礎単価（税抜）	518,000	645,000	772,000	648,000	840,000	1,032,000	464,000	564,000	664,000	648,000	840,000	1,032,000	590,000	754,000	917,000	632,000	816,000	1,000,000	515,000	640,000	766,000
	間接率 21%	626,780	780,450	934,120	784,080	1,016,400	1,248,720	561,440	682,440	803,440	784,080	1,016,400	1,248,720	713,900	912,340	1,109,570	764,720	987,360	1,210,000	623,150	774,400	926,860
	間接率 24%	642,320	799,800	957,280	803,520	1,041,600	1,279,680	575,360	699,360	823,360	803,520	1,041,600	1,279,680	731,600	934,960	1,137,080	783,680	1,011,840	1,240,000	638,600	793,600	949,840
	間接率 31%	678,580	844,950	1,011,320	848,880	1,100,400	1,351,920	607,840	738,840	869,840	848,880	1,100,400	1,351,920	772,900	987,740	1,201,270	827,920	1,068,960	1,310,000	674,650	838,400	1,003,460
	間接率 34%	694,120	864,300	1,034,480	868,320	1,125,600	1,382,880	621,760	755,760	889,760	868,320	1,125,600	1,382,880	790,600	1,010,360	1,228,780	846,880	1,093,440	1,340,000	690,100	857,600	1,026,440
	間接率 39%	720,020	896,550	1,073,080	900,720	1,167,600	1,434,480	644,960	783,960	922,960	900,720	1,167,600	1,434,480	820,100	1,048,060	1,274,630	878,480	1,134,240	1,390,000	715,850	889,600	1,064,740
自力・直営・受託（税込）	直営・自力基礎単価	534,000	669,000	804,000	676,000	882,000	1,088,000	475,000	580,000	686,000	676,000	882,000	1,088,000	612,000	788,000	962,000	658,000	855,000	1,053,000	530,000	663,000	797,000
	間接率 21%	646,140	809,490	972,840	817,960	1,067,220	1,316,480	574,750	701,800	830,060	817,960	1,067,220	1,316,480	740,520	953,480	1,164,020	796,180	1,034,550	1,274,130	641,300	802,230	964,370
	間接率 24%	662,160	829,560	996,960	838,240	1,093,680	1,349,120	589,000	719,200	850,640	838,240	1,093,680	1,349,120	758,880	977,120	1,192,880	815,920	1,060,200	1,305,720	657,200	822,120	988,280
	間接率 31%	699,540	876,390	1,053,240	885,560	1,155,420	1,425,280	622,250	759,800	898,660	885,560	1,155,420	1,425,280	801,720	1,032,280	1,260,220	861,980	1,120,050	1,379,430	694,300	868,530	1,044,070
	間接率 34%	715,560	896,460	1,077,360	905,840	1,181,880	1,457,920	636,500	777,200	919,240	905,840	1,181,880	1,457,920	820,080	1,055,920	1,289,080	881,720	1,145,700	1,411,020	710,200	888,420	1,067,980
	間接率 39%	742,260	929,910	1,117,560	939,640	1,225,980	1,512,320	660,250	806,200	953,540	939,640	1,225,980	1,512,320	850,680	1,095,320	1,337,180	914,620	1,188,450	1,463,670	736,700	921,570	1,107,830
請負・委託（税込）	請負・委託基礎単価	569,000	709,000	849,000	712,000	924,000	1,135,000	510,000	620,000	730,000	712,000	924,000	1,135,000	649,000	829,000	1,008,000	695,000	897,000	1,100,000	566,000	704,000	842,000
	間接率 21%	688,490	857,890	1,027,290	861,520	1,118,040	1,373,350	617,100	750,200	883,300	861,520	1,118,040	1,373,350	785,290	1,003,090	1,219,680	840,950	1,085,370	1,331,000	684,860	851,840	1,018,820
	間接率 24%	705,560	879,160	1,052,760	882,880	1,145,760	1,407,400	632,400	768,800	905,200	882,880	1,145,760	1,407,400	804,760	1,027,960	1,249,920	861,800	1,112,280	1,364,000	701,840	872,960	1,044,080
	間接率 31%	745,390	928,790	1,112,190	932,720	1,210,440	1,486,850	668,100	812,200	956,300	932,720	1,210,440	1,486,850	850,190	1,085,990	1,320,480	910,450	1,175,070	1,441,000	741,460	922,240	1,103,020
	間接率 34%	762,460	950,060	1,137,660	954,080	1,238,160	1,520,900	683,400	830,800	978,200	954,080	1,238,160	1,520,900	869,660	1,110,860	1,350,720	931,300	1,201,980	1,474,000	758,440	943,360	1,128,280
	間接率 39%	790,910	985,510	1,180,110	989,680	1,284,360	1,577,650	708,900	861,800	1,014,700	989,680	1,284,360	1,577,650	902,110	1,152,310	1,401,120	966,050	1,246,830	1,529,000	786,740	978,560	1,170,380

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：地拵えなし

樹種	ha当たり 本数	労務費						労務単価 (普通)	労務単価 (特殊)	経費 (B)	資材費		共通仮設費 8.4% (A+B+C)*8.4%	経費計 (D)	標準単価		
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)				苗木 単価	経費 (C)			基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
スギ	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	112	112,000	17,232	222,382	222,000	233,000	244,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		168,000	25,840	333,470	333,000	349,000	366,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		224,000	34,465	444,765	444,000	466,000	488,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		280,000	43,073	555,853	555,000	583,000	610,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		336,000	51,697	667,147	667,000	700,000	733,000
ヒノキ	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	105	105,000	16,644	214,794	214,000	224,000	235,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		157,500	24,958	322,088	322,000	337,000	354,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		210,000	33,289	429,589	429,000	450,000	471,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		262,500	41,603	536,883	536,000	562,000	589,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		315,000	49,933	644,383	644,000	675,000	708,000
マツ	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	104	104,000	16,560	213,710	213,000	223,000	234,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		156,000	24,832	320,462	320,000	335,000	352,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		208,000	33,121	427,421	427,000	447,000	469,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		260,000	41,393	534,173	534,000	560,000	587,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		312,000	49,681	641,131	641,000	672,000	705,000
クヌギ	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	120	120,000	17,904	231,054	231,000	243,000	254,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		180,000	26,848	346,478	346,000	364,000	380,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		240,000	35,809	462,109	462,000	486,000	508,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		300,000	44,753	577,533	577,000	607,000	634,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		360,000	53,713	693,163	693,000	729,000	762,000
ケヤキ1	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	113	113,000	17,316	223,466	223,000	234,000	245,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		169,500	25,966	335,096	335,000	351,000	368,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		226,000	34,633	446,933	446,000	468,000	490,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		282,500	43,283	558,563	558,000	586,000	613,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		339,000	51,949	670,399	670,000	703,000	737,000
ケヤキ2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	168	168,000	21,936	283,086	283,000	299,000	311,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		252,000	32,896	424,526	424,000	449,000	466,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		336,000	43,873	566,173	566,000	599,000	622,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		420,000	54,833	707,613	707,000	749,000	777,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		504,000	65,809	849,259	849,000	899,000	933,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 2

種別：地拵えなし

樹種	ha当たり 本数	労務費						資材費		共通仮設費 8.4% (A+B+C)*8.4%	経費計 (D)	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)			経費 (B)	苗木 単価	経費 (C)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
イヌエン ジュ1	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	200	200,000	24,624	317,774	317,000	337,000	348,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		300,000	36,928	476,558	476,000	506,000	523,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		400,000	49,249	635,549	635,000	675,000	698,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		500,000	61,553	794,333	794,000	844,000	873,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		600,000	73,873	953,323	953,000	1,013,000	1,048,000
イヌエン ジュ2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	210	210,000	25,464	328,614	328,000	349,000	360,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		315,000	38,188	492,818	492,000	523,000	541,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		420,000	50,929	657,229	657,000	699,000	722,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		525,000	63,653	821,433	821,000	873,000	903,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		630,000	76,393	985,843	985,000	1,048,000	1,083,000
ヤマザクラ 1	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110	110,000	17,064	220,214	220,000	231,000	242,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		165,000	25,588	330,218	330,000	346,000	363,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		220,000	34,129	440,429	440,000	462,000	484,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		275,000	42,653	550,433	550,000	577,000	605,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		330,000	51,193	660,643	660,000	693,000	726,000
ヤマザクラ 2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	160	160,000	21,264	274,414	274,000	290,000	301,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		240,000	31,888	411,518	411,000	435,000	452,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		320,000	42,529	548,829	548,000	580,000	602,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		400,000	53,153	685,933	685,000	725,000	753,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		480,000	63,793	823,243	823,000	871,000	905,000
ヤマモミジ 1	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110	110,000	17,064	220,214	220,000	231,000	242,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		165,000	25,588	330,218	330,000	346,000	363,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		220,000	34,129	440,429	440,000	462,000	484,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		275,000	42,653	550,433	550,000	577,000	605,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		330,000	51,193	660,643	660,000	693,000	726,000
ヤマモミジ 2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	170	170,000	22,104	285,254	285,000	302,000	313,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		255,000	33,148	427,778	427,000	452,000	469,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		340,000	44,209	570,509	570,000	604,000	627,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		425,000	55,253	713,033	713,000	755,000	784,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		510,000	66,313	855,763	855,000	906,000	940,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 3

種別：地拵えなし

樹種	h a 当たり 本 数	労務費						資材費		共通仮設費 8.4% (A+B+C)*8.4%	経費計 (D)	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)			経費 (B)	苗木 単価	経費 (C)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
ポット苗 1	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	270	270,000	30,504	393,654	393,000	420,000	432,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		405,000	45,748	590,378	590,000	630,000	649,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		540,000	61,009	787,309	787,000	841,000	865,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		675,000	76,253	984,033	984,000	1,051,000	1,082,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		810,000	91,513	1,180,963	1,180,000	1,261,000	1,298,000
ポット苗 2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	330	330,000	35,544	458,694	458,000	491,000	503,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		495,000	53,308	687,938	687,000	736,000	755,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		660,000	71,089	917,389	917,000	983,000	1,008,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		825,000	88,853	1,146,633	1,146,000	1,228,000	1,260,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		990,000	106,633	1,376,083	1,376,000	1,475,000	1,513,000
大 苗 1	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,400	1,400,000	125,424	1,618,574	1,618,000	1,758,000	1,779,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		2,100,000	188,128	2,427,758	2,427,000	2,637,000	2,669,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		2,800,000	250,849	3,237,149	3,237,000	3,517,000	3,560,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		3,500,000	313,553	4,046,333	4,046,000	4,396,000	4,450,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		4,200,000	376,273	4,855,723	4,855,000	5,275,000	5,340,000
大 苗 2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	2,900	2,900,000	251,424	3,244,574	3,244,000	3,534,000	3,568,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		4,350,000	377,128	4,866,758	4,866,000	5,301,000	5,352,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		5,800,000	502,849	6,489,149	6,489,000	7,069,000	7,137,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		7,250,000	628,553	8,111,333	8,111,000	8,836,000	8,922,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		8,700,000	754,273	9,733,723	9,733,000	10,603,000	10,706,000
大 苗 3	1,000	-	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	830	830,000	76,713	989,963	989,000	1,072,000	1,087,000
	1,500	-	0.82	3.75	1.65	4.57	1.65			124,780		1,245,000	115,061	1,484,841	1,484,000	1,608,000	1,632,000
	2,000	-	1.10	5.00	2.20	6.10	2.20			166,500		1,660,000	153,426	1,979,926	1,979,000	2,145,000	2,176,000
	2,500	-	1.37	6.25	2.75	7.62	2.75			208,030		2,075,000	191,774	2,474,804	2,474,000	2,681,000	2,721,000
	3,000	-	1.65	7.50	3.30	9.15	3.30			249,750		2,490,000	230,139	2,969,889	2,969,000	3,218,000	3,265,000
大 苗 4	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,730	1,730,000	153,144	1,976,294	1,976,000	2,149,000	2,173,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		2,595,000	229,708	2,964,338	2,964,000	3,223,000	3,260,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		3,460,000	306,289	3,952,589	3,952,000	4,298,000	4,347,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		4,325,000	382,853	4,940,633	4,940,000	5,372,000	5,434,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		5,190,000	459,433	5,928,883	5,928,000	6,447,000	6,520,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 4

種別：地拵えなし

樹種	h a 当たり 本 数	労務費						資材費		共通仮設費 8.4% (A+B+C)*8.4%	経費計 (D)	標準単価										
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)			経費 (B)	苗木 単価	経費 (C)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)					
イチョウ 1	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	160,000	21,264	274,414	274,000	290,000	301,000						
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630							240,000	31,888	411,518	411,000	435,000	452,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300							320,000	42,529	548,829	548,000	580,000	602,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780							400,000	53,153	685,933	685,000	725,000	753,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450							480,000	63,793	823,243	823,000	871,000	905,000
イチョウ 2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	280,000	31,344	404,494	404,000	432,000	444,000						
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630							420,000	47,008	606,638	606,000	648,000	666,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300							560,000	62,689	808,989	808,000	864,000	888,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780							700,000	78,353	1,011,133	1,011,000	1,081,000	1,112,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450							840,000	94,033	1,213,483	1,213,000	1,297,000	1,334,000
そ の 他 1	1,000	-	0.55	2.50	1.20	3.05	1.20	19,000	23,000	85,550	110,000	16,426	211,976	211,000	222,000	232,000						
	1,500	-	0.82	3.75	1.80	4.57	1.80			128,230							165,000	24,631	317,861	317,000	333,000	348,000
	2,000	-	1.10	5.00	2.40	6.10	2.40			171,100							220,000	32,852	423,952	423,000	445,000	465,000
	2,500	-	1.37	6.25	3.00	7.62	3.00			213,780							275,000	41,057	529,837	529,000	556,000	581,000
	3,000	-	1.65	7.50	3.60	9.15	3.60			256,650							330,000	49,278	635,928	635,000	668,000	698,000
そ の 他 2	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	280,000	31,344	404,494	404,000	432,000	444,000						
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630							420,000	47,008	606,638	606,000	648,000	666,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300							560,000	62,689	808,989	808,000	864,000	888,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780							700,000	78,353	1,011,133	1,011,000	1,081,000	1,112,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450							840,000	94,033	1,213,483	1,213,000	1,297,000	1,334,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 5

種別：地拵えなし

樹種	ha当たり 本数	労務費						資材費		共通仮設費 8.4% (A+B+C)*8.4%	経費計 (D)	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)			経費 (B)	苗木 単価	経費 (C)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
コンテナ苗 (スキ・ヒキ)	1,000	-	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	227	227,000	26,061	336,311	336,000	358,000	369,000
	1,500	-	0.82	3.75	1.65	4.57	1.65			124,780		340,500	39,083	504,363	504,000	538,000	554,000
	2,000	-	1.10	5.00	2.20	6.10	2.20			166,500		454,000	52,122	672,622	672,000	717,000	739,000
	2,500	-	1.37	6.25	2.75	7.62	2.75			208,030		567,500	65,144	840,674	840,000	896,000	924,000
	3,000	-	1.65	7.50	3.30	9.15	3.30			249,750		681,000	78,183	1,008,933	1,008,000	1,076,000	1,108,000
コウヨウザ ン (コンテ ナ)	1,000	-	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	265	265,000	29,253	377,503	377,000	403,000	414,000
	1,500	-	0.82	3.75	1.65	4.57	1.65			124,780		397,500	43,871	566,151	566,000	605,000	622,000
	2,000	-	1.10	5.00	2.20	6.10	2.20			166,500		530,000	58,506	755,006	755,000	808,000	830,000
	2,500	-	1.37	6.25	2.75	7.62	2.75			208,030		662,500	73,124	943,654	943,000	1,009,000	1,037,000
	3,000	-	1.65	7.50	3.30	9.15	3.30			249,750		795,000	87,759	1,132,509	1,132,000	1,211,000	1,245,000
コウヨウザ ン (普通)	1,000	-	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	157	157,000	21,012	271,162	271,000	286,000	298,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			139,630		235,500	31,510	406,640	406,000	429,000	446,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			186,300		314,000	42,025	542,325	542,000	573,000	596,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			232,780		392,500	52,523	677,803	677,000	716,000	744,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			279,450		471,000	63,037	813,487	813,000	860,000	894,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：機械地拵え

樹種	h a 当たり 本 数	労務費						資材費		共通仮設費	経費計 (D)	標準単価				
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
スギ	1,000	243,529	0.55	2.90	1.20	3.45	1.20		93,150		112,000	37,689	486,368	486,000	497,000	534,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80		139,630		168,000	46,297	597,456	597,000	613,000	656,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000		112	54,921	708,750	708,000	730,000	778,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00		232,780		280,000	63,529	819,838	819,000	847,000	900,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60		279,450		336,000	72,154	931,133	931,000	964,000	1,024,000
ヒノキ	1,000	243,529	0.55	2.90	1.20	3.45	1.20		93,150		105,000	37,101	478,780	478,000	488,000	525,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80		139,630		157,500	45,415	586,074	586,000	601,000	644,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000		105	53,745	693,574	693,000	714,000	762,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00		232,780		262,500	62,059	800,868	800,000	826,000	880,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60		279,450		315,000	70,390	908,369	908,000	939,000	998,000
マツ	1,000	243,529	0.55	2.90	1.20	3.45	1.20		93,150		104,000	37,017	477,696	477,000	487,000	524,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80		139,630		156,000	45,289	584,448	584,000	599,000	642,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000		104	53,577	691,406	691,000	711,000	760,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00		232,780		260,000	61,849	798,158	798,000	824,000	877,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60		279,450		312,000	70,138	905,117	905,000	936,000	995,000
クヌギ	1,000	243,529	0.55	2.90	1.20	3.45	1.20		93,150		120,000	38,361	495,040	495,000	507,000	544,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80		139,630		180,000	47,305	610,464	610,000	628,000	671,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000		120	56,265	726,094	726,000	750,000	798,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00		232,780		300,000	65,209	841,518	841,000	871,000	925,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60		279,450		360,000	74,170	957,149	957,000	993,000	1,052,000
ケヤキ1	1,000	243,529	0.55	2.90	1.20	3.45	1.20		93,150		113,000	37,773	487,452	487,000	498,000	535,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80		139,630		169,500	46,423	599,082	599,000	615,000	658,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000		113	55,089	710,918	710,000	732,000	781,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00		232,780		282,500	63,739	822,548	822,000	850,000	904,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60		279,450		339,000	72,406	934,385	934,000	967,000	1,027,000
ケヤキ2	1,000	243,529	0.55	2.90	1.20	3.45	1.20		93,150		168,000	42,393	547,072	547,000	563,000	601,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80		139,630		252,000	53,353	688,512	688,000	713,000	756,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000		168	64,329	830,158	830,000	863,000	913,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00		232,780		420,000	75,289	971,598	971,000	1,013,000	1,068,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60		279,450		504,000	86,266	1,113,245	1,113,000	1,163,000	1,224,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 2

種別：機械地拵え

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
イヌエンジュ 1	1,000	362,443	0.55	2.90	1.20	3.45	1.20			93,150		200,000	55,069	710,662	710,000	730,000	781,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630		300,000	57,385	740,544	740,000	770,000	814,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	200	400,000	69,705	899,534	899,000	939,000	988,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780		500,000	82,009	1,058,318	1,058,000	1,108,000	1,163,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450		600,000	94,330	1,217,309	1,217,000	1,277,000	1,338,000
イヌエンジュ 2	1,000	243,529	0.55	2.90	1.20	3.45	1.20			93,150		210,000	45,921	592,600	592,000	613,000	651,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630		315,000	58,645	756,804	756,000	787,000	831,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	210	420,000	71,385	921,214	921,000	963,000	1,013,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780		525,000	84,109	1,085,418	1,085,000	1,137,000	1,193,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450		630,000	96,850	1,249,829	1,249,000	1,312,000	1,373,000
ヤマザクラ 1	1,000	243,529	0.55	2.90	1.20	3.45	1.20			93,150		110,000	37,521	484,200	484,000	495,000	532,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630		165,000	46,045	594,204	594,000	610,000	653,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	110	220,000	54,585	704,414	704,000	726,000	774,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780		275,000	63,109	814,418	814,000	841,000	895,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450		330,000	71,650	924,629	924,000	957,000	1,016,000
ヤマザクラ 2	1,000	243,529	0.55	2.90	1.20	3.45	1.20			93,150		160,000	41,721	538,400	538,000	554,000	591,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630		240,000	52,345	675,504	675,000	699,000	742,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	160	320,000	62,985	812,814	812,000	844,000	893,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780		400,000	73,609	949,918	949,000	989,000	1,043,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450		480,000	84,250	1,087,229	1,087,000	1,135,000	1,195,000
ヤマモミジ 1	1,000	243,529	0.55	2.90	1.20	3.45	1.20			93,150		110,000	37,521	484,200	484,000	495,000	532,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630		165,000	46,045	594,204	594,000	610,000	653,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	110	220,000	54,585	704,414	704,000	726,000	774,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780		275,000	63,109	814,418	814,000	841,000	895,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450		330,000	71,650	924,629	924,000	957,000	1,016,000
ヤマモミジ 2	1,000	243,529	0.55	2.90	1.20	3.45	1.20			93,150		170,000	42,561	549,240	549,000	566,000	603,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630		255,000	53,605	691,764	691,000	716,000	760,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	170	340,000	64,665	834,494	834,000	868,000	917,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780		425,000	75,709	977,018	977,000	1,019,000	1,074,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450		510,000	86,770	1,119,749	1,119,000	1,170,000	1,230,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

種別：機械地植え

P 3

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価									
		地枿費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)				
ポット苗1	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	270,000	50,961	657,640	657,000	684,000	722,000						
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630							405,000	66,205	854,364	854,000	894,000	939,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40			186,300							540,000	81,465	1,051,294	1,051,000	1,105,000	1,156,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780							675,000	96,709	1,248,018	1,248,000	1,315,000	1,372,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450							810,000	111,970	1,444,949	1,444,000	1,525,000	1,588,000
ポット苗2	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	330,000	56,001	722,680	722,000	755,000	794,000						
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630							495,000	73,765	951,924	951,000	1,000,000	1,046,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40			186,300							660,000	91,545	1,181,374	1,181,000	1,247,000	1,299,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780							825,000	109,309	1,410,618	1,410,000	1,492,000	1,551,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450							990,000	127,090	1,640,069	1,640,000	1,739,000	1,804,000
大苗1	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,400,000	145,881	1,882,560	1,882,000	2,022,000	2,070,000						
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630							2,100,000	208,585	2,691,744	2,691,000	2,901,000	2,960,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40			186,300							2,800,000	271,305	3,501,134	3,501,000	3,781,000	3,851,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780							3,500,000	334,009	4,310,318	4,310,000	4,660,000	4,741,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450							4,200,000	396,730	5,119,709	5,119,000	5,539,000	5,630,000
大苗2	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	2,900,000	3,508,881	3,508,560	3,508,000	3,798,000	3,858,000						
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630							4,350,000	397,585	5,130,744	5,130,000	5,565,000	5,643,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40			186,300							5,800,000	523,305	6,753,134	6,753,000	7,333,000	7,428,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780							7,250,000	649,009	8,375,318	8,375,000	9,100,000	9,212,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450							8,700,000	774,730	9,997,709	9,997,000	10,867,000	10,996,000
大苗3	1,000	243,529	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	830,000	97,169	1,253,948	1,253,000	1,336,000	1,378,000						
	1,500	243,529	0.82	3.75	1.65	4.57	1.65			124,780							1,245,000	135,517	1,748,826	1,748,000	1,872,000	1,922,000
	2,000	243,529	1.10	5.00	2.20	6.10	2.20			166,500							1,660,000	173,882	2,243,911	2,243,000	2,409,000	2,467,000
	2,500	243,529	1.37	6.25	2.75	7.62	2.75			208,030							2,075,000	212,230	2,738,789	2,738,000	2,945,000	3,011,000
	3,000	243,529	1.65	7.50	3.30	9.15	3.30			249,750							2,490,000	250,595	3,233,874	3,233,000	3,482,000	3,556,000
大苗4	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,730,000	173,601	2,240,280	2,240,000	2,413,000	2,464,000						
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630							2,595,000	250,165	3,228,324	3,228,000	3,487,000	3,550,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40			186,300							3,460,000	326,745	4,216,574	4,216,000	4,562,000	4,637,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780							4,325,000	403,309	5,204,618	5,204,000	5,636,000	5,724,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450							5,190,000	479,890	6,192,869	6,192,000	6,711,000	6,811,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 4

種別：機械地寄せ

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価			
		地寄せ 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)
イチヨウ1	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	160,000	41,721	538,400	538,000	554,000	591,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	240,000	52,345	675,504	675,000	699,000	742,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	320,000	62,985	812,814	812,000	844,000	893,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	400,000	73,609	949,918	949,000	989,000	1,043,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	480,000	84,250	1,087,229	1,087,000	1,135,000	1,195,000
イチヨウ2	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	280,000	51,801	668,480	668,000	696,000	734,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	420,000	67,465	870,624	870,000	912,000	957,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	560,000	83,145	1,072,974	1,072,000	1,128,000	1,179,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	700,000	98,809	1,275,118	1,275,000	1,345,000	1,402,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	840,000	114,490	1,477,469	1,477,000	1,561,000	1,624,000
その他1	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110,000	37,521	484,200	484,000	495,000	532,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	165,000	46,045	594,204	594,000	610,000	653,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	220,000	54,585	704,414	704,000	726,000	774,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	275,000	63,109	814,418	814,000	841,000	895,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	330,000	71,650	924,629	924,000	957,000	1,016,000
その他2	1,000	243,529	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	280,000	51,801	668,480	668,000	696,000	734,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	420,000	67,465	870,624	870,000	912,000	957,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	560,000	83,145	1,072,974	1,072,000	1,128,000	1,179,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	700,000	98,809	1,275,118	1,275,000	1,345,000	1,402,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	840,000	114,490	1,477,469	1,477,000	1,561,000	1,624,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

種別：機械地拵え

P 5

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)
コンテナ苗	1,000	243,529	0.55	2.50	1.10	3.05	1.10			83,250		227,000	46,517	600,296	600,000	622,000	660,000
	1,500	243,529	0.82	3.75	1.65	4.57	1.65			124,780		340,500	59,539	768,348	768,000	802,000	844,000
	2,000	243,529	1.10	5.00	2.20	6.10	2.20	19,000	23,000	166,500	227	454,000	72,578	936,607	936,000	981,000	1,029,000
	2,500	243,529	1.37	6.25	2.75	7.62	2.75			208,030		567,500	85,600	1,104,659	1,104,000	1,160,000	1,214,000
	3,000	243,529	1.65	7.50	3.30	9.15	3.30			249,750		681,000	98,639	1,272,918	1,272,000	1,340,000	1,399,000
コウヨウザン	1,000	243,529	0.55	2.50	1.10	3.05	1.10			83,250		265,000	49,709	641,488	641,000	667,000	705,000
	1,500	243,529	0.82	3.75	1.65	4.57	1.65			124,780		397,500	64,327	830,136	830,000	869,000	913,000
	2,000	243,529	1.10	5.00	2.20	6.10	2.20	19,000	23,000	166,500	265	530,000	78,962	1,018,991	1,018,000	1,071,000	1,119,000
	2,500	243,529	1.37	6.25	2.75	7.62	2.75			208,030		662,500	93,580	1,207,639	1,207,000	1,273,000	1,327,000
	3,000	243,529	1.65	7.50	3.30	9.15	3.30			249,750		795,000	108,215	1,396,494	1,396,000	1,475,000	1,535,000
コウヨウザン (普通)	1,000	243,529	0.55	2.90	1.20	3.45	1.20			93,150		157,000	21,012	514,691	514,000	529,000	565,000
	1,500	243,529	0.82	4.35	1.80	5.17	1.80			139,630		235,500	31,510	650,169	650,000	673,000	715,000
	2,000	243,529	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	157	314,000	42,025	785,854	785,000	816,000	863,000
	2,500	243,529	1.37	7.25	3.00	8.62	3.00			232,780		392,500	52,523	921,332	921,000	960,000	1,013,000
	3,000	243,529	1.65	8.70	3.60	10.35	3.60			279,450		471,000	63,037	1,057,016	1,057,000	1,104,000	1,162,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：地拵えA

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価				
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
スギ	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	112	112,000	42,010	542,130	542,000	553,000	596,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		168,000	50,618	653,218	653,000	669,000	718,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300		224,000	59,242	764,512	764,000	786,000	840,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		280,000	67,850	875,600	875,000	903,000	962,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		336,000	76,475	986,895	986,000	1,019,000	1,084,000
ヒノキ	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	105	105,000	41,422	534,542	534,000	544,000	587,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		157,500	49,736	641,836	641,000	656,000	705,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300		210,000	58,066	749,336	749,000	770,000	823,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		262,500	66,380	856,630	856,000	882,000	941,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		315,000	74,711	964,131	964,000	995,000	1,060,000
マツ	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	104	104,000	41,338	533,458	533,000	543,000	586,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		156,000	49,610	640,210	640,000	655,000	704,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300		208,000	57,898	747,168	747,000	767,000	821,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		260,000	66,170	853,920	853,000	879,000	938,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		312,000	74,459	960,879	960,000	991,000	1,056,000
クヌギ	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	120	120,000	42,682	550,802	550,000	562,000	605,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		180,000	51,626	666,226	666,000	684,000	732,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300		240,000	60,586	781,856	781,000	805,000	859,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		300,000	69,530	897,280	897,000	927,000	986,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		360,000	78,491	1,012,911	1,012,000	1,048,000	1,113,000
ケヤキ1	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	113	113,000	42,094	543,214	543,000	554,000	597,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		169,500	50,744	654,844	654,000	670,000	719,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300		226,000	59,410	766,680	766,000	788,000	842,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		282,500	68,060	878,310	878,000	906,000	965,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		339,000	76,727	990,147	990,000	1,023,000	1,089,000
ケヤキ2	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	168	168,000	46,714	602,834	602,000	618,000	662,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		252,000	57,674	744,274	744,000	769,000	818,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300		336,000	68,650	885,920	885,000	918,000	973,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		420,000	79,610	1,027,360	1,027,000	1,069,000	1,129,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		504,000	90,587	1,169,007	1,169,000	1,219,000	1,285,000

令和7年度1期（植栽）標準単価基礎

消費税 10%
P 2

種別：地拵えA

樹種	ha当たり 本数	労務費								資材費		共通仮設費	経費計 (D)	標準単価			
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価	経費 (C)		8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
イヌエン ジュ1	1,000	294,970	0.55	2.90	1.20	3.45	1.20			93,150		200,000	49,402	637,522	637,000	657,000	700,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		300,000	61,706	796,306	796,000	826,000	875,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	200	400,000	74,026	955,296	955,000	995,000	1,050,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		500,000	86,330	1,114,080	1,114,000	1,164,000	1,225,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		600,000	98,651	1,273,071	1,273,000	1,333,000	1,400,000
イヌエン ジュ2	1,000	294,970	0.55	2.90	1.20	3.45	1.20			93,150		210,000	50,242	648,362	648,000	669,000	712,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		315,000	62,966	812,566	812,000	843,000	893,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	210	420,000	75,706	976,976	976,000	1,018,000	1,073,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		525,000	88,430	1,141,180	1,141,000	1,193,000	1,255,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		630,000	101,171	1,305,591	1,305,000	1,368,000	1,435,000
ヤマザクラ 1	1,000	294,970	0.55	2.90	1.20	3.45	1.20			93,150		110,000	41,842	539,962	539,000	550,000	592,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		165,000	50,366	649,966	649,000	665,000	713,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	110	220,000	58,906	760,176	760,000	782,000	836,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		275,000	67,430	870,180	870,000	897,000	957,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		330,000	75,971	980,391	980,000	1,013,000	1,078,000
ヤマザクラ 2	1,000	294,970	0.55	2.90	1.20	3.45	1.20			93,150		160,000	46,042	594,162	594,000	610,000	653,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		240,000	56,666	731,266	731,000	755,000	804,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	160	320,000	67,306	868,576	868,000	900,000	954,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		400,000	77,930	1,005,680	1,005,000	1,045,000	1,105,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		480,000	88,571	1,142,991	1,142,000	1,190,000	1,256,000
ヤマモミジ 1	1,000	294,970	0.55	2.90	1.20	3.45	1.20			93,150		110,000	41,842	539,962	539,000	550,000	592,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		165,000	50,366	649,966	649,000	665,000	713,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	110	220,000	58,906	760,176	760,000	782,000	836,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		275,000	67,430	870,180	870,000	897,000	957,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		330,000	75,971	980,391	980,000	1,013,000	1,078,000
ヤマモミジ 2	1,000	294,970	0.55	2.90	1.20	3.45	1.20			93,150		170,000	46,882	605,002	605,000	622,000	665,000
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630		255,000	57,926	747,526	747,000	772,000	821,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	170	340,000	68,986	890,256	890,000	924,000	979,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780		425,000	80,030	1,032,780	1,032,000	1,074,000	1,135,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450		510,000	91,091	1,175,511	1,175,000	1,226,000	1,292,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

種別：地拵えA

P 3

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価									
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)					
ポット苗1	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	270,000	55,282	713,402	713,000	740,000	784,000						
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630							405,000	70,526	910,126	910,000	950,000	1,001,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300							540,000	85,786	1,107,056	1,107,000	1,161,000	1,217,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780							675,000	101,030	1,303,780	1,303,000	1,370,000	1,433,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450							810,000	116,291	1,500,711	1,500,000	1,581,000	1,650,000
ポット苗2	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	330,000	60,322	778,442	778,000	811,000	855,000						
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630							495,000	78,086	1,007,686	1,007,000	1,056,000	1,107,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300							660,000	95,866	1,237,136	1,237,000	1,303,000	1,360,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780							825,000	113,630	1,466,380	1,466,000	1,548,000	1,612,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450							990,000	131,411	1,695,831	1,695,000	1,794,000	1,864,000
大苗1	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,400,000	150,202	1,938,322	1,938,000	2,078,000	2,131,000						
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630							2,100,000	212,906	2,747,506	2,747,000	2,957,000	3,021,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300							2,800,000	275,626	3,556,896	3,556,000	3,836,000	3,911,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780							3,500,000	338,330	4,366,080	4,366,000	4,716,000	4,802,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450							4,200,000	401,051	5,175,471	5,175,000	5,595,000	5,692,000
大苗2	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	2,900,000	276,202	3,564,322	3,564,000	3,854,000	3,920,000						
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630							4,350,000	401,906	5,186,506	5,186,000	5,621,000	5,704,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300							5,800,000	527,626	6,808,896	6,808,000	7,388,000	7,488,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780							7,250,000	653,330	8,431,080	8,431,000	9,156,000	9,274,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450							8,700,000	779,051	10,053,471	10,053,000	10,923,000	11,058,000
大苗3	1,000	294,970	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	830,000	101,490	1,309,710	1,309,000	1,392,000	1,439,000						
	1,500	294,970	0.82	3.75	1.65	4.57	1.65			124,780							1,245,000	139,838	1,804,588	1,804,000	1,928,000	1,984,000
	2,000	294,970	1.10	5.00	2.20	6.10	2.20			166,500							1,660,000	178,203	2,299,673	2,299,000	2,465,000	2,528,000
	2,500	294,970	1.37	6.25	2.75	7.62	2.75			208,030							2,075,000	216,551	2,794,551	2,794,000	3,001,000	3,073,000
	3,000	294,970	1.65	7.50	3.30	9.15	3.30			249,750							2,490,000	254,916	3,289,636	3,289,000	3,538,000	3,617,000
大苗4	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,730,000	177,922	2,296,042	2,296,000	2,469,000	2,525,000						
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630							2,595,000	254,486	3,284,086	3,284,000	3,543,000	3,612,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300							3,460,000	331,066	4,272,336	4,272,000	4,618,000	4,699,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780							4,325,000	407,630	5,260,380	5,260,000	5,692,000	5,786,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450							5,190,000	484,211	6,248,631	6,248,000	6,767,000	6,872,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 4

種別：地拵えA

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価						
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)		
イチヨウ1	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	160,000	46,042	594,162	594,000	610,000	653,000			
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630				240,000	56,666	731,266	731,000	755,000	804,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300				320,000	67,306	868,576	868,000	900,000	954,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780				400,000	77,930	1,005,680	1,005,000	1,045,000	1,105,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450				480,000	88,571	1,142,991	1,142,000	1,190,000	1,256,000
イチヨウ2	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	280,000	56,122	724,242	724,000	752,000	796,000			
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630				420,000	71,786	926,386	926,000	968,000	1,018,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300				560,000	87,466	1,128,736	1,128,000	1,184,000	1,240,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780				700,000	103,130	1,330,880	1,330,000	1,400,000	1,463,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450				840,000	118,811	1,533,231	1,533,000	1,617,000	1,686,000
その他1	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110,000	41,842	539,962	539,000	550,000	592,000			
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630				165,000	50,366	649,966	649,000	665,000	713,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300				220,000	58,906	760,176	760,000	782,000	836,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780				275,000	67,430	870,180	870,000	897,000	957,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450				330,000	75,971	980,391	980,000	1,013,000	1,078,000
その他2	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	280,000	56,122	724,242	724,000	752,000	796,000			
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630				420,000	71,786	926,386	926,000	968,000	1,018,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300				560,000	87,466	1,128,736	1,128,000	1,184,000	1,240,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780				700,000	103,130	1,330,880	1,330,000	1,400,000	1,463,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450				840,000	118,811	1,533,231	1,533,000	1,617,000	1,686,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 5

種別：地植えA

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計	標準単価						
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	(D)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)		
コンテナ苗	1,000	294,970	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	227,000	50,838	656,058	656,000	678,000	721,000			
	1,500	294,970	0.82	3.75	1.65	4.57	1.65			124,780				340,500	63,860	824,110	824,000	858,000	906,000
	2,000	294,970	1.10	5.00	2.20	6.10	2.20			166,500				454,000	76,899	992,369	992,000	1,037,000	1,091,000
	2,500	294,970	1.37	6.25	2.75	7.62	2.75			208,030				567,500	89,921	1,160,421	1,160,000	1,216,000	1,276,000
	3,000	294,970	1.65	7.50	3.30	9.15	3.30			249,750				681,000	102,960	1,328,680	1,328,000	1,396,000	1,460,000
コウヨウザン	1,000	294,970	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	265,000	54,030	697,250	697,000	723,000	766,000			
	1,500	294,970	0.82	3.75	1.65	4.57	1.65			124,780				397,500	68,648	885,898	885,000	924,000	973,000
	2,000	294,970	1.10	5.00	2.20	6.10	2.20			166,500				530,000	83,283	1,074,753	1,074,000	1,127,000	1,181,000
	2,500	294,970	1.37	6.25	2.75	7.62	2.75			208,030				662,500	97,901	1,263,401	1,263,000	1,329,000	1,389,000
	3,000	294,970	1.65	7.50	3.30	9.15	3.30			249,750				795,000	112,536	1,452,256	1,452,000	1,531,000	1,597,000
コウヨウザン (普通)	1,000	294,970	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	157,000	45,790	590,910	590,000	605,000	649,000			
	1,500	294,970	0.82	4.35	1.80	5.17	1.80			139,630				235,500	56,288	726,388	726,000	749,000	798,000
	2,000	294,970	1.10	5.80	2.40	6.90	2.40			186,300				314,000	66,802	862,072	862,000	893,000	948,000
	2,500	294,970	1.37	7.25	3.00	8.62	3.00			232,780				392,500	77,300	997,550	997,000	1,036,000	1,096,000
	3,000	294,970	1.65	8.70	3.60	10.35	3.60			279,450				471,000	87,815	1,133,235	1,133,000	1,180,000	1,246,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：地植えB

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
スギ	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	112	112,000	40,624	524,250	524,000	535,000	576,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	112	168,000	49,232	635,338	635,000	651,000	698,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	112	224,000	57,857	746,633	746,000	768,000	820,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	112	280,000	66,465	857,721	857,000	885,000	942,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	112	336,000	75,089	969,015	969,000	1,002,000	1,065,000
ヒノキ	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	105	105,000	40,036	516,662	516,000	526,000	567,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	105	157,500	48,350	623,956	623,000	638,000	685,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	105	210,000	56,681	731,457	731,000	752,000	804,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	105	262,500	64,995	838,751	838,000	864,000	921,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	105	315,000	73,325	946,251	946,000	977,000	1,040,000
マツ	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	104	104,000	39,952	515,578	515,000	525,000	566,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	104	156,000	48,224	622,330	622,000	637,000	684,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	104	208,000	56,513	729,289	729,000	749,000	801,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	104	260,000	64,785	836,041	836,000	862,000	919,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	104	312,000	73,073	942,999	942,000	973,000	1,036,000
クヌギ	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	120	120,000	41,296	532,922	532,000	544,000	585,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	120	180,000	50,240	648,346	648,000	666,000	712,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	120	240,000	59,201	763,977	763,000	787,000	839,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	120	300,000	68,145	879,401	879,000	909,000	966,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	120	360,000	77,105	995,031	995,000	1,031,000	1,094,000
ケヤキ1	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	113	113,000	40,708	525,334	525,000	536,000	577,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	113	169,500	49,358	636,964	636,000	652,000	699,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	113	226,000	58,025	748,801	748,000	770,000	822,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	113	282,500	66,675	860,431	860,000	888,000	946,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	113	339,000	75,341	972,267	972,000	1,005,000	1,069,000
ケヤキ2	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	168	168,000	45,328	584,954	584,000	600,000	642,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80	19,000	23,000	139,630	168	252,000	56,288	726,394	726,000	751,000	798,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	168	336,000	67,265	868,041	868,000	901,000	954,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00	19,000	23,000	232,780	168	420,000	78,225	1,009,481	1,009,000	1,051,000	1,109,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60	19,000	23,000	279,450	168	504,000	89,201	1,151,127	1,151,000	1,201,000	1,266,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 2

種別：地拵えB

樹種	h a 当たり 本 数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
イヌエンジュ 1	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	200	200,000	48,016	619,642	619,000	639,000	680,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630		300,000	60,320	778,426	778,000	808,000	855,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300		400,000	72,641	937,417	937,000	977,000	1,030,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		500,000	84,945	1,096,201	1,096,000	1,146,000	1,205,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		600,000	97,265	1,255,191	1,255,000	1,315,000	1,380,000
イヌエンジュ 2	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	210	210,000	48,856	630,482	630,000	651,000	693,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630		315,000	61,580	794,686	794,000	825,000	873,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300		420,000	74,321	959,097	959,000	1,001,000	1,054,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		525,000	87,045	1,123,301	1,123,000	1,175,000	1,235,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		630,000	99,785	1,287,711	1,287,000	1,350,000	1,415,000
ヤマザクラ 1	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110	110,000	40,456	522,082	522,000	533,000	574,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630		165,000	48,980	632,086	632,000	648,000	695,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300		220,000	57,521	742,297	742,000	764,000	816,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		275,000	66,045	852,301	852,000	879,000	937,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		330,000	74,585	962,511	962,000	995,000	1,058,000
ヤマザクラ 2	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	160	160,000	44,656	576,282	576,000	592,000	633,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630		240,000	55,280	713,386	713,000	737,000	784,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300		320,000	65,921	850,697	850,000	882,000	935,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		400,000	76,545	987,801	987,000	1,027,000	1,085,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		480,000	87,185	1,125,111	1,125,000	1,173,000	1,237,000
ヤマモミジ 1	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110	110,000	40,456	522,082	522,000	533,000	574,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630		165,000	48,980	632,086	632,000	648,000	695,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300		220,000	57,521	742,297	742,000	764,000	816,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		275,000	66,045	852,301	852,000	879,000	937,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		330,000	74,585	962,511	962,000	995,000	1,058,000
ヤマモミジ 2	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	170	170,000	45,496	587,122	587,000	604,000	645,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630		255,000	56,540	729,646	729,000	754,000	801,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300		340,000	67,601	872,377	872,000	906,000	959,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		425,000	78,645	1,014,901	1,014,000	1,056,000	1,115,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		510,000	89,705	1,157,631	1,157,000	1,208,000	1,272,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えB

P 3

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価									
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)				
ポット苗1	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	270,000	53,896	695,522	695,000	722,000	764,000						
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630							405,000	69,140	892,246	892,000	932,000	981,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300							540,000	84,401	1,089,177	1,089,000	1,143,000	1,197,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780							675,000	99,645	1,285,901	1,285,000	1,352,000	1,413,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450							810,000	114,905	1,482,831	1,482,000	1,563,000	1,630,000
ポット苗2	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	330,000	58,936	760,562	760,000	793,000	836,000						
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630							495,000	76,700	989,806	989,000	1,038,000	1,087,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300							660,000	94,481	1,219,257	1,219,000	1,285,000	1,340,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780							825,000	112,245	1,448,501	1,448,000	1,530,000	1,592,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450							990,000	130,025	1,677,951	1,677,000	1,776,000	1,844,000
大苗1	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,400,000	148,816	1,920,442	1,920,000	2,060,000	2,112,000						
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630							2,100,000	211,520	2,729,626	2,729,000	2,939,000	3,001,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300							2,800,000	274,241	3,539,017	3,539,000	3,819,000	3,892,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780							3,500,000	336,945	4,348,201	4,348,000	4,698,000	4,782,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450							4,200,000	399,665	5,157,591	5,157,000	5,577,000	5,672,000
大苗2	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	2,900,000	274,816	3,546,442	3,546,000	3,836,000	3,900,000						
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630							4,350,000	400,520	5,168,626	5,168,000	5,603,000	5,684,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300							5,800,000	526,241	6,791,017	6,791,000	7,371,000	7,470,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780							7,250,000	651,945	8,413,201	8,413,000	9,138,000	9,254,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450							8,700,000	777,665	10,035,591	10,035,000	10,905,000	11,038,000
大苗3	1,000	278,476	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	830,000	100,105	1,291,831	1,291,000	1,374,000	1,420,000						
	1,500	278,476	0.82	3.75	1.65	4.57	1.65			124,780							1,245,000	138,453	1,786,709	1,786,000	1,910,000	1,964,000
	2,000	278,476	1.10	5.00	2.20	6.10	2.20			166,500							1,660,000	176,818	2,281,794	2,281,000	2,447,000	2,509,000
	2,500	278,476	1.37	6.25	2.75	7.62	2.75			208,030							2,075,000	215,166	2,776,672	2,776,000	2,983,000	3,053,000
	3,000	278,476	1.65	7.50	3.30	9.15	3.30			249,750							2,490,000	253,531	3,271,757	3,271,000	3,520,000	3,598,000
大苗4	1,000	278,476	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,730,000	176,536	2,278,162	2,278,000	2,451,000	2,505,000						
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630							2,595,000	253,100	3,266,206	3,266,000	3,525,000	3,592,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40			186,300							3,460,000	329,681	4,254,457	4,254,000	4,600,000	4,679,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780							4,325,000	406,245	5,242,501	5,242,000	5,674,000	5,766,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450							5,190,000	482,825	6,230,751	6,230,000	6,749,000	6,853,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 4

種別：地拵えB

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価				
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
イチヨウ1	1,000	278,476	0.55	2.90	1.20	3.45	1.20			93,150	160	160,000	44,656	576,282	576,000	592,000	633,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80		139,630	240,000		55,280	713,386	713,000	737,000	784,000	
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300		320,000	65,921	850,697	850,000	882,000	935,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		400,000	76,545	987,801	987,000	1,027,000	1,085,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		480,000	87,185	1,125,111	1,125,000	1,173,000	1,237,000
イチヨウ2	1,000	278,476	0.55	2.90	1.20	3.45	1.20			93,150	280	280,000	54,736	706,362	706,000	734,000	776,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80		139,630	420,000		70,400	908,506	908,000	950,000	998,000	
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300		560,000	86,081	1,110,857	1,110,000	1,166,000	1,221,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		700,000	101,745	1,313,001	1,313,000	1,383,000	1,444,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		840,000	117,425	1,515,351	1,515,000	1,599,000	1,666,000
その他1	1,000	278,476	0.55	2.90	1.20	3.45	1.20			93,150	110	110,000	40,456	522,082	522,000	533,000	574,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80		139,630	165,000		48,980	632,086	632,000	648,000	695,000	
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300		220,000	57,521	742,297	742,000	764,000	816,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		275,000	66,045	852,301	852,000	879,000	937,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		330,000	74,585	962,511	962,000	995,000	1,058,000
その他2	1,000	278,476	0.55	2.90	1.20	3.45	1.20			93,150	280	280,000	54,736	706,362	706,000	734,000	776,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80		139,630	420,000		70,400	908,506	908,000	950,000	998,000	
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300		560,000	86,081	1,110,857	1,110,000	1,166,000	1,221,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		700,000	101,745	1,313,001	1,313,000	1,383,000	1,444,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		840,000	117,425	1,515,351	1,515,000	1,599,000	1,666,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えB

P 5

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価				
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
コンテナ苗	1,000	278,476	0.55	2.50	1.10	3.05	1.10			83,250		227,000	49,453	638,179	638,000	660,000	701,000
	1,500	278,476	0.82	3.75	1.65	4.57	1.65			124,780		340,500	62,475	806,231	806,000	840,000	886,000
	2,000	278,476	1.10	5.00	2.20	6.10	2.20	19,000	23,000	166,500	227	454,000	75,514	974,490	974,000	1,019,000	1,071,000
	2,500	278,476	1.37	6.25	2.75	7.62	2.75			208,030		567,500	88,536	1,142,542	1,142,000	1,198,000	1,256,000
	3,000	278,476	1.65	7.50	3.30	9.15	3.30			249,750		681,000	101,575	1,310,801	1,310,000	1,378,000	1,441,000
コウヨウザン	1,000	278,476	0.55	2.50	1.10	3.05	1.10			83,250		265,000	52,645	679,371	679,000	705,000	746,000
	1,500	278,476	0.82	3.75	1.65	4.57	1.65			124,780		397,500	67,263	868,019	868,000	907,000	954,000
	2,000	278,476	1.10	5.00	2.20	6.10	2.20	19,000	23,000	166,500	265	530,000	81,898	1,056,874	1,056,000	1,109,000	1,161,000
	2,500	278,476	1.37	6.25	2.75	7.62	2.75			208,030		662,500	96,516	1,245,522	1,245,000	1,311,000	1,369,000
	3,000	278,476	1.65	7.50	3.30	9.15	3.30			249,750		795,000	111,151	1,434,377	1,434,000	1,513,000	1,577,000
コウヨウザン (普通)	1,000	278,476	0.55	2.90	1.20	3.45	1.20			93,150		157,000	44,404	573,030	573,000	588,000	630,000
	1,500	278,476	0.82	4.35	1.80	5.17	1.80			139,630		235,500	54,902	708,508	708,000	731,000	778,000
	2,000	278,476	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	157	314,000	65,417	844,193	844,000	875,000	928,000
	2,500	278,476	1.37	7.25	3.00	8.62	3.00			232,780		392,500	75,915	979,671	979,000	1,018,000	1,076,000
	3,000	278,476	1.65	8.70	3.60	10.35	3.60			279,450		471,000	86,429	1,115,355	1,115,000	1,162,000	1,226,000

令和7年度1期（植栽）標準単価基礎

消費税 10%
P 1

種別：地植えC

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地枿費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
スギ	1,000	362,443	0.55	2.90	1.20	3.45	1.20		93,150		112,000	47,677	615,270	615,000	626,000	676,000	
	1,500	362,443	0.82	4.35	1.80	5.17	1.80		139,630		168,000	56,286	726,359	726,000	742,000	798,000	
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	112	224,000	64,910	837,653	837,000	859,000	920,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		280,000	73,518	948,741	948,000	976,000	1,042,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		336,000	82,142	1,060,035	1,060,000	1,093,000	1,166,000
ヒノキ	1,000	362,443	0.55	2.90	1.20	3.45	1.20		93,150		105,000	47,089	607,682	607,000	617,000	667,000	
	1,500	362,443	0.82	4.35	1.80	5.17	1.80		139,630		157,500	55,404	714,977	714,000	729,000	785,000	
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	105	210,000	63,734	822,477	822,000	843,000	904,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		262,500	72,048	929,771	929,000	955,000	1,021,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		315,000	80,378	1,037,271	1,037,000	1,068,000	1,140,000
マツ	1,000	362,443	0.55	2.90	1.20	3.45	1.20		93,150		104,000	47,005	606,598	606,000	616,000	666,000	
	1,500	362,443	0.82	4.35	1.80	5.17	1.80		139,630		156,000	55,278	713,351	713,000	728,000	784,000	
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	104	208,000	63,566	820,309	820,000	840,000	902,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		260,000	71,838	927,061	927,000	953,000	1,019,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		312,000	80,126	1,034,019	1,034,000	1,065,000	1,137,000
クヌギ	1,000	362,443	0.55	2.90	1.20	3.45	1.20		93,150		120,000	48,349	623,942	623,000	635,000	685,000	
	1,500	362,443	0.82	4.35	1.80	5.17	1.80		139,630		180,000	57,294	739,367	739,000	757,000	812,000	
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	120	240,000	66,254	854,997	854,000	878,000	939,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		300,000	75,198	970,421	970,000	1,000,000	1,067,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		360,000	84,158	1,086,051	1,086,000	1,122,000	1,194,000
ケヤキ1	1,000	362,443	0.55	2.90	1.20	3.45	1.20		93,150		113,000	47,761	616,354	616,000	627,000	677,000	
	1,500	362,443	0.82	4.35	1.80	5.17	1.80		139,630		169,500	56,412	727,985	727,000	743,000	799,000	
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	113	226,000	65,078	839,821	839,000	861,000	922,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		282,500	73,728	951,451	951,000	979,000	1,046,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		339,000	82,394	1,063,287	1,063,000	1,096,000	1,169,000
ケヤキ2	1,000	362,443	0.55	2.90	1.20	3.45	1.20		93,150		168,000	52,381	675,974	675,000	691,000	742,000	
	1,500	362,443	0.82	4.35	1.80	5.17	1.80		139,630		252,000	63,342	817,415	817,000	842,000	898,000	
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	168	336,000	74,318	959,061	959,000	992,000	1,054,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		420,000	85,278	1,100,501	1,100,000	1,142,000	1,210,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		504,000	96,254	1,242,147	1,242,000	1,292,000	1,366,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 2

種別：地植えC

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
イヌエンジュ 1	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	200	200,000	55,069	710,662	710,000	730,000	781,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630		300,000	67,374	869,447	869,000	899,000	955,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40			186,300		400,000	79,694	1,028,437	1,028,000	1,068,000	1,130,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		500,000	91,998	1,187,221	1,187,000	1,237,000	1,305,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		600,000	104,318	1,346,211	1,346,000	1,406,000	1,480,000
イヌエンジュ 2	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	210	210,000	55,909	721,502	721,000	742,000	793,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630		315,000	68,634	885,707	885,000	916,000	973,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40			186,300		420,000	81,374	1,050,117	1,050,000	1,092,000	1,155,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		525,000	94,098	1,214,321	1,214,000	1,266,000	1,335,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		630,000	106,838	1,378,731	1,378,000	1,441,000	1,515,000
ヤマザクラ 1	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110	110,000	47,509	613,102	613,000	624,000	674,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630		165,000	56,034	723,107	723,000	739,000	795,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40			186,300		220,000	64,574	833,317	833,000	855,000	916,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		275,000	73,098	943,321	943,000	970,000	1,037,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		330,000	81,638	1,053,531	1,053,000	1,086,000	1,158,000
ヤマザクラ 2	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	160	160,000	51,709	667,302	667,000	683,000	733,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630		240,000	62,334	804,407	804,000	828,000	884,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40			186,300		320,000	72,974	941,717	941,000	973,000	1,035,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		400,000	83,598	1,078,821	1,078,000	1,118,000	1,185,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		480,000	94,238	1,216,131	1,216,000	1,264,000	1,337,000
ヤマモミジ 1	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	110	110,000	47,509	613,102	613,000	624,000	674,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630		165,000	56,034	723,107	723,000	739,000	795,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40			186,300		220,000	64,574	833,317	833,000	855,000	916,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		275,000	73,098	943,321	943,000	970,000	1,037,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		330,000	81,638	1,053,531	1,053,000	1,086,000	1,158,000
ヤマモミジ 2	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	170	170,000	52,549	678,142	678,000	695,000	745,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630		255,000	63,594	820,667	820,000	845,000	902,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40			186,300		340,000	74,654	963,397	963,000	997,000	1,059,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		425,000	85,698	1,105,921	1,105,000	1,147,000	1,215,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		510,000	96,758	1,248,651	1,248,000	1,299,000	1,372,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えC

P 3

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価			
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価 (C)		8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
ポット苗1	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	270,000	60,949	786,542	786,000	813,000	864,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80	139,630	139,630	139,630	405,000	76,194	983,267	983,000	1,023,000	1,081,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	186,300	186,300	186,300	540,000	91,454	1,180,197	1,180,000	1,234,000	1,298,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00	232,780	232,780	232,780	675,000	106,698	1,376,921	1,376,000	1,443,000	1,513,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60	279,450	279,450	279,450	810,000	121,958	1,573,851	1,573,000	1,654,000	1,730,000
ポット苗2	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	330,000	65,989	851,582	851,000	884,000	936,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80	139,630	139,630	139,630	495,000	83,754	1,080,827	1,080,000	1,129,000	1,188,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	186,300	186,300	186,300	660,000	101,534	1,310,277	1,310,000	1,376,000	1,441,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00	232,780	232,780	232,780	825,000	119,298	1,539,521	1,539,000	1,621,000	1,692,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60	279,450	279,450	279,450	990,000	137,078	1,768,971	1,768,000	1,867,000	1,944,000
大苗1	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,400,000	155,869	2,011,462	2,011,000	2,151,000	2,212,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80	139,630	139,630	139,630	2,100,000	218,574	2,820,647	2,820,000	3,030,000	3,102,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	186,300	186,300	186,300	2,800,000	281,294	3,630,037	3,630,000	3,910,000	3,993,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00	232,780	232,780	232,780	3,500,000	343,998	4,439,221	4,439,000	4,789,000	4,882,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60	279,450	279,450	279,450	4,200,000	406,718	5,248,611	5,248,000	5,668,000	5,772,000
大苗2	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	2,900,000	281,869	3,637,462	3,637,000	3,927,000	4,000,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80	139,630	139,630	139,630	4,350,000	407,574	5,259,647	5,259,000	5,694,000	5,784,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	186,300	186,300	186,300	5,800,000	533,294	6,882,037	6,882,000	7,462,000	7,570,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00	232,780	232,780	232,780	7,250,000	658,998	8,504,221	8,504,000	9,229,000	9,354,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60	279,450	279,450	279,450	8,700,000	784,718	10,126,611	10,126,000	10,996,000	11,138,000
大苗3	1,000	362,443	0.55	2.50	1.10	3.05	1.10	19,000	23,000	83,250	830,000	107,158	1,382,851	1,382,000	1,465,000	1,520,000
	1,500	362,443	0.82	3.75	1.65	4.57	1.65	124,780	124,780	124,780	1,245,000	145,506	1,877,729	1,877,000	2,001,000	2,064,000
	2,000	362,443	1.10	5.00	2.20	6.10	2.20	166,500	166,500	166,500	1,660,000	183,871	2,372,814	2,372,000	2,538,000	2,609,000
	2,500	362,443	1.37	6.25	2.75	7.62	2.75	208,030	208,030	208,030	2,075,000	222,219	2,867,692	2,867,000	3,074,000	3,153,000
	3,000	362,443	1.65	7.50	3.30	9.15	3.30	249,750	249,750	249,750	2,490,000	260,584	3,362,777	3,362,000	3,611,000	3,698,000
大苗4	1,000	362,443	0.55	2.90	1.20	3.45	1.20	19,000	23,000	93,150	1,730,000	183,589	2,369,182	2,369,000	2,542,000	2,605,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80	139,630	139,630	139,630	2,595,000	260,154	3,357,227	3,357,000	3,616,000	3,692,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	186,300	186,300	186,300	3,460,000	336,734	4,345,477	4,345,000	4,691,000	4,779,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00	232,780	232,780	232,780	4,325,000	413,298	5,333,521	5,333,000	5,765,000	5,866,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60	279,450	279,450	279,450	5,190,000	489,878	6,321,771	6,321,000	6,840,000	6,953,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 4

種別：地植えC

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価			
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
イチョウ1	1,000	362,443	0.55	2.90	1.20	3.45	1.20			93,150	160,000	51,709	667,302	667,000	683,000	733,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630	240,000	62,334	804,407	804,000	828,000	884,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	320,000	72,974	941,717	941,000	973,000	1,035,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780	400,000	83,598	1,078,821	1,078,000	1,118,000	1,185,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450	480,000	94,238	1,216,131	1,216,000	1,264,000	1,337,000
イチョウ2	1,000	362,443	0.55	2.90	1.20	3.45	1.20			93,150	280,000	61,789	797,382	797,000	825,000	876,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630	420,000	77,454	999,527	999,000	1,041,000	1,098,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	560,000	93,134	1,201,877	1,201,000	1,257,000	1,321,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780	700,000	108,798	1,404,021	1,404,000	1,474,000	1,544,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450	840,000	124,478	1,606,371	1,606,000	1,690,000	1,766,000
その他1	1,000	362,443	0.55	2.90	1.20	3.45	1.20			93,150	110,000	47,509	613,102	613,000	624,000	674,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630	165,000	56,034	723,107	723,000	739,000	795,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	220,000	64,574	833,317	833,000	855,000	916,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780	275,000	73,098	943,321	943,000	970,000	1,037,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450	330,000	81,638	1,053,531	1,053,000	1,086,000	1,158,000
その他2	1,000	362,443	0.55	2.90	1.20	3.45	1.20			93,150	280,000	61,789	797,382	797,000	825,000	876,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630	420,000	77,454	999,527	999,000	1,041,000	1,098,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	560,000	93,134	1,201,877	1,201,000	1,257,000	1,321,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780	700,000	108,798	1,404,021	1,404,000	1,474,000	1,544,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450	840,000	124,478	1,606,371	1,606,000	1,690,000	1,766,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えC

P 5

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価					
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)
コンテナ苗	1,000	362,443	0.55	2.50	1.10	3.05	1.10			83,250		227,000	56,506	729,199	729,000	751,000	801,000
	1,500	362,443	0.82	3.75	1.65	4.57	1.65			124,780		340,500	69,528	897,251	897,000	931,000	986,000
	2,000	362,443	1.10	5.00	2.20	6.10	2.20	19,000	23,000	166,500	227	454,000	82,567	1,065,510	1,065,000	1,110,000	1,171,000
	2,500	362,443	1.37	6.25	2.75	7.62	2.75			208,030		567,500	95,589	1,233,562	1,233,000	1,289,000	1,356,000
	3,000	362,443	1.65	7.50	3.30	9.15	3.30			249,750		681,000	108,628	1,401,821	1,401,000	1,469,000	1,541,000
コウヨウザン	1,000	362,443	0.55	2.50	1.10	3.05	1.10			83,250		265,000	59,698	770,391	770,000	796,000	847,000
	1,500	362,443	0.82	3.75	1.65	4.57	1.65			124,780		397,500	74,316	959,039	959,000	998,000	1,054,000
	2,000	362,443	1.10	5.00	2.20	6.10	2.20	19,000	23,000	166,500	265	530,000	88,951	1,147,894	1,147,000	1,200,000	1,261,000
	2,500	362,443	1.37	6.25	2.75	7.62	2.75			208,030		662,500	103,569	1,336,542	1,336,000	1,402,000	1,469,000
	3,000	362,443	1.65	7.50	3.30	9.15	3.30			249,750		795,000	118,204	1,525,397	1,525,000	1,604,000	1,677,000
コウヨウザン (普通)	1,000	362,443	0.55	2.90	1.20	3.45	1.20			93,150		157,000	21,012	633,605	633,000	648,000	696,000
	1,500	362,443	0.82	4.35	1.80	5.17	1.80			139,630		235,500	31,510	769,083	769,000	792,000	845,000
	2,000	362,443	1.10	5.80	2.40	6.90	2.40	19,000	23,000	186,300	157	314,000	42,025	904,768	904,000	935,000	994,000
	2,500	362,443	1.37	7.25	3.00	8.62	3.00			232,780		392,500	52,523	1,040,246	1,040,000	1,079,000	1,144,000
	3,000	362,443	1.65	8.70	3.60	10.35	3.60			279,450		471,000	63,037	1,175,930	1,175,000	1,222,000	1,292,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：地拵えなし（500本/ha）

樹種	ha当たり 本数	労務費									資材費		共通仮設費	経費計 (D)	標準単価		
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価	経費 (C)	8.4%		基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
													(A+B+C)*8.4%				
スギ	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	112	56,000	8,608	111,088	111,000	116,000	122,000
ヒノキ	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	105	52,500	8,314	107,294	107,000	112,000	117,000
マツ	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	104	52,000	8,272	106,752	106,000	111,000	116,000
クヌギ	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	120	60,000	8,944	115,424	115,000	121,000	126,000
ケヤキ1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	113	56,500	8,650	111,630	111,000	116,000	122,000
ケヤキ2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	168	84,000	10,960	141,440	141,000	149,000	155,000
イヌエンジュ1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	200	100,000	12,304	158,784	158,000	168,000	173,000
イヌエンジュ2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	210	105,000	12,724	164,204	164,000	174,000	180,000
ヤマザクラ1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	110	55,000	8,524	110,004	110,000	115,000	121,000
ヤマザクラ2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	160	80,000	10,624	137,104	137,000	145,000	150,000
ヤマモミジ1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	110	55,000	8,524	110,004	110,000	115,000	121,000
ヤマモミジ2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	170	85,000	11,044	142,524	142,000	150,000	156,000
ポット苗1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	270	135,000	15,244	196,724	196,000	209,000	215,000
ポット苗2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	330	165,000	17,764	229,244	229,000	245,000	251,000
大苗1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	1,400	700,000	62,704	809,184	809,000	879,000	889,000
大苗2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	2,900	1,450,000	125,704	1,622,184	1,622,000	1,767,000	1,784,000
大苗3	500	0	0.27	1.25	0.55	1.52	0.55	19,000	23,000	41,530	830	415,000	38,348	494,878	494,000	535,000	543,000
大苗4	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	1,730	865,000	76,564	988,044	988,000	1,074,000	1,086,000
イチョウ1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	160	80,000	10,624	137,104	137,000	145,000	150,000
イチョウ2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	280	140,000	15,664	202,144	202,000	216,000	222,000
その他1	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	110	55,000	8,524	110,004	110,000	115,000	121,000
その他2	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	280	140,000	15,664	202,144	202,000	216,000	222,000
コンテナ苗 (スギ・ヒノキ)	500	0	0.27	1.25	0.55	1.52	0.55	19,000	23,000	41,530	227	113,500	13,022	168,052	168,000	179,000	184,000
コウヨウザン (コンテナ)	500	0	0.27	1.25	0.55	1.52	0.55	19,000	23,000	41,530	265	132,500	14,618	188,648	188,000	201,000	206,000
コウヨウザン (普通)	500	0	0.27	1.45	0.60	1.72	0.60	19,000	23,000	46,480	157	78,500	10,498	135,478	135,000	142,000	148,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：一貫作業（伐倒・集材搬出のみ）

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (F)	標準単価		
		伐倒・集材搬出 経費(A)	地柙費 経費(B)	機械苗木 運搬費 (C)	植付費 (普通)	植付費 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (D)	苗木 単価	経費 (E)		(A+B+C+D+E)×8.4%	基礎 (G)	直営・自力 (E×10%+G)
スギ	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ヒノキ	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
マツ	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
クヌギ	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ケヤキ1	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ケヤキ2	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
イヌエンジュ1	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
イヌエンジュ2	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ヤマザクラ1	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ヤマザクラ2	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ヤマモミジ1	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ヤマモミジ2	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
ポット苗1	1,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 3

種別：一貫作業（伐倒・集材搬出のみ）

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (F)	標準単価		
		伐倒・集材搬出 経費(A)	地帯費 経費(B)	機械苗木 運搬費 (C)	植付費 (普通)	植付費 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (D)	苗木 単価	経費 (E)		8.4% (A+B+C+D+E)×8.4%	基礎 (G)	直営・自力 (E×10%+G)
ポット苗2	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
大苗1	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
大苗2	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
大苗3	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
大苗4	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
イチョウ1	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
イチョウ2	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
その他1	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
その他2	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
コンテナ苗	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
コウヨウザン	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
コウヨウザン (普通)	1,000	650,563	-	0	0.00	0.00	19,000	23,000	0	0	54,647	705,210	705,000	705,000	775,000
	1,500	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000
	2,000	650,563	-	0	0.00	0.00			0	0	54,647	705,210	705,000	705,000	775,000

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：一貫作業（地拵え・植栽のみ）

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (F)	標準単価				
		伐倒・集材搬出 経費(A)	地拵費 経費(B)	機械苗木 運搬費 (C)	植付費 (普通)	植付費 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (D)	苗木 単価		経費 (E)	(A+B+C+D+E)×8.4%	基礎 (G)	直営・自力 (E×10%+G)	請負・委託 (G×10%+G)
スギ	1,000	-	243,529	1,863	2.50	1.10		72,800		112,000	36,136	466,328	466,000	477,000	512,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	112	168,000	43,975	567,498	567,000	583,000	623,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		224,000	51,815	668,670	668,000	690,000	734,000	
ヒノキ	1,000	-	243,529	1,863	2.50	1.10		72,800		105,000	35,548	458,740	458,000	468,000	503,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	105	157,500	43,093	556,116	556,000	571,000	611,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		210,000	50,639	653,494	653,000	674,000	718,000	
マツ	1,000	-	243,529	1,863	2.50	1.10		72,800		104,000	35,464	457,656	457,000	467,000	502,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	104	156,000	42,967	554,490	554,000	569,000	609,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		208,000	50,471	651,326	651,000	671,000	716,000	
クヌギ	1,000	-	243,529	1,863	2.50	1.10		72,800		120,000	36,808	475,000	474,000	486,000	521,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	120	180,000	44,983	580,506	580,000	598,000	638,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		240,000	53,159	686,014	686,000	710,000	754,000	
ケヤキ1	1,000	-	243,529	1,863	2.50	1.10		72,800		113,000	36,220	467,412	467,000	478,000	513,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	113	169,500	44,101	569,124	569,000	585,000	625,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		226,000	51,983	670,838	670,000	692,000	737,000	
ケヤキ2	1,000	-	243,529	1,863	2.50	1.10		72,800		168,000	40,840	527,032	527,000	543,000	579,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	168	252,000	51,031	658,554	658,000	683,000	723,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		336,000	61,223	790,078	790,000	823,000	869,000	
イヌエンジュ1	1,000	-	243,529	1,863	2.50	1.10		72,800		200,000	43,528	561,720	561,000	581,000	617,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	200	300,000	55,063	710,586	710,000	740,000	781,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		400,000	66,599	859,454	859,000	899,000	944,000	
イヌエンジュ2	1,000	-	243,529	1,863	2.50	1.10		72,800		210,000	44,368	572,560	572,000	593,000	629,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	210	315,000	56,323	726,846	726,000	757,000	798,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		420,000	68,279	881,134	881,000	923,000	969,000	
ヤマザクラ1	1,000	-	243,529	1,863	2.50	1.10		72,800		110,000	35,968	464,160	464,000	475,000	510,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	110	165,000	43,723	564,246	564,000	580,000	620,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		220,000	51,479	664,334	664,000	686,000	730,000	
ヤマザクラ2	1,000	-	243,529	1,863	2.50	1.10		72,800		160,000	40,168	518,360	518,000	534,000	569,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	160	240,000	50,023	645,546	645,000	669,000	709,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		320,000	59,879	772,734	772,000	804,000	849,000	
ヤマモミジ1	1,000	-	243,529	1,863	2.50	1.10		72,800		110,000	35,968	464,160	464,000	475,000	510,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	110	165,000	43,723	564,246	564,000	580,000	620,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		220,000	51,479	664,334	664,000	686,000	730,000	
ヤマモミジ2	1,000	-	243,529	1,863	2.50	1.10		72,800		170,000	41,008	529,200	529,000	546,000	581,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	170	255,000	51,283	661,806	661,000	686,000	727,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		340,000	61,559	794,414	794,000	828,000	873,000	
ポット苗1	1,000	-	243,529	1,863	2.50	1.10		72,800		270,000	49,408	637,600	637,000	664,000	700,000	
	1,500	-	243,529	2,795	3.75	1.65	19,000	23,000	109,200	270	405,000	63,883	824,406	824,000	864,000	906,000
	2,000	-	243,529	3,726	5.00	2.20		145,600		540,000	78,359	1,011,214	1,011,000	1,065,000	1,112,000	

令和7年度1期（植栽）標準単価基礎

消費税 10%

P 3

種別：一貫作業（地拵え・植栽のみ）

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (F)	標準単価			
		伐倒・集材搬出 経費(A)	地拵費 経費(B)	機械苗木 運搬費 (C)	植付費 (普通)	植付費 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (D)	苗木 単価	経費 (E)		8.4% (A+B+C+D+E)*8.4%	基礎 (G)	直営・自力 (E×10%+G)	請負・委託 (G×10%+G)
ポット苗2	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	330	330,000	54,448	702,640	702,000	735,000	772,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		495,000	71,443	921,966	921,000	970,000	1,013,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		660,000	88,439	1,141,294	1,141,000	1,207,000	1,255,000
大苗1	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	1,400	1,400,000	144,328	1,862,520	1,862,000	2,002,000	2,048,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		2,100,000	206,263	2,661,786	2,661,000	2,871,000	2,927,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		2,800,000	268,199	3,461,054	3,461,000	3,741,000	3,807,000
大苗2	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	2,900	2,900,000	270,328	3,488,520	3,488,000	3,778,000	3,836,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		4,350,000	395,263	5,100,786	5,100,000	5,535,000	5,610,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		5,800,000	520,199	6,713,054	6,713,000	7,293,000	7,384,000
大苗3	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	830	830,000	96,448	1,244,640	1,244,000	1,327,000	1,368,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		1,245,000	134,443	1,734,966	1,734,000	1,858,000	1,907,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		1,660,000	172,439	2,225,294	2,225,000	2,391,000	2,447,000
大苗4	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	1,730	1,730,000	172,048	2,220,240	2,220,000	2,393,000	2,442,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		2,595,000	247,843	3,198,366	3,198,000	3,457,000	3,517,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		3,460,000	323,639	4,176,494	4,176,000	4,522,000	4,593,000
イチョウ1	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	160	160,000	40,168	518,360	518,000	534,000	569,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		240,000	50,023	645,546	645,000	669,000	709,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		320,000	59,879	772,734	772,000	804,000	849,000
イチョウ2	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	280	280,000	50,248	648,440	648,000	676,000	712,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		420,000	65,143	840,666	840,000	882,000	924,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		560,000	80,039	1,032,894	1,032,000	1,088,000	1,135,000
その他1	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	110	110,000	35,968	464,160	464,000	475,000	510,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		165,000	43,723	564,246	564,000	580,000	620,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		220,000	51,479	664,334	664,000	686,000	730,000
その他2	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	280	280,000	50,248	648,440	648,000	676,000	712,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		420,000	65,143	840,666	840,000	882,000	924,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		560,000	80,039	1,032,894	1,032,000	1,088,000	1,135,000
コンテナ苗	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	227	227,000	45,796	590,988	590,000	612,000	649,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		340,500	58,465	754,488	754,000	788,000	829,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		454,000	71,135	917,990	917,000	962,000	1,008,000
コウヨウザン	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	265	265,000	48,988	632,180	632,000	658,000	695,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		397,500	63,253	816,276	816,000	855,000	897,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		530,000	77,519	1,000,374	1,000,000	1,053,000	1,100,000
コウヨウザン (普通)	1,000	-	243,529	1,863	2.50	1.10	19,000	23,000	72,800	157	157,000	39,916	515,108	515,000	530,000	566,000
	1,500	-	243,529	2,795	3.75	1.65			109,200		235,500	49,645	640,668	640,000	663,000	704,000
	2,000	-	243,529	3,726	5.00	2.20			145,600		314,000	59,375	766,230	766,000	797,000	842,000

令和7年度1期（植栽）標準単価基礎

労務資材単価

名称	単価	単位	単価規格
労務単価	23,000	円/人	特殊作業員
労務単価	19,000	円/人	普通作業員
労務単価	26,000	円/人	特殊運転手
スギ	112	円/本	林業用苗木規格による苗木全般
ヒノキ	105	円/本	林業用苗木規格による苗木全般
マツ	104	円/本	林業用苗木規格による苗木全般
クヌギ	120	円/本	林業用苗木規格による苗木全般
ケヤキ 1	113	円/本	林業用苗木規格による1年生苗木
ケヤキ 2	168	円/本	林業用苗木規格による2年生苗木
イヌエンジュ 1	200	円/本	1年生：根元径7.0mm上、地上長60cm上
イヌエンジュ 2	210	円/本	2年生：根元径10.0mm上、地上長100cm上
ヤマザクラ 1	110	円/本	1年生：根元径6.0mm上、地上長60cm上
ヤマザクラ 2	160	円/本	2年生：根元径8.0mm上、地上長100cm上
ヤマモミジ 1	110	円/本	1年生：根元径6.0mm上、地上長60cm上
ヤマモミジ 2	170	円/本	2年生：根元径8.0mm上、地上長100cm上
ポット苗 1	270	円/本	地上長50cm上（樹種：ヤマザクラ、ヤマモミジ、コナラ、ケヤキ等有用広葉樹）
ポット苗 2	330	円/本	地上長80cm上（樹種：ヤマザクラ、ヤマモミジ、コナラ、ケヤキ等有用広葉樹）
大苗 1	1,400	円/本	地上長150cm上 鉢付（樹種：ヤマザクラ、ヤマモミジ、ケヤキ）
大苗 2	2,900	円/本	地上長200cm上 鉢付（樹種：ヤマザクラ、ヤマモミジ、ケヤキ）
大苗 3	830	円/本	地上長150cm上（樹種：コウヨウザン）
大苗 4	1,730	円/本	地上長150cm上 鉢付（樹種：コウヨウザン）
イチヨウ 1	160	円/本	地上長60cm上
イチヨウ 2	280	円/本	地上長100cm上
その他 1	110	円/本	地上長60cm上（樹種：上記以外のその他有用広葉樹）
その他 2	280	円/本	地上長100cm上（樹種：上記以外のその他有用広葉樹）
コンテナ苗	227	円/本	林業用苗木規格による苗木（樹種：スギ、ヒノキ）
コウヨウザン	265	円/本	林業用苗木規格による苗木
コウヨウザン（普通）	157	円/本	林業用苗木規格による苗木

注）大苗は価格差が大きいため、標記以外の樹種を用いる場合は事前に協議すること。

○植栽関係標準歩掛

1. 地拵え

種別：地拵え（人力）

（1haあたり）

		労務費				経費 (A)	
		地拵え歩掛	計	労務単価	諸経費 (2%)		
地拵えA (草地・灌木地)	特殊作業員	7.40	7.40	23,000	3,404	173,604	
	普通作業員	7.40	7.40	19,000	2,812	143,412	
	計	14.80	14.80		6,216	317,016	
	施業範囲による歩掛割合※1				人力	70%	221,911
					機械	30%	73,059
合計						294,970	
地拵えB (ササ1.0m以下)	特殊作業員	6.85	6.85	23,000	3,151	160,701	
	普通作業員	6.85	6.85	19,000	2,603	132,753	
	計	13.70	13.70		5,754	293,454	
	施業範囲による歩掛割合※1				人力	70%	205,418
					機械	30%	73,059
合計						278,476	
地拵えC (ササ1.0m超)	特殊作業員	9.65	9.65	23,000	4,439	226,389	
	普通作業員	9.65	9.65	19,000	3,667	187,017	
	計	19.30	19.30		8,106	413,406	
	施業範囲による歩掛割合※1				人力	70%	289,384
					機械	30%	73,059
合計						362,443	

種別：機械地拵え

名称	運転手(特殊)	工程	労務費(円)	適用
特殊運転手	26,000	4.54	118,040 (A)	運転時間は、 6.27時間*4.54人 ※2
運転時間(h/ha)		損料単価(円/h)	損料(円)	
BH0.45m3	28.46	2,530	72,004	
アタッチメント	28.46	592	16,848	
			88,852 (B)	
燃料単価(円/L)		燃料消費量(L)	燃料(円)	燃料消費量は、
燃料(軽油)	149	245.89	36,637 (C)	0.144*60×28.46 ※3
合計 (A+B+C)			243,529	

2. 苗木運搬、仮植、植付け

区分	1 ha 当たりの植栽本数						歩掛単位	歩掛	備考
	500本以上	1,000本以上	1,500本以上	2,000本以上	2,500本以上	3,000本以上			
運搬 (普通作業員)	0.27人	0.55人	0.82人	1.10人	1.37人	1.65人	1,000本	0.55人	人肩運搬
植付 (普通作業員)	1.45人	2.90人	4.35人	5.80人	7.25人	8.70人	100本	0.29人	コンテナ苗以外
	1.25人	2.50人	3.75人	5.00人	6.25人	7.50人	100本	0.25人	コンテナ苗
	0.60人	1.20人	1.80人	2.40人	3.00人	3.60人	100本	0.12人	コンテナ苗以外
	0.55人	1.10人	1.65人	2.20人	2.75人	3.30人	100本	0.11人	コンテナ苗
合計	コンテナ苗以外	2.32人	4.65人	6.97人	9.30人	11.62人			
	コンテナ苗	2.07人	4.15人	6.22人	8.30人	10.37人			

標準単価基礎 伐倒・集材搬出（車両系・機械）

収穫表 黄色部分のみ入力 地位級：2 スギ 植栽時本数 3,000本/ha

林齢	主林木				副林木		主・副林木計	
	平均樹高 (m)	平均直径 (cm)	本数 (本/ha)	幹材積 (m ³ /ha)	本数 (本/ha)	幹材積 (m ³ /ha)	本数 (本/ha)	幹材積 (m ³ /ha)
スギ								
60	26.0	33.0	779	795.7			779	795.7

間伐条件 黄色部分のみ入力

工程区分	0-20	20-40	40-60	60-80	80-100	100-	備考
都道府県	44	44	44	44	44	44	大分
林齢	60	60	60	60	60	60	年
伐採率	100%	100%	100%	100%	100%	100%	
本数						779	本
平均直径						33.0	cm
伐採材積						795.70	m ³
搬出材積						100.0	m ³
歩留り						13%	
直径区分						28以上	
集材						3	

車両系定性：1 車両系列状：3 車両系帯状：5
架線系定性：2 架線系列状：4 架線系帯状：6

適用工程

工程区分	搬出量	0-20	20-40	40-60	60-80	80-100	100-
選木	特殊作業員						
	普通作業員						
伐倒	特殊作業員						0.63
	普通作業員						0.63
造材/玉切	特殊作業員						
	普通作業員						
集材	運転手（特殊）						0.25 ※-20%補正
	普通作業員						0.52 ※-20%補正

歩掛り(A) haあたり

工程区分	搬出量	100-
選木	特殊作業員	
	普通作業員	
伐倒	特殊作業員	4.91
	普通作業員	4.91
造材/玉切	特殊作業員	
	普通作業員	
集材	運転手（特殊）	2.50
	普通作業員	5.20
	計	17.52

(B)

労務単価		23,000	23,000
	特殊作業員		
	普通作業員	19,000	19,000
	運転手（特殊）	26,000	26,000

区分	搬出量	100-	備考
	(A)×(B)×(諸雑費)	(円)	
直接費	選木(4%)		
	伐倒(6%)	218,593	
	プロセッサ ハーベスタ他	161,700	
	集材	270,270	諸雑費率 65% (車両系)
	計	650,563	(a)
共通仮設費	8.40%	54,647	(b):(a)*8.4%
標準単価	合計	705,210	(a)+(b)
	基礎単価（税抜）	705,000	
	消費税相当額(自力・直営)	2,443	
	標準単価(自力・直営)	707,000	
	請負消費税相当額	70,500	10%
	標準単価（請負）	775,000	