

令和8年度3期（植栽）標準単価

令和8年度3期（植栽）標準単価

種別：地植えなし

| 区分          |                    | 種別：地植えなし |         |         |         |           |         |         |         |         |           |         |         |         |         |           |         |         |         |         |           |         |         |         |         |           |
|-------------|--------------------|----------|---------|---------|---------|-----------|---------|---------|---------|---------|-----------|---------|---------|---------|---------|-----------|---------|---------|---------|---------|-----------|---------|---------|---------|---------|-----------|
|             |                    | 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     |
| 税<br>抜<br>き | 基礎単価<br>（税抜）       | 234,000  | 351,000 | 468,000 | 585,000 | 702,000   | 226,000 | 339,000 | 453,000 | 566,000 | 679,000   | 218,000 | 328,000 | 437,000 | 547,000 | 656,000   | 241,000 | 362,000 | 483,000 | 604,000 | 725,000   | 235,000 | 352,000 | 470,000 | 587,000 | 705,000   |
|             | 間接率 21%            | 283,140  | 424,710 | 566,280 | 707,850 | 849,420   | 273,460 | 410,190 | 548,130 | 684,860 | 821,590   | 263,780 | 396,880 | 528,770 | 661,870 | 793,760   | 291,610 | 438,020 | 584,430 | 730,840 | 877,250   | 284,350 | 425,920 | 568,700 | 710,270 | 853,050   |
|             | 間接率 24%            | 290,160  | 435,240 | 580,320 | 725,400 | 870,480   | 280,240 | 420,360 | 561,720 | 701,840 | 841,960   | 270,320 | 406,720 | 541,880 | 678,280 | 813,440   | 298,840 | 448,880 | 598,920 | 748,960 | 899,000   | 291,400 | 436,480 | 582,800 | 727,880 | 874,200   |
|             | 間接率 31%            | 306,540  | 459,810 | 613,080 | 766,350 | 919,620   | 296,060 | 444,090 | 593,430 | 741,460 | 889,490   | 285,580 | 429,680 | 572,470 | 716,570 | 859,360   | 315,710 | 474,220 | 632,730 | 791,240 | 949,750   | 307,850 | 461,120 | 615,700 | 768,970 | 923,550   |
|             | 間接率 34%            | 313,560  | 470,340 | 627,120 | 783,900 | 940,680   | 302,840 | 454,260 | 607,020 | 758,440 | 909,860   | 292,120 | 439,520 | 585,580 | 732,980 | 879,040   | 322,940 | 485,080 | 647,220 | 809,360 | 971,500   | 314,900 | 471,680 | 629,800 | 786,580 | 944,700   |
|             | 間接率 39%            | 325,260  | 487,890 | 650,520 | 813,150 | 975,780   | 314,140 | 471,210 | 629,670 | 786,740 | 943,810   | 303,020 | 455,920 | 607,430 | 760,330 | 911,840   | 334,990 | 503,180 | 671,370 | 839,560 | 1,007,750 | 326,650 | 489,280 | 653,300 | 815,930 | 979,950   |
| 税<br>込      | 基 礎 単 価<br>（ 税 込 ） | 257,000  | 386,000 | 514,000 | 643,000 | 772,000   | 248,000 | 372,000 | 498,000 | 622,000 | 746,000   | 239,000 | 360,000 | 480,000 | 601,000 | 721,000   | 265,000 | 398,000 | 531,000 | 664,000 | 797,000   | 258,000 | 387,000 | 517,000 | 645,000 | 775,000   |
|             | 間接率 21%            | 310,970  | 467,060 | 621,940 | 778,030 | 934,120   | 300,080 | 450,120 | 602,580 | 752,620 | 902,660   | 289,190 | 435,600 | 580,800 | 727,210 | 872,410   | 320,650 | 481,580 | 642,510 | 803,440 | 964,370   | 312,180 | 468,270 | 625,570 | 780,450 | 937,750   |
|             | 間接率 24%            | 318,680  | 478,640 | 637,360 | 797,320 | 957,280   | 307,520 | 461,280 | 617,520 | 771,280 | 925,040   | 296,360 | 446,400 | 595,200 | 745,240 | 894,040   | 328,600 | 493,520 | 658,440 | 823,360 | 988,280   | 319,920 | 479,880 | 641,080 | 799,800 | 961,000   |
|             | 間接率 31%            | 336,670  | 505,660 | 673,340 | 842,330 | 1,011,320 | 324,880 | 487,320 | 652,380 | 814,820 | 977,260   | 313,090 | 471,600 | 628,800 | 787,310 | 944,510   | 347,150 | 521,380 | 695,610 | 869,840 | 1,044,070 | 337,980 | 506,970 | 677,270 | 844,950 | 1,015,250 |
|             | 間接率 34%            | 344,380  | 517,240 | 688,760 | 861,620 | 1,034,480 | 332,320 | 498,480 | 667,320 | 833,480 | 999,640   | 320,260 | 482,400 | 643,200 | 805,340 | 966,140   | 355,100 | 533,320 | 711,540 | 889,760 | 1,067,980 | 345,720 | 518,580 | 692,780 | 864,300 | 1,038,500 |
|             | 間接率 39%            | 357,230  | 536,540 | 714,460 | 893,770 | 1,073,080 | 344,720 | 517,080 | 692,220 | 864,580 | 1,036,940 | 332,210 | 500,400 | 667,200 | 835,390 | 1,002,190 | 368,350 | 553,220 | 738,090 | 922,960 | 1,107,830 | 358,620 | 537,930 | 718,630 | 896,550 | 1,077,250 |

税注） 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8年度3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     |
| 税<br>抜<br>き | 基礎単価<br>（税抜）       | 294,000  | 442,000 | 589,000 | 737,000   | 884,000   | 383,000 | 575,000 | 767,000   | 959,000   | 1,151,000 | 405,000 | 608,000 | 810,000   | 1,013,000 | 1,216,000 | 297,000 | 445,000 | 594,000 | 742,000   | 891,000   | 329,000 | 494,000 | 659,000   | 823,000   | 988,000   |
|             | 間接率 21%            | 355,740  | 534,820 | 712,690 | 891,770   | 1,069,640 | 463,430 | 695,750 | 928,070   | 1,160,390 | 1,392,710 | 490,050 | 735,680 | 980,100   | 1,225,730 | 1,471,360 | 359,370 | 538,450 | 718,740 | 897,820   | 1,078,110 | 398,090 | 597,740 | 797,390   | 995,830   | 1,195,480 |
|             | 間接率 24%            | 364,560  | 548,080 | 730,360 | 913,880   | 1,096,160 | 474,920 | 713,000 | 951,080   | 1,189,160 | 1,427,240 | 502,200 | 753,920 | 1,004,400 | 1,256,120 | 1,507,840 | 368,280 | 551,800 | 736,560 | 920,080   | 1,104,840 | 407,960 | 612,560 | 817,160   | 1,020,520 | 1,225,120 |
|             | 間接率 31%            | 385,140  | 579,020 | 771,590 | 965,470   | 1,158,040 | 501,730 | 753,250 | 1,004,770 | 1,256,290 | 1,507,810 | 530,550 | 796,480 | 1,061,100 | 1,327,030 | 1,592,960 | 389,070 | 582,950 | 778,140 | 972,020   | 1,167,210 | 430,990 | 647,140 | 863,290   | 1,078,130 | 1,294,280 |
|             | 間接率 34%            | 393,960  | 592,280 | 789,260 | 987,580   | 1,184,560 | 513,220 | 770,500 | 1,027,780 | 1,285,060 | 1,542,340 | 542,700 | 814,720 | 1,085,400 | 1,357,420 | 1,629,440 | 397,980 | 596,300 | 795,960 | 994,280   | 1,193,940 | 440,860 | 661,960 | 883,060   | 1,102,820 | 1,323,920 |
|             | 間接率 39%            | 408,660  | 614,380 | 818,710 | 1,024,430 | 1,228,760 | 532,370 | 799,250 | 1,066,130 | 1,333,010 | 1,599,890 | 562,950 | 845,120 | 1,125,900 | 1,408,070 | 1,690,240 | 412,830 | 618,550 | 825,660 | 1,031,380 | 1,238,490 | 457,310 | 686,660 | 916,010   | 1,143,970 | 1,373,320 |
| 税<br>込<br>み | 基 礎 単 価<br>（ 税 込 ） | 323,000  | 486,000 | 647,000 | 810,000   | 972,000   | 421,000 | 632,000 | 843,000   | 1,054,000 | 1,266,000 | 445,000 | 668,000 | 891,000   | 1,114,000 | 1,337,000 | 326,000 | 489,000 | 653,000 | 816,000   | 980,000   | 361,000 | 543,000 | 724,000   | 905,000   | 1,086,000 |
|             | 間接率 21%            | 390,830  | 588,060 | 782,870 | 980,100   | 1,176,120 | 509,410 | 764,720 | 1,020,030 | 1,275,340 | 1,531,860 | 538,450 | 808,280 | 1,078,110 | 1,347,940 | 1,617,770 | 394,460 | 591,690 | 790,130 | 987,360   | 1,185,800 | 436,810 | 657,030 | 876,040   | 1,095,050 | 1,314,060 |
|             | 間接率 24%            | 400,520  | 602,640 | 802,280 | 1,004,400 | 1,205,280 | 522,040 | 783,680 | 1,045,320 | 1,306,960 | 1,569,840 | 551,800 | 828,320 | 1,104,840 | 1,381,360 | 1,657,880 | 404,240 | 606,360 | 809,720 | 1,011,840 | 1,215,200 | 447,640 | 673,320 | 897,760   | 1,122,200 | 1,346,640 |
|             | 間接率 31%            | 423,130  | 636,660 | 847,570 | 1,061,100 | 1,273,320 | 551,510 | 827,920 | 1,104,330 | 1,380,740 | 1,658,460 | 582,950 | 875,080 | 1,167,210 | 1,459,340 | 1,751,470 | 427,060 | 640,590 | 855,430 | 1,068,960 | 1,283,800 | 472,910 | 711,330 | 948,440   | 1,185,550 | 1,422,660 |
|             | 間接率 34%            | 432,820  | 651,240 | 866,980 | 1,085,400 | 1,302,480 | 564,140 | 846,880 | 1,129,620 | 1,412,360 | 1,696,440 | 596,300 | 895,120 | 1,193,940 | 1,492,760 | 1,791,580 | 436,840 | 655,260 | 875,020 | 1,093,440 | 1,313,200 | 483,740 | 727,620 | 970,160   | 1,212,700 | 1,455,240 |
|             | 間接率 39%            | 448,970  | 675,540 | 899,330 | 1,125,900 | 1,351,080 | 585,190 | 878,480 | 1,171,770 | 1,465,060 | 1,759,740 | 618,550 | 928,520 | 1,238,490 | 1,548,460 | 1,858,430 | 453,140 | 679,710 | 907,670 | 1,134,240 | 1,362,200 | 501,790 | 754,770 | 1,006,360 | 1,257,950 | 1,509,540 |

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8年度3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     |
| 税<br>抜<br>き | 基礎単価<br>（税抜）       | 275,000  | 412,000 | 550,000 | 688,000   | 826,000   | 394,000 | 591,000 | 789,000   | 986,000   | 1,183,000 | 405,000 | 608,000 | 810,000   | 1,013,000 | 1,216,000 | 557,000 | 835,000   | 1,114,000 | 1,392,000 | 1,671,000 | 2,063,000 | 3,095,000 | 4,127,000 | 5,159,000 | 6,191,000 |
|             | 間接率 21%            | 332,750  | 498,520 | 665,500 | 832,480   | 999,460   | 476,740 | 715,110 | 954,690   | 1,193,060 | 1,431,430 | 490,050 | 735,680 | 980,100   | 1,225,730 | 1,471,360 | 673,970 | 1,010,350 | 1,347,940 | 1,684,320 | 2,021,910 | 2,496,230 | 3,744,950 | 4,993,670 | 6,242,390 | 7,491,110 |
|             | 間接率 24%            | 341,000  | 510,880 | 682,000 | 853,120   | 1,024,240 | 488,560 | 732,840 | 978,360   | 1,222,640 | 1,466,920 | 502,200 | 753,920 | 1,004,400 | 1,256,120 | 1,507,840 | 690,680 | 1,035,400 | 1,381,360 | 1,726,080 | 2,072,040 | 2,558,120 | 3,837,800 | 5,117,480 | 6,397,160 | 7,676,840 |
|             | 間接率 31%            | 360,250  | 539,720 | 720,500 | 901,280   | 1,082,060 | 516,140 | 774,210 | 1,033,590 | 1,291,660 | 1,549,730 | 530,550 | 796,480 | 1,061,100 | 1,327,030 | 1,592,960 | 729,670 | 1,093,850 | 1,459,340 | 1,823,520 | 2,189,010 | 2,702,530 | 4,054,450 | 5,406,370 | 6,758,290 | 8,110,210 |
|             | 間接率 34%            | 368,500  | 552,080 | 737,000 | 921,920   | 1,106,840 | 527,960 | 791,940 | 1,057,260 | 1,321,240 | 1,585,220 | 542,700 | 814,720 | 1,085,400 | 1,357,420 | 1,629,440 | 746,380 | 1,118,900 | 1,492,760 | 1,865,280 | 2,239,140 | 2,764,420 | 4,147,300 | 5,530,180 | 6,913,060 | 8,295,940 |
|             | 間接率 39%            | 382,250  | 572,680 | 764,500 | 956,320   | 1,148,140 | 547,660 | 821,490 | 1,096,710 | 1,370,540 | 1,644,370 | 562,950 | 845,120 | 1,125,900 | 1,408,070 | 1,690,240 | 774,230 | 1,160,650 | 1,548,460 | 1,934,880 | 2,322,690 | 2,867,570 | 4,302,050 | 5,736,530 | 7,171,010 | 8,605,490 |
| 税<br>込<br>み | 基 礎 単 価<br>（ 税 込 ） | 302,000  | 453,000 | 605,000 | 756,000   | 908,000   | 433,000 | 650,000 | 867,000   | 1,084,000 | 1,301,000 | 445,000 | 668,000 | 891,000   | 1,114,000 | 1,337,000 | 612,000 | 918,000   | 1,225,000 | 1,531,000 | 1,838,000 | 2,269,000 | 3,404,000 | 4,539,000 | 5,674,000 | 6,810,000 |
|             | 間接率 21%            | 365,420  | 548,130 | 732,050 | 914,760   | 1,098,680 | 523,930 | 786,500 | 1,049,070 | 1,311,640 | 1,574,210 | 538,450 | 808,280 | 1,078,110 | 1,347,940 | 1,617,770 | 740,520 | 1,110,780 | 1,482,250 | 1,852,510 | 2,223,980 | 2,745,490 | 4,118,840 | 5,492,190 | 6,865,540 | 8,240,100 |
|             | 間接率 24%            | 374,480  | 561,720 | 750,200 | 937,440   | 1,125,920 | 536,920 | 806,000 | 1,075,080 | 1,344,160 | 1,613,240 | 551,800 | 828,320 | 1,104,840 | 1,381,360 | 1,657,880 | 758,880 | 1,138,320 | 1,519,000 | 1,898,440 | 2,279,120 | 2,813,560 | 4,220,960 | 5,628,360 | 7,035,760 | 8,444,400 |
|             | 間接率 31%            | 395,620  | 593,430 | 792,550 | 990,360   | 1,189,480 | 567,230 | 851,500 | 1,135,770 | 1,420,040 | 1,704,310 | 582,950 | 875,080 | 1,167,210 | 1,459,340 | 1,751,470 | 801,720 | 1,202,580 | 1,604,750 | 2,005,610 | 2,407,780 | 2,972,390 | 4,459,240 | 5,946,090 | 7,432,940 | 8,921,100 |
|             | 間接率 34%            | 404,680  | 607,020 | 810,700 | 1,013,040 | 1,216,720 | 580,220 | 871,000 | 1,161,780 | 1,452,560 | 1,743,340 | 596,300 | 895,120 | 1,193,940 | 1,492,760 | 1,791,580 | 820,080 | 1,230,120 | 1,641,500 | 2,051,540 | 2,462,920 | 3,040,460 | 4,561,360 | 6,082,260 | 7,603,160 | 9,125,400 |
|             | 間接率 39%            | 419,780  | 629,670 | 840,950 | 1,050,840 | 1,262,120 | 601,870 | 903,500 | 1,205,130 | 1,506,760 | 1,808,390 | 618,550 | 928,520 | 1,238,490 | 1,548,460 | 1,858,430 | 850,680 | 1,276,020 | 1,702,750 | 2,128,090 | 2,554,820 | 3,153,910 | 4,731,560 | 6,309,210 | 7,886,860 | 9,465,900 |

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8年度3期（植栽）標準単価

種別：地植えなし

| 区分          |              | 種別：地植えなし  |           |            |            |            |           |           |           |           |           |           |           |           |           |           |         |         |           |           |           |         |           |           |           |           |
|-------------|--------------|-----------|-----------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|
|             |              | 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     |
| 税<br>抜<br>き | 基礎単価<br>(税抜) | 3,906,000 | 5,860,000 | 7,813,000  | 9,766,000  | 11,720,000 | 1,000,000 | 1,500,000 | 2,001,000 | 2,501,000 | 3,001,000 | 1,988,000 | 2,981,000 | 3,976,000 | 4,970,000 | 5,964,000 | 329,000 | 494,000 | 659,000   | 823,000   | 988,000   | 492,000 | 738,000   | 984,000   | 1,230,000 | 1,476,000 |
|             | 間接率 21%      | 4,726,260 | 7,090,600 | 9,453,730  | 11,816,860 | 14,181,200 | 1,210,000 | 1,815,000 | 2,421,210 | 3,026,210 | 3,631,210 | 2,405,480 | 3,607,010 | 4,810,960 | 6,013,700 | 7,216,440 | 398,090 | 597,740 | 797,390   | 995,830   | 1,195,480 | 595,320 | 892,980   | 1,190,640 | 1,488,300 | 1,785,960 |
|             | 間接率 24%      | 4,843,440 | 7,266,400 | 9,688,120  | 12,109,840 | 14,532,800 | 1,240,000 | 1,860,000 | 2,481,240 | 3,101,240 | 3,721,240 | 2,465,120 | 3,696,440 | 4,930,240 | 6,162,800 | 7,395,360 | 407,960 | 612,560 | 817,160   | 1,020,520 | 1,225,120 | 610,080 | 915,120   | 1,220,160 | 1,525,200 | 1,830,240 |
|             | 間接率 31%      | 5,116,860 | 7,676,600 | 10,235,030 | 12,793,460 | 15,353,200 | 1,310,000 | 1,965,000 | 2,621,310 | 3,276,310 | 3,931,310 | 2,604,280 | 3,905,110 | 5,208,560 | 6,510,700 | 7,812,840 | 430,990 | 647,140 | 863,290   | 1,078,130 | 1,294,280 | 644,520 | 966,780   | 1,289,040 | 1,611,300 | 1,933,560 |
|             | 間接率 34%      | 5,234,040 | 7,852,400 | 10,469,420 | 13,086,440 | 15,704,800 | 1,340,000 | 2,010,000 | 2,681,340 | 3,351,340 | 4,021,340 | 2,663,920 | 3,994,540 | 5,327,840 | 6,659,800 | 7,991,760 | 440,860 | 661,960 | 883,060   | 1,102,820 | 1,323,920 | 659,280 | 988,920   | 1,318,560 | 1,648,200 | 1,977,840 |
|             | 間接率 39%      | 5,429,340 | 8,145,400 | 10,860,070 | 13,574,740 | 16,290,800 | 1,390,000 | 2,085,000 | 2,781,390 | 3,476,390 | 4,171,390 | 2,763,320 | 4,143,590 | 5,526,640 | 6,908,300 | 8,289,960 | 457,310 | 686,660 | 916,010   | 1,143,970 | 1,373,320 | 683,880 | 1,025,820 | 1,367,760 | 1,709,700 | 2,051,640 |
| 税<br>込<br>み | 基礎単価<br>(税込) | 4,296,000 | 6,446,000 | 8,594,000  | 10,742,000 | 12,892,000 | 1,100,000 | 1,650,000 | 2,201,000 | 2,751,000 | 3,301,000 | 2,186,000 | 3,279,000 | 4,373,000 | 5,467,000 | 6,560,000 | 361,000 | 543,000 | 724,000   | 905,000   | 1,086,000 | 541,000 | 811,000   | 1,082,000 | 1,353,000 | 1,623,000 |
|             | 間接率 21%      | 5,198,160 | 7,799,660 | 10,398,740 | 12,997,820 | 15,599,320 | 1,331,000 | 1,996,500 | 2,663,210 | 3,328,710 | 3,994,210 | 2,645,060 | 3,967,590 | 5,291,330 | 6,615,070 | 7,937,600 | 436,810 | 657,030 | 876,040   | 1,095,050 | 1,314,060 | 654,610 | 981,310   | 1,309,220 | 1,637,130 | 1,963,830 |
|             | 間接率 24%      | 5,327,040 | 7,993,040 | 10,656,560 | 13,320,080 | 15,986,080 | 1,364,000 | 2,046,000 | 2,729,240 | 3,411,240 | 4,093,240 | 2,710,640 | 4,065,960 | 5,422,520 | 6,779,080 | 8,134,400 | 447,640 | 673,320 | 897,760   | 1,122,200 | 1,346,640 | 670,840 | 1,005,640 | 1,341,680 | 1,677,720 | 2,012,520 |
|             | 間接率 31%      | 5,627,760 | 8,444,260 | 11,258,140 | 14,072,020 | 16,888,520 | 1,441,000 | 2,161,500 | 2,883,310 | 3,603,810 | 4,324,310 | 2,863,660 | 4,295,490 | 5,728,630 | 7,161,770 | 8,593,600 | 472,910 | 711,330 | 948,440   | 1,185,550 | 1,422,660 | 708,710 | 1,062,410 | 1,417,420 | 1,772,430 | 2,126,130 |
|             | 間接率 34%      | 5,756,640 | 8,637,640 | 11,515,960 | 14,394,280 | 17,275,280 | 1,474,000 | 2,211,000 | 2,949,340 | 3,686,340 | 4,423,340 | 2,929,240 | 4,393,860 | 5,859,820 | 7,325,780 | 8,790,400 | 483,740 | 727,620 | 970,160   | 1,212,700 | 1,455,240 | 724,940 | 1,086,740 | 1,449,880 | 1,813,020 | 2,174,820 |
|             | 間接率 39%      | 5,971,440 | 8,959,940 | 11,945,660 | 14,931,380 | 17,919,880 | 1,529,000 | 2,293,500 | 3,059,390 | 3,823,890 | 4,588,390 | 3,038,540 | 4,557,810 | 6,078,470 | 7,599,130 | 9,118,400 | 501,790 | 754,770 | 1,006,360 | 1,257,950 | 1,509,540 | 751,990 | 1,127,290 | 1,503,980 | 1,880,670 | 2,255,970 |

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8年度3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     |           |
| 税<br>抜<br>き | 基礎単価<br>（税抜） | 287,000 | 431,000 | 575,000 | 719,000   | 863,000   | 492,000 | 738,000   | 984,000   | 1,230,000 | 1,476,000     | 329,000 | 494,000 | 659,000   | 823,000   | 988,000      | 368,000 | 552,000 | 737,000   | 921,000   | 1,105,000  | 282,000 | 424,000 | 565,000 | 707,000   | 848,000   |
|             | 間接率 21%      | 347,270 | 521,510 | 695,750 | 869,990   | 1,044,230 | 595,320 | 892,980   | 1,190,640 | 1,488,300 | 1,785,960     | 398,090 | 597,740 | 797,390   | 995,830   | 1,195,480    | 445,280 | 667,920 | 891,770   | 1,114,410 | 1,337,050  | 341,220 | 513,040 | 683,650 | 855,470   | 1,026,080 |
|             | 間接率 24%      | 355,880 | 534,440 | 713,000 | 891,560   | 1,070,120 | 610,080 | 915,120   | 1,220,160 | 1,525,200 | 1,830,240     | 407,960 | 612,560 | 817,160   | 1,020,520 | 1,225,120    | 456,320 | 684,480 | 913,880   | 1,142,040 | 1,370,200  | 349,680 | 525,760 | 700,600 | 876,680   | 1,051,520 |
|             | 間接率 31%      | 375,970 | 564,610 | 753,250 | 941,890   | 1,130,530 | 644,520 | 966,780   | 1,289,040 | 1,611,300 | 1,933,560     | 430,990 | 647,140 | 863,290   | 1,078,130 | 1,294,280    | 482,080 | 723,120 | 965,470   | 1,206,510 | 1,447,550  | 369,420 | 555,440 | 740,150 | 926,170   | 1,110,880 |
|             | 間接率 34%      | 384,580 | 577,540 | 770,500 | 963,460   | 1,156,420 | 659,280 | 988,920   | 1,318,560 | 1,648,200 | 1,977,840     | 440,860 | 661,960 | 883,060   | 1,102,820 | 1,323,920    | 493,120 | 739,680 | 987,580   | 1,234,140 | 1,480,700  | 377,880 | 568,160 | 757,100 | 947,380   | 1,136,320 |
|             | 間接率 39%      | 398,930 | 599,090 | 799,250 | 999,410   | 1,199,570 | 683,880 | 1,025,820 | 1,367,760 | 1,709,700 | 2,051,640     | 457,310 | 686,660 | 916,010   | 1,143,970 | 1,373,320    | 511,520 | 767,280 | 1,024,430 | 1,280,190 | 1,535,950  | 391,980 | 589,360 | 785,350 | 982,730   | 1,178,720 |
| 税<br>込<br>み | 基礎単価<br>（税込） | 315,000 | 474,000 | 632,000 | 790,000   | 949,000   | 541,000 | 811,000   | 1,082,000 | 1,353,000 | 1,623,000     | 361,000 | 543,000 | 724,000   | 905,000   | 1,086,000    | 404,000 | 607,000 | 810,000   | 1,013,000 | 1,215,000  | 310,000 | 466,000 | 621,000 | 777,000   | 932,000   |
|             | 間接率 21%      | 381,150 | 573,540 | 764,720 | 955,900   | 1,148,290 | 654,610 | 981,310   | 1,309,220 | 1,637,130 | 1,963,830     | 436,810 | 657,030 | 876,040   | 1,095,050 | 1,314,060    | 488,840 | 734,470 | 980,100   | 1,225,730 | 1,470,150  | 375,100 | 563,860 | 751,410 | 940,170   | 1,127,720 |
|             | 間接率 24%      | 390,600 | 587,760 | 783,680 | 979,600   | 1,176,760 | 670,840 | 1,005,640 | 1,341,680 | 1,677,720 | 2,012,520     | 447,640 | 673,320 | 897,760   | 1,122,200 | 1,346,640    | 500,960 | 752,680 | 1,004,400 | 1,256,120 | 1,506,600  | 384,400 | 577,840 | 770,040 | 963,480   | 1,155,680 |
|             | 間接率 31%      | 412,650 | 620,940 | 827,920 | 1,034,900 | 1,243,190 | 708,710 | 1,062,410 | 1,417,420 | 1,772,430 | 2,126,130     | 472,910 | 711,330 | 948,440   | 1,185,550 | 1,422,660    | 529,240 | 795,170 | 1,061,100 | 1,327,030 | 1,591,650  | 406,100 | 610,460 | 813,510 | 1,017,870 | 1,220,920 |
|             | 間接率 34%      | 422,100 | 635,160 | 846,880 | 1,058,600 | 1,271,660 | 724,940 | 1,086,740 | 1,449,880 | 1,813,020 | 2,174,820     | 483,740 | 727,620 | 970,160   | 1,212,700 | 1,455,240    | 541,360 | 813,380 | 1,085,400 | 1,357,420 | 1,628,100  | 415,400 | 624,440 | 832,140 | 1,041,180 | 1,248,880 |
|             | 間接率 39%      | 437,850 | 658,860 | 878,480 | 1,098,100 | 1,319,110 | 751,990 | 1,127,290 | 1,503,980 | 1,880,670 | 2,255,970     | 501,790 | 754,770 | 1,006,360 | 1,257,950 | 1,509,540    | 561,560 | 843,730 | 1,125,900 | 1,408,070 | 1,688,850  | 430,900 | 647,740 | 863,190 | 1,080,030 | 1,295,480 |

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8年度3期（植栽）標準単価

種別：地持えあり

| 区分          | 種別：地持えあり           |         |         |           |           |           |         |         |           |           |           |         |         |           |           |           |         |         |           |           |           |         |         |           |           |           |
|-------------|--------------------|---------|---------|-----------|-----------|-----------|---------|---------|-----------|-----------|-----------|---------|---------|-----------|-----------|-----------|---------|---------|-----------|-----------|-----------|---------|---------|-----------|-----------|-----------|
|             | 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     |           |
| 税抜<br>き     | 基礎単価<br>（税抜）       | 462,000 | 579,000 | 697,000   | 814,000   | 931,000   | 455,000 | 568,000 | 681,000   | 795,000   | 908,000   | 447,000 | 557,000 | 666,000   | 776,000   | 885,000   | 470,000 | 591,000 | 712,000   | 832,000   | 953,000   | 463,000 | 581,000 | 699,000   | 816,000   | 934,000   |
|             | 間接率 21%            | 559,020 | 700,590 | 843,370   | 984,940   | 1,126,510 | 550,550 | 687,280 | 824,010   | 961,950   | 1,098,680 | 540,870 | 673,970 | 805,860   | 938,960   | 1,070,850 | 568,700 | 715,110 | 861,520   | 1,006,720 | 1,153,130 | 560,230 | 703,010 | 845,790   | 987,360   | 1,130,140 |
|             | 間接率 24%            | 572,880 | 717,960 | 864,280   | 1,009,360 | 1,154,440 | 564,200 | 704,320 | 844,440   | 985,800   | 1,125,920 | 554,280 | 690,680 | 825,840   | 962,240   | 1,097,400 | 582,800 | 732,840 | 882,880   | 1,031,680 | 1,181,720 | 574,120 | 720,440 | 866,760   | 1,011,840 | 1,158,160 |
|             | 間接率 31%            | 605,220 | 758,490 | 913,070   | 1,066,340 | 1,219,610 | 596,050 | 744,080 | 892,110   | 1,041,450 | 1,189,480 | 585,570 | 729,670 | 872,460   | 1,016,560 | 1,159,350 | 615,700 | 774,210 | 932,720   | 1,089,920 | 1,248,430 | 606,530 | 761,110 | 915,690   | 1,068,960 | 1,223,540 |
|             | 間接率 34%            | 619,080 | 775,860 | 933,980   | 1,090,760 | 1,247,540 | 609,700 | 761,120 | 912,540   | 1,065,300 | 1,216,720 | 598,980 | 746,380 | 892,440   | 1,039,840 | 1,185,900 | 629,800 | 791,940 | 954,080   | 1,114,880 | 1,277,020 | 620,420 | 778,540 | 936,660   | 1,093,440 | 1,251,560 |
|             | 間接率 39%            | 642,180 | 804,810 | 968,830   | 1,131,460 | 1,294,090 | 632,450 | 789,520 | 946,590   | 1,105,050 | 1,262,120 | 621,330 | 774,230 | 925,740   | 1,078,640 | 1,230,150 | 653,300 | 821,490 | 989,680   | 1,156,480 | 1,324,670 | 643,570 | 807,590 | 971,610   | 1,134,240 | 1,298,260 |
| 税<br>込<br>み | 基 礎 単 価<br>（ 税 込 ） | 508,000 | 636,000 | 766,000   | 895,000   | 1,024,000 | 500,000 | 624,000 | 749,000   | 874,000   | 998,000   | 491,000 | 612,000 | 732,000   | 853,000   | 973,000   | 517,000 | 650,000 | 783,000   | 915,000   | 1,048,000 | 509,000 | 639,000 | 768,000   | 897,000   | 1,027,000 |
|             | 間接率 21%            | 614,680 | 769,560 | 926,860   | 1,082,950 | 1,239,040 | 605,000 | 755,040 | 906,290   | 1,057,540 | 1,207,580 | 594,110 | 740,520 | 885,720   | 1,032,130 | 1,177,330 | 625,570 | 786,500 | 947,430   | 1,107,150 | 1,268,080 | 615,890 | 773,190 | 929,280   | 1,085,370 | 1,242,670 |
|             | 間接率 24%            | 629,920 | 788,640 | 949,840   | 1,109,800 | 1,269,760 | 620,000 | 773,760 | 928,760   | 1,083,760 | 1,237,520 | 608,840 | 758,880 | 907,680   | 1,057,720 | 1,206,520 | 641,080 | 806,000 | 970,920   | 1,134,600 | 1,299,520 | 631,160 | 792,360 | 952,320   | 1,112,280 | 1,273,480 |
|             | 間接率 31%            | 665,480 | 833,160 | 1,003,460 | 1,172,450 | 1,341,440 | 655,000 | 817,440 | 981,190   | 1,144,940 | 1,307,380 | 643,210 | 801,720 | 958,920   | 1,117,430 | 1,274,630 | 677,270 | 851,500 | 1,025,730 | 1,198,650 | 1,372,880 | 666,790 | 837,090 | 1,006,080 | 1,175,070 | 1,345,370 |
|             | 間接率 34%            | 680,720 | 852,240 | 1,026,440 | 1,199,300 | 1,372,160 | 670,000 | 836,160 | 1,003,660 | 1,171,160 | 1,337,320 | 657,940 | 820,080 | 980,880   | 1,143,020 | 1,303,820 | 692,780 | 871,000 | 1,049,220 | 1,226,100 | 1,404,320 | 682,060 | 856,260 | 1,029,120 | 1,201,980 | 1,376,180 |
|             | 間接率 39%            | 706,120 | 884,040 | 1,064,740 | 1,244,050 | 1,423,360 | 695,000 | 867,360 | 1,041,110 | 1,214,860 | 1,387,220 | 682,490 | 850,680 | 1,017,480 | 1,185,670 | 1,352,470 | 718,630 | 903,500 | 1,088,370 | 1,271,850 | 1,456,720 | 707,510 | 888,210 | 1,067,520 | 1,246,830 | 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8年度3期（植栽）標準単価

種別：地植えあり

| 区分          |                    | 種別：地植えあり |           |           |           |           |         |           |           |           |           |         |           |           |           |           |         |           |           |           |           |         |           |           |           |           |
|-------------|--------------------|----------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|
|             |                    | 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     |
| 税<br>抜<br>き | 基礎単価<br>（税抜）       | 523,000  | 670,000   | 818,000   | 965,000   | 1,113,000 | 612,000 | 804,000   | 996,000   | 1,187,000 | 1,379,000 | 634,000 | 836,000   | 1,039,000 | 1,242,000 | 1,445,000 | 525,000 | 674,000   | 822,000   | 971,000   | 1,119,000 | 558,000 | 722,000   | 887,000   | 1,052,000 | 1,217,000 |
|             | 間接率 21%            | 632,830  | 810,700   | 989,780   | 1,167,650 | 1,346,730 | 740,520 | 972,840   | 1,205,160 | 1,436,270 | 1,668,590 | 767,140 | 1,011,560 | 1,257,190 | 1,502,820 | 1,748,450 | 635,250 | 815,540   | 994,620   | 1,174,910 | 1,353,990 | 675,180 | 873,620   | 1,073,270 | 1,272,920 | 1,472,570 |
|             | 間接率 24%            | 648,520  | 830,800   | 1,014,320 | 1,196,600 | 1,380,120 | 758,880 | 996,960   | 1,235,040 | 1,471,880 | 1,709,960 | 786,160 | 1,036,640 | 1,288,360 | 1,540,080 | 1,791,800 | 651,000 | 835,760   | 1,019,280 | 1,204,040 | 1,387,560 | 691,920 | 895,280   | 1,099,880 | 1,304,480 | 1,509,080 |
|             | 間接率 31%            | 685,130  | 877,700   | 1,071,580 | 1,264,150 | 1,458,030 | 801,720 | 1,053,240 | 1,304,760 | 1,554,970 | 1,806,490 | 830,540 | 1,095,160 | 1,361,090 | 1,627,020 | 1,892,950 | 687,750 | 882,940   | 1,076,820 | 1,272,010 | 1,465,890 | 730,980 | 945,820   | 1,161,970 | 1,378,120 | 1,594,270 |
|             | 間接率 34%            | 700,820  | 897,800   | 1,096,120 | 1,293,100 | 1,491,420 | 820,080 | 1,077,360 | 1,334,640 | 1,590,580 | 1,847,860 | 849,560 | 1,120,240 | 1,392,260 | 1,664,280 | 1,936,300 | 703,500 | 903,160   | 1,101,480 | 1,301,140 | 1,499,460 | 747,720 | 967,480   | 1,188,580 | 1,409,680 | 1,630,780 |
|             | 間接率 39%            | 726,970  | 931,300   | 1,137,020 | 1,341,350 | 1,547,070 | 850,680 | 1,117,560 | 1,384,440 | 1,649,930 | 1,916,810 | 881,260 | 1,162,040 | 1,444,210 | 1,726,380 | 2,008,550 | 729,750 | 936,860   | 1,142,580 | 1,349,690 | 1,555,410 | 775,620 | 1,003,580 | 1,232,930 | 1,462,280 | 1,691,630 |
| 税<br>込<br>み | 基 礎 単 価<br>（ 税 込 ） | 575,000  | 737,000   | 899,000   | 1,061,000 | 1,224,000 | 673,000 | 884,000   | 1,095,000 | 1,305,000 | 1,516,000 | 697,000 | 919,000   | 1,142,000 | 1,366,000 | 1,589,000 | 577,000 | 741,000   | 904,000   | 1,068,000 | 1,230,000 | 613,000 | 794,000   | 975,000   | 1,157,000 | 1,338,000 |
|             | 間接率 21%            | 695,750  | 891,770   | 1,087,790 | 1,283,810 | 1,481,040 | 814,330 | 1,069,640 | 1,324,950 | 1,579,050 | 1,834,360 | 843,370 | 1,111,990 | 1,381,820 | 1,652,860 | 1,922,690 | 698,170 | 896,610   | 1,093,840 | 1,292,280 | 1,488,300 | 741,730 | 960,740   | 1,179,750 | 1,399,970 | 1,618,980 |
|             | 間接率 24%            | 713,000  | 913,880   | 1,114,760 | 1,315,640 | 1,517,760 | 834,520 | 1,096,160 | 1,357,800 | 1,618,200 | 1,879,840 | 864,280 | 1,139,560 | 1,416,080 | 1,693,840 | 1,970,360 | 715,480 | 918,840   | 1,120,960 | 1,324,320 | 1,525,200 | 760,120 | 984,560   | 1,209,000 | 1,434,680 | 1,659,120 |
|             | 間接率 31%            | 753,250  | 965,470   | 1,177,690 | 1,389,910 | 1,603,440 | 881,630 | 1,158,040 | 1,434,450 | 1,709,550 | 1,985,960 | 913,070 | 1,203,890 | 1,496,020 | 1,789,460 | 2,081,590 | 755,870 | 970,710   | 1,184,240 | 1,399,080 | 1,611,300 | 803,030 | 1,040,140 | 1,277,250 | 1,515,670 | 1,752,780 |
|             | 間接率 34%            | 770,500  | 987,580   | 1,204,660 | 1,421,740 | 1,640,160 | 901,820 | 1,184,560 | 1,467,300 | 1,748,700 | 2,031,440 | 933,980 | 1,231,460 | 1,530,280 | 1,830,440 | 2,129,260 | 773,180 | 992,940   | 1,211,360 | 1,431,120 | 1,648,200 | 821,420 | 1,063,960 | 1,306,500 | 1,550,380 | 1,792,920 |
|             | 間接率 39%            | 799,250  | 1,024,430 | 1,249,610 | 1,474,790 | 1,701,360 | 935,470 | 1,228,760 | 1,522,050 | 1,813,950 | 2,107,240 | 968,830 | 1,277,410 | 1,587,380 | 1,898,740 | 2,208,710 | 802,030 | 1,029,990 | 1,256,560 | 1,484,520 | 1,709,700 | 852,070 | 1,103,660 | 1,355,250 | 1,608,230 | 1,859,820 |

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8年度3期（植栽）標準単価

種別：地持えあり

| 区分  |              | 種別：地持えあり |         |           |           |           |         |           |           |           |           |         |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
|-----|--------------|----------|---------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|     |              | 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     |
| 税抜  | 基礎単価<br>(税抜) | 504,000  | 641,000 | 779,000   | 916,000   | 1,054,000 | 623,000 | 820,000   | 1,017,000 | 1,215,000 | 1,412,000 | 634,000 | 836,000   | 1,039,000 | 1,242,000 | 1,445,000 | 785,000   | 1,064,000 | 1,343,000 | 1,621,000 | 1,900,000 | 2,292,000 | 3,324,000 | 4,356,000 | 5,388,000 | 6,420,000 |
|     | 間接率 21%      | 609,840  | 775,610 | 942,590   | 1,108,360 | 1,275,340 | 753,830 | 992,200   | 1,230,570 | 1,470,150 | 1,708,520 | 767,140 | 1,011,560 | 1,257,190 | 1,502,820 | 1,748,450 | 949,850   | 1,287,440 | 1,625,030 | 1,961,410 | 2,299,000 | 2,773,320 | 4,022,040 | 5,270,760 | 6,519,480 | 7,768,200 |
|     | 間接率 24%      | 624,960  | 794,840 | 965,960   | 1,135,840 | 1,306,960 | 772,520 | 1,016,800 | 1,261,080 | 1,506,600 | 1,750,880 | 786,160 | 1,036,640 | 1,288,360 | 1,540,080 | 1,791,800 | 973,400   | 1,319,360 | 1,665,320 | 2,010,040 | 2,356,000 | 2,842,080 | 4,121,760 | 5,401,440 | 6,681,120 | 7,960,800 |
|     | 間接率 31%      | 660,240  | 839,710 | 1,020,490 | 1,199,960 | 1,380,740 | 816,130 | 1,074,200 | 1,332,270 | 1,591,650 | 1,849,720 | 830,540 | 1,095,160 | 1,361,090 | 1,627,020 | 1,892,950 | 1,028,350 | 1,393,840 | 1,759,330 | 2,123,510 | 2,489,000 | 3,002,520 | 4,354,440 | 5,706,360 | 7,058,280 | 8,410,200 |
|     | 間接率 34%      | 675,360  | 858,940 | 1,043,860 | 1,227,440 | 1,412,360 | 834,820 | 1,098,800 | 1,362,780 | 1,628,100 | 1,892,080 | 849,560 | 1,120,240 | 1,392,260 | 1,664,280 | 1,936,300 | 1,051,900 | 1,425,760 | 1,799,620 | 2,172,140 | 2,546,000 | 3,071,280 | 4,454,160 | 5,837,040 | 7,219,920 | 8,602,800 |
|     | 間接率 39%      | 700,560  | 890,990 | 1,082,810 | 1,273,240 | 1,465,060 | 865,970 | 1,139,800 | 1,413,630 | 1,688,850 | 1,962,680 | 881,260 | 1,162,040 | 1,444,210 | 1,726,380 | 2,008,550 | 1,091,150 | 1,478,960 | 1,866,770 | 2,253,190 | 2,641,000 | 3,185,880 | 4,620,360 | 6,054,840 | 7,489,320 | 8,923,800 |
| 税込み | 基礎単価<br>(税込) | 554,000  | 705,000 | 856,000   | 1,007,000 | 1,159,000 | 685,000 | 902,000   | 1,118,000 | 1,336,000 | 1,553,000 | 697,000 | 919,000   | 1,142,000 | 1,366,000 | 1,589,000 | 863,000   | 1,170,000 | 1,477,000 | 1,783,000 | 2,090,000 | 2,521,000 | 3,656,000 | 4,791,000 | 5,926,000 | 7,062,000 |
|     | 間接率 21%      | 670,340  | 853,050 | 1,035,760 | 1,218,470 | 1,402,390 | 828,850 | 1,091,420 | 1,352,780 | 1,616,560 | 1,879,130 | 843,370 | 1,111,990 | 1,381,820 | 1,652,860 | 1,922,690 | 1,044,230 | 1,415,700 | 1,787,170 | 2,157,430 | 2,528,900 | 3,050,410 | 4,423,760 | 5,797,110 | 7,170,460 | 8,545,020 |
|     | 間接率 24%      | 686,960  | 874,200 | 1,061,440 | 1,248,680 | 1,437,160 | 849,400 | 1,118,480 | 1,386,320 | 1,656,640 | 1,925,720 | 864,280 | 1,139,560 | 1,416,080 | 1,693,840 | 1,970,360 | 1,070,120 | 1,450,800 | 1,831,480 | 2,210,920 | 2,591,600 | 3,126,040 | 4,533,440 | 5,940,840 | 7,348,240 | 8,756,880 |
|     | 間接率 31%      | 725,740  | 923,550 | 1,121,360 | 1,319,170 | 1,518,290 | 897,350 | 1,181,620 | 1,464,580 | 1,750,160 | 2,034,430 | 913,070 | 1,203,890 | 1,496,020 | 1,789,460 | 2,081,590 | 1,130,530 | 1,532,700 | 1,934,870 | 2,335,730 | 2,737,900 | 3,302,510 | 4,789,360 | 6,276,210 | 7,763,060 | 9,251,220 |
|     | 間接率 34%      | 742,360  | 944,700 | 1,147,040 | 1,349,380 | 1,553,060 | 917,900 | 1,208,680 | 1,498,120 | 1,790,240 | 2,081,020 | 933,980 | 1,231,460 | 1,530,280 | 1,830,440 | 2,129,260 | 1,156,420 | 1,567,800 | 1,979,180 | 2,389,220 | 2,800,600 | 3,378,140 | 4,899,040 | 6,419,940 | 7,940,840 | 9,463,080 |
|     | 間接率 39%      | 770,060  | 979,950 | 1,189,840 | 1,399,730 | 1,611,010 | 952,150 | 1,253,780 | 1,554,020 | 1,857,040 | 2,158,670 | 968,830 | 1,277,410 | 1,587,380 | 1,898,740 | 2,208,710 | 1,199,570 | 1,626,300 | 2,053,030 | 2,478,370 | 2,905,100 | 3,504,190 | 5,081,840 | 6,659,490 | 8,237,140 | 9,816,180 |

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８年度３期（植栽）標準単価

種別：地植えあり

| 区分          |                    | 種別：地植えあり  |           |            |            |            |           |           |           |           |           |           |           |           |           |           |         |           |           |           |           |           |           |           |           |           |
|-------------|--------------------|-----------|-----------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|             |                    | 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     |
| 税<br>抜<br>き | 基礎単価<br>（税抜）       | 4,135,000 | 6,088,000 | 8,042,000  | 9,995,000  | 11,948,000 | 1,229,000 | 1,729,000 | 2,229,000 | 2,729,000 | 3,230,000 | 2,216,000 | 3,210,000 | 4,204,000 | 5,198,000 | 6,192,000 | 558,000 | 722,000   | 887,000   | 1,052,000 | 1,217,000 | 720,000   | 966,000   | 1,213,000 | 1,458,000 | 1,705,000 |
|             | 間接率 21%            | 5,003,350 | 7,366,480 | 9,730,820  | 12,093,950 | 14,457,080 | 1,487,090 | 2,092,090 | 2,697,090 | 3,302,090 | 3,908,300 | 2,681,360 | 3,884,100 | 5,086,840 | 6,289,580 | 7,492,320 | 675,180 | 873,620   | 1,073,270 | 1,272,920 | 1,472,570 | 871,200   | 1,168,860 | 1,467,730 | 1,764,180 | 2,063,050 |
|             | 間接率 24%            | 5,127,400 | 7,549,120 | 9,972,080  | 12,393,800 | 14,815,520 | 1,523,960 | 2,143,960 | 2,763,960 | 3,383,960 | 4,005,200 | 2,747,840 | 3,980,400 | 5,212,960 | 6,445,520 | 7,678,080 | 691,920 | 895,280   | 1,099,880 | 1,304,480 | 1,509,080 | 892,800   | 1,197,840 | 1,504,120 | 1,807,920 | 2,114,200 |
|             | 間接率 31%            | 5,416,850 | 7,975,280 | 10,535,020 | 13,093,450 | 15,651,880 | 1,609,990 | 2,264,990 | 2,919,990 | 3,574,990 | 4,231,300 | 2,902,960 | 4,205,100 | 5,507,240 | 6,809,380 | 8,111,520 | 730,980 | 945,820   | 1,161,970 | 1,378,120 | 1,594,270 | 943,200   | 1,265,460 | 1,589,030 | 1,909,980 | 2,233,550 |
|             | 間接率 34%            | 5,540,900 | 8,157,920 | 10,776,280 | 13,393,300 | 16,010,320 | 1,646,860 | 2,316,860 | 2,986,860 | 3,656,860 | 4,328,200 | 2,969,440 | 4,301,400 | 5,633,360 | 6,965,320 | 8,297,280 | 747,720 | 967,480   | 1,188,580 | 1,409,680 | 1,630,780 | 964,800   | 1,294,440 | 1,625,420 | 1,953,720 | 2,284,700 |
|             | 間接率 39%            | 5,747,650 | 8,462,320 | 11,178,380 | 13,893,050 | 16,607,720 | 1,708,310 | 2,403,310 | 3,098,310 | 3,793,310 | 4,489,700 | 3,080,240 | 4,461,900 | 5,843,560 | 7,225,220 | 8,606,880 | 775,620 | 1,003,580 | 1,232,930 | 1,462,280 | 1,691,630 | 1,000,800 | 1,342,740 | 1,686,070 | 2,026,620 | 2,369,950 |
| 税<br>込<br>み | 基 礎 単 価<br>（ 税 込 ） | 4,548,000 | 6,696,000 | 8,846,000  | 10,994,000 | 13,142,000 | 1,351,000 | 1,901,000 | 2,451,000 | 3,001,000 | 3,553,000 | 2,437,000 | 3,531,000 | 4,624,000 | 5,717,000 | 6,811,000 | 613,000 | 794,000   | 975,000   | 1,157,000 | 1,338,000 | 792,000   | 1,062,000 | 1,334,000 | 1,603,000 | 1,875,000 |
|             | 間接率 21%            | 5,503,080 | 8,102,160 | 10,703,660 | 13,302,740 | 15,901,820 | 1,634,710 | 2,300,210 | 2,965,710 | 3,631,210 | 4,299,130 | 2,948,770 | 4,272,510 | 5,595,040 | 6,917,570 | 8,241,310 | 741,730 | 960,740   | 1,179,750 | 1,399,970 | 1,618,980 | 958,320   | 1,285,020 | 1,614,140 | 1,939,630 | 2,268,750 |
|             | 間接率 24%            | 5,639,520 | 8,303,040 | 10,969,040 | 13,632,560 | 16,296,080 | 1,675,240 | 2,357,240 | 3,039,240 | 3,721,240 | 4,405,720 | 3,021,880 | 4,378,440 | 5,733,760 | 7,089,080 | 8,445,640 | 760,120 | 984,560   | 1,209,000 | 1,434,680 | 1,659,120 | 982,080   | 1,316,880 | 1,654,160 | 1,987,720 | 2,325,000 |
|             | 間接率 31%            | 5,957,880 | 8,771,760 | 11,588,260 | 14,402,140 | 17,216,020 | 1,769,810 | 2,490,310 | 3,210,810 | 3,931,310 | 4,654,430 | 3,192,470 | 4,625,610 | 6,057,440 | 7,489,270 | 8,922,410 | 803,030 | 1,040,140 | 1,277,250 | 1,515,670 | 1,752,780 | 1,037,520 | 1,391,220 | 1,747,540 | 2,099,930 | 2,456,250 |
|             | 間接率 34%            | 6,094,320 | 8,972,640 | 11,853,640 | 14,731,960 | 17,610,280 | 1,810,340 | 2,547,340 | 3,284,340 | 4,021,340 | 4,761,020 | 3,265,580 | 4,731,540 | 6,196,160 | 7,660,780 | 9,126,740 | 821,420 | 1,063,960 | 1,306,500 | 1,550,380 | 1,792,920 | 1,061,280 | 1,423,080 | 1,787,560 | 2,148,020 | 2,512,500 |
|             | 間接率 39%            | 6,321,720 | 9,307,440 | 12,295,940 | 15,281,660 | 18,267,380 | 1,877,890 | 2,642,390 | 3,406,890 | 4,171,390 | 4,938,670 | 3,387,430 | 4,908,090 | 6,427,360 | 7,946,630 | 9,467,290 | 852,070 | 1,103,660 | 1,355,250 | 1,608,230 | 1,859,820 | 1,100,880 | 1,476,180 | 1,854,260 | 2,228,170 | 2,606,250 |

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８年度３期（植栽）標準単価

種別：地植えあり

| 区分          |                    | 種別：地植えあり |           |           |           |           |           |           |           |           |           |              |           |           |           |           |              |           |           |           |           |            |         |           |           |           |
|-------------|--------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|------------|---------|-----------|-----------|-----------|
|             |                    | 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     |
| 税<br>抜<br>き | 基礎単価<br>（税抜）       | 525,000  | 674,000   | 822,000   | 971,000   | 1,119,000 | 720,000   | 966,000   | 1,213,000 | 1,458,000 | 1,705,000 | 558,000      | 722,000   | 887,000   | 1,052,000 | 1,217,000 | 597,000      | 781,000   | 966,000   | 1,150,000 | 1,334,000 | 493,000    | 635,000 | 776,000   | 918,000   | 1,059,000 |
|             | 間接率 21%            | 635,250  | 815,540   | 994,620   | 1,174,910 | 1,353,990 | 871,200   | 1,168,860 | 1,467,730 | 1,764,180 | 2,063,050 | 675,180      | 873,620   | 1,073,270 | 1,272,920 | 1,472,570 | 722,370      | 945,010   | 1,168,860 | 1,391,500 | 1,614,140 | 596,530    | 768,350 | 938,960   | 1,110,780 | 1,281,390 |
|             | 間接率 24%            | 651,000  | 835,760   | 1,019,280 | 1,204,040 | 1,387,560 | 892,800   | 1,197,840 | 1,504,120 | 1,807,920 | 2,114,200 | 691,920      | 895,280   | 1,099,880 | 1,304,480 | 1,509,080 | 740,280      | 968,440   | 1,197,840 | 1,426,000 | 1,654,160 | 611,320    | 787,400 | 962,240   | 1,138,320 | 1,313,160 |
|             | 間接率 31%            | 687,750  | 882,940   | 1,076,820 | 1,272,010 | 1,465,890 | 943,200   | 1,265,460 | 1,589,030 | 1,909,980 | 2,233,550 | 730,980      | 945,820   | 1,161,970 | 1,378,120 | 1,594,270 | 782,070      | 1,023,110 | 1,265,460 | 1,506,500 | 1,747,540 | 645,830    | 831,850 | 1,016,560 | 1,202,580 | 1,387,290 |
|             | 間接率 34%            | 703,500  | 903,160   | 1,101,480 | 1,301,140 | 1,499,460 | 964,800   | 1,294,440 | 1,625,420 | 1,953,720 | 2,284,700 | 747,720      | 967,480   | 1,188,580 | 1,409,680 | 1,630,780 | 799,980      | 1,046,540 | 1,294,440 | 1,541,000 | 1,787,560 | 660,620    | 850,900 | 1,039,840 | 1,230,120 | 1,419,060 |
|             | 間接率 39%            | 729,750  | 936,860   | 1,142,580 | 1,349,690 | 1,555,410 | 1,000,800 | 1,342,740 | 1,686,070 | 2,026,620 | 2,369,950 | 775,620      | 1,003,580 | 1,232,930 | 1,462,280 | 1,691,630 | 829,830      | 1,085,590 | 1,342,740 | 1,598,500 | 1,854,260 | 685,270    | 882,650 | 1,078,640 | 1,276,020 | 1,472,010 |
| 税<br>込<br>み | 基 礎 単 価<br>（ 税 込 ） | 577,000  | 741,000   | 904,000   | 1,068,000 | 1,230,000 | 792,000   | 1,062,000 | 1,334,000 | 1,603,000 | 1,875,000 | 613,000      | 794,000   | 975,000   | 1,157,000 | 1,338,000 | 656,000      | 859,000   | 1,062,000 | 1,265,000 | 1,467,000 | 542,000    | 698,000 | 853,000   | 1,009,000 | 1,164,000 |
|             | 間接率 21%            | 698,170  | 896,610   | 1,093,840 | 1,292,280 | 1,488,300 | 958,320   | 1,285,020 | 1,614,140 | 1,939,630 | 2,268,750 | 741,730      | 960,740   | 1,179,750 | 1,399,970 | 1,618,980 | 793,760      | 1,039,390 | 1,285,020 | 1,530,650 | 1,775,070 | 655,820    | 844,580 | 1,032,130 | 1,220,890 | 1,408,440 |
|             | 間接率 24%            | 715,480  | 918,840   | 1,120,960 | 1,324,320 | 1,525,200 | 982,080   | 1,316,880 | 1,654,160 | 1,987,720 | 2,325,000 | 760,120      | 984,560   | 1,209,000 | 1,434,680 | 1,659,120 | 813,440      | 1,065,160 | 1,316,880 | 1,568,600 | 1,819,080 | 672,080    | 865,520 | 1,057,720 | 1,251,160 | 1,443,360 |
|             | 間接率 31%            | 755,870  | 970,710   | 1,184,240 | 1,399,080 | 1,611,300 | 1,037,520 | 1,391,220 | 1,747,540 | 2,099,930 | 2,456,250 | 803,030      | 1,040,140 | 1,277,250 | 1,515,670 | 1,752,780 | 859,360      | 1,125,290 | 1,391,220 | 1,657,150 | 1,921,770 | 710,020    | 914,380 | 1,117,430 | 1,321,790 | 1,524,840 |
|             | 間接率 34%            | 773,180  | 992,940   | 1,211,360 | 1,431,120 | 1,648,200 | 1,061,280 | 1,423,080 | 1,787,560 | 2,148,020 | 2,512,500 | 821,420      | 1,063,960 | 1,306,500 | 1,550,380 | 1,792,920 | 879,040      | 1,151,060 | 1,423,080 | 1,695,100 | 1,965,780 | 726,280    | 935,320 | 1,143,020 | 1,352,060 | 1,559,760 |
|             | 間接率 39%            | 802,030  | 1,029,990 | 1,256,560 | 1,484,520 | 1,709,700 | 1,100,880 | 1,476,180 | 1,854,260 | 2,228,170 | 2,606,250 | 852,070      | 1,103,660 | 1,355,250 | 1,608,230 | 1,859,820 | 911,840      | 1,194,010 | 1,476,180 | 1,758,350 | 2,039,130 | 753,380    | 970,220 | 1,185,670 | 1,402,510 | 1,617,960 |

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8年度3期（植栽）標準単価

種別：地拵えなし（500本/ha）

| 区分 |              | 種別：地帯えなし（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   | コンテナ苗<br>(スギ・ヒノキ) | コウヨクザン（コナハ） | コウヨクザン（黒松） |
|    |              | 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       |
| 税抜 | 基礎単価<br>(税抜) | 116,000           | 113,000 | 109,000 | 120,000 | 117,000 | 147,000 | 191,000  | 202,000  | 148,000 | 164,000 | 137,000 | 197,000 | 202,000 | 278,000 | 1,031,000 | 1,953,000 | 500,000 | 993,000   | 164,000 | 245,000 | 148,000 | 245,000 | 164,000           | 184,000     | 141,000    |
|    | 間接率 21%      | 140,360           | 136,730 | 131,890 | 145,200 | 141,570 | 177,870 | 231,110  | 244,420  | 179,080 | 198,440 | 165,770 | 238,370 | 244,420 | 336,380 | 1,247,510 | 2,363,130 | 605,000 | 1,201,530 | 198,440 | 296,450 | 179,080 | 296,450 | 198,440           | 222,640     | 170,610    |
|    | 間接率 24%      | 143,840           | 140,120 | 135,160 | 148,800 | 145,080 | 182,280 | 236,840  | 250,480  | 183,520 | 203,360 | 169,880 | 244,280 | 250,480 | 344,720 | 1,278,440 | 2,421,720 | 620,000 | 1,231,320 | 203,360 | 303,800 | 183,520 | 303,800 | 203,360           | 228,160     | 174,840    |
|    | 間接率 31%      | 151,960           | 148,030 | 142,790 | 157,200 | 153,270 | 192,570 | 250,210  | 264,620  | 193,880 | 214,840 | 179,470 | 258,070 | 264,620 | 364,180 | 1,350,610 | 2,558,430 | 655,000 | 1,300,830 | 214,840 | 320,950 | 193,880 | 320,950 | 214,840           | 241,040     | 184,710    |
|    | 間接率 34%      | 155,440           | 151,420 | 146,060 | 160,800 | 156,780 | 196,980 | 255,940  | 270,680  | 198,320 | 219,760 | 183,580 | 263,980 | 270,680 | 372,520 | 1,381,540 | 2,617,020 | 670,000 | 1,330,620 | 219,760 | 328,300 | 198,320 | 328,300 | 219,760           | 246,560     | 188,940    |
|    | 間接率 39%      | 161,240           | 157,070 | 151,510 | 166,800 | 162,630 | 204,330 | 265,490  | 280,780  | 205,720 | 227,960 | 190,430 | 273,830 | 280,780 | 386,420 | 1,433,090 | 2,714,670 | 695,000 | 1,380,270 | 227,960 | 340,550 | 205,720 | 340,550 | 227,960           | 255,760     | 195,990    |
| 税込 | 基礎単価<br>(税込) | 127,000           | 124,000 | 119,000 | 132,000 | 128,000 | 161,000 | 210,000  | 222,000  | 162,000 | 180,000 | 150,000 | 216,000 | 222,000 | 305,000 | 1,134,000 | 2,148,000 | 550,000 | 1,092,000 | 180,000 | 269,000 | 162,000 | 269,000 | 180,000           | 202,000     | 155,000    |
|    | 間接率 21%      | 153,670           | 150,040 | 143,990 | 159,720 | 154,880 | 194,810 | 254,100  | 268,620  | 196,020 | 217,800 | 181,500 | 261,360 | 268,620 | 369,050 | 1,372,140 | 2,599,080 | 665,500 | 1,321,320 | 217,800 | 325,490 | 196,020 | 325,490 | 217,800           | 244,420     | 187,550    |
|    | 間接率 24%      | 157,480           | 153,760 | 147,560 | 163,680 | 158,720 | 199,640 | 260,400  | 275,280  | 200,880 | 223,200 | 186,000 | 267,840 | 275,280 | 378,200 | 1,406,160 | 2,663,520 | 682,000 | 1,354,080 | 223,200 | 333,560 | 200,880 | 333,560 | 223,200           | 250,480     | 192,200    |
|    | 間接率 31%      | 166,370           | 162,440 | 155,890 | 172,920 | 167,680 | 210,910 | 275,100  | 290,820  | 212,220 | 235,800 | 196,500 | 282,960 | 290,820 | 399,550 | 1,485,540 | 2,813,880 | 720,500 | 1,430,520 | 235,800 | 352,390 | 212,220 | 352,390 | 235,800           | 264,620     | 203,050    |
|    | 間接率 34%      | 170,180           | 166,160 | 159,460 | 176,880 | 171,520 | 215,740 | 281,400  | 297,480  | 217,080 | 241,200 | 201,000 | 289,440 | 297,480 | 408,700 | 1,519,560 | 2,878,320 | 737,000 | 1,463,280 | 241,200 | 360,460 | 217,080 | 360,460 | 241,200           | 270,680     | 207,700    |
|    | 間接率 39%      | 176,530           | 172,360 | 165,410 | 183,480 | 177,920 | 223,790 | 291,900  | 308,580  | 225,180 | 250,200 | 208,500 | 300,240 | 308,580 | 423,950 | 1,576,260 | 2,985,720 | 764,500 | 1,517,880 | 250,200 | 373,910 | 225,180 | 373,910 | 250,200           | 280,780     | 215,450    |

令和8年度3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     |
| 税抜 | 基礎単価<br>（税抜） | 440,000           | 546,000 | 652,000 | 432,000 | 534,000 | 636,000 | 425,000 | 523,000 | 621,000 | 447,000 | 557,000 | 667,000 | 441,000 | 547,000 | 654,000 | 501,000 | 637,000 | 773,000   | 589,000 | 770,000   | 951,000   | 611,000 | 803,000   | 994,000   | 503,000 | 640,000 | 777,000   |
|    | 間接率 21%      | 532,400           | 660,660 | 788,920 | 522,720 | 646,140 | 769,560 | 514,250 | 632,830 | 751,410 | 540,870 | 673,970 | 807,070 | 533,610 | 661,870 | 791,340 | 606,210 | 770,770 | 935,330   | 712,690 | 931,700   | 1,150,710 | 739,310 | 971,630   | 1,202,740 | 608,630 | 774,400 | 940,170   |
|    | 間接率 24%      | 545,600           | 677,040 | 808,480 | 535,680 | 662,160 | 788,640 | 527,000 | 648,520 | 770,040 | 554,280 | 690,680 | 827,080 | 546,840 | 678,280 | 810,960 | 621,240 | 789,880 | 958,520   | 730,360 | 954,800   | 1,179,240 | 757,640 | 995,720   | 1,232,560 | 623,720 | 793,600 | 963,480   |
|    | 間接率 31%      | 576,400           | 715,260 | 854,120 | 565,920 | 699,540 | 833,160 | 556,750 | 685,130 | 813,510 | 585,570 | 729,670 | 873,770 | 577,710 | 716,570 | 856,740 | 656,310 | 834,470 | 1,012,630 | 771,590 | 1,008,700 | 1,245,810 | 800,410 | 1,051,930 | 1,302,140 | 658,930 | 838,400 | 1,017,870 |
|    | 間接率 34%      | 589,600           | 731,640 | 873,680 | 578,880 | 715,560 | 852,240 | 569,500 | 700,820 | 832,140 | 598,980 | 746,380 | 893,780 | 590,940 | 732,980 | 876,360 | 671,340 | 853,580 | 1,035,820 | 789,260 | 1,031,800 | 1,274,340 | 818,740 | 1,076,020 | 1,331,960 | 674,020 | 857,600 | 1,041,180 |
|    | 間接率 39%      | 611,600           | 758,940 | 906,280 | 600,480 | 742,260 | 884,040 | 590,750 | 726,970 | 863,190 | 621,330 | 774,230 | 927,130 | 612,990 | 760,330 | 909,060 | 696,390 | 885,430 | 1,074,470 | 818,710 | 1,070,300 | 1,321,890 | 849,290 | 1,116,170 | 1,381,660 | 699,170 | 889,600 | 1,080,030 |
| 税込 | 基礎単価<br>（税込） | 484,000           | 600,000 | 717,000 | 475,000 | 587,000 | 699,000 | 467,000 | 575,000 | 683,000 | 491,000 | 612,000 | 733,000 | 485,000 | 601,000 | 719,000 | 551,000 | 700,000 | 850,000   | 647,000 | 847,000   | 1,046,000 | 672,000 | 883,000   | 1,093,000 | 553,000 | 704,000 | 854,000   |
|    | 間接率 21%      | 585,640           | 726,000 | 867,570 | 574,750 | 710,270 | 845,790 | 565,070 | 695,750 | 826,430 | 594,110 | 740,520 | 807,070 | 586,850 | 727,210 | 869,990 | 666,710 | 847,000 | 1,028,500 | 782,870 | 1,024,870 | 1,265,660 | 813,120 | 1,068,430 | 1,322,530 | 669,130 | 851,840 | 1,033,340 |
|    | 間接率 24%      | 600,160           | 744,000 | 889,080 | 589,000 | 727,880 | 866,760 | 579,080 | 713,000 | 846,920 | 608,840 | 758,880 | 827,080 | 601,400 | 745,240 | 891,560 | 683,240 | 868,000 | 1,054,000 | 802,280 | 1,050,280 | 1,297,040 | 833,280 | 1,094,920 | 1,355,320 | 685,720 | 872,960 | 1,058,960 |
|    | 間接率 31%      | 634,040           | 786,000 | 939,270 | 622,250 | 768,970 | 915,690 | 611,770 | 753,250 | 894,730 | 643,210 | 801,720 | 873,770 | 635,350 | 787,310 | 941,890 | 721,810 | 917,000 | 1,113,500 | 847,570 | 1,109,570 | 1,370,260 | 880,320 | 1,156,730 | 1,431,830 | 724,430 | 922,240 | 1,118,740 |
|    | 間接率 34%      | 648,560           | 804,000 | 960,780 | 636,500 | 786,580 | 936,660 | 625,780 | 770,500 | 915,220 | 657,940 | 820,080 | 893,780 | 649,900 | 805,340 | 963,460 | 738,340 | 938,000 | 1,139,000 | 866,980 | 1,134,980 | 1,401,640 | 900,480 | 1,183,220 | 1,464,620 | 741,020 | 943,360 | 1,144,360 |
|    | 間接率 39%      | 672,760           | 834,000 | 996,630 | 660,250 | 815,930 | 971,610 | 649,130 | 799,250 | 949,370 | 682,490 | 850,680 | 927,130 | 674,150 | 835,390 | 999,410 | 765,890 | 973,000 | 1,181,500 | 899,330 | 1,177,330 | 1,453,940 | 934,080 | 1,227,370 | 1,519,270 | 768,670 | 978,560 | 1,187,060 |

## 令和8年度3期（植栽）標準単価

種別：一貫作業（地拵え・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     |
| 税抜き | 基礎単価<br>（税抜） | 535,000           | 689,000   | 842,000   | 481,000 | 607,000 | 734,000   | 600,000 | 786,000   | 972,000   | 611,000 | 803,000   | 994,000   | 763,000   | 1,030,000 | 1,298,000 | 2,270,000 | 3,290,000 | 4,311,000 | 4,112,000 | 6,055,000 | 7,997,000  | 2,218,000 | 2,713,000 | 2,208,000 | 2,194,000 | 3,177,000 | 4,159,000 |
|     | 間接率 21%      | 647,350           | 833,690   | 1,018,820 | 582,010 | 734,470 | 888,140   | 726,000 | 951,060   | 1,176,120 | 739,310 | 971,630   | 1,202,740 | 923,230   | 1,246,350 | 1,570,580 | 2,746,700 | 3,980,900 | 5,216,310 | 4,975,520 | 7,326,550 | 9,676,370  | 1,473,780 | 2,072,730 | 2,671,680 | 2,654,740 | 3,844,170 | 5,032,390 |
|     | 間接率 24%      | 663,400           | 854,360   | 1,044,080 | 596,440 | 752,680 | 910,160   | 744,000 | 974,640   | 1,205,280 | 757,640 | 995,720   | 1,232,560 | 946,120   | 1,277,200 | 1,609,520 | 2,814,800 | 4,079,600 | 5,345,640 | 5,098,880 | 7,508,200 | 9,916,280  | 1,510,320 | 2,124,120 | 2,737,920 | 2,720,560 | 3,939,480 | 5,157,160 |
|     | 間接率 31%      | 700,850           | 902,590   | 1,103,020 | 630,110 | 795,170 | 961,540   | 786,000 | 1,029,660 | 1,273,320 | 800,410 | 1,051,930 | 1,302,140 | 999,530   | 1,349,300 | 1,700,380 | 2,973,700 | 4,309,900 | 5,647,410 | 5,386,720 | 7,932,050 | 10,476,070 | 1,595,580 | 2,244,030 | 2,892,480 | 2,874,140 | 4,161,870 | 5,448,290 |
|     | 間接率 34%      | 716,900           | 923,260   | 1,128,280 | 644,540 | 813,380 | 983,560   | 804,000 | 1,053,240 | 1,302,480 | 818,740 | 1,076,020 | 1,331,960 | 1,022,420 | 1,380,200 | 1,739,320 | 3,041,800 | 4,408,600 | 5,776,740 | 5,510,080 | 8,113,700 | 10,715,980 | 1,632,120 | 2,295,420 | 2,958,720 | 2,939,960 | 4,257,180 | 5,573,060 |
|     | 間接率 39%      | 743,650           | 957,710   | 1,170,380 | 668,590 | 843,730 | 1,020,260 | 834,000 | 1,092,540 | 1,351,080 | 849,290 | 1,116,170 | 1,381,660 | 1,060,570 | 1,431,700 | 1,804,220 | 3,155,300 | 4,573,100 | 5,992,290 | 5,715,680 | 8,416,450 | 11,115,830 | 1,693,020 | 2,381,070 | 3,069,120 | 3,049,660 | 4,416,030 | 5,781,010 |
| 税込み | 基礎単価<br>（税込） | 588,000           | 757,000   | 926,000   | 529,000 | 667,000 | 807,000   | 660,000 | 864,000   | 1,069,000 | 672,000 | 883,000   | 1,093,000 | 839,000   | 1,133,000 | 1,427,000 | 2,497,000 | 3,619,000 | 4,742,000 | 4,523,000 | 6,660,000 | 8,796,000  | 1,339,000 | 1,884,000 | 2,428,000 | 2,413,000 | 3,494,000 | 4,574,000 |
|     | 間接率 21%      | 711,480           | 915,970   | 1,120,460 | 640,090 | 807,070 | 976,470   | 798,600 | 1,045,440 | 1,293,490 | 813,120 | 1,068,430 | 1,322,530 | 1,015,190 | 1,370,930 | 1,726,670 | 3,021,370 | 4,378,990 | 5,737,820 | 5,472,830 | 8,058,600 | 10,643,160 | 1,620,190 | 2,279,640 | 2,937,880 | 2,919,730 | 4,227,740 | 5,534,540 |
|     | 間接率 24%      | 729,120           | 938,680   | 1,148,240 | 655,960 | 827,080 | 1,000,680 | 818,400 | 1,071,360 | 1,325,560 | 833,280 | 1,094,920 | 1,355,320 | 1,040,360 | 1,404,920 | 1,769,480 | 3,096,280 | 4,487,560 | 5,880,080 | 5,608,520 | 8,258,400 | 10,907,040 | 1,660,360 | 2,336,160 | 3,010,720 | 2,992,120 | 4,332,560 | 5,671,760 |
|     | 間接率 31%      | 770,280           | 991,670   | 1,213,060 | 692,990 | 873,770 | 1,057,170 | 864,600 | 1,131,840 | 1,400,390 | 880,320 | 1,156,730 | 1,431,830 | 1,099,090 | 1,484,230 | 1,869,370 | 3,271,070 | 4,740,890 | 6,212,020 | 5,925,130 | 8,724,600 | 11,522,760 | 1,754,090 | 2,468,040 | 3,180,680 | 3,161,030 | 4,577,140 | 5,991,940 |
|     | 間接率 34%      | 787,920           | 1,014,380 | 1,240,840 | 708,860 | 893,780 | 1,081,380 | 884,400 | 1,157,760 | 1,432,460 | 900,480 | 1,183,220 | 1,464,620 | 1,124,260 | 1,518,220 | 1,912,180 | 3,345,980 | 4,849,460 | 6,354,280 | 6,060,820 | 8,924,400 | 11,786,640 | 1,794,260 | 2,524,560 | 3,253,520 | 3,233,420 | 4,681,960 | 6,129,160 |
|     | 間接率 39%      | 817,320           | 1,052,230 | 1,287,140 | 735,310 | 927,130 | 1,121,730 | 917,400 | 1,200,960 | 1,485,910 | 934,080 | 1,227,370 | 1,519,270 | 1,166,210 | 1,574,870 | 1,983,530 | 3,470,830 | 5,030,410 | 6,591,380 | 6,286,970 | 9,257,400 | 12,226,440 | 1,861,210 | 2,618,760 | 3,374,920 | 3,354,070 | 4,856,660 | 6,357,860 |

令和8年度3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） |           |           |           |           |           |         |         |           |           |           |           |         |           |           |         |           |           |            |         |           |
|-----|--------------|-------------------|-----------|-----------|-----------|-----------|-----------|---------|---------|-----------|-----------|-----------|-----------|---------|-----------|-----------|---------|-----------|-----------|------------|---------|-----------|
|     |              | イチョウ1             |           |           | イチョウ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     |
| 税抜き | 基礎単価<br>（税抜） | 535,000           | 689,000   | 842,000   | 698,000   | 933,000   | 1,168,000 | 503,000 | 640,000 | 777,000   | 698,000   | 933,000   | 1,168,000 | 548,000 | 708,000   | 867,000   | 587,000 | 766,000   | 946,000   | 489,000    | 619,000 | 749,000   |
|     | 間接率 21%      | 647,350           | 833,690   | 1,018,820 | 844,580   | 1,128,930 | 1,413,280 | 608,630 | 774,400 | 940,170   | 844,580   | 1,128,930 | 1,413,280 | 663,080 | 856,680   | 1,049,070 | 710,270 | 926,860   | 1,144,660 | 591,690    | 748,990 | 906,290   |
|     | 間接率 24%      | 663,400           | 854,360   | 1,044,080 | 865,520   | 1,156,920 | 1,448,320 | 623,720 | 793,600 | 963,480   | 865,520   | 1,156,920 | 1,448,320 | 679,520 | 877,920   | 1,075,080 | 727,880 | 949,840   | 1,173,040 | 606,360    | 767,560 | 928,760   |
|     | 間接率 31%      | 700,850           | 902,590   | 1,103,020 | 914,380   | 1,222,230 | 1,530,080 | 658,930 | 838,400 | 1,017,870 | 914,380   | 1,222,230 | 1,530,080 | 717,880 | 927,480   | 1,135,770 | 768,970 | 1,003,460 | 1,239,260 | 640,590    | 810,890 | 981,190   |
|     | 間接率 34%      | 716,900           | 923,260   | 1,128,280 | 935,320   | 1,250,220 | 1,565,120 | 674,020 | 857,600 | 1,041,180 | 935,320   | 1,250,220 | 1,565,120 | 734,320 | 948,720   | 1,161,780 | 786,580 | 1,026,440 | 1,267,640 | 655,260    | 829,460 | 1,003,660 |
|     | 間接率 39%      | 743,650           | 957,710   | 1,170,380 | 970,220   | 1,296,870 | 1,623,520 | 699,170 | 889,600 | 1,080,030 | 970,220   | 1,296,870 | 1,623,520 | 761,720 | 984,120   | 1,205,130 | 815,930 | 1,064,740 | 1,314,940 | 679,710    | 860,410 | 1,041,110 |
| 税込  | 基礎単価<br>（税込） | 588,000           | 757,000   | 926,000   | 767,000   | 1,026,000 | 1,284,000 | 553,000 | 704,000 | 854,000   | 767,000   | 1,026,000 | 1,284,000 | 602,000 | 778,000   | 953,000   | 645,000 | 842,000   | 1,040,000 | 537,000    | 680,000 | 823,000   |
|     | 間接率 21%      | 711,480           | 915,970   | 1,120,460 | 928,070   | 1,241,460 | 1,553,640 | 669,130 | 851,840 | 1,033,340 | 928,070   | 1,241,460 | 1,553,640 | 728,420 | 941,380   | 1,153,130 | 780,450 | 1,018,820 | 1,258,400 | 649,770    | 822,800 | 995,830   |
|     | 間接率 24%      | 729,120           | 938,680   | 1,148,240 | 951,080   | 1,272,240 | 1,592,160 | 685,720 | 872,960 | 1,058,960 | 951,080   | 1,272,240 | 1,592,160 | 746,480 | 964,720   | 1,181,720 | 799,800 | 1,044,080 | 1,289,600 | 665,880    | 843,200 | 1,020,520 |
|     | 間接率 31%      | 770,280           | 991,670   | 1,213,060 | 1,004,770 | 1,344,060 | 1,682,040 | 724,430 | 922,240 | 1,118,740 | 1,004,770 | 1,344,060 | 1,682,040 | 788,620 | 1,019,180 | 1,248,430 | 844,950 | 1,103,020 | 1,362,400 | 703,470    | 890,800 | 1,078,130 |
|     | 間接率 34%      | 787,920           | 1,014,380 | 1,240,840 | 1,027,780 | 1,374,840 | 1,720,560 | 741,020 | 943,360 | 1,144,360 | 1,027,780 | 1,374,840 | 1,720,560 | 806,680 | 1,042,520 | 1,277,020 | 864,300 | 1,128,280 | 1,393,600 | 719,580    | 911,200 | 1,102,820 |
|     | 間接率 39%      | 817,320           | 1,052,230 | 1,287,140 | 1,066,130 | 1,426,140 | 1,784,760 | 768,670 | 978,560 | 1,187,060 | 1,066,130 | 1,426,140 | 1,784,760 | 836,780 | 1,081,420 | 1,324,670 | 896,550 | 1,170,380 | 1,445,600 | 746,430    | 945,200 | 1,143,970 |

令和8年度3期（植栽）標準単価基礎

10%

種別：地拵えなし

P 1

| 樹種    | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              | 資材費       |          | 共通仮設費     | 経費計<br>(D)           | 標準単価       |                  |
|-------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|----------------------|------------|------------------|
|       |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 | 経費<br>(C) | 8.4%<br>(A+B+C)*8.4% | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
| ス ギ   | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 112      | 112,000   | 18,144               | 234,154    | 257,000          |
|       | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 168,000   | 27,208               | 351,118    | 386,000          |
|       | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 224,000   | 36,289               | 468,309    | 514,000          |
|       | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 280,000   | 45,353               | 585,273    | 643,000          |
|       | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 336,000   | 54,434               | 702,464    | 772,000          |
| ヒ ノ キ | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 105      | 105,000   | 17,556               | 226,566    | 248,000          |
|       | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 157,500   | 26,326               | 339,736    | 372,000          |
|       | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 210,000   | 35,113               | 453,133    | 498,000          |
|       | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 262,500   | 43,883               | 566,303    | 622,000          |
|       | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 315,000   | 52,670               | 679,700    | 746,000          |
| マ ツ   | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 98       | 98,000    | 16,968               | 218,978    | 239,000          |
|       | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 147,000   | 25,444               | 328,354    | 360,000          |
|       | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 196,000   | 33,937               | 437,957    | 480,000          |
|       | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 245,000   | 42,413               | 547,333    | 601,000          |
|       | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 294,000   | 50,906               | 656,936    | 721,000          |
| ク ノ ギ | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 119      | 119,000   | 18,732               | 241,742    | 265,000          |
|       | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 178,500   | 28,090               | 362,500    | 398,000          |
|       | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 238,000   | 37,465               | 483,485    | 531,000          |
|       | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 297,500   | 46,823               | 604,243    | 664,000          |
|       | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 357,000   | 56,198               | 725,228    | 797,000          |
| ケヤキ 1 | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 113      | 113,000   | 18,228               | 235,238    | 258,000          |
|       | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 169,500   | 27,334               | 352,744    | 387,000          |
|       | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 226,000   | 36,457               | 470,477    | 517,000          |
|       | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 282,500   | 45,563               | 587,983    | 645,000          |
|       | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 339,000   | 54,686               | 705,716    | 775,000          |
| ケヤキ 2 | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 168      | 168,000   | 22,848               | 294,858    | 323,000          |
|       | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 252,000   | 34,264               | 442,174    | 486,000          |
|       | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 336,000   | 45,697               | 589,717    | 647,000          |
|       | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 420,000   | 57,113               | 737,033    | 810,000          |
|       | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 504,000   | 68,546               | 884,576    | 972,000          |

令和8年度3期（植栽）標準単価基礎

10%  
P 2

種別：地拵えなし

| 樹種          | ha当たり<br>本数 | 労務費          |             |             |             |           |           | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 資材費      |           | 共通仮設費                | 経費計<br>(D) | 標準単価       |                  |
|-------------|-------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|----------------------|------------|------------|------------------|
|             |             | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) |              |              |           | 苗木<br>単価 | 経費<br>(C) | 8.4%<br>(A+B+C)*8.4% |            | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
| イヌエン<br>ジュ1 | 1,000       | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 250      | 250,000   | 29,736               | 383,746    | 383,000    | 421,000          |
|             | 1,500       | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 375,000   | 44,596               | 575,506    | 575,000    | 632,000          |
|             | 2,000       | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 500,000   | 59,473               | 767,493    | 767,000    | 843,000          |
|             | 2,500       | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 625,000   | 74,333               | 959,253    | 959,000    | 1,054,000        |
|             | 3,000       | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 750,000   | 89,210               | 1,151,240  | 1,151,000  | 1,266,000        |
| イヌエン<br>ジュ2 | 1,000       | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 270      | 270,000   | 31,416               | 405,426    | 405,000    | 445,000          |
|             | 1,500       | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 405,000   | 47,116               | 608,026    | 608,000    | 668,000          |
|             | 2,000       | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 540,000   | 62,833               | 810,853    | 810,000    | 891,000          |
|             | 2,500       | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 675,000   | 78,533               | 1,013,453  | 1,013,000  | 1,114,000        |
|             | 3,000       | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 810,000   | 94,250               | 1,216,280  | 1,216,000  | 1,337,000        |
| ヤマザクラ<br>1  | 1,000       | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 170      | 170,000   | 23,016               | 297,026    | 297,000    | 326,000          |
|             | 1,500       | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 255,000   | 34,516               | 445,426    | 445,000    | 489,000          |
|             | 2,000       | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 340,000   | 46,033               | 594,053    | 594,000    | 653,000          |
|             | 2,500       | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 425,000   | 57,533               | 742,453    | 742,000    | 816,000          |
|             | 3,000       | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 510,000   | 69,050               | 891,080    | 891,000    | 980,000          |
| ヤマザクラ<br>2  | 1,000       | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 200      | 200,000   | 25,536               | 329,546    | 329,000    | 361,000          |
|             | 1,500       | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 300,000   | 38,296               | 494,206    | 494,000    | 543,000          |
|             | 2,000       | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 400,000   | 51,073               | 659,093    | 659,000    | 724,000          |
|             | 2,500       | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 500,000   | 63,833               | 823,753    | 823,000    | 905,000          |
|             | 3,000       | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 600,000   | 76,610               | 988,640    | 988,000    | 1,086,000        |
| ヤマモミジ<br>1  | 1,000       | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 150      | 150,000   | 21,336               | 275,346    | 275,000    | 302,000          |
|             | 1,500       | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 225,000   | 31,996               | 412,906    | 412,000    | 453,000          |
|             | 2,000       | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 300,000   | 42,673               | 550,693    | 550,000    | 605,000          |
|             | 2,500       | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 375,000   | 53,333               | 688,253    | 688,000    | 756,000          |
|             | 3,000       | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 450,000   | 64,010               | 826,040    | 826,000    | 908,000          |
| ヤマモミジ<br>2  | 1,000       | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 260      | 260,000   | 30,576               | 394,586    | 394,000    | 433,000          |
|             | 1,500       | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 390,000   | 45,856               | 591,766    | 591,000    | 650,000          |
|             | 2,000       | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 520,000   | 61,153               | 789,173    | 789,000    | 867,000          |
|             | 2,500       | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 650,000   | 76,433               | 986,353    | 986,000    | 1,084,000        |
|             | 3,000       | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 780,000   | 91,730               | 1,183,760  | 1,183,000  | 1,301,000        |

令和8年度3期（植栽）標準単価基礎

種別：地拵えなし

| 樹種     | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              | 資材費       |          | 共通仮設費      | 経費計     | 標準単価         |            |            |                  |
|--------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|------------|---------|--------------|------------|------------|------------------|
|        |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 | 経費<br>(C)  |         | 8.4%         | 経費計<br>(D) | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
|        |                |              |             |             |             |           |           |              |              |           |          |            |         | (A+B+C)*8.4% |            |            |                  |
| ポット苗 1 | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 270      | 270,000    | 31,416  | 405,426      | 405,000    | 445,000    |                  |
|        | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 405,000    | 47,116  | 608,026      | 608,000    | 668,000    |                  |
|        | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 540,000    | 62,833  | 810,853      | 810,000    | 891,000    |                  |
|        | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 675,000    | 78,533  | 1,013,453    | 1,013,000  | 1,114,000  |                  |
|        | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 810,000    | 94,250  | 1,216,280    | 1,216,000  | 1,337,000  |                  |
| ポット苗 2 | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 410      | 410,000    | 43,176  | 557,186      | 557,000    | 612,000    |                  |
|        | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 615,000    | 64,756  | 835,666      | 835,000    | 918,000    |                  |
|        | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 820,000    | 86,353  | 1,114,373    | 1,114,000  | 1,225,000  |                  |
|        | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 1,025,000  | 107,933 | 1,392,853    | 1,392,000  | 1,531,000  |                  |
|        | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 1,230,000  | 129,530 | 1,671,560    | 1,671,000  | 1,838,000  |                  |
| 大 苗 1  | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 1,800    | 1,800,000  | 159,936 | 2,063,946    | 2,063,000  | 2,269,000  |                  |
|        | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 2,700,000  | 239,896 | 3,095,806    | 3,095,000  | 3,404,000  |                  |
|        | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 3,600,000  | 319,873 | 4,127,893    | 4,127,000  | 4,539,000  |                  |
|        | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 4,500,000  | 399,833 | 5,159,753    | 5,159,000  | 5,674,000  |                  |
|        | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 5,400,000  | 479,810 | 6,191,840    | 6,191,000  | 6,810,000  |                  |
| 大 苗 2  | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 3,500    | 3,500,000  | 302,736 | 3,906,746    | 3,906,000  | 4,296,000  |                  |
|        | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 5,250,000  | 454,096 | 5,860,006    | 5,860,000  | 6,446,000  |                  |
|        | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 7,000,000  | 605,473 | 7,813,493    | 7,813,000  | 8,594,000  |                  |
|        | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 8,750,000  | 756,833 | 9,766,753    | 9,766,000  | 10,742,000 |                  |
|        | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 10,500,000 | 908,210 | 11,720,240   | 11,720,000 | 12,892,000 |                  |
| 大 苗 3  | 1,000          | -            | 0.55        | 2.50        | 1.10        | 3.05      | 1.10      | 21,000       | 26,300       | 92,980    | 830      | 830,000    | 77,530  | 1,000,510    | 1,000,000  | 1,100,000  |                  |
|        | 1,500          | -            | 0.82        | 3.75        | 1.65        | 4.57      | 1.65      |              |              | 139,365   |          | 1,245,000  | 116,286 | 1,500,651    | 1,500,000  | 1,650,000  |                  |
|        | 2,000          | -            | 1.10        | 5.00        | 2.20        | 6.10      | 2.20      |              |              | 185,960   |          | 1,660,000  | 155,060 | 2,001,020    | 2,001,000  | 2,201,000  |                  |
|        | 2,500          | -            | 1.37        | 6.25        | 2.75        | 7.62      | 2.75      |              |              | 232,345   |          | 2,075,000  | 193,816 | 2,501,161    | 2,501,000  | 2,751,000  |                  |
|        | 3,000          | -            | 1.65        | 7.50        | 3.30        | 9.15      | 3.30      |              |              | 278,940   |          | 2,490,000  | 232,590 | 3,001,530    | 3,001,000  | 3,301,000  |                  |
| 大 苗 4  | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 1,730    | 1,730,000  | 154,056 | 1,988,066    | 1,988,000  | 2,186,000  |                  |
|        | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 2,595,000  | 231,076 | 2,981,986    | 2,981,000  | 3,279,000  |                  |
|        | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 3,460,000  | 308,113 | 3,976,133    | 3,976,000  | 4,373,000  |                  |
|        | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 4,325,000  | 385,133 | 4,970,053    | 4,970,000  | 5,467,000  |                  |
|        | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 5,190,000  | 462,170 | 5,964,200    | 5,964,000  | 6,560,000  |                  |

10%

P 3

令和8年度3期（植栽）標準単価基礎

種別：地拵えなし

| 樹種        | h a 当 たり<br>本 数 | 労 務 費          |             |               |               |           |           |              | 資 材 費        |           | 共通仮設費    | 経費計       | 標準単価      |              |           |            |                  |
|-----------|-----------------|----------------|-------------|---------------|---------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|-----------|--------------|-----------|------------|------------------|
|           |                 | 地 拵 費<br>経費(A) | 運搬費<br>(普通) | 植 付 費<br>(普通) | 植 付 費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 |           | 経費<br>(C) | 8.4%         | (D)       | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
|           |                 |                |             |               |               |           |           |              |              |           |          |           |           | (A+B+C)*8.4% |           |            |                  |
| イ チ ョ ウ 1 | 1,000           | -              | 0.55        | 2.90          | 1.20          | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 200      | 200,000   | 25,536    | 329,546      | 329,000   | 361,000    |                  |
|           | 1,500           | -              | 0.82        | 4.35          | 1.80          | 5.17      | 1.80      |              |              | 155,910   |          | 300,000   | 38,296    | 494,206      | 494,000   | 543,000    |                  |
|           | 2,000           | -              | 1.10        | 5.80          | 2.40          | 6.90      | 2.40      |              |              | 208,020   |          | 400,000   | 51,073    | 659,093      | 659,000   | 724,000    |                  |
|           | 2,500           | -              | 1.37        | 7.25          | 3.00          | 8.62      | 3.00      |              |              | 259,920   |          | 500,000   | 63,833    | 823,753      | 823,000   | 905,000    |                  |
|           | 3,000           | -              | 1.65        | 8.70          | 3.60          | 10.35     | 3.60      |              |              | 312,030   |          | 600,000   | 76,610    | 988,640      | 988,000   | 1,086,000  |                  |
| イ チ ョ ウ 2 | 1,000           | -              | 0.55        | 2.90          | 1.20          | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 350      | 350,000   | 38,136    | 492,146      | 492,000   | 541,000    |                  |
|           | 1,500           | -              | 0.82        | 4.35          | 1.80          | 5.17      | 1.80      |              |              | 155,910   |          | 525,000   | 57,196    | 738,106      | 738,000   | 811,000    |                  |
|           | 2,000           | -              | 1.10        | 5.80          | 2.40          | 6.90      | 2.40      |              |              | 208,020   |          | 700,000   | 76,273    | 984,293      | 984,000   | 1,082,000  |                  |
|           | 2,500           | -              | 1.37        | 7.25          | 3.00          | 8.62      | 3.00      |              |              | 259,920   |          | 875,000   | 95,333    | 1,230,253    | 1,230,000 | 1,353,000  |                  |
|           | 3,000           | -              | 1.65        | 8.70          | 3.60          | 10.35     | 3.60      |              |              | 312,030   |          | 1,050,000 | 114,410   | 1,476,440    | 1,476,000 | 1,623,000  |                  |
| そ の 他 1   | 1,000           | -              | 0.55        | 2.50          | 1.20          | 3.05      | 1.20      | 21,000       | 26,300       | 95,610    | 170      | 170,000   | 22,311    | 287,921      | 287,000   | 315,000    |                  |
|           | 1,500           | -              | 0.82        | 3.75          | 1.80          | 4.57      | 1.80      |              |              | 143,310   |          | 255,000   | 33,458    | 431,768      | 431,000   | 474,000    |                  |
|           | 2,000           | -              | 1.10        | 5.00          | 2.40          | 6.10      | 2.40      |              |              | 191,220   |          | 340,000   | 44,622    | 575,842      | 575,000   | 632,000    |                  |
|           | 2,500           | -              | 1.37        | 6.25          | 3.00          | 7.62      | 3.00      |              |              | 238,920   |          | 425,000   | 55,769    | 719,689      | 719,000   | 790,000    |                  |
|           | 3,000           | -              | 1.65        | 7.50          | 3.60          | 9.15      | 3.60      |              |              | 286,830   |          | 510,000   | 66,933    | 863,763      | 863,000   | 949,000    |                  |
| そ の 他 2   | 1,000           | -              | 0.55        | 2.90          | 1.20          | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 350      | 350,000   | 38,136    | 492,146      | 492,000   | 541,000    |                  |
|           | 1,500           | -              | 0.82        | 4.35          | 1.80          | 5.17      | 1.80      |              |              | 155,910   |          | 525,000   | 57,196    | 738,106      | 738,000   | 811,000    |                  |
|           | 2,000           | -              | 1.10        | 5.80          | 2.40          | 6.90      | 2.40      |              |              | 208,020   |          | 700,000   | 76,273    | 984,293      | 984,000   | 1,082,000  |                  |
|           | 2,500           | -              | 1.37        | 7.25          | 3.00          | 8.62      | 3.00      |              |              | 259,920   |          | 875,000   | 95,333    | 1,230,253    | 1,230,000 | 1,353,000  |                  |
|           | 3,000           | -              | 1.65        | 8.70          | 3.60          | 10.35     | 3.60      |              |              | 312,030   |          | 1,050,000 | 114,410   | 1,476,440    | 1,476,000 | 1,623,000  |                  |

令和8年度3期（植栽）標準単価基礎

10%

種別：地植えなし

P 5

| 樹種               | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              |         | 資材費      |         | 共通仮設費  | 経費計          | 標準単価      |            |
|------------------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|---------|----------|---------|--------|--------------|-----------|------------|
|                  |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費      | 苗木<br>単価 | 経費      | 8.4%   |              | (D)       | 税抜き<br>(E) |
|                  |                |              |             |             |             |           |           |              |              | (B)     |          | (C)     |        | (A+B+C)*8.4% |           |            |
| コンテナ苗<br>(スキ・ヒキ) | 1,000          | -            | 0.55        | 2.50        | 1.10        | 3.05      | 1.10      | 21,000       | 26,300       | 88,331  | 227      | 215,650 | 25,534 | 329,515      | 329,000   | 361,000    |
|                  | 1,500          | -            | 0.82        | 3.75        | 1.65        | 4.57      | 1.65      |              |              | 132,396 |          | 323,475 | 38,293 | 494,164      | 494,000   | 543,000    |
|                  | 2,000          | -            | 1.10        | 5.00        | 2.20        | 6.10      | 2.20      |              |              | 176,662 |          | 431,300 | 51,068 | 659,030      | 659,000   | 724,000    |
|                  | 2,500          | -            | 1.37        | 6.25        | 2.75        | 7.62      | 2.75      |              |              | 220,727 |          | 539,125 | 63,827 | 823,679      | 823,000   | 905,000    |
|                  | 3,000          | -            | 1.65        | 7.50        | 3.30        | 9.15      | 3.30      |              |              | 264,993 |          | 646,950 | 76,603 | 988,546      | 988,000   | 1,086,000  |
| コウヨウザン<br>(コンテナ) | 1,000          | -            | 0.55        | 2.50        | 1.10        | 3.05      | 1.10      | 21,000       | 26,300       | 88,331  | 265      | 251,750 | 28,566 | 368,647      | 368,000   | 404,000    |
|                  | 1,500          | -            | 0.82        | 3.75        | 1.65        | 4.57      | 1.65      |              |              | 132,396 |          | 377,625 | 42,841 | 552,862      | 552,000   | 607,000    |
|                  | 2,000          | -            | 1.10        | 5.00        | 2.20        | 6.10      | 2.20      |              |              | 176,662 |          | 503,500 | 57,133 | 737,295      | 737,000   | 810,000    |
|                  | 2,500          | -            | 1.37        | 6.25        | 2.75        | 7.62      | 2.75      |              |              | 220,727 |          | 629,375 | 71,408 | 921,510      | 921,000   | 1,013,000  |
|                  | 3,000          | -            | 1.65        | 7.50        | 3.30        | 9.15      | 3.30      |              |              | 264,993 |          | 755,250 | 85,700 | 1,105,943    | 1,105,000 | 1,215,000  |
| コウヨウザン<br>(普通)   | 1,000          | -            | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010 | 157      | 157,000 | 21,924 | 282,934      | 282,000   | 310,000    |
|                  | 1,500          | -            | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910 |          | 235,500 | 32,878 | 424,288      | 424,000   | 466,000    |
|                  | 2,000          | -            | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020 |          | 314,000 | 43,849 | 565,869      | 565,000   | 621,000    |
|                  | 2,500          | -            | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920 |          | 392,500 | 54,803 | 707,223      | 707,000   | 777,000    |
|                  | 3,000          | -            | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030 |          | 471,000 | 65,774 | 848,804      | 848,000   | 932,000    |

注) コンテナ苗においては、労務費(B)と資材費 (C)に調整率0.95を乗じて算出している。

令和8年度3期（植栽）標準単価基礎

種別：地拵えあり

10%

P 1

| 樹種   | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              | 資材費       |          | 共通仮設費     | 経費計    | 標準単価         |           |            |                  |
|------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|--------|--------------|-----------|------------|------------------|
|      |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 | 経費<br>(C) |        | (A+B+C)*8.4% | (D)       | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
|      |                |              |             |             |             |           |           |              |              |           |          |           |        |              |           |            |                  |
| スギ   | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 112      | 112,000   | 35,869 | 462,889      | 462,000   | 508,000    |                  |
|      | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 168,000   | 44,933 | 579,853      | 579,000   | 636,000    |                  |
|      | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 224,000   | 54,014 | 697,044      | 697,000   | 766,000    |                  |
|      | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 280,000   | 63,078 | 814,008      | 814,000   | 895,000    |                  |
|      | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 336,000   | 72,159 | 931,199      | 931,000   | 1,024,000  |                  |
| ヒノキ  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 105      | 105,000   | 35,281 | 455,301      | 455,000   | 500,000    |                  |
|      | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 157,500   | 44,051 | 568,471      | 568,000   | 624,000    |                  |
|      | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 210,000   | 52,838 | 681,868      | 681,000   | 749,000    |                  |
|      | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 262,500   | 61,608 | 795,038      | 795,000   | 874,000    |                  |
|      | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 315,000   | 70,395 | 908,435      | 908,000   | 998,000    |                  |
| マツ   | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 98       | 98,000    | 34,693 | 447,713      | 447,000   | 491,000    |                  |
|      | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 147,000   | 43,169 | 557,089      | 557,000   | 612,000    |                  |
|      | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 196,000   | 51,662 | 666,692      | 666,000   | 732,000    |                  |
|      | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 245,000   | 60,138 | 776,068      | 776,000   | 853,000    |                  |
|      | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 294,000   | 68,631 | 885,671      | 885,000   | 973,000    |                  |
| クヌギ  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 119      | 119,000   | 36,457 | 470,477      | 470,000   | 517,000    |                  |
|      | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 178,500   | 45,815 | 591,235      | 591,000   | 650,000    |                  |
|      | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 238,000   | 55,190 | 712,220      | 712,000   | 783,000    |                  |
|      | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 297,500   | 64,548 | 832,978      | 832,000   | 915,000    |                  |
|      | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 357,000   | 73,923 | 953,963      | 953,000   | 1,048,000  |                  |
| ケヤキ1 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 113      | 113,000   | 35,953 | 463,973      | 463,000   | 509,000    |                  |
|      | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 169,500   | 45,059 | 581,479      | 581,000   | 639,000    |                  |
|      | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 226,000   | 54,182 | 699,212      | 699,000   | 768,000    |                  |
|      | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 282,500   | 63,288 | 816,718      | 816,000   | 897,000    |                  |
|      | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 339,000   | 72,411 | 934,451      | 934,000   | 1,027,000  |                  |
| ケヤキ2 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 168      | 168,000   | 40,573 | 523,593      | 523,000   | 575,000    |                  |
|      | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 252,000   | 51,989 | 670,909      | 670,000   | 737,000    |                  |
|      | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 336,000   | 63,422 | 818,452      | 818,000   | 899,000    |                  |
|      | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 420,000   | 74,838 | 965,768      | 965,000   | 1,061,000  |                  |
|      | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 504,000   | 86,271 | 1,113,311    | 1,113,000 | 1,224,000  |                  |

## 令和8年度3期（植栽）標準単価基礎

10%

P 2

種別：地植えあり

| 樹種          | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              | 資材費       |          | 共通仮設費     | 経費計     | 標準単価                 |           |            |                  |
|-------------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|---------|----------------------|-----------|------------|------------------|
|             |                | 地枒費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 | 経費<br>(C) |         | 8.4%<br>(A+B+C)*8.4% | (D)       | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
|             |                |              |             |             |             |           |           |              |              |           |          |           |         |                      |           |            |                  |
| イヌエンジュ<br>1 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 250      | 250,000   | 47,461  | 612,481              | 612,000   | 673,000    |                  |
|             | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 375,000   | 62,321  | 804,241              | 804,000   | 884,000    |                  |
|             | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 500,000   | 77,198  | 996,228              | 996,000   | 1,095,000  |                  |
|             | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 625,000   | 92,058  | 1,187,988            | 1,187,000 | 1,305,000  |                  |
|             | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 750,000   | 106,935 | 1,379,975            | 1,379,000 | 1,516,000  |                  |
| イヌエンジュ<br>2 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 270      | 270,000   | 49,141  | 634,161              | 634,000   | 697,000    |                  |
|             | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 405,000   | 64,841  | 836,761              | 836,000   | 919,000    |                  |
|             | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 540,000   | 80,558  | 1,039,588            | 1,039,000 | 1,142,000  |                  |
|             | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 675,000   | 96,258  | 1,242,188            | 1,242,000 | 1,366,000  |                  |
|             | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 810,000   | 111,975 | 1,445,015            | 1,445,000 | 1,589,000  |                  |
| ヤマザクラ<br>1  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 170      | 170,000   | 40,741  | 525,761              | 525,000   | 577,000    |                  |
|             | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 255,000   | 52,241  | 674,161              | 674,000   | 741,000    |                  |
|             | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 340,000   | 63,758  | 822,788              | 822,000   | 904,000    |                  |
|             | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 425,000   | 75,258  | 971,188              | 971,000   | 1,068,000  |                  |
|             | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 510,000   | 86,775  | 1,119,815            | 1,119,000 | 1,230,000  |                  |
| ヤマザクラ<br>2  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 200      | 200,000   | 43,261  | 558,281              | 558,000   | 613,000    |                  |
|             | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 300,000   | 56,021  | 722,941              | 722,000   | 794,000    |                  |
|             | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 400,000   | 68,798  | 887,828              | 887,000   | 975,000    |                  |
|             | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 500,000   | 81,558  | 1,052,488            | 1,052,000 | 1,157,000  |                  |
|             | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 600,000   | 94,335  | 1,217,375            | 1,217,000 | 1,338,000  |                  |
| ヤマモミジ<br>1  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 150      | 150,000   | 39,061  | 504,081              | 504,000   | 554,000    |                  |
|             | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 225,000   | 49,721  | 641,641              | 641,000   | 705,000    |                  |
|             | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 300,000   | 60,398  | 779,428              | 779,000   | 856,000    |                  |
|             | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 375,000   | 71,058  | 916,988              | 916,000   | 1,007,000  |                  |
|             | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 450,000   | 81,735  | 1,054,775            | 1,054,000 | 1,159,000  |                  |
| ヤマモミジ<br>2  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 260      | 260,000   | 48,301  | 623,321              | 623,000   | 685,000    |                  |
|             | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 390,000   | 63,581  | 820,501              | 820,000   | 902,000    |                  |
|             | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 520,000   | 78,878  | 1,017,908            | 1,017,000 | 1,118,000  |                  |
|             | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 650,000   | 94,158  | 1,215,088            | 1,215,000 | 1,336,000  |                  |
|             | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 780,000   | 109,455 | 1,412,495            | 1,412,000 | 1,553,000  |                  |

令和8年度3期（植栽）標準単価基礎

10%

P 3

種別：地拵えあり

| 樹種     | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              | 資材費     |          | 共通仮設費      | 経費計     | 標準単価       |            |                  |
|--------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|---------|----------|------------|---------|------------|------------|------------------|
|        |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費      | 苗木<br>単価 | 経費         | 8.4%    | 経費計<br>(D) | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
|        |                |              |             |             |             |           |           |              |              | (B)     |          | (C)        |         |            |            |                  |
| ポット苗 1 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010 | 270      | 270,000    | 49,141  | 634,161    | 634,000    | 697,000          |
|        | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910 |          | 405,000    | 64,841  | 836,761    | 836,000    | 919,000          |
|        | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020 |          | 540,000    | 80,558  | 1,039,588  | 1,039,000  | 1,142,000        |
|        | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920 |          | 675,000    | 96,258  | 1,242,188  | 1,242,000  | 1,366,000        |
|        | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030 |          | 810,000    | 111,975 | 1,445,015  | 1,445,000  | 1,589,000        |
| ポット苗 2 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010 | 410      | 410,000    | 60,901  | 785,921    | 785,000    | 863,000          |
|        | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910 |          | 615,000    | 82,481  | 1,064,401  | 1,064,000  | 1,170,000        |
|        | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020 |          | 820,000    | 104,078 | 1,343,108  | 1,343,000  | 1,477,000        |
|        | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920 |          | 1,025,000  | 125,658 | 1,621,588  | 1,621,000  | 1,783,000        |
|        | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030 |          | 1,230,000  | 147,255 | 1,900,295  | 1,900,000  | 2,090,000        |
| 大 苗 1  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010 | 1,800    | 1,800,000  | 177,661 | 2,292,681  | 2,292,000  | 2,521,000        |
|        | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910 |          | 2,700,000  | 257,621 | 3,324,541  | 3,324,000  | 3,656,000        |
|        | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020 |          | 3,600,000  | 337,598 | 4,356,628  | 4,356,000  | 4,791,000        |
|        | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920 |          | 4,500,000  | 417,558 | 5,388,488  | 5,388,000  | 5,926,000        |
|        | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030 |          | 5,400,000  | 497,535 | 6,420,575  | 6,420,000  | 7,062,000        |
| 大 苗 2  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010 | 3,500    | 3,500,000  | 320,461 | 4,135,481  | 4,135,000  | 4,548,000        |
|        | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910 |          | 5,250,000  | 471,821 | 6,088,741  | 6,088,000  | 6,696,000        |
|        | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020 |          | 7,000,000  | 623,198 | 8,042,228  | 8,042,000  | 8,846,000        |
|        | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920 |          | 8,750,000  | 774,558 | 9,995,488  | 9,995,000  | 10,994,000       |
|        | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030 |          | 10,500,000 | 925,935 | 11,948,975 | 11,948,000 | 13,142,000       |
| 大 苗 3  | 1,000          | 211,010      | 0.55        | 2.50        | 1.10        | 3.05      | 1.10      | 21,000       | 26,300       | 92,980  | 830      | 830,000    | 95,255  | 1,229,245  | 1,229,000  | 1,351,000        |
|        | 1,500          | 211,010      | 0.82        | 3.75        | 1.65        | 4.57      | 1.65      |              |              | 139,365 |          | 1,245,000  | 134,011 | 1,729,386  | 1,729,000  | 1,901,000        |
|        | 2,000          | 211,010      | 1.10        | 5.00        | 2.20        | 6.10      | 2.20      |              |              | 185,960 |          | 1,660,000  | 172,785 | 2,229,755  | 2,229,000  | 2,451,000        |
|        | 2,500          | 211,010      | 1.37        | 6.25        | 2.75        | 7.62      | 2.75      |              |              | 232,345 |          | 2,075,000  | 211,541 | 2,729,896  | 2,729,000  | 3,001,000        |
|        | 3,000          | 211,010      | 1.65        | 7.50        | 3.30        | 9.15      | 3.30      |              |              | 278,940 |          | 2,490,000  | 250,315 | 3,230,265  | 3,230,000  | 3,553,000        |
| 大 苗 4  | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010 | 1,730    | 1,730,000  | 171,781 | 2,216,801  | 2,216,000  | 2,437,000        |
|        | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910 |          | 2,595,000  | 248,801 | 3,210,721  | 3,210,000  | 3,531,000        |
|        | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020 |          | 3,460,000  | 325,838 | 4,204,868  | 4,204,000  | 4,624,000        |
|        | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920 |          | 4,325,000  | 402,858 | 5,198,788  | 5,198,000  | 5,717,000        |
|        | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030 |          | 5,190,000  | 479,895 | 6,192,935  | 6,192,000  | 6,811,000        |

令和8年度3期（植栽）標準単価基礎

10%

P 4

種別：地拵えあり

| 樹種      | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              | 資材費       |          | 共通仮設費     | 経費計     | 標準単価                 |           |            |
|---------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|---------|----------------------|-----------|------------|
|         |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 | 経費<br>(C) |         | 8.4%<br>(A+B+C)*8.4% | (D)       | 税抜き<br>(E) |
|         |                |              |             |             |             |           |           |              |              |           |          |           |         |                      |           |            |
| イチ ョウ 1 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 200      | 200,000   | 43.261  | 558,281              | 558,000   | 613,000    |
|         | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 300,000   | 56.021  | 722,941              | 722,000   | 794,000    |
|         | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 400,000   | 68.798  | 887,828              | 887,000   | 975,000    |
|         | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 500,000   | 81.558  | 1,052,488            | 1,052,000 | 1,157,000  |
|         | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 600,000   | 94.335  | 1,217,375            | 1,217,000 | 1,338,000  |
| イチ ョウ 2 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 350      | 350,000   | 55.861  | 720,881              | 720,000   | 792,000    |
|         | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 525,000   | 74.921  | 966,841              | 966,000   | 1,062,000  |
|         | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 700,000   | 93.998  | 1,213,028            | 1,213,000 | 1,334,000  |
|         | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 875,000   | 113.058 | 1,458,988            | 1,458,000 | 1,603,000  |
|         | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 1,050,000 | 132.135 | 1,705,175            | 1,705,000 | 1,875,000  |
| そ の 他 1 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 170      | 170,000   | 40.741  | 525,761              | 525,000   | 577,000    |
|         | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 255,000   | 52.241  | 674,161              | 674,000   | 741,000    |
|         | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 340,000   | 63.758  | 822,788              | 822,000   | 904,000    |
|         | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 425,000   | 75.258  | 971,188              | 971,000   | 1,068,000  |
|         | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 510,000   | 86.775  | 1,119,815            | 1,119,000 | 1,230,000  |
| そ の 他 2 | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 350      | 350,000   | 55.861  | 720,881              | 720,000   | 792,000    |
|         | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 525,000   | 74.921  | 966,841              | 966,000   | 1,062,000  |
|         | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 700,000   | 93.998  | 1,213,028            | 1,213,000 | 1,334,000  |
|         | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 875,000   | 113.058 | 1,458,988            | 1,458,000 | 1,603,000  |
|         | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 1,050,000 | 132.135 | 1,705,175            | 1,705,000 | 1,875,000  |

令和8年度3期（植栽）標準単価基礎

10%

種別：地植えあり

P 5

| 樹種                | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              |           | 資材費      |           | 共通仮設費        | 経費計        | 標準単価      |           |
|-------------------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|--------------|------------|-----------|-----------|
|                   |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 | 経費<br>(C) | 8.4%         | 経費計<br>(D) | 税抜き       | 税込み       |
|                   |                |              |             |             |             |           |           |              |              |           |          |           | (A+B+C)*8.4% |            | (E)       | (E×10%+E) |
| コンテナ苗<br>(スギ・ヒノキ) | 1,000          | 211,010      | 0.55        | 2.50        | 1.10        | 3.05      | 1.10      | 21,000       | 26,300       | 88,331    | 227      | 215,650   | 43,259       | 558,250    | 558,000   | 613,000   |
|                   | 1,500          | 211,010      | 0.82        | 3.75        | 1.65        | 4.57      | 1.65      |              |              | 132,396   |          | 323,475   | 56,017       | 722,898    | 722,000   | 794,000   |
|                   | 2,000          | 211,010      | 1.10        | 5.00        | 2.20        | 6.10      | 2.20      |              |              | 176,662   |          | 431,300   | 68,793       | 887,765    | 887,000   | 975,000   |
|                   | 2,500          | 211,010      | 1.37        | 6.25        | 2.75        | 7.62      | 2.75      |              |              | 220,727   |          | 539,125   | 81,552       | 1,052,414  | 1,052,000 | 1,157,000 |
|                   | 3,000          | 211,010      | 1.65        | 7.50        | 3.30        | 9.15      | 3.30      |              |              | 264,993   |          | 646,950   | 94,328       | 1,217,281  | 1,217,000 | 1,338,000 |
| コウヨウザン<br>(コンテナ)  | 1,000          | 211,010      | 0.55        | 2.50        | 1.10        | 3.05      | 1.10      | 21,000       | 26,300       | 88,331    | 265      | 251,750   | 46,291       | 597,382    | 597,000   | 656,000   |
|                   | 1,500          | 211,010      | 0.82        | 3.75        | 1.65        | 4.57      | 1.65      |              |              | 132,396   |          | 377,625   | 60,566       | 781,597    | 781,000   | 859,000   |
|                   | 2,000          | 211,010      | 1.10        | 5.00        | 2.20        | 6.10      | 2.20      |              |              | 176,662   |          | 503,500   | 74,858       | 966,030    | 966,000   | 1,062,000 |
|                   | 2,500          | 211,010      | 1.37        | 6.25        | 2.75        | 7.62      | 2.75      |              |              | 220,727   |          | 629,375   | 89,133       | 1,150,245  | 1,150,000 | 1,265,000 |
|                   | 3,000          | 211,010      | 1.65        | 7.50        | 3.30        | 9.15      | 3.30      |              |              | 264,993   |          | 755,250   | 103,425      | 1,334,678  | 1,334,000 | 1,467,000 |
| コウヨウザン<br>(普通)    | 1,000          | 211,010      | 0.55        | 2.90        | 1.20        | 3.45      | 1.20      | 21,000       | 26,300       | 104,010   | 157      | 157,000   | 21,924       | 493,944    | 493,000   | 542,000   |
|                   | 1,500          | 211,010      | 0.82        | 4.35        | 1.80        | 5.17      | 1.80      |              |              | 155,910   |          | 235,500   | 32,878       | 635,298    | 635,000   | 698,000   |
|                   | 2,000          | 211,010      | 1.10        | 5.80        | 2.40        | 6.90      | 2.40      |              |              | 208,020   |          | 314,000   | 43,849       | 776,879    | 776,000   | 853,000   |
|                   | 2,500          | 211,010      | 1.37        | 7.25        | 3.00        | 8.62      | 3.00      |              |              | 259,920   |          | 392,500   | 54,803       | 918,233    | 918,000   | 1,009,000 |
|                   | 3,000          | 211,010      | 1.65        | 8.70        | 3.60        | 10.35     | 3.60      |              |              | 312,030   |          | 471,000   | 65,774       | 1,059,814  | 1,059,000 | 1,164,000 |

注) コンテナ苗においては、労務費(B)と資材費 (C)に調整率0.95を乗じて算出している。

令和8年度3期（植栽）標準単価基礎

10%

P 1

種別：地拵えなし（500本/ha）

| 樹種               | h a 当たり<br>本 数 | 労務費          |             |             |             |           |           |              |              |           | 資材費      |           | 共通仮設費        | 経費計       | 標準単価       |                  |
|------------------|----------------|--------------|-------------|-------------|-------------|-----------|-----------|--------------|--------------|-----------|----------|-----------|--------------|-----------|------------|------------------|
|                  |                | 地拵費<br>経費(A) | 運搬費<br>(普通) | 植付費<br>(普通) | 植付費<br>(特殊) | 計<br>(普通) | 計<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(B) | 苗木<br>単価 | 経費<br>(C) | 8.4%         | (D)       | 税抜き<br>(E) | 税込み<br>(E×10%+E) |
|                  |                |              |             |             |             |           |           |              |              |           |          |           | (A+B+C)*8.4% |           |            |                  |
| スギ               | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 112      | 56,000    | 9,063        | 116,963   | 116,000    | 127,000          |
| ヒノキ              | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 105      | 52,500    | 8,769        | 113,169   | 113,000    | 124,000          |
| マツ               | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 98       | 49,000    | 8,475        | 109,375   | 109,000    | 119,000          |
| クヌギ              | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 119      | 59,500    | 9,357        | 120,757   | 120,000    | 132,000          |
| ケヤキ1             | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 113      | 56,500    | 9,105        | 117,505   | 117,000    | 128,000          |
| ケヤキ2             | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 168      | 84,000    | 11,415       | 147,315   | 147,000    | 161,000          |
| イヌエンジュ1          | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 250      | 125,000   | 14,859       | 191,759   | 191,000    | 210,000          |
| イヌエンジュ2          | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 270      | 135,000   | 15,699       | 202,599   | 202,000    | 222,000          |
| ヤマザクラ1           | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 170      | 85,000    | 11,499       | 148,399   | 148,000    | 162,000          |
| ヤマザクラ2           | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 200      | 100,000   | 12,759       | 164,659   | 164,000    | 180,000          |
| ヤマモミジ1           | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 150      | 75,000    | 10,659       | 137,559   | 137,000    | 150,000          |
| ヤマモミジ2           | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 260      | 130,000   | 15,279       | 197,179   | 197,000    | 216,000          |
| ポット苗1            | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 270      | 135,000   | 15,699       | 202,599   | 202,000    | 222,000          |
| ポット苗2            | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 410      | 205,000   | 21,579       | 278,479   | 278,000    | 305,000          |
| 大苗1              | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 1,800    | 900,000   | 79,959       | 1,031,859 | 1,031,000  | 1,134,000        |
| 大苗2              | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 3,500    | 1,750,000 | 151,359      | 1,953,259 | 1,953,000  | 2,148,000        |
| 大苗3              | 500            | 0            | 0.27        | 1.25        | 0.55        | 1.52      | 0.55      | 21,000       | 26,300       | 46,385    | 830      | 415,000   | 38,756       | 500,141   | 500,000    | 550,000          |
| 大苗4              | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 1,730    | 865,000   | 77,019       | 993,919   | 993,000    | 1,092,000        |
| イチヨウ1            | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 200      | 100,000   | 12,759       | 164,659   | 164,000    | 180,000          |
| イチヨウ2            | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 350      | 175,000   | 19,059       | 245,959   | 245,000    | 269,000          |
| その他1             | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 170      | 85,000    | 11,499       | 148,399   | 148,000    | 162,000          |
| その他2             | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 350      | 175,000   | 19,059       | 245,959   | 245,000    | 269,000          |
| コンテナ苗<br>(スキ・ヒキ) | 500            | 0            | 0.27        | 1.25        | 0.55        | 1.52      | 0.55      | 21,000       | 26,300       | 44,066    | 227      | 107,825   | 12,758       | 164,649   | 164,000    | 180,000          |
| コウヨウザン<br>(コンテナ) | 500            | 0            | 0.27        | 1.25        | 0.55        | 1.52      | 0.55      | 21,000       | 26,300       | 44,066    | 265      | 125,875   | 14,275       | 184,216   | 184,000    | 202,000          |
| コウヨウザン<br>(普通)   | 500            | 0            | 0.27        | 1.45        | 0.60        | 1.72      | 0.60      | 21,000       | 26,300       | 51,900    | 157      | 78,500    | 10,953       | 141,353   | 141,000    | 155,000          |

注）コンテナ苗においては、労務費(B)と資材費（C)に調整率0.95を乗じて算出している。

令和8年度3期（植栽）標準単価基礎

消費税 10%

P 1

種別：一貫作業（地植え・植栽のみ）

| 樹種      | h a当たり<br>本 数 | 労務費               |              |                    |             |             |              |              | 資材費       |          | 共通仮設費     | 経費計    | 標準単価             |         |           |           |
|---------|---------------|-------------------|--------------|--------------------|-------------|-------------|--------------|--------------|-----------|----------|-----------|--------|------------------|---------|-----------|-----------|
|         |               | 伐倒・集材搬出<br>経費 (A) | 地拵費<br>経費(B) | 機械苗木<br>運搬費<br>(C) | 植付費<br>(普通) | 植付費<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費<br>(D) | 苗木<br>単価 | 経費<br>(E) |        | 8.4%             | (F)     | 税抜き       | 税込み       |
|         |               |                   |              |                    |             |             |              |              |           |          |           |        | (A+B+C+D+E)×8.4% |         | (G)       | (G×10%+G) |
| スギ      | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 112      | 112,000   | 34,125 | 440,380          | 440,000 | 484,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 168,000   | 42,325 | 546,202          | 546,000 | 600,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 224,000   | 50,525 | 652,025          | 652,000 | 717,000   |           |
| ヒノキ     | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 105      | 105,000   | 33,537 | 432,792          | 432,000 | 475,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 157,500   | 41,443 | 534,820          | 534,000 | 587,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 210,000   | 49,349 | 636,849          | 636,000 | 699,000   |           |
| マツ      | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 98       | 98,000    | 32,949 | 425,204          | 425,000 | 467,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 147,000   | 40,561 | 523,438          | 523,000 | 575,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 196,000   | 48,173 | 621,673          | 621,000 | 683,000   |           |
| クヌギ     | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 119      | 119,000   | 34,713 | 447,968          | 447,000 | 491,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 178,500   | 43,207 | 557,584          | 557,000 | 612,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 238,000   | 51,701 | 667,201          | 667,000 | 733,000   |           |
| ケヤキ1    | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 113      | 113,000   | 34,209 | 441,464          | 441,000 | 485,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 169,500   | 42,451 | 547,828          | 547,000 | 601,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 226,000   | 50,693 | 654,193          | 654,000 | 719,000   |           |
| ケヤキ2    | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 168      | 168,000   | 38,829 | 501,084          | 501,000 | 551,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 252,000   | 49,381 | 637,258          | 637,000 | 700,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 336,000   | 59,933 | 773,433          | 773,000 | 850,000   |           |
| イヌエンジュ1 | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 250      | 250,000   | 45,717 | 589,972          | 589,000 | 647,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 375,000   | 59,713 | 770,590          | 770,000 | 847,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 500,000   | 73,709 | 951,209          | 951,000 | 1,046,000 |           |
| イヌエンジュ2 | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 270      | 270,000   | 47,397 | 611,652          | 611,000 | 672,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 405,000   | 62,233 | 803,110          | 803,000 | 883,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 540,000   | 77,069 | 994,569          | 994,000 | 1,093,000 |           |
| ヤマザクラ1  | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 170      | 170,000   | 38,997 | 503,252          | 503,000 | 553,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 255,000   | 49,633 | 640,510          | 640,000 | 704,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 340,000   | 60,269 | 777,769          | 777,000 | 854,000   |           |
| ヤマザクラ2  | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 200      | 200,000   | 41,517 | 535,772          | 535,000 | 588,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 300,000   | 53,413 | 689,290          | 689,000 | 757,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 400,000   | 65,309 | 842,809          | 842,000 | 926,000   |           |
| ヤマモミジ1  | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 150      | 150,000   | 37,317 | 481,572          | 481,000 | 529,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 225,000   | 47,113 | 607,990          | 607,000 | 667,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 300,000   | 56,909 | 734,409          | 734,000 | 807,000   |           |
| ヤマモミジ2  | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 260      | 260,000   | 46,557 | 600,812          | 600,000 | 660,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 390,000   | 60,973 | 786,850          | 786,000 | 864,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 520,000   | 75,389 | 972,889          | 972,000 | 1,069,000 |           |
| ポット苗1   | 1,000         | -                 | 211,010      | 1,815              | 2.50        | 1.10        | 21,000       | 26,300       | 81,430    | 270      | 270,000   | 47,397 | 611,652          | 611,000 | 672,000   |           |
|         | 1,500         | -                 | 211,010      | 2,723              | 3.75        | 1.65        |              |              | 122,145   |          | 405,000   | 62,233 | 803,110          | 803,000 | 883,000   |           |
|         | 2,000         | -                 | 211,010      | 3,630              | 5.00        | 2.20        |              |              | 162,860   |          | 540,000   | 77,069 | 994,569          | 994,000 | 1,093,000 |           |

令和8年度3期（植栽）標準単価基礎

消費税 10%

種別：一貫作業（地拵え・植栽のみ）

P 3

| 樹種                    | h a 当たり<br>本 数 | 労務費               |                |                    |               |               |              |              |         | 資材費      |           | 共通仮設費   | 経費計        | 標準単価         |                    |
|-----------------------|----------------|-------------------|----------------|--------------------|---------------|---------------|--------------|--------------|---------|----------|-----------|---------|------------|--------------|--------------------|
|                       |                | 伐倒・集材搬出<br>経費 (A) | 地 枳 費<br>経費(B) | 機械苗木<br>運搬費<br>(C) | 植 付 費<br>(普通) | 植 付 費<br>(特殊) | 労務単価<br>(普通) | 労務単価<br>(特殊) | 経費      | 苗木<br>単価 | 経費        | 8.4%    | 経費計<br>(F) | 税 抜 き<br>(G) | 税 込 み<br>(G×10%+G) |
|                       |                |                   |                |                    |               |               |              |              | (D)     |          | (E)       |         |            |              |                    |
| ポ ッ ト 苗 2             | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 410      | 410,000   | 59,157  | 763,412    | 763,000      | 839,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 615,000   | 79,873  | 1,030,750  | 1,030,000    | 1,133,000          |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 820,000   | 100,589 | 1,298,089  | 1,298,000    | 1,427,000          |
| 大 苗 1                 | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 1,800    | 1,800,000 | 175,917 | 2,270,172  | 2,270,000    | 2,497,000          |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 2,700,000 | 255,013 | 3,290,890  | 3,290,000    | 3,619,000          |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 3,600,000 | 334,109 | 4,311,609  | 4,311,000    | 4,742,000          |
| 大 苗 2                 | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 3,500    | 3,500,000 | 318,717 | 4,112,972  | 4,112,000    | 4,523,000          |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 5,250,000 | 469,213 | 6,055,090  | 6,055,000    | 6,660,000          |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 7,000,000 | 619,709 | 7,997,209  | 7,997,000    | 8,796,000          |
| 大 苗 3                 | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 830      | 830,000   | 94,437  | 1,218,692  | 1,218,000    | 1,339,000          |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 1,245,000 | 132,793 | 1,713,670  | 1,713,000    | 1,884,000          |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 1,660,000 | 171,149 | 2,208,649  | 2,208,000    | 2,428,000          |
| 大 苗 4                 | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 1,730    | 1,730,000 | 170,037 | 2,194,292  | 2,194,000    | 2,413,000          |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 2,595,000 | 246,193 | 3,177,070  | 3,177,000    | 3,494,000          |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 3,460,000 | 322,349 | 4,159,849  | 4,159,000    | 4,574,000          |
| イ チ ョ ウ 1             | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 200      | 200,000   | 41,517  | 535,772    | 535,000      | 588,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 300,000   | 53,413  | 689,290    | 689,000      | 757,000            |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 400,000   | 65,309  | 842,809    | 842,000      | 926,000            |
| イ チ ョ ウ 2             | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 350      | 350,000   | 54,117  | 698,372    | 698,000      | 767,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 525,000   | 72,313  | 933,190    | 933,000      | 1,026,000          |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 700,000   | 90,509  | 1,168,009  | 1,168,000    | 1,284,000          |
| そ の 他 1               | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 170      | 170,000   | 38,997  | 503,252    | 503,000      | 553,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 255,000   | 49,633  | 640,510    | 640,000      | 704,000            |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 340,000   | 60,269  | 777,769    | 777,000      | 854,000            |
| そ の 他 2               | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 350      | 350,000   | 54,117  | 698,372    | 698,000      | 767,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 525,000   | 72,313  | 933,190    | 933,000      | 1,026,000          |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 700,000   | 90,509  | 1,168,009  | 1,168,000    | 1,284,000          |
| コ ン テ ナ 苗<br>(スギ・ヒノキ) | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 77,358  | 227      | 215,650   | 42,489  | 548,322    | 548,000      | 602,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 116,037 |          | 323,475   | 54,872  | 708,116    | 708,000      | 778,000            |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 154,717 |          | 431,300   | 67,255  | 867,912    | 867,000      | 953,000            |
| コウヨウザン<br>(コンテナ)      | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 77,358  | 265      | 251,750   | 45,522  | 587,455    | 587,000      | 645,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 116,037 |          | 377,625   | 59,421  | 766,815    | 766,000      | 842,000            |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 154,717 |          | 503,500   | 73,319  | 946,176    | 946,000      | 1,040,000          |
| コウヨウザン<br>(普通)        | 1,000          | -                 | 211,010        | 1,815              | 2.50          | 1.10          | 21,000       | 26,300       | 81,430  | 157      | 157,000   | 37,905  | 489,160    | 489,000      | 537,000            |
|                       | 1,500          | -                 | 211,010        | 2,723              | 3.75          | 1.65          |              |              | 122,145 |          | 235,500   | 47,995  | 619,372    | 619,000      | 680,000            |
|                       | 2,000          | -                 | 211,010        | 3,630              | 5.00          | 2.20          |              |              | 162,860 |          | 314,000   | 58,085  | 749,585    | 749,000      | 823,000            |

注）コンテナ苗においては、労務費(B)と資材費 (C)に調整率0.95を乗じて算出している。

令和８年度３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    | 26,300 | 円／人 | 特殊作業員                                  |
| 労 務 単 価    | 21,000 | 円／人 | 普通作業員                                  |
| 労 務 単 価    | 29,800 | 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        | 98     | 円／本 | 林業用苗木規格による苗木全般                         |
| ク ヌ ギ      | 119    | 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   | 250    | 円／本 | 1年生：根元径7.0mm上、地上長60cm上                 |
| イヌエンジュ 2   | 270    | 円／本 | 2年生：根元径10.0mm上、地上長100cm上               |
| ヤマザクラ 1    | 170    | 円／本 | 1年生：根元径6.0mm上、地上長60cm上                 |
| ヤマザクラ 2    | 200    | 円／本 | 2年生：根元径8.0mm上、地上長100cm上                |
| ヤマモミジ 1    | 150    | 円／本 | 1年生：根元径6.0mm上、地上長60cm上                 |
| ヤマモミジ 2    | 260    | 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  | 410    | 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      | 1,800  | 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      | 3,500  | 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 ョ ウ 1  | 200    | 円／本 | 地上長60cm上                               |
| イ チ ョ ウ 2  | 350    | 円／本 | 地上長100cm上                              |
| そ の 他 1    | 170    | 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    | 350    | 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：機械地拵え

(1haあたり)

| 名称         | 運転手(特殊) | 工程        | 労務費(円)  |     | 適用                           |
|------------|---------|-----------|---------|-----|------------------------------|
| 特殊運転手      | 29,800  | 4.54      | 135,292 | (A) | 運転時間は、<br>5.83時間*4.54人 ※2    |
|            | 運転時間(h) | 損料単価(円/h) | 損料(円)   |     |                              |
| BH0.45m3   | 26.50   | 2,430     | 64,395  |     |                              |
| アタッチメント    | 26.50   | 593       | 15,714  |     |                              |
|            |         |           | 40,055  | (B) |                              |
| 燃料単価(円/L)  |         | 燃料消費量(L)  | 燃料(円)   |     | 燃料消費量は、<br>0.144*60×26.46 ※3 |
| 燃料(軽油)     | 156     | 228.61    | 35,663  | (C) |                              |
| 合計 (A+B+C) |         |           | 211,010 |     |                              |

(単価) R7治山林道必携下巻p37

(単価) R7治山林道必携下巻p60

2， 苗木運搬、仮植、植付け

| 区 分 |         | 1 h a 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   |
|     | (特殊作業員) | 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   | 13.95人   |        |       |         |
|     | コンテナ苗   | 2.07人          | 4.15人    | 6.22人    | 8.30人    | 10.37人   | 12.45人   |        |       |         |