

令和8年度 花粉発生源対策促進事業

花粉発生源植替え標準単価表

岩手県農林水産部森林整備課

令和8年度 花粉発生源植替え 単価表

①労務税抜き単価

搬出材積20m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,083,220	1,115,716	1,191,542	1,224,038	1,278,199	1,310,696	1,343,192	1,419,018	1,451,514	1,505,675
1,100～	1,116,858	1,150,363	1,228,543	1,262,049	1,317,892	1,351,398	1,384,903	1,463,083	1,496,589	1,552,432
1,200～	1,150,493	1,185,007	1,265,542	1,300,057	1,357,581	1,392,096	1,426,611	1,507,145	1,541,660	1,599,185
1,300～	1,184,130	1,219,653	1,302,543	1,338,066	1,397,273	1,432,797	1,468,321	1,551,210	1,586,734	1,645,940
1,400～	1,217,767	1,254,300	1,339,543	1,376,076	1,436,965	1,473,498	1,510,031	1,595,274	1,631,807	1,692,696
1,500～	1,251,403	1,288,945	1,376,543	1,414,085	1,476,655	1,514,197	1,551,739	1,639,337	1,676,880	1,739,450
1,600～	1,285,040	1,323,591	1,413,544	1,452,095	1,516,347	1,554,898	1,593,449	1,683,402	1,721,953	1,786,205
1,700～	1,318,677	1,358,237	1,450,544	1,490,105	1,556,038	1,595,599	1,635,159	1,727,466	1,767,027	1,832,961
1,800～	1,352,313	1,392,882	1,487,544	1,528,113	1,595,729	1,636,298	1,676,868	1,771,530	1,812,099	1,879,715
1,900～	1,385,950	1,427,528	1,524,545	1,566,123	1,635,421	1,676,999	1,718,578	1,815,594	1,857,173	1,926,470
2,000～	1,419,586	1,462,173	1,561,544	1,604,132	1,675,111	1,717,699	1,760,286	1,859,657	1,902,245	1,973,224

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,216,888	1,253,394	1,338,576	1,375,083	1,435,927	1,472,434	1,508,941	1,594,123	1,630,629	1,691,474
1,100～	1,250,526	1,288,041	1,375,578	1,413,094	1,475,620	1,513,136	1,550,652	1,638,189	1,675,704	1,738,231
1,200～	1,284,161	1,322,685	1,412,577	1,451,101	1,515,309	1,553,834	1,592,359	1,682,250	1,720,775	1,784,983
1,300～	1,317,798	1,357,331	1,449,577	1,489,111	1,555,001	1,594,535	1,634,069	1,726,315	1,765,849	1,831,739
1,400～	1,351,435	1,391,978	1,486,578	1,527,121	1,594,693	1,635,236	1,675,779	1,770,379	1,810,922	1,878,494
1,500～	1,385,071	1,426,623	1,523,578	1,565,130	1,634,383	1,675,935	1,717,488	1,814,443	1,855,995	1,925,248
1,600～	1,418,708	1,461,269	1,560,578	1,603,140	1,674,075	1,716,636	1,759,197	1,858,507	1,901,068	1,972,004
1,700～	1,452,345	1,495,915	1,597,579	1,641,149	1,713,767	1,757,337	1,800,907	1,902,571	1,946,142	2,018,759
1,800～	1,485,981	1,530,560	1,634,579	1,679,158	1,753,457	1,798,037	1,842,616	1,946,635	1,991,214	2,065,513
1,900～	1,519,618	1,565,206	1,671,579	1,717,168	1,793,149	1,838,737	1,884,326	1,990,699	2,036,288	2,112,269
2,000～	1,553,254	1,599,851	1,708,579	1,755,177	1,832,839	1,879,437	1,926,034	2,034,762	2,081,360	2,159,023

令和8年度 花粉発生源植替え 単価表

①労務税抜き単価

搬出材積40m3以上～60m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,350,556	1,391,072	1,485,611	1,526,128	1,593,656	1,634,172	1,674,689	1,769,228	1,809,745	1,877,272
1,100～	1,384,194	1,425,719	1,522,613	1,564,139	1,633,348	1,674,874	1,716,400	1,813,294	1,854,819	1,924,029
1,200～	1,417,829	1,460,363	1,559,611	1,602,146	1,673,038	1,715,573	1,758,107	1,857,355	1,899,890	1,970,782
1,300～	1,451,466	1,495,009	1,596,612	1,640,156	1,712,729	1,756,273	1,799,817	1,901,420	1,944,964	2,017,537
1,400～	1,485,103	1,529,656	1,633,613	1,678,166	1,752,421	1,796,974	1,841,527	1,945,484	1,990,038	2,064,293
1,500～	1,518,739	1,564,301	1,670,612	1,716,175	1,792,112	1,837,674	1,883,236	1,989,548	2,035,110	2,111,047
1,600～	1,552,376	1,598,947	1,707,613	1,754,184	1,831,803	1,878,374	1,924,946	2,033,612	2,080,183	2,157,802
1,700～	1,586,013	1,633,593	1,744,614	1,792,194	1,871,495	1,919,075	1,966,656	2,077,677	2,125,257	2,204,558
1,800～	1,619,649	1,668,238	1,781,613	1,830,203	1,911,185	1,959,775	2,008,364	2,121,740	2,170,329	2,251,312
1,900～	1,653,286	1,702,884	1,818,614	1,868,213	1,950,877	2,000,476	2,050,074	2,165,804	2,215,403	2,298,067
2,000～	1,686,922	1,737,529	1,855,614	1,906,221	1,990,567	2,041,175	2,091,783	2,209,867	2,260,475	2,344,821

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,484,223	1,528,749	1,632,645	1,677,171	1,751,383	1,795,909	1,840,436	1,944,332	1,988,858	2,063,069
1,100～	1,517,861	1,563,396	1,669,647	1,715,182	1,791,075	1,836,611	1,882,147	1,988,397	2,033,933	2,109,826
1,200～	1,551,496	1,598,040	1,706,645	1,753,190	1,830,765	1,877,310	1,923,855	2,032,459	2,079,004	2,156,579
1,300～	1,585,133	1,632,686	1,743,646	1,791,200	1,870,456	1,918,010	1,965,564	2,076,524	2,124,078	2,203,334
1,400～	1,618,770	1,667,333	1,780,647	1,829,210	1,910,148	1,958,711	2,007,274	2,120,588	2,169,151	2,250,090
1,500～	1,652,406	1,701,978	1,817,646	1,867,218	1,949,839	1,999,411	2,048,983	2,164,651	2,214,224	2,296,844
1,600～	1,686,043	1,736,624	1,854,647	1,905,228	1,989,530	2,040,112	2,090,693	2,208,716	2,259,297	2,343,599
1,700～	1,719,680	1,771,270	1,891,648	1,943,238	2,029,222	2,080,812	2,132,403	2,252,780	2,304,371	2,390,355
1,800～	1,753,316	1,805,915	1,928,647	1,981,247	2,068,912	2,121,512	2,174,111	2,296,843	2,349,443	2,437,109
1,900～	1,786,953	1,840,561	1,965,648	2,019,256	2,108,604	2,162,213	2,215,821	2,340,908	2,394,517	2,483,864
2,000～	1,820,589	1,875,206	2,002,647	2,057,265	2,148,295	2,202,912	2,257,530	2,384,971	2,439,589	2,530,618

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①労務税抜き単価

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,617,891	1,666,427	1,779,680	1,828,216	1,909,111	1,957,648	2,006,184	2,119,437	2,167,973	2,248,868
1,100～	1,651,529	1,701,074	1,816,681	1,866,227	1,948,804	1,998,350	2,047,895	2,163,502	2,213,048	2,295,625
1,200～	1,685,164	1,735,718	1,853,680	1,904,235	1,988,493	2,039,048	2,089,603	2,207,564	2,258,119	2,342,377
1,300～	1,718,801	1,770,365	1,890,681	1,942,245	2,028,185	2,079,749	2,131,313	2,251,629	2,303,193	2,389,133
1,400～	1,752,438	1,805,011	1,927,681	1,980,254	2,067,876	2,120,449	2,173,023	2,295,693	2,348,266	2,435,888
1,500～	1,786,074	1,839,656	1,964,681	2,018,263	2,107,567	2,161,149	2,214,731	2,339,756	2,393,339	2,482,642
1,600～	1,819,711	1,874,302	2,001,682	2,056,273	2,147,258	2,201,850	2,256,441	2,383,821	2,438,412	2,529,398
1,700～	1,853,348	1,908,948	2,038,682	2,094,283	2,186,950	2,242,551	2,298,151	2,427,885	2,483,486	2,576,153
1,800～	1,886,984	1,943,593	2,075,682	2,132,291	2,226,641	2,283,250	2,339,860	2,471,949	2,528,558	2,622,907
1,900～	1,920,621	1,978,239	2,112,683	2,170,301	2,266,332	2,323,951	2,381,570	2,516,013	2,573,632	2,669,663
2,000～	1,954,257	2,012,884	2,149,682	2,208,310	2,306,023	2,364,650	2,423,278	2,560,076	2,618,704	2,716,417

搬出材積100m3以上、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,751,559	1,804,105	1,926,714	1,979,261	2,066,839	2,119,386	2,171,933	2,294,542	2,347,089	2,434,667
1,100～	1,785,197	1,838,752	1,963,716	2,017,272	2,106,532	2,160,088	2,213,644	2,338,608	2,392,163	2,481,423
1,200～	1,818,832	1,873,396	2,000,715	2,055,280	2,146,221	2,200,786	2,255,351	2,382,669	2,437,234	2,528,176
1,300～	1,852,469	1,908,043	2,037,715	2,093,289	2,185,913	2,241,487	2,297,061	2,426,734	2,482,308	2,574,931
1,400～	1,886,106	1,942,689	2,074,716	2,131,299	2,225,605	2,282,188	2,338,771	2,470,798	2,527,382	2,621,687
1,500～	1,919,742	1,977,334	2,111,716	2,169,308	2,265,295	2,322,887	2,380,480	2,514,862	2,572,454	2,668,441
1,600～	1,953,379	2,011,980	2,148,716	2,207,318	2,304,987	2,363,588	2,422,189	2,558,926	2,617,527	2,715,196
1,700～	1,987,016	2,046,626	2,185,717	2,245,328	2,344,678	2,404,289	2,463,899	2,602,990	2,662,601	2,761,952
1,800～	2,020,652	2,081,271	2,222,717	2,283,336	2,384,369	2,444,988	2,505,608	2,647,054	2,707,673	2,808,706
1,900～	2,054,289	2,115,917	2,259,717	2,321,346	2,424,061	2,485,689	2,547,318	2,691,118	2,752,747	2,855,461
2,000～	2,087,925	2,150,562	2,296,717	2,359,355	2,463,751	2,526,389	2,589,027	2,735,181	2,797,819	2,902,215

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①労務税抜き単価

搬出材積20m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,134,493	1,168,527	1,247,942	1,281,977	1,338,701	1,372,736	1,406,771	1,486,185	1,520,220	1,576,945
1,100～	1,173,258	1,208,455	1,290,583	1,325,781	1,384,444	1,419,642	1,454,839	1,536,967	1,572,165	1,630,828
1,200～	1,212,022	1,248,382	1,333,224	1,369,584	1,430,185	1,466,546	1,502,907	1,587,748	1,624,109	1,684,710
1,300～	1,250,784	1,288,307	1,375,862	1,413,385	1,475,925	1,513,448	1,550,972	1,638,527	1,676,050	1,738,589
1,400～	1,289,549	1,328,235	1,418,503	1,457,190	1,521,667	1,560,354	1,599,040	1,689,309	1,727,995	1,792,473
1,500～	1,328,313	1,368,162	1,461,144	1,500,993	1,567,409	1,607,258	1,647,108	1,740,090	1,779,939	1,846,355
1,600～	1,367,077	1,408,089	1,503,784	1,544,797	1,613,150	1,654,163	1,695,175	1,790,870	1,831,883	1,900,237
1,700～	1,405,841	1,448,016	1,546,425	1,588,600	1,658,892	1,701,067	1,743,242	1,841,651	1,883,826	1,954,118
1,800～	1,444,605	1,487,943	1,589,065	1,632,403	1,704,633	1,747,972	1,791,310	1,892,432	1,935,770	2,008,000
1,900～	1,483,368	1,527,869	1,631,704	1,676,205	1,750,374	1,794,875	1,839,376	1,943,212	1,987,713	2,061,881
2,000～	1,522,133	1,567,796	1,674,346	1,720,010	1,796,116	1,841,780	1,887,444	1,993,994	2,039,658	2,115,764

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,268,161	1,306,205	1,394,977	1,433,021	1,496,429	1,534,474	1,572,519	1,661,290	1,699,335	1,762,743
1,100～	1,306,926	1,346,133	1,437,618	1,476,826	1,542,172	1,581,380	1,620,588	1,712,073	1,751,280	1,816,627
1,200～	1,345,690	1,386,060	1,480,259	1,520,629	1,587,914	1,628,284	1,668,655	1,762,853	1,803,224	1,870,509
1,300～	1,384,452	1,425,985	1,522,897	1,564,430	1,633,653	1,675,186	1,716,720	1,813,632	1,855,165	1,924,388
1,400～	1,423,217	1,465,913	1,565,538	1,608,235	1,679,396	1,722,092	1,764,789	1,864,414	1,907,110	1,978,271
1,500～	1,461,981	1,505,840	1,608,179	1,652,038	1,725,137	1,768,997	1,812,856	1,915,195	1,959,054	2,032,153
1,600～	1,500,745	1,545,767	1,650,819	1,695,841	1,770,879	1,815,901	1,860,923	1,965,975	2,010,998	2,086,035
1,700～	1,539,509	1,585,694	1,693,459	1,739,645	1,816,620	1,862,805	1,908,991	2,016,756	2,062,942	2,139,917
1,800～	1,578,273	1,625,621	1,736,100	1,783,448	1,862,362	1,909,710	1,957,058	2,067,537	2,114,885	2,193,799
1,900～	1,617,036	1,665,547	1,778,739	1,827,250	1,908,102	1,956,613	2,005,124	2,118,317	2,166,828	2,247,680
2,000～	1,655,801	1,705,475	1,821,381	1,871,055	1,953,845	2,003,519	2,053,193	2,169,099	2,218,773	2,301,563

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①労務税抜き単価

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,401,829	1,443,883	1,542,011	1,584,066	1,654,158	1,696,213	1,738,267	1,836,395	1,878,450	1,948,542
1,100～	1,440,594	1,483,811	1,584,653	1,627,871	1,699,900	1,743,118	1,786,336	1,887,178	1,930,395	2,002,425
1,200～	1,479,358	1,523,738	1,627,293	1,671,674	1,745,642	1,790,023	1,834,403	1,937,958	1,982,339	2,056,307
1,300～	1,518,120	1,563,663	1,669,932	1,715,475	1,791,381	1,836,925	1,882,468	1,988,737	2,034,280	2,110,186
1,400～	1,556,885	1,603,591	1,712,573	1,759,280	1,837,124	1,883,830	1,930,537	2,039,519	2,086,225	2,164,070
1,500～	1,595,649	1,643,518	1,755,213	1,803,083	1,882,865	1,930,735	1,978,604	2,090,300	2,138,169	2,217,952
1,600～	1,634,413	1,683,445	1,797,854	1,846,886	1,928,607	1,977,639	2,026,672	2,141,081	2,190,113	2,271,834
1,700～	1,673,177	1,723,372	1,840,494	1,890,690	1,974,348	2,024,544	2,074,739	2,191,861	2,242,057	2,325,716
1,800～	1,711,941	1,763,299	1,883,135	1,934,493	2,020,090	2,071,448	2,122,806	2,242,642	2,294,000	2,379,597
1,900～	1,750,704	1,803,225	1,925,774	1,978,295	2,065,830	2,118,351	2,170,872	2,293,422	2,345,943	2,433,478
2,000～	1,789,469	1,843,153	1,968,415	2,022,099	2,111,573	2,165,257	2,218,941	2,344,204	2,397,888	2,487,361

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,535,496	1,581,560	1,689,045	1,735,110	1,811,885	1,857,950	1,904,015	2,011,499	2,057,564	2,134,339
1,100～	1,574,261	1,621,488	1,731,687	1,778,914	1,857,627	1,904,855	1,952,083	2,062,281	2,109,509	2,188,222
1,200～	1,613,025	1,661,415	1,774,327	1,822,718	1,903,369	1,951,760	2,000,151	2,113,062	2,161,453	2,242,104
1,300～	1,651,787	1,701,340	1,816,965	1,866,519	1,949,108	1,998,662	2,048,215	2,163,840	2,213,394	2,295,983
1,400～	1,690,552	1,741,268	1,859,607	1,910,323	1,994,851	2,045,567	2,096,284	2,214,623	2,265,339	2,349,867
1,500～	1,729,316	1,781,195	1,902,247	1,954,127	2,040,592	2,092,472	2,144,351	2,265,403	2,317,283	2,403,749
1,600～	1,768,080	1,821,122	1,944,888	1,997,930	2,086,334	2,139,376	2,192,419	2,316,184	2,369,227	2,457,631
1,700～	1,806,844	1,861,049	1,987,528	2,041,733	2,132,075	2,186,281	2,240,486	2,366,965	2,421,170	2,511,513
1,800～	1,845,608	1,900,976	2,030,168	2,085,537	2,177,817	2,233,185	2,288,553	2,417,746	2,473,114	2,565,395
1,900～	1,884,371	1,940,902	2,072,808	2,129,339	2,223,557	2,280,088	2,336,620	2,468,526	2,525,057	2,619,275
2,000～	1,923,136	1,980,830	2,115,449	2,173,143	2,269,300	2,326,994	2,384,688	2,519,308	2,577,002	2,673,159

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①労務税抜き単価

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,669,164	1,719,238	1,836,080	1,886,155	1,969,613	2,019,688	2,069,763	2,186,604	2,236,679	2,320,137
1,100～	1,707,929	1,759,166	1,878,721	1,929,959	2,015,356	2,066,594	2,117,831	2,237,386	2,288,624	2,374,021
1,200～	1,746,693	1,799,093	1,921,362	1,973,763	2,061,097	2,113,498	2,165,899	2,288,167	2,340,568	2,427,903
1,300～	1,785,455	1,839,018	1,964,000	2,017,564	2,106,836	2,160,400	2,213,964	2,338,946	2,392,509	2,481,782
1,400～	1,824,220	1,878,946	2,006,642	2,061,368	2,152,579	2,207,306	2,262,032	2,389,728	2,444,454	2,535,665
1,500～	1,862,984	1,918,873	2,049,282	2,105,171	2,198,321	2,254,210	2,310,100	2,440,509	2,496,398	2,589,547
1,600～	1,901,748	1,958,800	2,091,922	2,148,975	2,244,062	2,301,115	2,358,167	2,491,289	2,548,342	2,643,429
1,700～	1,940,512	1,998,727	2,134,563	2,192,778	2,289,804	2,348,019	2,406,234	2,542,070	2,600,286	2,697,311
1,800～	1,979,276	2,038,654	2,177,203	2,236,581	2,335,545	2,394,923	2,454,302	2,592,851	2,652,229	2,751,193
1,900～	2,018,039	2,078,580	2,219,842	2,280,384	2,381,286	2,441,827	2,502,368	2,643,631	2,704,172	2,805,074
2,000～	2,056,804	2,118,508	2,262,484	2,324,188	2,427,028	2,488,732	2,550,436	2,694,413	2,756,117	2,858,957

搬出材積100m3以上、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,802,832	1,856,916	1,983,115	2,037,200	2,127,341	2,181,426	2,235,511	2,361,709	2,415,794	2,505,936
1,100～	1,841,597	1,896,844	2,025,756	2,081,004	2,173,084	2,228,332	2,283,580	2,412,492	2,467,739	2,559,819
1,200～	1,880,361	1,936,771	2,068,397	2,124,807	2,218,825	2,275,236	2,331,647	2,463,272	2,519,683	2,613,701
1,300～	1,919,123	1,976,696	2,111,035	2,168,608	2,264,565	2,322,138	2,379,712	2,514,051	2,571,624	2,667,580
1,400～	1,957,888	2,016,624	2,153,676	2,212,413	2,310,307	2,369,044	2,427,781	2,564,833	2,623,569	2,721,464
1,500～	1,996,652	2,056,551	2,196,317	2,256,216	2,356,049	2,415,948	2,475,848	2,615,614	2,675,513	2,775,346
1,600～	2,035,416	2,096,478	2,238,957	2,300,020	2,401,790	2,462,853	2,523,915	2,666,394	2,727,457	2,829,228
1,700～	2,074,180	2,136,405	2,281,598	2,343,823	2,447,532	2,509,757	2,571,983	2,717,175	2,779,401	2,883,110
1,800～	2,112,944	2,176,332	2,324,238	2,387,626	2,493,273	2,556,662	2,620,050	2,767,956	2,831,344	2,936,992
1,900～	2,151,707	2,216,258	2,366,877	2,431,428	2,539,014	2,603,565	2,668,116	2,818,736	2,883,287	2,990,872
2,000～	2,190,472	2,256,186	2,409,519	2,475,233	2,584,756	2,650,471	2,716,185	2,869,518	2,935,232	3,044,756

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②消費税込み単価

搬出材積20m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,168,027	1,203,067	1,284,829	1,319,870	1,378,271	1,413,312	1,448,353	1,530,115	1,565,156	1,623,557
1,100～	1,202,677	1,238,757	1,322,944	1,359,025	1,419,158	1,455,239	1,491,319	1,575,506	1,611,587	1,671,721
1,200～	1,237,325	1,274,444	1,361,057	1,398,177	1,460,043	1,497,163	1,534,283	1,620,895	1,658,015	1,719,881
1,300～	1,271,974	1,310,133	1,399,171	1,437,330	1,500,929	1,539,088	1,577,247	1,666,285	1,704,445	1,768,043
1,400～	1,306,623	1,345,821	1,437,285	1,476,483	1,541,815	1,581,013	1,620,212	1,711,676	1,750,874	1,816,205
1,500～	1,341,272	1,381,510	1,475,399	1,515,637	1,582,700	1,622,939	1,663,177	1,757,066	1,797,304	1,864,368
1,600～	1,375,921	1,417,198	1,513,513	1,554,790	1,623,586	1,664,864	1,706,142	1,802,456	1,843,734	1,912,530
1,700～	1,410,570	1,452,887	1,551,627	1,593,944	1,664,472	1,706,789	1,749,106	1,847,846	1,890,163	1,960,692
1,800～	1,445,219	1,488,575	1,589,740	1,633,097	1,705,358	1,748,714	1,792,071	1,893,236	1,936,593	2,008,854
1,900～	1,479,867	1,524,263	1,627,853	1,672,249	1,746,243	1,790,639	1,835,035	1,938,625	1,983,021	2,057,015
2,000～	1,514,516	1,559,951	1,665,967	1,711,403	1,787,128	1,832,564	1,877,999	1,984,015	2,029,451	2,105,177

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,315,061	1,354,512	1,446,567	1,486,018	1,551,771	1,591,223	1,630,675	1,722,729	1,762,181	1,827,934
1,100～	1,349,711	1,390,202	1,484,682	1,525,173	1,592,658	1,633,150	1,673,641	1,768,121	1,808,612	1,876,098
1,200～	1,384,359	1,425,889	1,522,794	1,564,325	1,633,543	1,675,074	1,716,605	1,813,510	1,855,041	1,924,259
1,300～	1,419,008	1,461,578	1,560,908	1,603,479	1,674,429	1,716,999	1,759,569	1,858,900	1,901,470	1,972,421
1,400～	1,453,657	1,497,266	1,599,022	1,642,632	1,715,315	1,758,924	1,802,534	1,904,290	1,947,900	2,020,583
1,500～	1,488,306	1,532,955	1,637,136	1,681,785	1,756,201	1,800,850	1,845,499	1,949,680	1,994,330	2,068,745
1,600～	1,522,955	1,568,643	1,675,250	1,720,939	1,797,086	1,842,775	1,888,464	1,995,071	2,040,759	2,116,907
1,700～	1,557,604	1,604,332	1,713,364	1,760,092	1,837,972	1,884,700	1,931,428	2,040,461	2,087,189	2,165,069
1,800～	1,592,253	1,640,020	1,751,478	1,799,245	1,878,858	1,926,626	1,974,393	2,085,851	2,133,619	2,213,231
1,900～	1,626,901	1,675,708	1,789,591	1,838,398	1,919,743	1,968,550	2,017,357	2,131,240	2,180,047	2,261,392
2,000～	1,661,550	1,711,396	1,827,705	1,877,551	1,960,629	2,010,475	2,060,322	2,176,630	2,226,477	2,309,554

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②消費税込み単価

搬出材積40m3以上～60m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,462,096	1,505,958	1,608,305	1,652,168	1,725,273	1,769,136	1,812,999	1,915,345	1,959,208	2,032,313
1,100～	1,496,746	1,541,648	1,646,420	1,691,322	1,766,160	1,811,062	1,855,965	1,960,737	2,005,639	2,080,476
1,200～	1,531,394	1,577,335	1,684,533	1,730,475	1,807,044	1,852,986	1,898,928	2,006,126	2,052,067	2,128,637
1,300～	1,566,043	1,613,024	1,722,647	1,769,628	1,847,930	1,894,912	1,941,893	2,051,516	2,098,497	2,176,799
1,400～	1,600,692	1,648,712	1,760,761	1,808,781	1,888,816	1,936,837	1,984,858	2,096,906	2,144,927	2,224,961
1,500～	1,635,341	1,684,401	1,798,875	1,847,935	1,929,702	1,978,762	2,027,822	2,142,296	2,191,356	2,273,123
1,600～	1,669,990	1,720,089	1,836,989	1,887,088	1,970,588	2,020,687	2,070,787	2,187,686	2,237,786	2,321,286
1,700～	1,704,639	1,755,778	1,875,102	1,926,242	2,011,474	2,062,613	2,113,752	2,233,077	2,284,216	2,369,448
1,800～	1,739,288	1,791,466	1,913,216	1,965,395	2,052,359	2,104,538	2,156,717	2,278,467	2,330,645	2,417,610
1,900～	1,773,936	1,827,154	1,951,329	2,004,547	2,093,244	2,146,462	2,199,680	2,323,856	2,377,074	2,465,771
2,000～	1,808,585	1,862,842	1,989,443	2,043,701	2,134,130	2,188,387	2,242,645	2,369,246	2,423,503	2,513,933

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,609,130	1,657,403	1,770,043	1,818,316	1,898,773	1,947,047	1,995,321	2,107,960	2,156,234	2,236,690
1,100～	1,643,780	1,693,093	1,808,158	1,857,471	1,939,660	1,988,973	2,038,287	2,153,351	2,202,665	2,284,854
1,200～	1,678,428	1,728,780	1,846,270	1,896,623	1,980,545	2,030,897	2,081,250	2,198,740	2,249,093	2,333,014
1,300～	1,713,077	1,764,469	1,884,384	1,935,777	2,021,430	2,072,823	2,124,215	2,244,130	2,295,523	2,381,177
1,400～	1,747,726	1,800,157	1,922,498	1,974,930	2,062,316	2,114,748	2,167,180	2,289,521	2,341,952	2,429,339
1,500～	1,782,375	1,835,846	1,960,612	2,014,083	2,103,202	2,156,673	2,210,145	2,334,911	2,388,382	2,477,501
1,600～	1,817,024	1,871,534	1,998,726	2,053,237	2,144,088	2,198,599	2,253,109	2,380,301	2,434,812	2,525,663
1,700～	1,851,673	1,907,223	2,036,840	2,092,390	2,184,974	2,240,524	2,296,074	2,425,691	2,481,241	2,573,825
1,800～	1,886,322	1,942,911	2,074,954	2,131,543	2,225,859	2,282,449	2,339,039	2,471,081	2,527,671	2,621,987
1,900～	1,920,970	1,978,599	2,113,067	2,170,696	2,266,744	2,324,373	2,382,002	2,516,470	2,574,099	2,670,148
2,000～	1,955,619	2,014,287	2,151,180	2,209,849	2,307,630	2,366,298	2,424,967	2,561,860	2,620,529	2,718,310

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②消費税込み単価

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,756,165	1,808,849	1,931,781	1,984,466	2,072,274	2,124,959	2,177,644	2,300,576	2,353,261	2,441,069
1,100～	1,790,815	1,844,539	1,969,896	2,023,620	2,113,161	2,166,886	2,220,610	2,345,967	2,399,692	2,489,232
1,200～	1,825,463	1,880,226	2,008,009	2,062,773	2,154,046	2,208,810	2,263,574	2,391,356	2,446,120	2,537,393
1,300～	1,860,112	1,915,915	2,046,123	2,101,926	2,194,932	2,250,735	2,306,538	2,436,746	2,492,550	2,585,555
1,400～	1,894,761	1,951,603	2,084,237	2,141,079	2,235,817	2,292,660	2,349,503	2,482,136	2,538,979	2,633,717
1,500～	1,929,410	1,987,292	2,122,351	2,180,233	2,276,703	2,334,586	2,392,468	2,527,527	2,585,409	2,681,879
1,600～	1,964,059	2,022,980	2,160,464	2,219,386	2,317,589	2,376,511	2,435,433	2,572,917	2,631,839	2,730,042
1,700～	1,998,708	2,058,669	2,198,578	2,258,540	2,358,475	2,418,436	2,478,397	2,618,307	2,678,268	2,778,204
1,800～	2,033,357	2,094,357	2,236,692	2,297,693	2,399,361	2,460,361	2,521,362	2,663,697	2,724,698	2,826,366
1,900～	2,068,005	2,130,045	2,274,805	2,336,845	2,440,245	2,502,286	2,564,326	2,709,086	2,771,126	2,874,526
2,000～	2,102,654	2,165,733	2,312,919	2,375,999	2,481,131	2,544,211	2,607,290	2,754,476	2,817,556	2,922,689

搬出材積100m3以上、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,903,200	1,960,296	2,093,520	2,150,616	2,245,776	2,302,872	2,359,968	2,493,192	2,550,288	2,645,448
1,100～	1,937,850	1,995,985	2,131,635	2,189,770	2,286,663	2,344,798	2,402,934	2,538,583	2,596,719	2,693,611
1,200～	1,972,498	2,031,672	2,169,747	2,228,922	2,327,547	2,386,722	2,445,897	2,583,972	2,643,147	2,741,772
1,300～	2,007,147	2,067,361	2,207,861	2,268,076	2,368,433	2,428,647	2,488,862	2,629,362	2,689,576	2,789,934
1,400～	2,041,796	2,103,049	2,245,975	2,307,229	2,409,319	2,470,573	2,531,827	2,674,752	2,736,006	2,838,096
1,500～	2,076,445	2,138,738	2,284,089	2,346,382	2,450,205	2,512,498	2,574,791	2,720,142	2,782,436	2,886,258
1,600～	2,111,094	2,174,426	2,322,203	2,385,536	2,491,090	2,554,423	2,617,756	2,765,533	2,828,865	2,934,420
1,700～	2,145,743	2,210,115	2,360,317	2,424,689	2,531,976	2,596,349	2,660,721	2,810,923	2,875,295	2,982,582
1,800～	2,180,392	2,245,803	2,398,431	2,463,842	2,572,862	2,638,274	2,703,686	2,856,313	2,921,725	3,030,744
1,900～	2,215,040	2,281,491	2,436,544	2,502,995	2,613,747	2,680,198	2,746,649	2,901,702	2,968,153	3,078,905
2,000～	2,249,689	2,317,179	2,474,657	2,542,148	2,654,633	2,722,123	2,789,614	2,947,092	3,014,583	3,127,067

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①消費税込み単価

搬出材積20m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,219,301	1,255,880	1,341,231	1,377,810	1,438,775	1,475,354	1,511,933	1,597,284	1,633,863	1,694,828
1,100～	1,259,078	1,296,850	1,384,985	1,422,758	1,485,712	1,523,484	1,561,256	1,649,392	1,687,164	1,750,118
1,200～	1,298,854	1,337,819	1,428,739	1,467,705	1,532,647	1,571,613	1,610,578	1,701,498	1,740,464	1,805,407
1,300～	1,338,629	1,378,787	1,472,491	1,512,650	1,579,582	1,619,741	1,659,899	1,753,603	1,793,762	1,860,694
1,400～	1,378,406	1,419,758	1,516,246	1,557,598	1,626,519	1,667,871	1,709,223	1,805,711	1,847,064	1,915,984
1,500～	1,418,182	1,460,727	1,560,000	1,602,545	1,673,454	1,716,000	1,758,545	1,857,818	1,900,363	1,971,272
1,600～	1,457,958	1,501,696	1,603,753	1,647,492	1,720,390	1,764,129	1,807,867	1,909,924	1,953,663	2,026,561
1,700～	1,497,734	1,542,666	1,647,507	1,692,439	1,767,326	1,812,258	1,857,190	1,962,031	2,006,963	2,081,850
1,800～	1,537,511	1,583,636	1,691,262	1,737,387	1,814,262	1,860,388	1,906,513	2,014,139	2,060,264	2,137,140
1,900～	1,577,286	1,624,604	1,735,014	1,782,333	1,861,197	1,908,516	1,955,834	2,066,244	2,113,563	2,192,427
2,000～	1,617,063	1,665,574	1,778,769	1,827,281	1,908,134	1,956,646	2,005,158	2,118,352	2,166,864	2,247,717

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,366,335	1,407,325	1,502,968	1,543,958	1,612,275	1,653,265	1,694,255	1,789,898	1,830,888	1,899,205
1,100～	1,406,112	1,448,295	1,546,723	1,588,906	1,659,212	1,701,395	1,743,578	1,842,006	1,884,190	1,954,495
1,200～	1,445,888	1,489,264	1,590,476	1,633,853	1,706,147	1,749,524	1,792,901	1,894,113	1,937,489	2,009,784
1,300～	1,485,663	1,530,232	1,634,229	1,678,799	1,753,082	1,797,652	1,842,222	1,946,218	1,990,788	2,065,071
1,400～	1,525,440	1,571,203	1,677,984	1,723,747	1,800,019	1,845,782	1,891,545	1,998,326	2,044,089	2,120,361
1,500～	1,565,216	1,612,172	1,721,737	1,768,694	1,846,954	1,893,911	1,940,867	2,050,432	2,097,389	2,175,650
1,600～	1,604,992	1,653,141	1,765,491	1,813,640	1,893,890	1,942,040	1,990,190	2,102,539	2,150,689	2,230,938
1,700～	1,644,768	1,694,111	1,809,244	1,858,587	1,940,826	1,990,169	2,039,512	2,154,646	2,203,989	2,286,227
1,800～	1,684,545	1,735,081	1,852,999	1,903,535	1,987,763	2,038,299	2,088,835	2,206,753	2,257,290	2,341,517
1,900～	1,724,320	1,776,049	1,896,752	1,948,481	2,034,697	2,086,427	2,138,156	2,258,859	2,310,588	2,396,804
2,000～	1,764,097	1,817,019	1,940,506	1,993,429	2,081,634	2,134,557	2,187,480	2,310,967	2,363,889	2,452,094

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①消費税込み単価

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,513,370	1,558,771	1,664,707	1,710,108	1,785,776	1,831,177	1,876,578	1,982,514	2,027,915	2,103,584
1,100～	1,553,147	1,599,741	1,708,461	1,755,056	1,832,713	1,879,307	1,925,902	2,034,622	2,081,216	2,158,874
1,200～	1,592,923	1,640,710	1,752,215	1,800,002	1,879,649	1,927,436	1,975,224	2,086,729	2,134,516	2,214,162
1,300～	1,632,698	1,681,678	1,795,967	1,844,948	1,926,583	1,975,564	2,024,545	2,138,834	2,187,815	2,269,450
1,400～	1,672,475	1,722,649	1,839,722	1,889,896	1,973,520	2,023,694	2,073,869	2,190,942	2,241,116	2,324,740
1,500～	1,712,251	1,763,618	1,883,476	1,934,843	2,020,456	2,071,823	2,123,191	2,243,048	2,294,416	2,380,028
1,600～	1,752,027	1,804,587	1,927,229	1,979,790	2,067,391	2,119,952	2,172,513	2,295,155	2,347,716	2,435,317
1,700～	1,791,803	1,845,557	1,970,983	2,024,737	2,114,327	2,168,081	2,221,835	2,347,261	2,401,016	2,490,606
1,800～	1,831,580	1,886,527	2,014,738	2,069,685	2,161,264	2,216,211	2,271,159	2,399,369	2,454,317	2,545,896
1,900～	1,871,355	1,927,495	2,058,490	2,114,631	2,208,198	2,264,339	2,320,480	2,451,475	2,507,615	2,601,183
2,000～	1,911,132	1,968,465	2,102,245	2,159,579	2,255,135	2,312,469	2,369,803	2,503,582	2,560,916	2,656,473

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,660,404	1,710,216	1,826,444	1,876,256	1,959,276	2,009,088	2,058,900	2,175,129	2,224,941	2,307,961
1,100～	1,700,181	1,751,186	1,870,199	1,921,204	2,006,213	2,057,219	2,108,224	2,227,237	2,278,242	2,363,251
1,200～	1,739,957	1,792,155	1,913,952	1,966,151	2,053,149	2,105,347	2,157,546	2,279,343	2,331,542	2,418,540
1,300～	1,779,732	1,833,123	1,957,705	2,011,097	2,100,083	2,153,475	2,206,867	2,331,448	2,384,840	2,473,827
1,400～	1,819,509	1,874,094	2,001,459	2,056,045	2,147,020	2,201,605	2,256,191	2,383,556	2,438,142	2,529,117
1,500～	1,859,285	1,915,063	2,045,213	2,100,992	2,193,956	2,249,734	2,305,513	2,435,663	2,491,441	2,584,406
1,600～	1,899,061	1,956,032	2,088,967	2,145,938	2,240,891	2,297,863	2,354,835	2,487,769	2,544,741	2,639,694
1,700～	1,938,837	1,997,002	2,132,720	2,190,885	2,287,827	2,345,992	2,404,157	2,539,876	2,598,041	2,694,983
1,800～	1,978,614	2,037,972	2,176,475	2,235,833	2,334,764	2,394,122	2,453,481	2,591,984	2,651,342	2,750,273
1,900～	2,018,389	2,078,940	2,220,227	2,280,779	2,381,699	2,442,250	2,502,802	2,644,089	2,704,641	2,805,560
2,000～	2,058,166	2,119,910	2,263,982	2,325,727	2,428,635	2,490,380	2,552,125	2,696,197	2,757,942	2,860,850

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①消費税込み単価

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,807,439	1,861,662	1,988,182	2,042,406	2,132,778	2,187,001	2,241,224	2,367,745	2,421,968	2,512,340
1,100～	1,847,216	1,902,632	2,031,937	2,087,354	2,179,714	2,235,131	2,290,547	2,419,852	2,475,269	2,567,630
1,200～	1,886,992	1,943,601	2,075,691	2,132,300	2,226,650	2,283,260	2,339,870	2,471,959	2,528,569	2,622,918
1,300～	1,926,767	1,984,570	2,119,443	2,177,246	2,273,585	2,331,388	2,389,191	2,524,064	2,581,867	2,678,206
1,400～	1,966,544	2,025,540	2,163,198	2,222,194	2,320,521	2,379,518	2,438,514	2,576,172	2,635,168	2,733,496
1,500～	2,006,320	2,066,509	2,206,952	2,267,141	2,367,457	2,427,647	2,487,836	2,628,279	2,688,468	2,788,784
1,600～	2,046,096	2,107,478	2,250,705	2,312,088	2,414,393	2,475,776	2,537,159	2,680,385	2,741,768	2,844,073
1,700～	2,085,872	2,148,448	2,294,459	2,357,035	2,461,328	2,523,905	2,586,481	2,732,492	2,795,068	2,899,362
1,800～	2,125,649	2,189,418	2,338,213	2,401,983	2,508,265	2,572,035	2,635,804	2,784,600	2,848,369	2,954,652
1,900～	2,165,424	2,230,386	2,381,966	2,446,929	2,555,200	2,620,163	2,685,125	2,836,705	2,901,668	3,009,939
2,000～	2,205,201	2,271,357	2,425,721	2,491,877	2,602,137	2,668,293	2,734,449	2,888,813	2,954,969	3,065,229

搬出材積100m3以上、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,954,474	2,013,108	2,149,921	2,208,555	2,306,279	2,364,913	2,423,547	2,560,360	2,618,995	2,716,718
1,100～	1,994,251	2,054,078	2,193,676	2,253,503	2,353,216	2,413,043	2,472,871	2,612,468	2,672,296	2,772,008
1,200～	2,034,027	2,095,047	2,237,429	2,298,450	2,400,151	2,461,172	2,522,193	2,664,575	2,725,596	2,827,297
1,300～	2,073,802	2,136,016	2,281,182	2,343,396	2,447,086	2,509,300	2,571,514	2,716,680	2,778,894	2,882,584
1,400～	2,113,579	2,176,986	2,324,936	2,388,344	2,494,023	2,557,430	2,620,837	2,768,788	2,832,195	2,937,874
1,500～	2,153,355	2,217,955	2,368,690	2,433,291	2,540,958	2,605,559	2,670,160	2,820,895	2,885,495	2,993,163
1,600～	2,193,131	2,258,924	2,412,444	2,478,238	2,587,894	2,653,688	2,719,482	2,873,001	2,938,795	3,048,452
1,700～	2,232,907	2,299,894	2,456,197	2,523,184	2,634,830	2,701,817	2,768,804	2,925,108	2,992,095	3,103,740
1,800～	2,272,684	2,340,864	2,499,952	2,568,132	2,681,767	2,749,947	2,818,128	2,977,216	3,045,396	3,159,030
1,900～	2,312,459	2,381,832	2,543,704	2,613,078	2,728,701	2,798,075	2,867,449	3,029,321	3,098,695	3,214,318
2,000～	2,352,236	2,422,803	2,587,459	2,658,026	2,775,638	2,846,205	2,916,772	3,081,429	3,151,996	3,269,608

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③消費税抜き単価（原則課税業者用）

搬出材積20m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,061,844	1,093,699	1,168,028	1,199,883	1,252,975	1,284,831	1,316,686	1,391,015	1,422,870	1,475,963
1,100～	1,093,344	1,126,144	1,202,678	1,235,478	1,290,145	1,322,946	1,355,746	1,432,280	1,465,080	1,519,748
1,200～	1,124,842	1,158,587	1,237,326	1,271,071	1,327,313	1,361,058	1,394,804	1,473,543	1,507,288	1,563,530
1,300～	1,156,341	1,191,031	1,271,975	1,306,665	1,364,482	1,399,172	1,433,862	1,514,806	1,549,496	1,607,313
1,400～	1,187,840	1,223,475	1,306,624	1,342,259	1,401,651	1,437,286	1,472,921	1,556,070	1,591,705	1,651,097
1,500～	1,219,339	1,255,919	1,341,272	1,377,853	1,438,820	1,475,400	1,511,980	1,597,334	1,633,914	1,694,881
1,600～	1,250,838	1,288,363	1,375,921	1,413,446	1,475,988	1,513,513	1,551,039	1,638,597	1,676,122	1,738,664
1,700～	1,282,337	1,320,807	1,410,570	1,449,040	1,513,157	1,551,627	1,590,097	1,679,861	1,718,331	1,782,448
1,800～	1,313,836	1,353,251	1,445,219	1,484,634	1,550,326	1,589,741	1,629,156	1,721,125	1,760,540	1,826,232
1,900～	1,345,335	1,385,695	1,479,868	1,520,228	1,587,495	1,627,855	1,668,215	1,762,388	1,802,748	1,870,015
2,000～	1,376,834	1,418,139	1,514,517	1,555,822	1,624,664	1,665,969	1,707,274	1,803,652	1,844,957	1,913,799

搬出材積20m3以上～40m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,195,512	1,231,377	1,315,063	1,350,928	1,410,704	1,446,569	1,482,434	1,566,120	1,601,986	1,661,761
1,100～	1,227,012	1,263,822	1,349,713	1,386,523	1,447,874	1,484,684	1,521,494	1,607,385	1,644,196	1,705,546
1,200～	1,258,510	1,296,265	1,384,361	1,422,116	1,485,041	1,522,797	1,560,552	1,648,648	1,686,403	1,749,328
1,300～	1,290,009	1,328,709	1,419,009	1,457,710	1,522,210	1,560,910	1,599,611	1,689,911	1,728,612	1,793,112
1,400～	1,321,508	1,361,153	1,453,658	1,493,304	1,559,379	1,599,024	1,638,669	1,731,175	1,770,820	1,836,896
1,500～	1,353,007	1,393,597	1,488,307	1,528,897	1,596,548	1,637,138	1,677,728	1,772,439	1,813,029	1,880,679
1,600～	1,384,506	1,426,041	1,522,956	1,564,491	1,633,717	1,675,252	1,716,787	1,813,702	1,855,238	1,924,463
1,700～	1,416,005	1,458,485	1,557,605	1,600,085	1,670,885	1,713,366	1,755,846	1,854,966	1,897,446	1,968,246
1,800～	1,447,504	1,490,929	1,592,254	1,635,679	1,708,054	1,751,479	1,794,904	1,896,230	1,939,655	2,012,030
1,900～	1,479,003	1,523,373	1,626,903	1,671,273	1,745,223	1,789,593	1,833,963	1,937,493	1,981,864	2,055,814
2,000～	1,510,502	1,555,817	1,661,552	1,706,867	1,782,392	1,827,707	1,873,022	1,978,757	2,024,072	2,099,597

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③消費税抜き単価（原則課税業者用）

搬出材積40m3以上～60m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,329,180	1,369,055	1,462,098	1,501,973	1,568,432	1,608,307	1,648,183	1,741,225	1,781,101	1,847,560
1,100～	1,360,680	1,401,500	1,496,748	1,537,568	1,605,602	1,646,422	1,687,243	1,782,490	1,823,311	1,891,345
1,200～	1,392,178	1,433,943	1,531,395	1,573,161	1,642,770	1,684,535	1,726,300	1,823,753	1,865,518	1,935,127
1,300～	1,423,677	1,466,387	1,566,044	1,608,755	1,679,938	1,722,649	1,765,359	1,865,016	1,907,727	1,978,911
1,400～	1,455,176	1,498,831	1,600,693	1,644,348	1,717,107	1,760,762	1,804,418	1,906,280	1,949,935	2,022,694
1,500～	1,486,675	1,531,275	1,635,342	1,679,942	1,754,276	1,798,876	1,843,477	1,947,544	1,992,144	2,066,478
1,600～	1,518,174	1,563,719	1,669,991	1,715,536	1,791,445	1,836,990	1,882,535	1,988,807	2,034,353	2,110,261
1,700～	1,549,673	1,596,163	1,704,640	1,751,130	1,828,614	1,875,104	1,921,594	2,030,071	2,076,561	2,154,045
1,800～	1,581,172	1,628,607	1,739,289	1,786,724	1,865,782	1,913,218	1,960,653	2,071,335	2,118,770	2,197,829
1,900～	1,612,671	1,661,051	1,773,938	1,822,318	1,902,951	1,951,331	1,999,712	2,112,599	2,160,979	2,241,612
2,000～	1,644,170	1,693,495	1,808,587	1,857,912	1,940,120	1,989,445	2,038,770	2,153,862	2,203,187	2,285,396

搬出材積60m3以上～80m3未満、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,462,847	1,506,732	1,609,131	1,653,017	1,726,159	1,770,044	1,813,930	1,916,329	1,960,214	2,033,357
1,100～	1,494,347	1,539,177	1,643,781	1,688,612	1,763,329	1,808,159	1,852,990	1,957,594	2,002,424	2,077,142
1,200～	1,525,845	1,571,620	1,678,429	1,724,204	1,800,497	1,846,272	1,892,047	1,998,856	2,044,632	2,120,924
1,300～	1,557,344	1,604,064	1,713,078	1,759,798	1,837,665	1,884,386	1,931,106	2,040,120	2,086,840	2,164,708
1,400～	1,588,843	1,636,508	1,747,727	1,795,392	1,874,834	1,922,500	1,970,165	2,081,384	2,129,049	2,208,491
1,500～	1,620,342	1,668,952	1,782,376	1,830,986	1,912,003	1,960,613	2,009,224	2,122,648	2,171,258	2,252,275
1,600～	1,651,841	1,701,396	1,817,025	1,866,580	1,949,172	1,998,727	2,048,282	2,163,911	2,213,466	2,296,058
1,700～	1,683,340	1,733,840	1,851,674	1,902,174	1,986,341	2,036,841	2,087,341	2,205,175	2,255,675	2,339,842
1,800～	1,714,839	1,766,284	1,886,322	1,937,768	2,023,510	2,074,955	2,126,400	2,246,439	2,297,884	2,383,626
1,900～	1,746,338	1,798,728	1,920,971	1,973,361	2,060,678	2,113,068	2,165,459	2,287,702	2,340,092	2,427,409
2,000～	1,777,837	1,831,172	1,955,620	2,008,955	2,097,847	2,151,182	2,204,517	2,328,966	2,382,301	2,471,193

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③消費税抜き単価（原則課税業者用）

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,596,515	1,644,410	1,756,166	1,804,061	1,883,887	1,931,783	1,979,678	2,091,434	2,139,330	2,219,155
1,100～	1,628,015	1,676,855	1,790,816	1,839,656	1,921,057	1,969,898	2,018,738	2,132,699	2,181,540	2,262,940
1,200～	1,659,513	1,709,298	1,825,464	1,875,249	1,958,225	2,008,010	2,057,796	2,173,962	2,223,747	2,306,723
1,300～	1,691,012	1,741,742	1,860,113	1,910,843	1,995,394	2,046,124	2,096,854	2,215,225	2,265,956	2,350,506
1,400～	1,722,511	1,774,186	1,894,762	1,946,437	2,032,562	2,084,238	2,135,913	2,256,489	2,308,164	2,394,290
1,500～	1,754,010	1,806,630	1,929,411	1,982,031	2,069,731	2,122,352	2,174,972	2,297,753	2,350,373	2,438,073
1,600～	1,785,509	1,839,074	1,964,059	2,017,625	2,106,900	2,160,465	2,214,031	2,339,016	2,392,582	2,481,857
1,700～	1,817,008	1,871,518	1,998,708	2,053,219	2,144,069	2,198,579	2,253,089	2,380,280	2,434,790	2,525,641
1,800～	1,848,507	1,903,962	2,033,357	2,088,812	2,181,238	2,236,693	2,292,148	2,421,544	2,476,999	2,569,424
1,900～	1,880,006	1,936,406	2,068,006	2,124,406	2,218,407	2,274,807	2,331,207	2,462,807	2,519,208	2,613,208
2,000～	1,911,505	1,968,850	2,102,655	2,160,000	2,255,575	2,312,921	2,370,266	2,504,071	2,561,416	2,656,991

搬出材積100m3以上、コンテナ苗木植栽（カラマツ、アカマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,730,183	1,782,088	1,903,201	1,955,106	2,041,615	2,093,521	2,145,426	2,266,539	2,318,445	2,404,954
1,100～	1,761,683	1,814,533	1,937,851	1,990,701	2,078,785	2,131,636	2,184,486	2,307,804	2,360,655	2,448,739
1,200～	1,793,181	1,846,976	1,972,499	2,026,294	2,115,953	2,169,749	2,223,544	2,349,067	2,402,862	2,492,521
1,300～	1,824,680	1,879,420	2,007,148	2,061,888	2,153,122	2,207,862	2,262,603	2,390,330	2,445,071	2,536,305
1,400～	1,856,179	1,911,864	2,041,796	2,097,482	2,190,291	2,245,976	2,301,661	2,431,594	2,487,279	2,580,088
1,500～	1,887,678	1,944,308	2,076,445	2,133,076	2,227,460	2,284,090	2,340,720	2,472,858	2,529,488	2,623,872
1,600～	1,919,177	1,976,752	2,111,094	2,168,670	2,264,628	2,322,204	2,379,779	2,514,121	2,571,697	2,667,656
1,700～	1,950,676	2,009,196	2,145,743	2,204,263	2,301,797	2,360,317	2,418,838	2,555,385	2,613,905	2,711,439
1,800～	1,982,175	2,041,640	2,180,392	2,239,857	2,338,966	2,398,431	2,457,897	2,596,649	2,656,114	2,755,223
1,900～	2,013,674	2,074,084	2,215,041	2,275,451	2,376,135	2,436,545	2,496,955	2,637,912	2,698,323	2,799,006
2,000～	2,045,173	2,106,528	2,249,690	2,311,045	2,413,304	2,474,659	2,536,014	2,679,176	2,740,531	2,842,790

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③消費税抜き単価（原則課税業者用）

搬出材積20m3未満、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,108,456	1,141,709	1,219,301	1,252,555	1,307,978	1,341,231	1,374,485	1,452,077	1,485,331	1,540,753
1,100～	1,144,617	1,178,955	1,259,078	1,293,417	1,350,648	1,384,986	1,419,325	1,499,448	1,533,786	1,591,017
1,200～	1,180,777	1,216,200	1,298,854	1,334,278	1,393,316	1,428,740	1,464,163	1,546,817	1,582,241	1,641,280
1,300～	1,216,936	1,253,444	1,338,629	1,375,137	1,435,984	1,472,492	1,509,000	1,594,186	1,630,694	1,691,541
1,400～	1,253,097	1,290,689	1,378,406	1,415,999	1,478,654	1,516,247	1,553,840	1,641,557	1,679,149	1,741,804
1,500～	1,289,257	1,327,934	1,418,182	1,456,860	1,521,323	1,560,000	1,598,678	1,688,926	1,727,604	1,792,067
1,600～	1,325,417	1,365,179	1,457,958	1,497,721	1,563,992	1,603,754	1,643,517	1,736,296	1,776,058	1,842,329
1,700～	1,361,577	1,402,424	1,497,734	1,538,582	1,606,660	1,647,508	1,688,355	1,783,665	1,824,513	1,892,592
1,800～	1,397,738	1,439,670	1,537,511	1,579,443	1,649,330	1,691,262	1,733,195	1,831,036	1,872,968	1,942,855
1,900～	1,433,897	1,476,913	1,577,286	1,620,303	1,691,998	1,735,015	1,778,032	1,878,405	1,921,421	1,993,116
2,000～	1,470,058	1,514,159	1,617,063	1,661,165	1,734,668	1,778,770	1,822,871	1,925,775	1,969,877	2,043,380

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,242,124	1,279,387	1,366,336	1,403,600	1,465,706	1,502,970	1,540,233	1,627,182	1,664,446	1,726,552
1,100～	1,278,285	1,316,633	1,406,113	1,444,462	1,508,376	1,546,724	1,585,073	1,674,553	1,712,901	1,776,816
1,200～	1,314,445	1,353,878	1,445,889	1,485,322	1,551,045	1,590,478	1,629,911	1,721,922	1,761,356	1,827,078
1,300～	1,350,604	1,391,122	1,485,664	1,526,182	1,593,712	1,634,230	1,674,748	1,769,291	1,809,809	1,877,339
1,400～	1,386,765	1,428,367	1,525,441	1,567,044	1,636,382	1,677,985	1,719,588	1,816,662	1,858,265	1,927,603
1,500～	1,422,925	1,465,612	1,565,217	1,607,905	1,679,051	1,721,739	1,764,427	1,864,031	1,906,719	1,977,865
1,600～	1,459,085	1,502,857	1,604,993	1,648,766	1,721,720	1,765,492	1,809,265	1,911,401	1,955,173	2,028,128
1,700～	1,495,245	1,540,102	1,644,769	1,689,626	1,764,389	1,809,246	1,854,103	1,958,770	2,003,628	2,078,390
1,800～	1,531,406	1,577,348	1,684,546	1,730,488	1,807,059	1,853,001	1,898,943	2,006,141	2,052,084	2,128,654
1,900～	1,567,565	1,614,591	1,724,321	1,771,348	1,849,726	1,896,753	1,943,780	2,053,510	2,100,537	2,178,915
2,000～	1,603,726	1,651,837	1,764,098	1,812,210	1,892,396	1,940,508	1,988,620	2,100,881	2,148,992	2,229,179

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③消費税抜き単価（原則課税業者用）

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,375,792	1,417,065	1,513,371	1,554,644	1,623,434	1,664,708	1,705,982	1,802,287	1,843,561	1,912,350
1,100～	1,411,953	1,454,311	1,553,148	1,595,506	1,666,104	1,708,463	1,750,821	1,849,658	1,892,017	1,962,614
1,200～	1,448,113	1,491,556	1,592,924	1,636,367	1,708,773	1,752,216	1,795,660	1,897,028	1,940,471	2,012,877
1,300～	1,484,272	1,528,800	1,632,699	1,677,227	1,751,440	1,795,969	1,840,497	1,944,396	1,988,924	2,063,138
1,400～	1,520,433	1,566,045	1,672,476	1,718,089	1,794,110	1,839,723	1,885,336	1,991,767	2,037,380	2,113,401
1,500～	1,556,593	1,603,290	1,712,252	1,758,950	1,836,779	1,883,477	1,930,175	2,039,136	2,085,834	2,163,664
1,600～	1,592,753	1,640,535	1,752,028	1,799,810	1,879,448	1,927,231	1,975,013	2,086,506	2,134,289	2,213,926
1,700～	1,628,913	1,677,780	1,791,804	1,840,671	1,922,117	1,970,984	2,019,852	2,133,876	2,182,743	2,264,189
1,800～	1,665,074	1,715,026	1,831,581	1,881,533	1,964,787	2,014,739	2,064,691	2,181,246	2,231,199	2,314,452
1,900～	1,701,233	1,752,269	1,871,356	1,922,393	2,007,454	2,058,491	2,109,528	2,228,615	2,279,652	2,364,713
2,000～	1,737,394	1,789,515	1,911,133	1,963,255	2,050,124	2,102,246	2,154,368	2,275,986	2,328,107	2,414,977

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,509,459	1,554,742	1,660,404	1,705,688	1,781,161	1,826,445	1,871,729	1,977,391	2,022,675	2,098,148
1,100～	1,545,620	1,591,988	1,700,182	1,746,550	1,823,831	1,870,200	1,916,568	2,024,762	2,071,130	2,148,411
1,200～	1,581,780	1,629,233	1,739,958	1,787,411	1,866,500	1,913,953	1,961,407	2,072,131	2,119,585	2,198,674
1,300～	1,617,939	1,666,477	1,779,732	1,828,271	1,909,168	1,957,706	2,006,244	2,119,500	2,168,038	2,248,935
1,400～	1,654,100	1,703,723	1,819,510	1,869,133	1,951,838	2,001,461	2,051,084	2,166,871	2,216,494	2,299,199
1,500～	1,690,260	1,740,967	1,859,286	1,909,993	1,994,506	2,045,214	2,095,922	2,214,240	2,264,948	2,349,461
1,600～	1,726,420	1,778,212	1,899,062	1,950,854	2,037,175	2,088,968	2,140,760	2,261,610	2,313,402	2,399,723
1,700～	1,762,580	1,815,457	1,938,838	1,991,715	2,079,844	2,132,721	2,185,599	2,308,979	2,361,857	2,449,986
1,800～	1,798,741	1,852,703	1,978,615	2,032,577	2,122,514	2,176,476	2,230,438	2,356,350	2,410,312	2,500,249
1,900～	1,834,900	1,889,947	2,018,390	2,073,437	2,165,182	2,220,229	2,275,276	2,403,719	2,458,766	2,550,511
2,000～	1,871,061	1,927,192	2,058,167	2,114,298	2,207,851	2,263,983	2,320,115	2,451,089	2,507,221	2,600,774

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③消費税抜き単価（原則課税業者用）

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

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,643,127	1,692,420	1,807,439	1,856,733	1,938,889	1,988,183	2,037,477	2,152,496	2,201,790	2,283,946
1,100～	1,679,288	1,729,666	1,847,216	1,897,595	1,981,559	2,031,938	2,082,317	2,199,867	2,250,245	2,334,210
1,200～	1,715,448	1,766,911	1,886,992	1,938,456	2,024,228	2,075,692	2,127,155	2,247,236	2,298,700	2,384,472
1,300～	1,751,607	1,804,155	1,926,767	1,979,315	2,066,896	2,119,444	2,171,992	2,294,605	2,347,153	2,434,733
1,400～	1,787,768	1,841,401	1,966,544	2,020,177	2,109,566	2,163,199	2,216,832	2,341,976	2,395,609	2,484,997
1,500～	1,823,928	1,878,645	2,006,320	2,061,038	2,152,235	2,206,952	2,261,670	2,389,345	2,444,063	2,535,259
1,600～	1,860,088	1,915,890	2,046,096	2,101,899	2,194,903	2,250,706	2,306,509	2,436,715	2,492,517	2,585,522
1,700～	1,896,248	1,953,135	2,085,872	2,142,760	2,237,572	2,294,460	2,351,347	2,484,084	2,540,972	2,635,784
1,800～	1,932,409	1,990,381	2,125,649	2,183,622	2,280,242	2,338,214	2,396,187	2,531,455	2,589,428	2,686,048
1,900～	1,968,568	2,027,625	2,165,424	2,224,481	2,322,910	2,381,967	2,441,024	2,578,824	2,637,881	2,736,309
2,000～	2,004,729	2,064,870	2,205,201	2,265,343	2,365,580	2,425,722	2,485,863	2,626,194	2,686,336	2,786,573

搬出材積100m3以上、コンテナ苗木植栽（スギ(花粉症対策品種)）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	1,776,795	1,830,098	1,954,474	2,007,778	2,096,618	2,149,921	2,203,225	2,327,601	2,380,905	2,469,745
1,100～	1,812,956	1,867,344	1,994,251	2,048,640	2,139,288	2,193,676	2,248,065	2,374,972	2,429,361	2,520,008
1,200～	1,849,116	1,904,589	2,034,027	2,089,501	2,181,956	2,237,430	2,292,903	2,422,341	2,477,815	2,570,271
1,300～	1,885,275	1,941,833	2,073,802	2,130,360	2,224,624	2,281,182	2,337,741	2,469,710	2,526,268	2,620,532
1,400～	1,921,436	1,979,079	2,113,579	2,171,222	2,267,294	2,324,937	2,382,580	2,517,081	2,574,724	2,670,796
1,500～	1,957,596	2,016,323	2,153,355	2,212,083	2,309,963	2,368,691	2,427,419	2,564,450	2,623,178	2,721,058
1,600～	1,993,756	2,053,568	2,193,131	2,252,944	2,352,632	2,412,444	2,472,257	2,611,820	2,671,633	2,771,320
1,700～	2,029,916	2,090,813	2,232,907	2,293,805	2,395,300	2,456,198	2,517,095	2,659,189	2,720,087	2,821,583
1,800～	2,066,077	2,128,059	2,272,684	2,334,667	2,437,970	2,499,953	2,561,935	2,706,560	2,768,543	2,871,847
1,900～	2,102,236	2,165,303	2,312,459	2,375,526	2,480,638	2,543,705	2,606,772	2,753,929	2,816,996	2,922,108
2,000～	2,138,397	2,202,548	2,352,236	2,416,388	2,523,308	2,587,460	2,651,612	2,801,300	2,865,451	2,972,371