

# 令和8年度森林災害等復旧造林事業標準単価表

岩手県農林水産部森林整備課

## 令和8年度森林災害等復旧造林事業標準単価表

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## **No.1 被害木等の整理単価表**

令和8年度 被害木等の整理 単価表

税区分 ①消費税抜き単価

跡地造林と一体的に行うことが必要な激甚災害を受けた樹木の伐採及び搬出に要する経費

【通常】

蓄積区分	
I (30m3)	h a 当たりの蓄積30～50m3未満
II (50m3)	h a 当たりの蓄積50～100m3未満
III (100m3)	h a 当たりの蓄積100～150m3未満
IV (150m3)	h a 当たりの蓄積150～200m3未満
V (200m3)	h a 当たりの蓄積200～300m3未満
VI (300m3)	h a 当たりの蓄積300～400m3未満
VII (400m3)	h a 当たりの蓄積400～500m3未満
VIII (500m3)	h a 当たりの蓄積500m3以上

蓄積区分	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	564,888	581,834	621,376	638,323	666,567	683,514	700,461	740,003	756,949	785,194
II	746,334	768,724	820,967	843,357	880,674	903,064	925,454	977,697	1,000,087	1,037,404
III	1,049,030	1,080,500	1,153,933	1,185,403	1,237,855	1,269,326	1,300,797	1,374,229	1,405,700	1,458,151
IV	1,371,189	1,412,324	1,508,307	1,549,443	1,618,003	1,659,138	1,700,274	1,796,257	1,837,393	1,905,952
V	1,543,513	1,589,818	1,697,864	1,744,169	1,821,345	1,867,650	1,913,956	2,022,002	2,068,307	2,145,483
VI	1,901,135	1,958,169	2,091,248	2,148,282	2,243,339	2,300,373	2,357,407	2,490,486	2,547,520	2,642,577
VII	2,239,294	2,306,472	2,463,223	2,530,402	2,642,366	2,709,545	2,776,724	2,933,475	3,000,653	3,112,618
VIII	2,540,381	2,616,592	2,794,419	2,870,630	2,997,649	3,073,861	3,150,072	3,327,899	3,404,110	3,531,129

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税区分 ②消費税込み単価

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蓄積区分	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	621,376	640,017	683,513	702,154	733,223	751,864	770,506	814,002	832,643	863,712
II	820,967	845,596	903,063	927,692	968,741	993,370	1,017,999	1,075,466	1,100,095	1,141,144
III	1,153,933	1,188,550	1,269,326	1,303,944	1,361,640	1,396,258	1,430,876	1,511,652	1,546,270	1,603,966
IV	1,508,307	1,553,556	1,659,137	1,704,386	1,779,802	1,825,051	1,870,300	1,975,882	2,021,131	2,096,546
V	1,697,864	1,748,799	1,867,650	1,918,586	2,003,479	2,054,415	2,105,351	2,224,201	2,275,137	2,360,030
VI	2,091,248	2,153,985	2,300,372	2,363,110	2,467,672	2,530,410	2,593,147	2,739,534	2,802,272	2,906,834
VII	2,463,223	2,537,119	2,709,545	2,783,441	2,906,603	2,980,499	3,054,396	3,226,822	3,300,718	3,423,879
VIII	2,794,419	2,878,251	3,073,860	3,157,693	3,297,414	3,381,246	3,465,079	3,660,688	3,744,521	3,884,242

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令和8年度 被害木等の整理 単価表

税区分 ①消費税抜き単価

跡地造林と一体的に行うことが必要な激甚災害を受けた樹木の伐採及び搬出に要する経費  
【集積ポイントへの搬出集積を含む（運搬距離：10km以下）】

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I	659,263	679,040	725,189	744,967	777,930	797,708	817,486	863,634	883,412	916,375
II	840,709	865,930	924,779	950,001	992,036	1,017,257	1,042,479	1,101,328	1,126,550	1,168,585
III	1,237,780	1,274,913	1,361,558	1,398,691	1,460,580	1,497,713	1,534,847	1,621,491	1,658,625	1,720,514
IV	1,698,648	1,749,607	1,868,512	1,919,472	2,004,404	2,055,364	2,106,323	2,225,228	2,276,188	2,361,120
V	2,019,085	2,079,657	2,220,993	2,281,566	2,382,520	2,443,092	2,503,665	2,645,001	2,705,573	2,806,528
VI	2,585,273	2,662,831	2,843,800	2,921,358	3,050,622	3,128,180	3,205,738	3,386,707	3,464,265	3,593,529
VII	3,438,636	3,541,795	3,782,499	3,885,658	4,057,590	4,160,749	4,263,908	4,504,613	4,607,772	4,779,704
VIII	4,194,474	4,320,308	4,613,921	4,739,755	4,949,479	5,075,313	5,201,147	5,494,760	5,620,595	5,830,318

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I	725,189	746,944	797,707	819,463	855,723	877,478	899,234	949,997	971,753	1,008,012
II	924,779	952,522	1,017,256	1,045,000	1,091,239	1,118,982	1,146,725	1,211,460	1,239,203	1,285,442
III	1,361,558	1,402,404	1,497,713	1,538,560	1,606,638	1,647,485	1,688,331	1,783,640	1,824,487	1,892,565
IV	1,868,512	1,924,567	2,055,363	2,111,418	2,204,844	2,260,899	2,316,954	2,447,750	2,503,806	2,597,231
V	2,220,993	2,287,622	2,443,092	2,509,722	2,620,771	2,687,401	2,754,031	2,909,500	2,976,130	3,087,180
VI	2,843,800	2,929,114	3,128,180	3,213,494	3,355,684	3,440,998	3,526,312	3,725,378	3,810,692	3,952,882
VII	3,782,499	3,895,973	4,160,748	4,274,223	4,463,348	4,576,823	4,690,298	4,955,073	5,068,548	5,257,673
VIII	4,613,921	4,752,338	5,075,313	5,213,730	5,444,426	5,582,844	5,721,262	6,044,236	6,182,654	6,413,350

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I	662,559	682,435	728,814	748,691	781,819	801,696	821,573	867,952	887,829	920,957
II	844,004	869,324	928,404	953,724	995,924	1,021,244	1,046,564	1,105,645	1,130,965	1,173,165
III	1,244,371	1,281,702	1,368,808	1,406,139	1,468,357	1,505,688	1,543,020	1,630,126	1,667,457	1,729,675
IV	1,710,095	1,761,397	1,881,104	1,932,407	2,017,912	2,069,214	2,120,517	2,240,224	2,291,527	2,377,032
V	2,035,735	2,096,807	2,239,308	2,300,380	2,402,167	2,463,239	2,524,311	2,666,812	2,727,884	2,829,671
VI	2,609,208	2,687,484	2,870,128	2,948,405	3,078,865	3,157,141	3,235,417	3,418,062	3,496,338	3,626,799
VII	3,480,609	3,585,027	3,828,669	3,933,088	4,107,118	4,211,536	4,315,955	4,559,597	4,664,016	4,838,046
VIII	4,252,403	4,379,975	4,677,643	4,805,215	5,017,835	5,145,407	5,272,979	5,570,647	5,698,220	5,910,840

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I	728,814	750,678	801,695	823,559	860,000	881,864	903,729	954,746	976,610	1,013,051
II	928,404	956,256	1,021,244	1,049,096	1,095,516	1,123,368	1,151,220	1,216,209	1,244,061	1,290,481
III	1,368,808	1,409,872	1,505,688	1,546,753	1,615,193	1,656,257	1,697,321	1,793,138	1,834,202	1,902,643
IV	1,881,104	1,937,537	2,069,214	2,125,647	2,219,702	2,276,135	2,332,568	2,464,246	2,520,679	2,614,734
V	2,239,308	2,306,487	2,463,238	2,530,418	2,642,383	2,709,562	2,776,741	2,933,493	3,000,672	3,112,638
VI	2,870,128	2,956,231	3,157,140	3,243,244	3,386,751	3,472,854	3,558,958	3,759,867	3,845,971	3,989,477
VII	3,828,669	3,943,529	4,211,535	4,326,395	4,517,829	4,632,689	4,747,549	5,015,556	5,130,416	5,321,849
VIII	4,677,643	4,817,972	5,145,407	5,285,736	5,519,618	5,659,948	5,800,277	6,127,712	6,268,041	6,501,923

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## No.2 跡地造林（再造林）単価表

令和8年度 跡地造林 単価表（再造林）

①労務税抜き単価

		スギ								
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	587,932	605,569	646,725	664,363	693,759	711,397	729,035	770,190	787,828	817,225
1,100 ~	618,174	636,719	679,991	698,536	729,445	747,990	766,535	809,807	828,353	859,261
1,200 ~	648,416	667,868	713,257	732,710	765,130	784,583	804,035	849,424	868,877	901,298
1,300 ~	678,658	699,017	746,523	766,883	800,816	821,176	841,535	889,041	909,401	943,334
1,400 ~	708,900	730,167	779,790	801,057	836,502	857,769	879,036	928,659	949,926	985,371
1,500 ~	739,143	761,317	813,057	835,231	872,188	894,363	916,537	968,277	990,451	1,027,408
1,600 ~	769,384	792,465	846,322	869,403	907,873	930,954	954,036	1,007,893	1,030,974	1,069,443
1,700 ~	799,626	823,614	879,588	903,577	943,558	967,547	991,536	1,047,510	1,071,498	1,111,480
1,800 ~	829,868	854,764	912,854	937,750	979,244	1,004,140	1,029,036	1,087,127	1,112,023	1,153,516
1,900 ~	860,110	885,913	946,121	971,924	1,014,929	1,040,733	1,066,536	1,126,744	1,152,547	1,195,552
2,000 ~	890,352	917,062	979,387	1,006,097	1,050,615	1,077,325	1,104,036	1,166,361	1,193,071	1,237,589

令和8年度 跡地造林 単価表 (再造林)

①労務税抜き単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	867,861	893,896	954,647	980,682	1,024,075	1,050,111	1,076,147	1,136,897	1,162,933	1,206,326
3,000 ~	909,458	936,741	1,000,403	1,027,687	1,073,160	1,100,444	1,127,727	1,191,389	1,218,673	1,264,146

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	571,835	588,990	629,018	646,173	674,765	691,920	709,075	749,103	766,258	794,850
1,100 ~	600,467	618,481	660,513	678,527	708,551	726,565	744,579	786,611	804,625	834,649
1,200 ~	629,099	647,971	692,008	710,881	742,336	761,209	780,082	824,119	842,992	874,447
1,300 ~	657,731	677,462	723,504	743,236	776,122	795,854	815,586	861,627	881,359	914,246
1,400 ~	686,364	706,954	755,000	775,591	809,909	830,500	851,091	899,136	919,727	954,045
1,500 ~	714,997	736,446	786,496	807,946	843,696	865,146	886,596	936,646	958,095	993,845
1,600 ~	743,628	765,936	817,990	840,299	877,481	899,789	922,098	974,152	996,461	1,033,642
1,700 ~	772,261	795,428	849,487	872,654	911,267	934,435	957,603	1,011,661	1,034,829	1,073,442
1,800 ~	800,893	824,919	880,982	905,009	945,053	969,080	993,107	1,049,169	1,073,196	1,113,241
1,900 ~	829,525	854,410	912,477	937,363	978,839	1,003,725	1,028,611	1,086,677	1,111,563	1,153,039
2,000 ~	858,157	883,901	943,972	969,717	1,012,625	1,038,369	1,064,114	1,124,185	1,149,930	1,192,838

令和8年度 跡地造林 単価表 (再造林)

①労務税抜き単価

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	578,871	596,237	636,758	654,124	683,067	700,433	717,800	758,321	775,687	804,630
1,200 ~	637,542	656,668	701,296	720,422	752,299	771,425	790,552	835,180	854,306	886,183
1,400 ~	696,213	717,099	765,834	786,720	821,531	842,417	863,304	912,039	932,925	967,736
1,600 ~	754,884	777,530	830,372	853,018	890,763	913,409	936,056	988,898	1,011,544	1,049,288
1,800 ~	813,556	837,962	894,911	919,318	959,996	984,402	1,008,809	1,065,758	1,090,165	1,130,842
2,000 ~	872,228	898,394	959,450	985,617	1,029,229	1,055,395	1,081,562	1,142,618	1,168,785	1,212,396
2,200 ~	930,899	958,825	1,023,988	1,051,915	1,098,460	1,126,387	1,154,314	1,219,477	1,247,404	1,293,949
2,400 ~	989,570	1,019,257	1,088,527	1,118,214	1,167,692	1,197,379	1,227,066	1,296,336	1,326,023	1,375,502
2,600 ~	1,048,242	1,079,689	1,153,066	1,184,513	1,236,925	1,268,372	1,299,820	1,373,197	1,404,644	1,457,056
2,800 ~	1,106,914	1,140,121	1,217,605	1,250,812	1,306,158	1,339,365	1,372,573	1,450,057	1,483,264	1,538,610
3,000 ~	1,165,586	1,200,553	1,282,144	1,317,112	1,375,391	1,410,359	1,445,326	1,526,917	1,561,885	1,620,164

令和8年度 跡地造林 単価表 (再造林)

①労務税抜き単価

コンテナ苗木 (スギ、アカマツ、カラマツ)

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	632,994	651,983	696,293	715,283	746,932	765,922	784,912	829,222	848,211	879,861
1,100 ~	667,743	687,775	734,517	754,549	787,936	807,969	828,001	874,743	894,775	928,162
1,200 ~	702,490	723,564	772,739	793,813	828,938	850,012	871,087	920,261	941,336	976,461
1,300 ~	737,239	759,356	810,962	833,080	869,942	892,059	914,176	965,783	987,900	1,024,762
1,400 ~	771,987	795,146	849,185	872,345	910,944	934,104	957,263	1,011,302	1,034,462	1,073,061
1,500 ~	806,735	830,937	887,408	911,610	951,947	976,149	1,000,351	1,056,822	1,081,024	1,121,361
1,600 ~	841,483	866,727	925,631	950,875	992,949	1,018,194	1,043,438	1,102,342	1,127,587	1,169,661
1,700 ~	876,232	902,518	963,855	990,142	1,033,953	1,060,240	1,086,527	1,147,863	1,174,150	1,217,962
1,800 ~	910,979	938,308	1,002,076	1,029,406	1,074,955	1,102,284	1,129,613	1,193,382	1,220,711	1,266,260
1,900 ~	945,728	974,099	1,040,300	1,068,672	1,115,959	1,144,330	1,172,702	1,238,903	1,267,275	1,314,561
2,000 ~	980,475	1,009,889	1,078,522	1,107,936	1,156,960	1,186,374	1,215,789	1,284,422	1,313,836	1,362,860
2,100 ~	1,015,224	1,045,680	1,116,746	1,147,203	1,197,964	1,228,421	1,258,877	1,329,943	1,360,400	1,411,161
2,200 ~	1,049,972	1,081,471	1,154,969	1,186,468	1,238,966	1,270,466	1,301,965	1,375,463	1,406,962	1,459,461
2,300 ~	1,084,720	1,117,261	1,193,192	1,225,733	1,279,969	1,312,511	1,345,052	1,420,983	1,453,524	1,507,760
2,400 ~	1,119,468	1,153,052	1,231,414	1,264,998	1,320,972	1,354,556	1,388,140	1,466,503	1,500,087	1,556,060
2,500 ~	1,154,218	1,188,844	1,269,639	1,304,266	1,361,977	1,396,603	1,431,230	1,512,025	1,546,652	1,604,363
2,600 ~	1,188,965	1,224,633	1,307,861	1,343,530	1,402,978	1,438,647	1,474,316	1,557,544	1,593,213	1,652,661
2,700 ~	1,223,713	1,260,424	1,346,084	1,382,795	1,443,981	1,480,692	1,517,404	1,603,064	1,639,775	1,700,961
2,800 ~	1,258,462	1,296,215	1,384,308	1,422,062	1,484,985	1,522,739	1,560,492	1,648,585	1,686,339	1,749,262
2,900 ~	1,293,209	1,332,005	1,422,529	1,461,326	1,525,986	1,564,782	1,603,579	1,694,103	1,732,900	1,797,560
3,000 ~	1,327,958	1,367,796	1,460,753	1,500,592	1,566,990	1,606,829	1,646,667	1,739,624	1,779,463	1,845,861

※アカマツは2,800本/畝を下限とする。

令和8年度 跡地造林 単価表 (再造林)

①労務税抜き単価

コンテナ苗木 (花粉症対策品種)

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	684,267	704,795	752,693	773,221	807,435	827,963	848,491	896,389	916,917	951,131
1,100 ~	724,143	745,867	796,557	818,281	854,488	876,213	897,937	948,627	970,351	1,006,558
1,200 ~	764,019	786,939	840,420	863,341	901,542	924,462	947,383	1,000,864	1,023,785	1,061,986
1,300 ~	803,893	828,009	884,282	908,399	948,593	972,710	996,827	1,053,099	1,077,216	1,117,411
1,400 ~	843,769	869,082	928,145	953,458	995,647	1,020,960	1,046,273	1,105,337	1,130,650	1,172,838
1,500 ~	883,645	910,154	972,009	998,518	1,042,701	1,069,210	1,095,719	1,157,574	1,184,084	1,228,266
1,600 ~	923,520	951,225	1,015,872	1,043,577	1,089,753	1,117,459	1,145,164	1,209,811	1,237,516	1,283,692
1,700 ~	963,396	992,297	1,059,735	1,088,637	1,136,807	1,165,709	1,194,611	1,262,048	1,290,950	1,339,120
1,800 ~	1,003,271	1,033,369	1,103,598	1,133,696	1,183,859	1,213,957	1,244,056	1,314,285	1,344,383	1,394,546
1,900 ~	1,043,146	1,074,440	1,147,460	1,178,754	1,230,912	1,262,206	1,293,501	1,366,521	1,397,815	1,449,972
2,000 ~	1,083,022	1,115,512	1,191,324	1,223,814	1,277,965	1,310,456	1,342,947	1,418,758	1,451,249	1,505,400
2,100 ~	1,122,898	1,156,584	1,235,187	1,268,874	1,325,019	1,358,706	1,392,393	1,470,996	1,504,683	1,560,828
2,200 ~	1,162,772	1,197,655	1,279,049	1,313,932	1,372,070	1,406,954	1,441,837	1,523,231	1,558,114	1,616,253
2,300 ~	1,202,648	1,238,727	1,322,912	1,358,992	1,419,124	1,455,204	1,491,283	1,575,468	1,611,548	1,671,680
2,400 ~	1,242,524	1,279,799	1,366,776	1,404,052	1,466,178	1,503,454	1,540,729	1,627,706	1,664,982	1,727,108
2,500 ~	1,282,401	1,320,873	1,410,641	1,449,113	1,513,233	1,551,705	1,590,177	1,679,945	1,718,417	1,782,537
2,600 ~	1,322,275	1,361,943	1,454,502	1,494,170	1,560,284	1,599,952	1,639,621	1,732,180	1,771,848	1,837,962
2,700 ~	1,362,151	1,403,015	1,498,366	1,539,230	1,607,338	1,648,202	1,689,067	1,784,417	1,825,282	1,893,389
2,800 ~	1,402,027	1,444,087	1,542,229	1,584,290	1,654,391	1,696,452	1,738,513	1,836,655	1,878,716	1,948,817
2,900 ~	1,441,902	1,485,159	1,586,092	1,629,349	1,701,444	1,744,701	1,787,958	1,888,891	1,932,148	2,004,243
3,000 ~	1,481,778	1,526,231	1,629,955	1,674,409	1,748,498	1,792,951	1,837,404	1,941,129	1,985,582	2,059,671

令和8年度 跡地造林 単価表 (再造林)

②消費税込み単価

		スギ								
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	629,054	647,925	691,959	710,831	742,283	761,155	780,026	824,060	842,932	874,385
1,100 ~	660,552	680,368	726,607	746,423	779,451	799,267	819,084	865,323	885,139	918,167
1,200 ~	692,052	712,813	761,257	782,018	816,621	837,382	858,144	906,588	927,349	961,952
1,300 ~	723,550	745,256	795,905	817,611	853,789	875,495	897,202	947,850	969,557	1,005,734
1,400 ~	755,050	777,701	830,555	853,206	890,959	913,610	936,262	989,115	1,011,767	1,049,519
1,500 ~	786,550	810,146	865,205	888,801	928,129	951,725	975,322	1,030,380	1,053,977	1,093,304
1,600 ~	818,048	842,589	899,852	924,394	965,296	989,838	1,014,379	1,071,642	1,096,184	1,137,086
1,700 ~	849,547	875,033	934,501	959,988	1,002,465	1,027,951	1,053,438	1,112,906	1,138,392	1,180,870
1,800 ~	881,046	907,477	969,150	995,581	1,039,634	1,066,065	1,092,497	1,154,170	1,180,601	1,224,653
1,900 ~	912,545	939,921	1,003,799	1,031,175	1,076,803	1,104,179	1,131,555	1,195,433	1,222,810	1,268,437
2,000 ~	944,044	972,365	1,038,448	1,066,769	1,113,971	1,142,293	1,170,614	1,236,697	1,265,018	1,312,221

令和8年度 跡地造林 単価表 (再造林)

②消費税込み単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	931,610	959,558	1,024,771	1,052,719	1,099,299	1,127,248	1,155,196	1,220,409	1,248,357	1,294,937
3,000 ~	975,721	1,004,992	1,073,293	1,102,564	1,151,350	1,180,622	1,209,894	1,278,194	1,307,466	1,356,252

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	612,956	631,344	674,251	692,640	723,288	741,676	760,065	802,972	821,361	852,008
1,100 ~	642,846	662,131	707,130	726,415	758,558	777,843	797,129	842,128	861,413	893,555
1,200 ~	672,735	692,917	740,008	760,190	793,827	814,009	834,191	881,282	901,464	935,101
1,300 ~	702,624	723,702	772,886	793,965	829,096	850,175	871,253	920,437	941,516	976,647
1,400 ~	732,513	754,488	805,764	827,739	864,365	886,340	908,316	959,592	981,567	1,018,193
1,500 ~	762,404	785,276	838,644	861,516	899,636	922,508	945,380	998,749	1,021,621	1,059,741
1,600 ~	792,292	816,060	871,521	895,289	934,904	958,673	982,442	1,037,902	1,061,671	1,101,285
1,700 ~	822,182	846,847	904,400	929,065	970,174	994,840	1,019,505	1,077,058	1,101,723	1,142,832
1,800 ~	852,071	877,633	937,278	962,840	1,005,443	1,031,005	1,056,568	1,116,213	1,141,775	1,184,378
1,900 ~	881,960	908,418	970,156	996,614	1,040,712	1,067,171	1,093,630	1,155,367	1,181,826	1,225,924
2,000 ~	911,850	939,205	1,003,035	1,030,390	1,075,983	1,103,338	1,130,694	1,194,523	1,221,879	1,267,471

令和8年度 跡地造林 単価表 (再造林)

②消費税込み単価

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	619,992	638,591	681,991	700,590	731,590	750,190	768,790	812,189	830,789	861,788
1,200 ~	681,177	701,612	749,294	769,730	803,788	824,224	844,659	892,341	912,777	946,836
1,400 ~	742,363	764,633	816,599	838,870	875,988	898,259	920,530	972,495	994,766	1,031,884
1,600 ~	803,548	827,654	883,902	908,009	948,186	972,293	996,399	1,052,647	1,076,754	1,116,931
1,800 ~	864,734	890,676	951,207	977,149	1,020,386	1,046,328	1,072,270	1,132,801	1,158,743	1,201,980
2,000 ~	925,920	953,697	1,018,512	1,046,289	1,092,585	1,120,363	1,148,140	1,212,955	1,240,732	1,287,028
2,200 ~	987,105	1,016,718	1,085,815	1,115,428	1,164,783	1,194,397	1,224,010	1,293,107	1,322,720	1,372,075
2,400 ~	1,048,290	1,079,738	1,153,119	1,184,567	1,236,982	1,268,430	1,299,879	1,373,259	1,404,708	1,457,123
2,600 ~	1,109,477	1,142,761	1,220,424	1,253,709	1,309,182	1,342,467	1,375,751	1,453,414	1,486,699	1,542,173
2,800 ~	1,170,663	1,205,782	1,287,729	1,322,849	1,381,382	1,416,502	1,451,622	1,533,568	1,568,688	1,627,221
3,000 ~	1,231,848	1,268,803	1,355,032	1,391,988	1,453,580	1,490,536	1,527,491	1,613,720	1,650,676	1,712,268

令和8年度 跡地造林 単価表（再造林）

②消費税込み単価

コンテナ苗木（スギ、アカマツ、カラマツ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	672,779	692,962	740,056	760,240	793,879	814,062	834,245	881,340	901,523	935,162
1,100 ~	708,651	729,910	779,516	800,775	836,208	857,467	878,727	928,332	949,592	985,024
1,200 ~	744,522	766,857	818,974	841,309	878,535	900,871	923,207	975,323	997,659	1,034,885
1,300 ~	780,394	803,805	858,433	881,845	920,864	944,276	967,688	1,022,316	1,045,727	1,084,747
1,400 ~	816,265	840,752	897,891	922,379	963,192	987,680	1,012,168	1,069,307	1,093,795	1,134,608
1,500 ~	852,137	877,701	937,350	962,914	1,005,521	1,031,085	1,056,649	1,116,299	1,141,863	1,184,470
1,600 ~	888,008	914,648	976,808	1,003,449	1,047,849	1,074,489	1,101,129	1,163,290	1,189,930	1,234,331
1,700 ~	923,880	951,596	1,016,268	1,043,984	1,090,178	1,117,894	1,145,611	1,210,282	1,237,999	1,284,193
1,800 ~	959,751	988,543	1,055,726	1,084,518	1,132,506	1,161,298	1,190,091	1,257,273	1,286,066	1,334,053
1,900 ~	995,623	1,025,491	1,095,185	1,125,053	1,174,835	1,204,703	1,234,572	1,304,266	1,334,134	1,383,915
2,000 ~	1,031,494	1,062,438	1,134,643	1,165,588	1,217,162	1,248,107	1,279,052	1,351,257	1,382,201	1,433,776
2,100 ~	1,067,366	1,099,386	1,174,102	1,206,123	1,259,491	1,291,512	1,323,533	1,398,249	1,430,270	1,483,638
2,200 ~	1,103,237	1,136,334	1,213,560	1,246,657	1,301,819	1,334,916	1,368,013	1,445,240	1,478,337	1,533,499
2,300 ~	1,139,110	1,173,283	1,253,021	1,287,194	1,344,149	1,378,323	1,412,496	1,492,234	1,526,407	1,583,362
2,400 ~	1,174,981	1,210,230	1,292,479	1,327,728	1,386,477	1,421,727	1,456,976	1,539,225	1,574,474	1,633,223
2,500 ~	1,210,854	1,247,179	1,331,939	1,368,265	1,428,807	1,465,133	1,501,458	1,586,218	1,622,544	1,683,087
2,600 ~	1,246,725	1,284,126	1,371,397	1,408,799	1,471,135	1,508,537	1,545,939	1,633,209	1,670,611	1,732,947
2,700 ~	1,282,596	1,321,073	1,410,855	1,449,333	1,513,463	1,551,941	1,590,419	1,680,200	1,718,678	1,782,808
2,800 ~	1,318,468	1,358,022	1,450,314	1,489,868	1,555,792	1,595,346	1,634,900	1,727,193	1,766,747	1,832,670
2,900 ~	1,354,339	1,394,969	1,489,772	1,530,403	1,598,120	1,638,750	1,679,380	1,774,184	1,814,814	1,882,531
3,000 ~	1,390,211	1,431,917	1,529,232	1,570,938	1,640,448	1,682,155	1,723,861	1,821,176	1,862,882	1,932,393

※アカマツは2,800本/畝を下限とする。

令和8年度 跡地造林 単価表 (再造林)

②消費税込み単価

コンテナ苗木 (花粉症対策品種)

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	724,052	745,773	796,457	818,178	854,381	876,102	897,824	948,508	970,229	1,006,432
1,100 ~	765,051	788,002	841,556	864,507	902,760	925,711	948,663	1,002,216	1,025,168	1,063,420
1,200 ~	806,050	830,231	886,655	910,836	951,139	975,320	999,502	1,055,925	1,080,107	1,120,409
1,300 ~	847,049	872,460	931,753	957,165	999,517	1,024,929	1,050,340	1,109,634	1,135,045	1,177,398
1,400 ~	888,048	914,689	976,852	1,003,494	1,047,896	1,074,538	1,101,179	1,163,342	1,189,984	1,234,386
1,500 ~	929,047	956,918	1,021,951	1,049,823	1,096,275	1,124,146	1,152,018	1,217,051	1,244,922	1,291,375
1,600 ~	970,045	999,146	1,067,049	1,096,150	1,144,653	1,173,754	1,202,855	1,270,758	1,299,860	1,348,362
1,700 ~	1,011,044	1,041,375	1,112,148	1,142,479	1,193,031	1,223,363	1,253,694	1,324,467	1,354,798	1,405,351
1,800 ~	1,052,043	1,083,604	1,157,247	1,188,808	1,241,410	1,272,972	1,304,533	1,378,176	1,409,737	1,462,339
1,900 ~	1,093,042	1,125,833	1,202,346	1,235,137	1,289,789	1,322,580	1,355,372	1,431,885	1,464,676	1,519,328
2,000 ~	1,134,041	1,168,062	1,247,445	1,281,466	1,338,168	1,372,189	1,406,210	1,485,593	1,519,614	1,576,316
2,100 ~	1,175,040	1,210,291	1,292,544	1,327,795	1,386,547	1,421,798	1,457,049	1,539,302	1,574,553	1,633,305
2,200 ~	1,216,038	1,252,519	1,337,641	1,374,122	1,434,924	1,471,405	1,507,887	1,593,009	1,629,490	1,690,292
2,300 ~	1,257,037	1,294,748	1,382,740	1,420,451	1,483,303	1,521,014	1,558,725	1,646,718	1,684,429	1,747,281
2,400 ~	1,298,036	1,336,977	1,427,839	1,466,780	1,531,682	1,570,623	1,609,564	1,700,427	1,739,368	1,804,270
2,500 ~	1,339,037	1,379,208	1,472,940	1,513,111	1,580,063	1,620,234	1,660,405	1,754,138	1,794,309	1,861,261
2,600 ~	1,380,035	1,421,436	1,518,038	1,559,439	1,628,441	1,669,842	1,711,243	1,807,845	1,849,246	1,918,248
2,700 ~	1,421,034	1,463,665	1,563,137	1,605,768	1,676,820	1,719,451	1,762,082	1,861,554	1,904,185	1,975,237
2,800 ~	1,462,033	1,505,893	1,608,236	1,652,097	1,725,198	1,769,059	1,812,920	1,915,263	1,959,124	2,032,225
2,900 ~	1,503,031	1,548,121	1,653,334	1,698,425	1,773,576	1,818,667	1,863,758	1,968,970	2,014,061	2,089,213
3,000 ~	1,544,031	1,590,351	1,698,434	1,744,755	1,821,956	1,868,277	1,914,598	2,022,680	2,069,001	2,146,203

令和8年度 跡地造林 単価表 (再造林)

③消費税抜き単価 (原則課税業者用)

スギ											
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%	
1,000 ~	571,868	589,024	629,054	646,210	674,804	691,960	709,116	749,147	766,303	794,896	
1,100 ~	600,503	618,518	660,553	678,568	708,593	726,608	744,623	786,658	804,674	834,699	
1,200 ~	629,139	648,013	692,052	710,927	742,384	761,258	780,132	824,172	843,046	874,503	
1,300 ~	657,774	677,507	723,551	743,284	776,173	795,906	815,639	861,683	881,417	914,305	
1,400 ~	686,410	707,002	755,051	775,643	809,963	830,556	851,148	899,197	919,789	954,109	
1,500 ~	715,046	736,497	786,550	808,001	843,754	865,205	886,657	936,710	958,161	993,913	
1,600 ~	743,681	765,991	818,049	840,359	877,543	899,854	922,164	974,222	996,532	1,033,716	
1,700 ~	772,316	795,485	849,547	872,717	911,332	934,502	957,671	1,011,733	1,034,903	1,073,519	
1,800 ~	800,952	824,980	881,047	905,075	945,123	969,151	993,180	1,049,247	1,073,275	1,113,323	
1,900 ~	829,587	854,474	912,545	937,433	978,912	1,003,800	1,028,687	1,086,758	1,111,646	1,153,125	
2,000 ~	858,223	883,969	944,045	969,791	1,012,703	1,038,449	1,064,196	1,124,272	1,150,018	1,192,929	

令和8年度 跡地造林 単価表 (再造林)

③消費税抜き単価 (原則課税業者用)

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	846,919	872,326	931,610	957,018	999,364	1,024,771	1,050,179	1,109,463	1,134,871	1,177,217
3,000 ~	887,020	913,630	975,722	1,002,332	1,046,683	1,073,294	1,099,904	1,161,996	1,188,606	1,232,957

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	557,234	573,951	612,957	629,674	657,536	674,253	690,970	729,976	746,693	774,555
1,100 ~	584,406	601,938	642,846	660,378	689,599	707,131	724,663	765,571	783,104	812,324
1,200 ~	611,578	629,925	672,735	691,083	721,662	740,009	758,356	801,167	819,514	850,093
1,300 ~	638,750	657,912	702,625	721,787	753,725	772,887	792,050	836,762	855,925	887,862
1,400 ~	665,922	685,899	732,514	752,491	785,787	805,765	825,743	872,357	892,335	925,631
1,500 ~	693,095	713,887	762,404	783,197	817,852	838,644	859,437	907,954	928,747	963,402
1,600 ~	720,266	741,873	792,292	813,900	849,913	871,521	893,129	943,548	965,156	1,001,169
1,700 ~	747,439	769,862	822,182	844,606	881,978	904,401	926,824	979,145	1,001,568	1,038,940
1,800 ~	774,611	797,849	852,072	875,310	914,040	937,279	960,517	1,014,740	1,037,978	1,076,709
1,900 ~	801,783	825,836	881,961	906,014	946,103	970,157	994,210	1,050,335	1,074,389	1,114,478
2,000 ~	828,955	853,823	911,850	936,719	978,166	1,003,035	1,027,904	1,085,931	1,110,799	1,152,247

令和8年度 跡地造林 単価表 (再造林)

③消費税抜き単価 (原則課税業者用)

ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	563,630	580,538	619,993	636,901	665,083	681,992	698,901	738,355	755,264	783,445
1,200 ~	619,253	637,830	681,178	699,755	730,718	749,296	767,873	811,221	829,799	860,761
1,400 ~	674,876	695,122	742,363	762,609	796,353	816,599	836,846	884,087	904,333	938,077
1,600 ~	730,499	752,413	803,548	825,463	861,988	883,903	905,818	956,953	978,868	1,015,393
1,800 ~	786,123	809,706	864,735	888,318	927,625	951,208	974,792	1,029,821	1,053,404	1,092,710
2,000 ~	841,746	866,998	925,920	951,172	993,260	1,018,512	1,043,765	1,102,687	1,127,939	1,170,026
2,200 ~	897,369	924,290	987,105	1,014,026	1,058,895	1,085,816	1,112,737	1,175,553	1,202,474	1,247,342
2,400 ~	952,992	981,581	1,048,291	1,076,880	1,124,530	1,153,120	1,181,710	1,248,419	1,277,009	1,324,658
2,600 ~	1,008,616	1,038,874	1,109,477	1,139,736	1,190,166	1,220,425	1,250,683	1,321,286	1,351,545	1,401,976
2,800 ~	1,064,240	1,096,167	1,170,664	1,202,591	1,255,803	1,287,730	1,319,657	1,394,154	1,426,081	1,479,293
3,000 ~	1,119,863	1,153,458	1,231,849	1,265,445	1,321,438	1,355,034	1,388,630	1,467,020	1,500,616	1,556,609

令和8年度 跡地造林 単価表 (再造林)

③消費税抜き単価 (原則課税業者用)

コンテナ苗木 (スギ、アカマツ、カラマツ)

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	611,618	629,966	672,779	691,128	721,709	740,057	758,406	801,219	819,568	850,149
1,100 ~	644,229	663,555	708,651	727,978	760,190	779,517	798,843	843,939	863,266	895,478
1,200 ~	676,839	697,144	744,522	764,828	798,670	818,975	839,280	886,659	906,964	940,806
1,300 ~	709,450	730,733	780,395	801,678	837,151	858,434	879,718	929,379	950,663	986,135
1,400 ~	742,060	764,321	816,266	838,527	875,630	897,892	920,154	972,098	994,360	1,031,463
1,500 ~	774,671	797,911	852,138	875,378	914,111	937,351	960,592	1,014,819	1,038,059	1,076,792
1,600 ~	807,281	831,499	888,009	912,227	952,591	976,810	1,001,028	1,057,538	1,081,756	1,122,120
1,700 ~	839,892	865,088	923,881	949,077	991,072	1,016,269	1,041,466	1,100,258	1,125,455	1,167,449
1,800 ~	872,502	898,677	959,752	985,927	1,029,552	1,055,727	1,081,902	1,142,977	1,169,152	1,212,777
1,900 ~	905,113	932,266	995,624	1,022,777	1,068,033	1,095,186	1,122,340	1,185,698	1,212,851	1,258,107
2,000 ~	937,723	965,854	1,031,495	1,059,626	1,106,513	1,134,644	1,162,776	1,228,417	1,256,548	1,303,434
2,100 ~	970,334	999,444	1,067,367	1,096,477	1,144,994	1,174,104	1,203,214	1,271,137	1,300,247	1,348,764
2,200 ~	1,002,944	1,033,032	1,103,238	1,133,326	1,183,473	1,213,562	1,243,650	1,313,856	1,343,944	1,394,092
2,300 ~	1,035,555	1,066,621	1,139,110	1,170,177	1,221,954	1,253,021	1,284,088	1,356,577	1,387,643	1,439,421
2,400 ~	1,068,165	1,100,209	1,174,981	1,207,026	1,260,434	1,292,479	1,324,524	1,399,296	1,431,341	1,484,749
2,500 ~	1,100,777	1,133,800	1,210,854	1,243,878	1,298,916	1,331,940	1,364,963	1,442,017	1,475,041	1,530,080
2,600 ~	1,133,387	1,167,388	1,246,725	1,280,727	1,337,396	1,371,398	1,405,399	1,484,736	1,518,738	1,575,407
2,700 ~	1,165,997	1,200,976	1,282,596	1,317,576	1,375,876	1,410,856	1,445,836	1,527,456	1,562,435	1,620,735
2,800 ~	1,198,608	1,234,566	1,318,468	1,354,427	1,414,357	1,450,315	1,486,273	1,570,176	1,606,134	1,666,065
2,900 ~	1,231,218	1,268,154	1,354,339	1,391,276	1,452,837	1,489,773	1,526,710	1,612,895	1,649,832	1,711,393
3,000 ~	1,263,829	1,301,743	1,390,211	1,428,126	1,491,318	1,529,233	1,567,147	1,655,615	1,693,530	1,756,722

※アカマツは2,800本/畝を下限とする。

令和8年度 跡地造林 単価表 (再造林)

③消費税抜き単価 (原則課税業者用)

コンテナ苗木 (花粉症対策品種)

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	658,230	677,976	724,053	743,799	776,711	796,458	816,205	862,281	882,028	914,939
1,100 ~	695,502	716,367	765,052	785,917	820,692	841,557	862,422	911,107	931,972	966,747
1,200 ~	732,774	754,757	806,051	828,034	864,673	886,656	908,639	959,933	981,917	1,018,555
1,300 ~	770,045	793,146	847,049	870,150	908,653	931,754	954,855	1,008,758	1,031,860	1,070,362
1,400 ~	807,317	831,536	888,048	912,268	952,634	976,853	1,001,073	1,057,585	1,081,804	1,122,170
1,500 ~	844,589	869,926	929,047	954,385	996,615	1,021,952	1,047,290	1,106,411	1,131,749	1,173,978
1,600 ~	881,860	908,315	970,046	996,501	1,040,594	1,067,050	1,093,506	1,155,236	1,181,692	1,225,785
1,700 ~	919,132	946,705	1,011,045	1,038,619	1,084,575	1,112,149	1,139,723	1,204,062	1,231,636	1,277,593
1,800 ~	956,404	985,096	1,052,044	1,080,736	1,128,556	1,157,248	1,185,940	1,252,889	1,281,581	1,329,401
1,900 ~	993,675	1,023,485	1,093,042	1,122,852	1,172,536	1,202,346	1,232,157	1,301,714	1,331,524	1,381,208
2,000 ~	1,030,947	1,061,875	1,134,041	1,164,970	1,216,517	1,247,445	1,278,374	1,350,540	1,381,468	1,433,016
2,100 ~	1,068,219	1,100,265	1,175,040	1,207,087	1,260,498	1,292,544	1,324,591	1,399,366	1,431,413	1,484,824
2,200 ~	1,105,490	1,138,654	1,216,039	1,249,203	1,304,478	1,337,642	1,370,807	1,448,191	1,481,356	1,536,631
2,300 ~	1,142,762	1,177,044	1,257,038	1,291,321	1,348,459	1,382,742	1,417,024	1,497,018	1,531,301	1,588,439
2,400 ~	1,180,034	1,215,435	1,298,037	1,333,438	1,392,440	1,427,841	1,463,242	1,545,844	1,581,245	1,640,247
2,500 ~	1,217,307	1,253,826	1,339,037	1,375,556	1,436,422	1,472,941	1,509,460	1,594,672	1,631,191	1,692,056
2,600 ~	1,254,578	1,292,215	1,380,035	1,417,673	1,480,402	1,518,039	1,555,676	1,643,497	1,681,134	1,743,863
2,700 ~	1,291,850	1,330,605	1,421,035	1,459,790	1,524,383	1,563,138	1,601,894	1,692,323	1,731,079	1,795,671
2,800 ~	1,329,122	1,368,995	1,462,034	1,501,907	1,568,363	1,608,237	1,648,111	1,741,149	1,781,023	1,847,479
2,900 ~	1,366,393	1,407,384	1,503,032	1,544,024	1,612,343	1,653,335	1,694,327	1,789,974	1,830,966	1,899,286
3,000 ~	1,403,665	1,445,774	1,544,031	1,586,141	1,656,324	1,698,434	1,740,544	1,838,801	1,880,911	1,951,094

## No.3 宿泊費補正

令和8年度 宿泊費補正

税区分 ①消費税抜き単価

No.1 被害木等の整理

単位：円/ha

蓄積区分	単価
I	99,011
II	130,815
III	183,870
IV	240,337
V	270,541
VI	333,224
VII	392,496
VIII	445,269

No.2 跡地造林（再造林）

【裸苗】 単位：円/ha

植栽本数	単価
1,000	51,016
1,100	53,219
1,200	55,423
1,300	57,626
1,400	59,830
1,500	62,033
1,600	64,236
1,700	66,439
1,800	68,643
1,900	70,846
2,000	73,050
2,100	75,253
2,200	77,456
2,300	79,659
2,400	81,863
2,500	84,066
2,600	86,270
2,700	88,473
2,800	90,676
2,900	92,879
3,000	95,083

【コンテナ苗】 単位：円/ha

植栽本数	単価
1,000	48,674
1,100	50,642
1,200	52,612
1,300	54,581
1,400	56,550
1,500	58,519
1,600	60,488
1,700	62,457
1,800	64,426
1,900	66,395
2,000	68,364
2,100	70,333
2,200	72,302
2,300	74,271
2,400	76,240
2,500	78,209
2,600	80,179
2,700	82,148
2,800	84,117
2,900	86,086
3,000	88,055

※ 事業の実施にあたり宿泊に掛かる経費が発生した場合に、上記の単価に事業量を乗じた額を宿泊費の標準経費として計上できる。

令和8年度 宿泊費補正

税区分 ②消費税込み単価

No.1 被害木等の整理

単位：円/ha

蓄積区分	単価
I	108,912
II	143,896
III	202,257
IV	264,371
V	297,596
VI	366,547
VII	431,745
VIII	489,796

No.2 跡地造林（再造林）

【裸苗】 単位：円/ha

植栽本数	単価
1,000	56,118
1,100	58,541
1,200	60,965
1,300	63,389
1,400	65,812
1,500	68,236
1,600	70,660
1,700	73,083
1,800	75,507
1,900	77,931
2,000	80,354
2,100	82,778
2,200	85,202
2,300	87,625
2,400	90,049
2,500	92,473
2,600	94,897
2,700	97,320
2,800	99,744
2,900	102,167
3,000	104,591

【コンテナ苗】 単位：円/ha

植栽本数	単価
1,000	53,541
1,100	55,707
1,200	57,873
1,300	60,039
1,400	62,205
1,500	64,371
1,600	66,537
1,700	68,703
1,800	70,869
1,900	73,035
2,000	75,201
2,100	77,366
2,200	79,533
2,300	81,698
2,400	83,864
2,500	86,030
2,600	88,196
2,700	90,362
2,800	92,528
2,900	94,694
3,000	96,860

※ 事業の実施にあたり宿泊に掛かる経費が発生した場合に、上記の単価に事業量を乗じた額を宿泊費の標準経費として計上できる。