

令和8年度森林整備事業標準単価表

(令和8年4月21日以降適用)

岩手県農林水産部森林整備課

令和8年度森林整備事業標準単価表

(令和8年4月21日以降適用)

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No.1 人工造林(再造林・拡大造林) 単価表

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

植栽本数	【人力地拵】 スギ									
	間接費率 一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	645,252	664,609	709,777	729,134	761,397	780,754	800,112	845,280	864,637	896,900
1,100 ~	675,494	695,758	743,043	763,308	797,082	817,347	837,612	884,897	905,161	938,936
1,200 ~	705,736	726,908	776,309	797,481	832,768	853,940	875,112	924,514	945,686	980,973
1,300 ~	735,978	758,057	809,575	831,655	868,454	890,533	912,612	964,131	986,210	1,023,009
1,400 ~	766,220	789,206	842,842	865,828	904,139	927,126	950,112	1,003,748	1,026,734	1,065,045
1,500 ~	796,463	820,356	876,109	900,003	939,826	963,720	987,614	1,043,366	1,067,260	1,107,083
1,600 ~	826,704	851,505	909,374	934,175	975,510	1,000,311	1,025,112	1,082,982	1,107,783	1,149,118
1,700 ~	856,946	882,654	942,640	968,348	1,011,196	1,036,904	1,062,613	1,122,599	1,148,307	1,191,154
1,800 ~	887,188	913,803	975,906	1,002,522	1,046,881	1,073,497	1,100,113	1,162,216	1,188,831	1,233,191
1,900 ~	917,430	944,952	1,009,173	1,036,695	1,082,567	1,110,090	1,137,613	1,201,833	1,229,356	1,275,227
2,000 ~	947,672	976,102	1,042,439	1,070,869	1,118,252	1,146,683	1,175,113	1,241,450	1,269,880	1,317,264
2,100 ~	977,914	1,007,251	1,075,705	1,105,042	1,153,938	1,183,275	1,212,613	1,281,067	1,310,404	1,359,300
2,200 ~	1,008,156	1,038,400	1,108,971	1,139,216	1,189,624	1,219,868	1,250,113	1,320,684	1,350,929	1,401,336
2,300 ~	1,038,399	1,069,550	1,142,238	1,173,390	1,225,310	1,256,462	1,287,614	1,360,302	1,391,454	1,443,374
2,400 ~	1,068,640	1,100,699	1,175,504	1,207,563	1,260,995	1,293,054	1,325,113	1,399,918	1,431,977	1,485,409
2,500 ~	1,098,883	1,131,849	1,208,771	1,241,737	1,296,681	1,329,648	1,362,614	1,439,536	1,472,503	1,527,447
2,600 ~	1,129,123	1,162,996	1,242,035	1,275,908	1,332,365	1,366,238	1,400,112	1,479,151	1,513,024	1,569,480
2,700 ~	1,159,366	1,194,146	1,275,302	1,310,083	1,368,051	1,402,832	1,437,613	1,518,769	1,553,550	1,611,518
2,800 ~	1,189,608	1,225,296	1,308,568	1,344,257	1,403,737	1,439,425	1,475,113	1,558,386	1,594,074	1,653,555
2,900 ~	1,219,850	1,256,445	1,341,835	1,378,430	1,439,423	1,476,018	1,512,614	1,598,003	1,634,599	1,695,591
3,000 ~	1,250,092	1,287,594	1,375,101	1,412,603	1,475,108	1,512,611	1,550,114	1,637,620	1,675,123	1,737,627

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	925,181	952,936	1,017,699	1,045,454	1,091,713	1,119,469	1,147,224	1,211,987	1,239,742	1,286,001
3,000 ~	966,778	995,781	1,063,455	1,092,459	1,140,798	1,169,801	1,198,804	1,266,479	1,295,482	1,343,821

【人力地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	629,155	648,029	692,070	710,945	742,402	761,277	780,152	824,193	843,067	874,525
1,100 ~	657,787	677,520	723,565	743,299	776,188	795,922	815,655	861,700	881,434	914,323
1,200 ~	686,419	707,011	755,060	775,653	809,974	830,566	851,159	899,208	919,801	954,122
1,300 ~	715,051	736,502	786,556	808,007	843,760	865,211	886,663	936,716	958,168	993,920
1,400 ~	743,684	765,994	818,052	840,362	877,547	899,857	922,168	974,226	996,536	1,033,720
1,500 ~	772,317	795,486	849,548	872,718	911,334	934,503	957,673	1,011,735	1,034,904	1,073,520
1,600 ~	800,948	824,976	881,042	905,071	945,118	969,147	993,175	1,049,241	1,073,270	1,113,317
1,700 ~	829,581	854,468	912,539	937,426	978,905	1,003,793	1,028,680	1,086,751	1,111,638	1,153,117
1,800 ~	858,213	883,959	944,034	969,780	1,012,691	1,038,437	1,064,184	1,124,259	1,150,005	1,192,916
1,900 ~	886,845	913,450	975,529	1,002,134	1,046,477	1,073,082	1,099,687	1,161,766	1,188,372	1,232,714
2,000 ~	915,477	942,941	1,007,024	1,034,489	1,080,262	1,107,727	1,135,191	1,199,274	1,226,739	1,272,513
2,100 ~	944,110	972,433	1,038,521	1,066,844	1,114,049	1,142,373	1,170,696	1,236,784	1,265,107	1,312,312
2,200 ~	972,742	1,001,924	1,070,016	1,099,198	1,147,835	1,177,017	1,206,200	1,274,292	1,303,474	1,352,111
2,300 ~	1,001,375	1,031,416	1,101,512	1,131,553	1,181,622	1,211,663	1,241,705	1,311,801	1,341,842	1,391,911
2,400 ~	1,030,006	1,060,906	1,133,006	1,163,906	1,215,407	1,246,307	1,277,207	1,349,307	1,380,208	1,431,708
2,500 ~	1,058,639	1,090,398	1,164,502	1,196,262	1,249,194	1,280,953	1,312,712	1,386,817	1,418,576	1,471,508
2,600 ~	1,087,270	1,119,888	1,195,997	1,228,615	1,282,978	1,315,596	1,348,214	1,424,323	1,456,941	1,511,305
2,700 ~	1,115,902	1,149,379	1,227,492	1,260,969	1,316,764	1,350,241	1,383,718	1,461,831	1,495,308	1,551,103
2,800 ~	1,144,536	1,178,872	1,258,989	1,293,325	1,350,552	1,384,888	1,419,224	1,499,342	1,533,678	1,590,905
2,900 ~	1,173,167	1,208,362	1,290,483	1,325,678	1,384,337	1,419,532	1,454,727	1,536,848	1,572,043	1,630,702
3,000 ~	1,201,800	1,237,854	1,321,980	1,358,034	1,418,124	1,454,178	1,490,232	1,574,358	1,610,412	1,670,502

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000～	955,065	983,716	1,050,571	1,079,223	1,126,976	1,155,628	1,184,280	1,251,135	1,279,787	1,327,540
2,200～	1,016,289	1,046,777	1,117,917	1,148,406	1,199,221	1,229,709	1,260,198	1,331,338	1,361,827	1,412,641
2,400～	1,077,512	1,109,837	1,185,263	1,217,588	1,271,464	1,303,789	1,336,114	1,411,540	1,443,866	1,497,741
2,600～	1,138,734	1,172,896	1,252,607	1,286,769	1,343,706	1,377,868	1,412,030	1,491,741	1,525,903	1,582,840
2,800～	1,199,958	1,235,956	1,319,953	1,355,952	1,415,950	1,451,949	1,487,947	1,571,944	1,607,943	1,667,941
3,000～	1,261,181	1,299,016	1,387,299	1,425,134	1,488,193	1,526,029	1,563,864	1,652,147	1,689,982	1,753,041

【人力地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	885,880	912,456	974,468	1,001,044	1,045,338	1,071,914	1,098,491	1,160,502	1,187,079	1,231,373
1,200～	994,489	1,024,323	1,093,937	1,123,772	1,173,497	1,203,331	1,233,166	1,302,780	1,332,615	1,382,339
1,400～	1,103,098	1,136,190	1,213,407	1,246,500	1,301,655	1,334,748	1,367,841	1,445,058	1,478,151	1,533,306
1,600～	1,211,707	1,248,058	1,332,877	1,369,228	1,429,814	1,466,165	1,502,516	1,587,336	1,623,687	1,684,272
1,800～	1,320,317	1,359,926	1,452,348	1,491,958	1,557,974	1,597,583	1,637,193	1,729,615	1,769,224	1,835,240

【人力地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	636,191	655,276	699,810	718,895	750,705	769,791	788,876	833,410	852,495	884,305
1,200～	694,862	715,707	764,348	785,194	819,937	840,783	861,628	910,269	931,115	965,858
1,400～	753,533	776,138	828,886	851,492	889,168	911,774	934,380	987,128	1,009,734	1,047,410
1,600～	812,204	836,570	893,424	917,790	958,400	982,766	1,007,132	1,063,987	1,088,353	1,128,963
1,800～	870,876	897,002	957,963	984,089	1,027,633	1,053,759	1,079,886	1,140,847	1,166,973	1,210,517
2,000～	929,548	957,434	1,022,502	1,050,389	1,096,866	1,124,753	1,152,639	1,217,707	1,245,594	1,292,071
2,200～	988,219	1,017,865	1,087,040	1,116,687	1,166,098	1,195,744	1,225,391	1,294,566	1,324,213	1,373,624
2,400～	1,046,890	1,078,296	1,151,579	1,182,985	1,235,330	1,266,736	1,298,143	1,371,425	1,402,832	1,455,177
2,600～	1,105,562	1,138,728	1,216,118	1,249,285	1,304,563	1,337,730	1,370,896	1,448,286	1,481,453	1,536,731
2,800～	1,164,234	1,199,161	1,280,657	1,315,584	1,373,796	1,408,723	1,443,650	1,525,146	1,560,073	1,618,285
3,000～	1,222,906	1,259,593	1,345,196	1,381,883	1,443,029	1,479,716	1,516,403	1,602,006	1,638,694	1,699,839

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	690,314	711,023	759,345	780,054	814,570	835,279	855,989	904,311	925,020	959,536
1,100～	725,063	746,814	797,569	819,321	855,574	877,326	899,078	949,832	971,584	1,007,837
1,200～	759,810	782,604	835,791	858,585	896,575	919,370	942,164	995,351	1,018,145	1,056,135
1,300～	794,559	818,395	874,014	897,851	937,579	961,416	985,253	1,040,872	1,064,709	1,104,437
1,400～	829,307	854,186	912,237	937,116	978,582	1,003,461	1,028,340	1,086,392	1,111,271	1,152,736
1,500～	864,055	889,976	950,460	976,382	1,019,584	1,045,506	1,071,428	1,131,912	1,157,833	1,201,036
1,600～	898,803	925,767	988,683	1,015,647	1,060,587	1,087,551	1,114,515	1,177,431	1,204,396	1,249,336
1,700～	933,552	961,558	1,026,907	1,054,913	1,101,591	1,129,597	1,157,604	1,222,953	1,250,959	1,297,637
1,800～	968,299	997,347	1,065,128	1,094,177	1,142,592	1,171,641	1,200,690	1,268,471	1,297,520	1,345,935
1,900～	1,003,048	1,033,139	1,103,352	1,133,444	1,183,596	1,213,688	1,243,779	1,313,992	1,344,084	1,394,236
2,000～	1,037,795	1,068,928	1,141,574	1,172,708	1,224,598	1,255,731	1,286,865	1,359,511	1,390,645	1,442,535
2,100～	1,072,544	1,104,720	1,179,798	1,211,974	1,265,601	1,297,778	1,329,954	1,405,032	1,437,208	1,490,836
2,200～	1,107,292	1,140,510	1,218,021	1,251,239	1,306,604	1,339,823	1,373,042	1,450,552	1,483,771	1,539,135
2,300～	1,142,040	1,176,301	1,256,244	1,290,505	1,347,607	1,381,868	1,416,129	1,496,072	1,530,333	1,587,435
2,400～	1,176,788	1,212,091	1,294,466	1,329,770	1,388,609	1,423,913	1,459,217	1,541,592	1,576,895	1,635,735
2,500～	1,211,538	1,247,884	1,332,691	1,369,037	1,429,614	1,465,960	1,502,307	1,587,114	1,623,460	1,684,037
2,600～	1,246,285	1,283,673	1,370,913	1,408,302	1,470,616	1,508,004	1,545,393	1,632,633	1,670,021	1,732,336
2,700～	1,281,033	1,319,463	1,409,136	1,447,567	1,511,618	1,550,049	1,588,480	1,678,153	1,716,584	1,780,635
2,800～	1,315,782	1,355,255	1,447,360	1,486,833	1,552,622	1,592,096	1,631,569	1,723,674	1,763,147	1,828,936
2,900～	1,350,529	1,391,044	1,485,581	1,526,097	1,593,624	1,634,140	1,674,655	1,769,192	1,809,708	1,877,235
3,000～	1,385,278	1,426,836	1,523,805	1,565,364	1,634,628	1,676,186	1,717,744	1,814,714	1,856,272	1,925,536

※アカマツは2,800本/畝を下限とする。

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【人力地拵】		コンテナ苗木（花粉症対策品種）								
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	741,587	763,834	815,745	837,993	875,072	897,320	919,567	971,478	993,726	1,030,805
1,100～	781,463	804,906	859,609	883,053	922,126	945,570	969,014	1,023,716	1,047,160	1,086,233
1,200～	821,339	845,979	903,472	928,113	969,180	993,820	1,018,460	1,075,954	1,100,594	1,141,661
1,300～	861,213	887,049	947,334	973,170	1,016,231	1,042,067	1,067,904	1,128,189	1,154,025	1,197,086
1,400～	901,089	928,121	991,197	1,018,230	1,063,285	1,090,317	1,117,350	1,180,426	1,207,459	1,252,513
1,500～	940,965	969,193	1,035,061	1,063,290	1,110,338	1,138,567	1,166,796	1,232,664	1,260,893	1,307,941
1,600～	980,840	1,010,265	1,078,924	1,108,349	1,157,391	1,186,816	1,216,241	1,284,900	1,314,325	1,363,367
1,700～	1,020,716	1,051,337	1,122,787	1,153,409	1,204,444	1,235,066	1,265,687	1,337,137	1,367,759	1,418,795
1,800～	1,060,591	1,092,408	1,166,650	1,198,467	1,251,497	1,283,315	1,315,132	1,389,374	1,421,191	1,474,221
1,900～	1,100,466	1,133,479	1,210,512	1,243,526	1,298,549	1,331,563	1,364,577	1,441,610	1,474,624	1,529,647
2,000～	1,140,342	1,174,552	1,254,376	1,288,586	1,345,603	1,379,813	1,414,024	1,493,848	1,528,058	1,585,075
2,100～	1,180,218	1,215,624	1,298,239	1,333,646	1,392,657	1,428,063	1,463,470	1,546,085	1,581,492	1,640,503
2,200～	1,220,092	1,256,694	1,342,101	1,378,703	1,439,708	1,476,311	1,512,914	1,598,320	1,634,923	1,695,927
2,300～	1,259,968	1,297,767	1,385,964	1,423,763	1,486,762	1,524,561	1,562,360	1,650,558	1,688,357	1,751,355
2,400～	1,299,844	1,338,839	1,429,828	1,468,823	1,533,815	1,572,811	1,611,806	1,702,795	1,741,790	1,806,783
2,500～	1,339,721	1,379,912	1,473,693	1,513,884	1,580,870	1,621,062	1,661,254	1,755,034	1,795,226	1,862,212
2,600～	1,379,595	1,420,982	1,517,554	1,558,942	1,627,922	1,669,309	1,710,697	1,807,269	1,848,657	1,917,637
2,700～	1,419,471	1,462,055	1,561,418	1,604,002	1,674,975	1,717,559	1,760,144	1,859,507	1,902,091	1,973,064
2,800～	1,459,347	1,503,127	1,605,281	1,649,062	1,722,029	1,765,809	1,809,590	1,911,744	1,955,524	2,028,492
2,900～	1,499,222	1,544,198	1,649,144	1,694,120	1,769,081	1,814,058	1,859,035	1,963,980	2,008,957	2,083,918
3,000～	1,539,098	1,585,270	1,693,007	1,739,180	1,816,135	1,862,308	1,908,481	2,016,218	2,062,391	2,139,346

令和8年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 スギ										
間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
植栽本数										
1,000 ~	692,106	712,869	761,316	782,079	816,685	837,448	858,211	906,658	927,422	962,027
1,100 ~	723,604	745,312	795,964	817,672	853,852	875,560	897,268	947,921	969,629	1,005,809
1,200 ~	755,104	777,757	830,614	853,267	891,022	913,675	936,328	989,186	1,011,839	1,049,594
1,300 ~	786,602	810,200	865,262	888,860	928,190	951,788	975,386	1,030,448	1,054,046	1,093,376
1,400 ~	818,102	842,645	899,912	924,455	965,360	989,903	1,014,446	1,071,713	1,096,256	1,137,161
1,500 ~	849,602	875,090	934,562	960,050	1,002,530	1,028,018	1,053,506	1,112,978	1,138,466	1,180,946
1,600 ~	881,100	907,533	969,210	995,643	1,039,698	1,066,131	1,092,564	1,154,241	1,180,674	1,224,729
1,700 ~	912,599	939,976	1,003,858	1,031,236	1,076,866	1,104,244	1,131,622	1,195,504	1,222,882	1,268,512
1,800 ~	944,098	972,420	1,038,507	1,066,830	1,114,035	1,142,358	1,170,681	1,236,768	1,265,091	1,312,296
1,900 ~	975,597	1,004,864	1,073,156	1,102,424	1,151,204	1,180,472	1,209,740	1,278,032	1,307,299	1,356,079
2,000 ~	1,007,096	1,037,308	1,107,805	1,138,018	1,188,373	1,218,586	1,248,799	1,319,295	1,349,508	1,399,863
2,100 ~	1,038,595	1,069,752	1,142,454	1,173,612	1,225,542	1,256,699	1,287,857	1,360,559	1,391,717	1,443,647
2,200 ~	1,070,094	1,102,196	1,177,103	1,209,206	1,262,710	1,294,813	1,326,916	1,401,823	1,433,925	1,487,430
2,300 ~	1,101,594	1,134,641	1,211,753	1,244,801	1,299,880	1,332,928	1,365,976	1,443,088	1,476,135	1,531,215
2,400 ~	1,133,093	1,167,085	1,246,402	1,280,395	1,337,049	1,371,042	1,405,035	1,484,351	1,518,344	1,574,999
2,500 ~	1,164,592	1,199,529	1,281,051	1,315,988	1,374,218	1,409,156	1,444,094	1,525,615	1,560,553	1,618,782
2,600 ~	1,196,090	1,231,972	1,315,699	1,351,581	1,411,386	1,447,268	1,483,151	1,566,877	1,602,760	1,662,565
2,700 ~	1,227,589	1,264,416	1,350,347	1,387,175	1,448,555	1,485,382	1,522,210	1,608,141	1,644,969	1,706,348
2,800 ~	1,259,089	1,296,861	1,384,997	1,422,770	1,485,725	1,523,497	1,561,270	1,649,406	1,687,179	1,750,133
2,900 ~	1,290,587	1,329,304	1,419,645	1,458,363	1,522,892	1,561,610	1,600,327	1,690,668	1,729,386	1,793,915
3,000 ~	1,322,087	1,361,749	1,454,295	1,493,958	1,560,062	1,599,725	1,639,387	1,731,933	1,771,596	1,837,700

令和8年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	994,662	1,024,501	1,094,128	1,123,968	1,173,701	1,203,541	1,233,380	1,303,007	1,332,847	1,382,580
3,000 ~	1,038,773	1,069,936	1,142,650	1,173,813	1,225,752	1,256,915	1,288,078	1,360,792	1,391,955	1,443,894

【人力地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	676,008	696,288	743,608	763,889	797,689	817,969	838,249	885,570	905,850	939,651
1,100 ~	705,898	727,074	776,487	797,664	832,959	854,136	875,313	924,726	945,903	981,198
1,200 ~	735,787	757,860	809,365	831,439	868,228	890,302	912,375	963,880	985,954	1,022,743
1,300 ~	765,676	788,646	842,243	865,213	903,497	926,467	949,438	1,003,035	1,026,005	1,064,289
1,400 ~	795,565	819,431	875,121	898,988	938,766	962,633	986,500	1,042,190	1,066,057	1,105,835
1,500 ~	825,456	850,219	908,001	932,765	974,038	998,801	1,023,565	1,081,347	1,106,111	1,147,383
1,600 ~	855,344	881,004	940,878	966,538	1,009,305	1,034,966	1,060,626	1,120,500	1,146,160	1,188,928
1,700 ~	885,234	911,791	973,757	1,000,314	1,044,576	1,071,133	1,097,690	1,159,656	1,186,213	1,230,475
1,800 ~	915,123	942,576	1,006,635	1,034,088	1,079,845	1,107,298	1,134,752	1,198,811	1,226,264	1,272,020
1,900 ~	945,012	973,362	1,039,513	1,067,863	1,115,114	1,143,464	1,171,814	1,237,965	1,266,316	1,313,566
2,000 ~	974,902	1,004,149	1,072,392	1,101,639	1,150,384	1,179,631	1,208,878	1,277,121	1,306,368	1,355,113
2,100 ~	1,004,791	1,034,934	1,105,270	1,135,413	1,185,653	1,215,797	1,245,940	1,316,276	1,346,419	1,396,659
2,200 ~	1,034,680	1,065,720	1,138,148	1,169,188	1,220,922	1,251,962	1,283,003	1,355,430	1,386,471	1,438,205
2,300 ~	1,064,570	1,096,507	1,171,027	1,202,964	1,256,192	1,288,129	1,320,066	1,394,586	1,426,523	1,479,752
2,400 ~	1,094,458	1,127,291	1,203,903	1,236,737	1,291,460	1,324,294	1,357,127	1,433,739	1,466,573	1,521,296
2,500 ~	1,124,349	1,158,079	1,236,783	1,270,514	1,326,731	1,360,462	1,394,192	1,472,897	1,506,627	1,562,845
2,600 ~	1,154,237	1,188,864	1,269,660	1,304,287	1,361,999	1,396,626	1,431,253	1,512,050	1,546,677	1,604,389
2,700 ~	1,184,126	1,219,649	1,302,538	1,338,062	1,397,268	1,432,792	1,468,316	1,551,205	1,586,728	1,645,935
2,800 ~	1,214,016	1,250,436	1,335,417	1,371,838	1,432,538	1,468,959	1,505,379	1,590,360	1,626,781	1,687,482
2,900 ~	1,243,904	1,281,221	1,368,294	1,405,611	1,467,806	1,505,123	1,542,440	1,629,514	1,666,831	1,729,026
3,000 ~	1,273,795	1,312,008	1,401,174	1,439,388	1,503,078	1,541,291	1,579,505	1,668,671	1,706,885	1,770,575

令和8年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	1,014,489	1,044,923	1,115,937	1,146,372	1,197,097	1,227,531	1,257,966	1,328,980	1,359,415	1,410,139
2,200 ~	1,078,227	1,110,573	1,186,049	1,218,396	1,272,307	1,304,654	1,337,001	1,412,477	1,444,824	1,498,735
2,400 ~	1,141,964	1,176,222	1,256,160	1,290,419	1,347,517	1,381,776	1,416,035	1,495,972	1,530,231	1,587,329
2,600 ~	1,205,700	1,241,871	1,326,270	1,362,441	1,422,726	1,458,897	1,495,068	1,579,467	1,615,638	1,675,923
2,800 ~	1,269,439	1,307,522	1,396,382	1,434,466	1,497,938	1,536,021	1,574,104	1,662,965	1,701,048	1,764,520
3,000 ~	1,333,176	1,373,171	1,466,493	1,506,488	1,573,147	1,613,142	1,653,138	1,746,460	1,786,455	1,853,114

【人力地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	932,733	960,714	1,026,006	1,053,988	1,100,624	1,128,606	1,156,588	1,221,880	1,249,862	1,296,498
1,200 ~	1,043,856	1,075,171	1,148,241	1,179,557	1,231,750	1,263,065	1,294,381	1,367,451	1,398,767	1,450,959
1,400 ~	1,154,979	1,189,628	1,270,476	1,305,126	1,362,875	1,397,524	1,432,173	1,513,022	1,547,671	1,605,420
1,600 ~	1,266,102	1,304,085	1,392,712	1,430,695	1,494,000	1,531,983	1,569,966	1,658,593	1,696,576	1,759,881
1,800 ~	1,377,227	1,418,543	1,514,949	1,556,266	1,625,127	1,666,444	1,707,761	1,804,167	1,845,484	1,914,345

【人力地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	683,044	703,535	751,348	771,839	805,991	826,483	846,974	894,787	915,278	949,431
1,200 ~	744,229	766,555	818,651	840,978	878,190	900,517	922,843	974,939	997,266	1,034,478
1,400 ~	805,415	829,577	885,956	910,118	950,389	974,552	998,714	1,055,093	1,079,256	1,119,526
1,600 ~	866,600	892,598	953,260	979,258	1,022,588	1,048,586	1,074,584	1,135,246	1,161,244	1,204,574
1,800 ~	927,786	955,619	1,020,564	1,048,398	1,094,787	1,122,621	1,150,454	1,215,399	1,243,233	1,289,622
2,000 ~	988,972	1,018,641	1,087,869	1,117,538	1,166,986	1,196,656	1,226,325	1,295,553	1,325,222	1,374,671
2,200 ~	1,050,157	1,081,661	1,155,172	1,186,677	1,239,185	1,270,689	1,302,194	1,375,705	1,407,210	1,459,718
2,400 ~	1,111,342	1,144,682	1,222,476	1,255,816	1,311,383	1,344,723	1,378,064	1,455,858	1,489,198	1,544,765
2,600 ~	1,172,529	1,207,704	1,289,781	1,324,957	1,383,584	1,418,760	1,453,935	1,536,012	1,571,188	1,629,815
2,800 ~	1,233,715	1,270,726	1,357,086	1,394,097	1,455,783	1,492,795	1,529,806	1,616,166	1,653,178	1,714,863
3,000 ~	1,294,900	1,333,747	1,424,390	1,463,237	1,527,982	1,566,829	1,605,676	1,696,319	1,735,166	1,799,911

令和8年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	735,831	757,905	809,414	831,489	868,280	890,355	912,430	963,938	986,013	1,022,805
1,100～	771,703	794,854	848,873	872,024	910,609	933,760	956,911	1,010,930	1,034,082	1,072,667
1,200～	807,574	831,801	888,331	912,558	952,937	977,164	1,001,391	1,057,921	1,082,149	1,122,527
1,300～	843,446	868,749	927,790	953,093	995,266	1,020,569	1,045,873	1,104,914	1,130,217	1,172,389
1,400～	879,317	905,696	967,248	993,628	1,037,594	1,063,973	1,090,353	1,151,905	1,178,284	1,222,250
1,500～	915,189	942,644	1,006,707	1,034,163	1,079,923	1,107,378	1,134,834	1,198,897	1,226,353	1,272,112
1,600～	951,060	979,591	1,046,166	1,074,697	1,122,250	1,150,782	1,179,314	1,245,888	1,274,420	1,321,973
1,700～	986,932	1,016,539	1,085,625	1,115,233	1,164,579	1,194,187	1,223,795	1,292,880	1,322,488	1,371,835
1,800～	1,022,803	1,053,487	1,125,083	1,155,767	1,206,907	1,237,591	1,268,275	1,339,871	1,370,556	1,421,696
1,900～	1,058,675	1,090,435	1,164,542	1,196,302	1,249,236	1,280,996	1,312,757	1,386,864	1,418,624	1,471,558
2,000～	1,094,546	1,127,382	1,204,000	1,236,836	1,291,564	1,324,400	1,357,237	1,433,855	1,466,691	1,521,418
2,100～	1,130,418	1,164,330	1,243,459	1,277,372	1,333,893	1,367,805	1,401,718	1,480,847	1,514,760	1,571,281
2,200～	1,166,289	1,201,277	1,282,917	1,317,906	1,376,221	1,411,209	1,446,198	1,527,838	1,562,827	1,621,141
2,300～	1,202,162	1,238,226	1,322,378	1,358,443	1,418,551	1,454,616	1,490,680	1,574,832	1,610,897	1,671,005
2,400～	1,238,033	1,275,173	1,361,836	1,398,977	1,460,878	1,498,019	1,535,160	1,621,823	1,658,964	1,720,865
2,500～	1,273,906	1,312,123	1,401,296	1,439,513	1,503,209	1,541,426	1,579,643	1,668,816	1,707,034	1,770,729
2,600～	1,309,777	1,349,070	1,440,754	1,480,048	1,545,536	1,584,830	1,624,123	1,715,807	1,755,101	1,820,590
2,700～	1,345,648	1,386,017	1,480,212	1,520,582	1,587,864	1,628,234	1,668,603	1,762,798	1,803,168	1,870,450
2,800～	1,381,520	1,422,965	1,519,672	1,561,117	1,630,193	1,671,639	1,713,084	1,809,791	1,851,236	1,920,312
2,900～	1,417,391	1,459,912	1,559,130	1,601,651	1,672,521	1,715,043	1,757,564	1,856,782	1,899,303	1,970,173
3,000～	1,453,263	1,496,860	1,598,589	1,642,187	1,714,850	1,758,448	1,802,046	1,903,774	1,947,372	2,020,035

※アカマツは2,800本/畝を下限とする。

令和8年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【人力地拵】		コンテナ苗木（花粉症対策品種）									
間接費率	植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
	1,000～	787,104	810,717	865,814	889,427	928,782	952,395	976,008	1,031,106	1,054,719	1,094,074
	1,100～	828,103	852,946	910,913	935,756	977,161	1,002,004	1,026,847	1,084,814	1,109,658	1,151,063
	1,200～	869,102	895,175	956,012	982,085	1,025,540	1,051,613	1,077,686	1,138,523	1,164,596	1,208,051
	1,300～	910,101	937,404	1,001,111	1,028,414	1,073,919	1,101,222	1,128,525	1,192,232	1,219,535	1,265,040
	1,400～	951,100	979,633	1,046,210	1,074,743	1,122,298	1,150,831	1,179,364	1,245,941	1,274,474	1,322,029
	1,500～	992,099	1,021,861	1,091,308	1,121,071	1,170,676	1,200,439	1,230,202	1,299,649	1,329,412	1,379,017
	1,600～	1,033,097	1,064,089	1,136,406	1,167,399	1,219,054	1,250,047	1,281,040	1,353,357	1,384,349	1,436,004
	1,700～	1,074,096	1,106,318	1,181,505	1,213,728	1,267,433	1,299,656	1,331,879	1,407,065	1,439,288	1,492,993
	1,800～	1,115,095	1,148,547	1,226,604	1,260,057	1,315,812	1,349,264	1,382,717	1,460,774	1,494,227	1,549,982
	1,900～	1,156,094	1,190,776	1,271,703	1,306,386	1,364,190	1,398,873	1,433,556	1,514,483	1,549,165	1,606,970
	2,000～	1,197,093	1,233,005	1,316,802	1,352,715	1,412,569	1,448,482	1,484,395	1,568,191	1,604,104	1,663,959
	2,100～	1,238,092	1,275,234	1,361,901	1,399,043	1,460,948	1,498,091	1,535,234	1,621,900	1,659,043	1,720,947
	2,200～	1,279,090	1,317,462	1,406,999	1,445,371	1,509,326	1,547,698	1,586,071	1,675,607	1,713,980	1,777,935
	2,300～	1,320,089	1,359,691	1,452,097	1,491,700	1,557,705	1,597,307	1,636,910	1,729,316	1,768,919	1,834,923
	2,400～	1,361,088	1,401,920	1,497,196	1,538,029	1,606,083	1,646,916	1,687,749	1,783,025	1,823,857	1,891,912
	2,500～	1,402,089	1,444,151	1,542,297	1,584,360	1,654,465	1,696,527	1,738,590	1,836,736	1,878,799	1,948,903
	2,600～	1,443,087	1,486,379	1,587,395	1,630,688	1,702,842	1,746,135	1,789,427	1,890,443	1,933,736	2,005,890
	2,700～	1,484,086	1,528,608	1,632,494	1,677,017	1,751,221	1,795,744	1,840,266	1,944,152	1,988,675	2,062,879
	2,800～	1,525,085	1,570,837	1,677,593	1,723,346	1,799,600	1,845,352	1,891,105	1,997,861	2,043,613	2,119,868
	2,900～	1,566,083	1,613,065	1,722,691	1,769,673	1,847,977	1,894,960	1,941,942	2,051,568	2,098,551	2,176,855
	3,000～	1,607,083	1,655,295	1,767,791	1,816,003	1,896,357	1,944,570	1,992,782	2,105,278	2,153,491	2,233,845

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③消費税抜き単価（原則課税業者用）

植栽本数	【人力地拵】 スギ									
	間接費率 一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	629,188	648,063	692,106	710,982	742,441	761,317	780,193	824,236	843,111	874,571
1,100 ～	657,823	677,557	723,605	743,339	776,231	795,965	815,700	861,748	881,482	914,373
1,200 ～	686,459	707,052	755,104	775,698	810,021	830,615	851,209	899,261	919,855	954,178
1,300 ～	715,094	736,546	786,603	808,056	843,810	865,263	886,716	936,773	958,225	993,980
1,400 ～	743,730	766,041	818,103	840,414	877,601	899,913	922,225	974,286	996,598	1,033,784
1,500 ～	772,366	795,536	849,602	872,773	911,391	934,562	957,733	1,011,799	1,034,970	1,073,588
1,600 ～	801,001	825,031	881,101	905,131	945,181	969,211	993,241	1,049,311	1,073,341	1,113,391
1,700 ～	829,636	854,525	912,599	937,488	978,970	1,003,859	1,028,748	1,086,823	1,111,712	1,153,194
1,800 ～	858,272	884,020	944,099	969,847	1,012,760	1,038,509	1,064,257	1,124,336	1,150,084	1,192,998
1,900 ～	886,907	913,514	975,597	1,002,204	1,046,550	1,073,157	1,099,764	1,161,848	1,188,455	1,232,800
2,000 ～	915,543	943,009	1,007,097	1,034,563	1,080,340	1,107,807	1,135,273	1,199,361	1,226,827	1,272,604
2,100 ～	944,178	972,503	1,038,595	1,066,921	1,114,130	1,142,455	1,170,780	1,236,873	1,265,198	1,312,407
2,200 ～	972,814	1,001,998	1,070,095	1,099,279	1,147,920	1,177,104	1,206,289	1,274,386	1,303,570	1,352,211
2,300 ～	1,001,450	1,031,493	1,101,595	1,131,638	1,181,711	1,211,754	1,241,798	1,311,899	1,341,943	1,392,015
2,400 ～	1,030,085	1,060,987	1,133,093	1,163,996	1,215,500	1,246,402	1,277,305	1,349,411	1,380,313	1,431,818
2,500 ～	1,058,721	1,090,482	1,164,593	1,196,354	1,249,290	1,281,052	1,312,814	1,386,924	1,418,686	1,471,622
2,600 ～	1,087,355	1,119,975	1,196,090	1,228,711	1,283,078	1,315,699	1,348,320	1,424,435	1,457,055	1,511,423
2,700 ～	1,115,991	1,149,470	1,227,590	1,261,069	1,316,869	1,350,349	1,383,828	1,461,948	1,495,427	1,551,227
2,800 ～	1,144,627	1,178,965	1,259,089	1,293,428	1,350,659	1,384,998	1,419,337	1,499,461	1,533,800	1,591,031
2,900 ～	1,173,262	1,208,459	1,290,588	1,325,786	1,384,449	1,419,647	1,454,844	1,536,973	1,572,171	1,630,834
3,000 ～	1,201,898	1,237,954	1,322,087	1,358,144	1,418,239	1,454,296	1,490,353	1,574,486	1,610,543	1,670,638

令和8年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	904,239	931,366	994,662	1,021,790	1,067,002	1,094,129	1,121,256	1,184,553	1,211,680	1,256,892
3,000 ~	944,340	972,670	1,038,774	1,067,104	1,114,321	1,142,651	1,170,981	1,237,085	1,265,415	1,312,632

【人力地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	614,554	632,990	676,009	694,446	725,173	743,610	762,046	805,065	823,502	854,230
1,100 ~	641,726	660,977	705,898	725,150	757,236	776,488	795,740	840,661	859,912	891,999
1,200 ~	668,898	688,964	735,787	755,854	789,299	809,366	829,433	876,256	896,323	929,768
1,300 ~	696,070	716,952	765,677	786,559	821,362	842,244	863,126	911,851	932,733	967,537
1,400 ~	723,242	744,939	795,566	817,263	853,425	875,122	896,820	947,447	969,144	1,005,306
1,500 ~	750,415	772,927	825,456	847,968	885,489	908,002	930,514	983,043	1,005,556	1,043,076
1,600 ~	777,586	800,913	855,344	878,672	917,551	940,879	964,206	1,018,637	1,041,965	1,080,844
1,700 ~	804,759	828,901	885,234	909,377	949,615	973,758	997,901	1,054,234	1,078,377	1,118,615
1,800 ~	831,931	856,888	915,124	940,082	981,678	1,006,636	1,031,594	1,089,829	1,114,787	1,156,384
1,900 ~	859,103	884,876	945,013	970,786	1,013,741	1,039,514	1,065,287	1,125,424	1,151,198	1,194,153
2,000 ~	886,275	912,863	974,902	1,001,490	1,045,804	1,072,392	1,098,981	1,161,020	1,187,608	1,231,922
2,100 ~	913,447	940,850	1,004,791	1,032,195	1,077,867	1,105,270	1,132,674	1,196,615	1,224,018	1,269,691
2,200 ~	940,619	968,837	1,034,680	1,062,899	1,109,930	1,138,148	1,166,367	1,232,210	1,260,429	1,307,460
2,300 ~	967,792	996,825	1,064,571	1,093,604	1,141,994	1,171,028	1,200,062	1,267,807	1,296,841	1,345,230
2,400 ~	994,963	1,024,811	1,094,459	1,124,308	1,174,056	1,203,905	1,233,754	1,303,401	1,333,250	1,382,998
2,500 ~	1,022,136	1,052,800	1,124,349	1,155,013	1,206,120	1,236,784	1,267,448	1,338,998	1,369,662	1,420,769
2,600 ~	1,049,307	1,080,786	1,154,237	1,185,716	1,238,182	1,269,661	1,301,140	1,374,592	1,406,071	1,458,536
2,700 ~	1,076,479	1,108,773	1,184,126	1,216,421	1,270,245	1,302,539	1,334,833	1,410,187	1,442,481	1,496,305
2,800 ~	1,103,652	1,136,761	1,214,017	1,247,126	1,302,309	1,335,418	1,368,528	1,445,784	1,478,893	1,534,076
2,900 ~	1,130,823	1,164,747	1,243,905	1,277,829	1,334,371	1,368,295	1,402,220	1,481,378	1,515,302	1,571,843
3,000 ~	1,157,996	1,192,735	1,273,795	1,308,535	1,366,435	1,401,175	1,435,915	1,516,974	1,551,714	1,609,614

令和8年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	922,264	949,931	1,014,490	1,042,158	1,088,271	1,115,939	1,143,607	1,208,165	1,235,833	1,281,946
2,200 ~	980,207	1,009,613	1,078,227	1,107,633	1,156,644	1,186,050	1,215,456	1,284,071	1,313,477	1,362,487
2,400 ~	1,038,150	1,069,294	1,141,965	1,173,109	1,225,017	1,256,161	1,287,306	1,359,976	1,391,121	1,443,028
2,600 ~	1,096,092	1,128,974	1,205,701	1,238,583	1,293,388	1,326,271	1,359,154	1,435,880	1,468,763	1,523,567
2,800 ~	1,154,036	1,188,657	1,269,439	1,304,060	1,361,762	1,396,383	1,431,004	1,511,787	1,546,408	1,604,110
3,000 ~	1,211,979	1,248,338	1,333,176	1,369,536	1,430,135	1,466,494	1,502,853	1,587,692	1,624,051	1,684,650

【人力地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	847,940	873,378	932,734	958,172	1,000,569	1,026,007	1,051,445	1,110,801	1,136,239	1,178,636
1,200 ~	948,961	977,429	1,043,857	1,072,325	1,119,773	1,148,242	1,176,711	1,243,138	1,271,607	1,319,055
1,400 ~	1,049,982	1,081,481	1,154,980	1,186,479	1,238,978	1,270,478	1,301,977	1,375,476	1,406,975	1,459,474
1,600 ~	1,151,003	1,185,533	1,266,103	1,300,633	1,358,183	1,392,713	1,427,243	1,507,813	1,542,344	1,599,894
1,800 ~	1,252,025	1,289,585	1,377,227	1,414,788	1,477,389	1,514,950	1,552,511	1,640,152	1,677,713	1,740,314

【人力地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	620,950	639,578	683,045	701,673	732,721	751,349	769,978	813,444	832,073	863,120
1,200 ~	676,573	696,870	744,230	764,527	798,356	818,653	838,950	886,310	906,607	940,436
1,400 ~	732,196	754,161	805,415	827,381	863,991	885,957	907,923	959,176	981,142	1,017,752
1,600 ~	787,819	811,453	866,600	890,235	929,626	953,260	976,895	1,032,042	1,055,677	1,095,068
1,800 ~	843,443	868,746	927,787	953,090	995,262	1,020,566	1,045,869	1,104,910	1,130,213	1,172,385
2,000 ~	899,066	926,037	988,972	1,015,944	1,060,897	1,087,869	1,114,841	1,177,776	1,204,748	1,249,701
2,200 ~	954,689	983,329	1,050,157	1,078,798	1,126,533	1,155,173	1,183,814	1,250,642	1,279,283	1,327,017
2,400 ~	1,010,312	1,040,621	1,111,343	1,141,652	1,192,168	1,222,477	1,252,786	1,323,508	1,353,818	1,404,333
2,600 ~	1,065,936	1,097,914	1,172,529	1,204,507	1,257,804	1,289,782	1,321,760	1,396,376	1,428,354	1,481,651
2,800 ~	1,121,560	1,155,206	1,233,716	1,267,362	1,323,440	1,357,087	1,390,734	1,469,243	1,502,890	1,558,968
3,000 ~	1,177,183	1,212,498	1,294,901	1,330,216	1,389,075	1,424,391	1,459,706	1,542,109	1,577,425	1,636,284

令和8年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	668,938	689,006	735,831	755,899	789,346	809,414	829,483	876,308	896,376	929,823
1,100～	701,549	722,595	771,703	792,750	827,827	848,874	869,920	919,029	940,075	975,153
1,200～	734,159	756,183	807,574	829,599	866,307	888,332	910,357	961,748	983,773	1,020,481
1,300～	766,770	789,773	843,447	866,450	904,788	927,791	950,794	1,004,468	1,027,471	1,065,810
1,400～	799,380	823,361	879,318	903,299	943,268	967,249	991,231	1,047,187	1,071,169	1,111,138
1,500～	831,991	856,950	915,190	940,149	981,749	1,006,709	1,031,668	1,089,908	1,114,867	1,156,467
1,600～	864,601	890,539	951,061	976,999	1,020,229	1,046,167	1,072,105	1,132,627	1,158,565	1,201,795
1,700～	897,212	924,128	986,933	1,013,849	1,058,710	1,085,626	1,112,542	1,175,347	1,202,264	1,247,124
1,800～	929,822	957,716	1,022,804	1,050,698	1,097,189	1,125,084	1,152,979	1,218,066	1,245,961	1,292,452
1,900～	962,433	991,305	1,058,676	1,087,549	1,135,670	1,164,543	1,193,416	1,260,787	1,289,660	1,337,781
2,000～	995,043	1,024,894	1,094,547	1,124,398	1,174,150	1,204,002	1,233,853	1,303,506	1,333,357	1,383,109
2,100～	1,027,654	1,058,483	1,130,419	1,161,249	1,212,631	1,243,461	1,274,290	1,346,226	1,377,056	1,428,439
2,200～	1,060,264	1,092,071	1,166,290	1,198,098	1,251,111	1,282,919	1,314,727	1,388,945	1,420,753	1,473,766
2,300～	1,092,875	1,125,661	1,202,162	1,234,948	1,289,592	1,322,378	1,355,165	1,431,666	1,464,452	1,519,096
2,400～	1,125,485	1,159,249	1,238,033	1,271,798	1,328,072	1,361,836	1,395,601	1,474,385	1,508,149	1,564,424
2,500～	1,158,097	1,192,839	1,273,906	1,308,649	1,366,554	1,401,297	1,436,040	1,517,107	1,551,849	1,609,754
2,600～	1,190,707	1,226,428	1,309,777	1,345,498	1,405,034	1,440,755	1,476,476	1,559,826	1,595,547	1,655,082
2,700～	1,223,317	1,260,016	1,345,648	1,382,348	1,443,514	1,480,213	1,516,913	1,602,545	1,639,244	1,700,410
2,800～	1,255,928	1,293,605	1,381,520	1,419,198	1,481,995	1,519,672	1,557,350	1,645,265	1,682,943	1,745,739
2,900～	1,288,538	1,327,194	1,417,391	1,456,047	1,520,474	1,559,130	1,597,787	1,687,984	1,726,640	1,791,067
3,000～	1,321,149	1,360,783	1,453,263	1,492,898	1,558,955	1,598,590	1,638,224	1,730,705	1,770,339	1,836,397

※アカマツは2,800本/畝を下限とする。

令和8年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【人力地拵】 コンテナ苗木（花粉症対策品種）										
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	715,550	737,016	787,105	808,571	844,349	865,815	887,282	937,370	958,837	994,614
1,100～	752,822	775,406	828,104	850,688	888,329	910,914	933,499	986,196	1,008,781	1,046,422
1,200～	790,094	813,796	869,103	892,806	932,310	956,013	979,716	1,035,023	1,058,725	1,098,230
1,300～	827,365	852,185	910,101	934,922	976,290	1,001,111	1,025,932	1,083,848	1,108,669	1,150,037
1,400～	864,637	890,576	951,100	977,039	1,020,271	1,046,210	1,072,149	1,132,674	1,158,613	1,201,845
1,500～	901,909	928,966	992,099	1,019,157	1,064,252	1,091,309	1,118,367	1,181,500	1,208,558	1,253,653
1,600～	939,180	967,355	1,033,098	1,061,273	1,108,232	1,136,407	1,164,583	1,230,325	1,258,501	1,305,460
1,700～	976,452	1,005,745	1,074,097	1,103,390	1,152,213	1,181,506	1,210,800	1,279,152	1,308,445	1,357,268
1,800～	1,013,724	1,044,135	1,115,096	1,145,508	1,196,194	1,226,606	1,257,017	1,327,978	1,358,390	1,409,076
1,900～	1,050,995	1,082,524	1,156,094	1,187,624	1,240,174	1,271,703	1,303,233	1,376,803	1,408,333	1,460,883
2,000～	1,088,267	1,120,915	1,197,093	1,229,741	1,284,155	1,316,803	1,349,451	1,425,629	1,458,277	1,512,691
2,100～	1,125,539	1,159,305	1,238,092	1,271,859	1,328,136	1,361,902	1,395,668	1,474,456	1,508,222	1,564,499
2,200～	1,162,810	1,197,694	1,279,091	1,313,975	1,372,115	1,407,000	1,441,884	1,523,281	1,558,165	1,616,305
2,300～	1,200,082	1,236,084	1,320,090	1,356,092	1,416,096	1,452,099	1,488,101	1,572,107	1,608,109	1,668,113
2,400～	1,237,354	1,274,474	1,361,089	1,398,210	1,460,077	1,497,198	1,534,318	1,620,933	1,658,054	1,719,922
2,500～	1,274,627	1,312,865	1,402,089	1,440,328	1,504,059	1,542,298	1,580,537	1,669,761	1,708,000	1,771,731
2,600～	1,311,898	1,351,254	1,443,087	1,482,444	1,548,039	1,587,396	1,626,753	1,718,586	1,757,943	1,823,538
2,700～	1,349,170	1,389,645	1,484,087	1,524,562	1,592,020	1,632,495	1,672,970	1,767,412	1,807,887	1,875,346
2,800～	1,386,442	1,428,035	1,525,086	1,566,679	1,636,001	1,677,594	1,719,188	1,816,239	1,857,832	1,927,154
2,900～	1,423,713	1,466,424	1,566,084	1,608,795	1,679,981	1,722,692	1,765,404	1,865,064	1,907,775	1,978,961
3,000～	1,460,985	1,504,814	1,607,083	1,650,913	1,723,962	1,767,791	1,811,621	1,913,890	1,957,719	2,030,769

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 スギ											
間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%	
植栽本数											
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	
2,100 ~	920,594	948,211	1,012,653	1,040,271	1,086,300	1,113,918	1,141,536	1,205,978	1,233,595	1,279,625	
2,200 ~	950,836	979,361	1,045,919	1,074,444	1,121,986	1,150,511	1,179,036	1,245,595	1,274,120	1,321,662	
2,300 ~	981,079	1,010,511	1,079,186	1,108,619	1,157,673	1,187,105	1,216,537	1,285,213	1,314,645	1,363,699	
2,400 ~	1,011,320	1,041,659	1,112,452	1,142,791	1,193,357	1,223,697	1,254,036	1,324,829	1,355,168	1,405,734	
2,500 ~	1,041,563	1,072,809	1,145,719	1,176,966	1,229,044	1,260,291	1,291,538	1,364,447	1,395,694	1,447,772	
2,600 ~	1,071,803	1,103,957	1,178,983	1,211,137	1,264,727	1,296,881	1,329,035	1,404,061	1,436,216	1,489,806	
2,700 ~	1,102,046	1,135,107	1,212,250	1,245,311	1,300,414	1,333,475	1,366,537	1,443,680	1,476,741	1,531,843	
2,800 ~	1,132,288	1,166,256	1,245,516	1,279,485	1,336,099	1,370,068	1,404,037	1,483,297	1,517,265	1,573,880	
2,900 ~	1,162,530	1,197,405	1,278,783	1,313,658	1,371,785	1,406,661	1,441,537	1,522,914	1,557,790	1,615,916	
3,000 ~	1,192,772	1,228,555	1,312,049	1,347,832	1,407,470	1,443,254	1,479,037	1,562,531	1,598,314	1,657,953	

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	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

【機械地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	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
2,100 ~	886,790	913,393	975,469	1,002,072	1,046,412	1,073,015	1,099,619	1,161,694	1,188,298	1,232,638
2,200 ~	915,422	942,884	1,006,964	1,034,426	1,080,197	1,107,660	1,135,123	1,199,202	1,226,665	1,272,436
2,300 ~	944,055	972,376	1,038,460	1,066,782	1,113,984	1,142,306	1,170,628	1,236,712	1,265,033	1,312,236
2,400 ~	972,686	1,001,866	1,069,954	1,099,135	1,147,769	1,176,950	1,206,130	1,274,218	1,303,399	1,352,033
2,500 ~	1,001,319	1,031,358	1,101,450	1,131,490	1,181,556	1,211,595	1,241,635	1,311,727	1,341,767	1,391,833
2,600 ~	1,029,950	1,060,848	1,132,945	1,163,843	1,215,341	1,246,239	1,277,138	1,349,234	1,380,133	1,431,630
2,700 ~	1,058,582	1,090,339	1,164,440	1,196,197	1,249,126	1,280,884	1,312,641	1,386,742	1,418,499	1,471,428
2,800 ~	1,087,216	1,119,832	1,195,937	1,228,554	1,282,914	1,315,531	1,348,147	1,424,252	1,456,869	1,511,230
2,900 ~	1,115,847	1,149,322	1,227,431	1,260,907	1,316,699	1,350,174	1,383,650	1,461,759	1,495,234	1,551,027
3,000 ~	1,144,480	1,178,814	1,258,928	1,293,262	1,350,486	1,384,820	1,419,155	1,499,268	1,533,603	1,590,827

令和8年度 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	897,745	924,677	987,519	1,014,451	1,059,339	1,086,271	1,113,203	1,176,045	1,202,978	1,247,865
2,200 ~	958,969	987,738	1,054,865	1,083,634	1,131,583	1,160,352	1,189,121	1,256,249	1,285,018	1,332,966
2,400 ~	1,020,192	1,050,797	1,122,211	1,152,816	1,203,826	1,234,432	1,265,038	1,336,451	1,367,057	1,418,066
2,600 ~	1,081,414	1,113,856	1,189,555	1,221,997	1,276,068	1,308,510	1,340,953	1,416,652	1,449,094	1,503,165
2,800 ~	1,142,638	1,176,917	1,256,901	1,291,180	1,348,312	1,382,591	1,416,871	1,496,855	1,531,134	1,588,266
3,000 ~	1,203,861	1,239,976	1,324,247	1,360,362	1,420,555	1,456,671	1,492,787	1,577,057	1,613,173	1,673,366

【機械地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	828,560	853,416	911,416	936,272	977,700	1,002,557	1,027,414	1,085,413	1,110,270	1,151,698
1,200 ~	937,169	965,284	1,030,885	1,059,000	1,105,859	1,133,974	1,162,089	1,227,691	1,255,806	1,302,664
1,400 ~	1,045,778	1,077,151	1,150,355	1,181,729	1,234,018	1,265,391	1,296,764	1,369,969	1,401,342	1,453,631
1,600 ~	1,154,387	1,189,018	1,269,825	1,304,457	1,362,176	1,396,808	1,431,439	1,512,246	1,546,878	1,604,597
1,800 ~	1,262,997	1,300,886	1,389,296	1,427,186	1,490,336	1,528,226	1,566,116	1,654,526	1,692,415	1,755,565

【機械地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	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 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

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 人工造林単価表（再造林・拡大造林）

①労務税抜き単価

【機械地拵】		コンテナ苗木（花粉症対策品種）								
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	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 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 スギ										
間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
植栽本数										
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
2,100 ~	975,543	1,004,809	1,073,097	1,102,363	1,151,140	1,180,407	1,209,673	1,277,961	1,307,227	1,356,004
2,200 ~	1,007,042	1,037,253	1,107,746	1,137,957	1,188,309	1,218,520	1,248,732	1,319,225	1,349,436	1,399,788
2,300 ~	1,038,542	1,069,698	1,142,396	1,173,552	1,225,479	1,256,635	1,287,792	1,360,490	1,391,646	1,443,573
2,400 ~	1,070,041	1,102,142	1,177,045	1,209,146	1,262,648	1,294,749	1,326,850	1,401,753	1,433,854	1,487,356
2,500 ~	1,101,540	1,134,586	1,211,694	1,244,740	1,299,817	1,332,863	1,365,909	1,443,017	1,476,063	1,531,140
2,600 ~	1,133,038	1,167,029	1,246,341	1,280,332	1,336,984	1,370,975	1,404,967	1,484,279	1,518,270	1,574,922
2,700 ~	1,164,537	1,199,473	1,280,990	1,315,926	1,374,153	1,409,089	1,444,025	1,525,543	1,560,479	1,618,706
2,800 ~	1,196,037	1,231,918	1,315,640	1,351,521	1,411,323	1,447,204	1,483,085	1,566,808	1,602,689	1,662,491
2,900 ~	1,227,535	1,264,361	1,350,288	1,387,114	1,448,491	1,485,317	1,522,143	1,608,070	1,644,896	1,706,273
3,000 ~	1,259,035	1,296,806	1,384,938	1,422,709	1,485,661	1,523,432	1,561,203	1,649,335	1,687,106	1,750,058

令和8年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	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

【機械地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	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
2,100 ~	941,739	969,991	1,035,912	1,064,165	1,111,252	1,139,504	1,167,756	1,233,678	1,261,930	1,309,017
2,200 ~	971,628	1,000,776	1,068,790	1,097,939	1,146,521	1,175,669	1,204,818	1,272,832	1,301,981	1,350,562
2,300 ~	1,001,518	1,031,563	1,101,669	1,131,715	1,181,791	1,211,836	1,241,882	1,311,988	1,342,034	1,392,110
2,400 ~	1,031,406	1,062,348	1,134,546	1,165,488	1,217,059	1,248,001	1,278,943	1,351,141	1,382,084	1,433,654
2,500 ~	1,061,297	1,093,135	1,167,426	1,199,265	1,252,330	1,284,169	1,316,008	1,390,299	1,422,137	1,475,202
2,600 ~	1,091,185	1,123,920	1,200,303	1,233,039	1,287,598	1,320,333	1,353,069	1,429,452	1,462,187	1,516,747
2,700 ~	1,121,074	1,154,706	1,233,181	1,266,813	1,322,867	1,356,499	1,390,131	1,468,606	1,502,239	1,558,292
2,800 ~	1,150,964	1,185,492	1,266,060	1,300,589	1,358,137	1,392,666	1,427,195	1,507,762	1,542,291	1,599,839
2,900 ~	1,180,852	1,216,277	1,298,937	1,334,362	1,393,405	1,428,830	1,464,256	1,546,916	1,582,341	1,641,384
3,000 ~	1,210,743	1,247,065	1,331,817	1,368,139	1,428,676	1,464,999	1,501,321	1,586,073	1,622,395	1,682,932

令和8年度 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	951,437	979,980	1,046,580	1,075,123	1,122,695	1,151,238	1,179,781	1,246,382	1,274,925	1,322,497
2,200 ~	1,015,175	1,045,630	1,116,692	1,147,147	1,197,906	1,228,361	1,258,817	1,329,879	1,360,334	1,411,093
2,400 ~	1,078,912	1,111,279	1,186,803	1,219,170	1,273,116	1,305,483	1,337,850	1,413,374	1,445,742	1,499,687
2,600 ~	1,142,648	1,176,927	1,256,912	1,291,192	1,348,324	1,382,604	1,416,883	1,496,868	1,531,148	1,588,280
2,800 ~	1,206,387	1,242,578	1,327,025	1,363,217	1,423,536	1,459,728	1,495,919	1,580,366	1,616,558	1,676,877
3,000 ~	1,270,124	1,308,227	1,397,136	1,435,240	1,498,746	1,536,850	1,574,953	1,663,862	1,701,966	1,765,472

【機械地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	869,681	895,771	956,649	982,739	1,026,223	1,052,314	1,078,404	1,139,282	1,165,372	1,208,856
1,200 ~	980,804	1,010,228	1,078,884	1,108,308	1,157,348	1,186,772	1,216,196	1,284,853	1,314,277	1,363,317
1,400 ~	1,091,927	1,124,684	1,201,119	1,233,877	1,288,473	1,321,231	1,353,989	1,430,424	1,463,182	1,517,778
1,600 ~	1,203,050	1,239,141	1,323,355	1,359,446	1,419,599	1,455,690	1,491,782	1,575,995	1,612,087	1,672,239
1,800 ~	1,314,175	1,353,600	1,445,592	1,485,017	1,550,726	1,590,151	1,629,577	1,721,569	1,760,994	1,826,703

【機械地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	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 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

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 人工造林単価表（再造林・拡大造林）

②消費税込み単価

【機械地拵】		コンテナ苗木（花粉症対策品種）								
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	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 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 スギ											
間接費率	植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
	1,000 ~	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
	2,100 ~	886,858	913,463	975,543	1,002,149	1,046,492	1,073,098	1,099,703	1,161,783	1,188,389	1,232,732
	2,200 ~	915,494	942,958	1,007,043	1,034,508	1,080,282	1,107,747	1,135,212	1,199,297	1,226,761	1,272,536
	2,300 ~	944,130	972,453	1,038,543	1,066,866	1,114,073	1,142,397	1,170,721	1,236,810	1,265,134	1,312,340
	2,400 ~	972,765	1,001,947	1,070,041	1,099,224	1,147,862	1,177,045	1,206,228	1,274,322	1,303,505	1,352,143
	2,500 ~	1,001,401	1,031,443	1,101,541	1,131,583	1,181,653	1,211,695	1,241,737	1,311,835	1,341,877	1,391,947
	2,600 ~	1,030,035	1,060,936	1,133,038	1,163,939	1,215,441	1,246,342	1,277,243	1,349,345	1,380,246	1,431,748
	2,700 ~	1,058,671	1,090,431	1,164,538	1,196,298	1,249,231	1,280,991	1,312,752	1,386,859	1,418,619	1,471,552
	2,800 ~	1,087,307	1,119,926	1,196,037	1,228,656	1,283,022	1,315,641	1,348,260	1,424,372	1,456,991	1,511,356
	2,900 ~	1,115,942	1,149,420	1,227,536	1,261,014	1,316,811	1,350,289	1,383,768	1,461,884	1,495,362	1,551,159
	3,000 ~	1,144,578	1,178,915	1,259,035	1,293,373	1,350,602	1,384,939	1,419,276	1,499,397	1,533,734	1,590,963

令和8年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	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

【機械地拵】 カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	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
2,100 ~	856,127	881,810	941,739	967,423	1,010,229	1,035,913	1,061,597	1,121,526	1,147,210	1,190,016
2,200 ~	883,299	909,797	971,628	998,127	1,042,292	1,068,791	1,095,290	1,157,121	1,183,620	1,227,785
2,300 ~	910,472	937,786	1,001,519	1,028,833	1,074,356	1,101,671	1,128,985	1,192,718	1,220,032	1,265,556
2,400 ~	937,643	965,772	1,031,407	1,059,536	1,106,418	1,134,548	1,162,677	1,228,312	1,256,441	1,303,323
2,500 ~	964,816	993,760	1,061,297	1,090,242	1,138,482	1,167,427	1,196,371	1,263,908	1,292,853	1,341,094
2,600 ~	991,987	1,021,746	1,091,185	1,120,945	1,170,544	1,200,304	1,230,063	1,299,502	1,329,262	1,378,861
2,700 ~	1,019,159	1,049,733	1,121,074	1,151,649	1,202,607	1,233,182	1,263,757	1,335,098	1,365,673	1,416,631
2,800 ~	1,046,332	1,077,721	1,150,965	1,182,355	1,234,671	1,266,061	1,297,451	1,370,694	1,402,084	1,454,401
2,900 ~	1,073,503	1,105,708	1,180,853	1,213,058	1,266,733	1,298,938	1,331,143	1,406,288	1,438,494	1,492,169
3,000 ~	1,100,676	1,133,696	1,210,743	1,243,763	1,298,797	1,331,817	1,364,838	1,441,885	1,474,905	1,529,939

令和8年度 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	864,944	890,892	951,438	977,386	1,020,633	1,046,582	1,072,530	1,133,076	1,159,024	1,202,272
2,200 ~	922,887	950,573	1,015,175	1,042,862	1,089,006	1,116,693	1,144,379	1,208,981	1,236,668	1,282,812
2,400 ~	980,830	1,010,254	1,078,913	1,108,337	1,157,379	1,186,804	1,216,229	1,284,887	1,314,312	1,363,353
2,600 ~	1,038,772	1,069,935	1,142,649	1,173,812	1,225,750	1,256,914	1,288,077	1,360,791	1,391,954	1,443,893
2,800 ~	1,096,716	1,129,617	1,206,387	1,239,289	1,294,124	1,327,026	1,359,927	1,436,697	1,469,599	1,524,435
3,000 ~	1,154,659	1,189,298	1,270,124	1,304,764	1,362,497	1,397,137	1,431,777	1,512,603	1,547,243	1,604,976

【機械地拵】 ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	790,620	814,338	869,682	893,400	932,931	956,650	980,368	1,035,712	1,059,430	1,098,961
1,200 ~	891,641	918,390	980,805	1,007,554	1,052,136	1,078,885	1,105,634	1,168,049	1,194,798	1,239,380
1,400 ~	992,662	1,022,441	1,091,928	1,121,708	1,171,341	1,201,121	1,230,900	1,300,387	1,330,167	1,379,800
1,600 ~	1,093,683	1,126,493	1,203,051	1,235,861	1,290,545	1,323,356	1,356,166	1,432,724	1,465,535	1,520,219
1,800 ~	1,194,705	1,230,546	1,314,175	1,350,016	1,409,751	1,445,593	1,481,434	1,565,063	1,600,904	1,660,639

【機械地拵】 ソノタL

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	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 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】 コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

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 人工造林単価表（再造林・拡大造林）

③消費税抜き単価（原則課税業者用）

【機械地拵】		コンテナ苗木（花粉症対策品種）								
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	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.2 人 工 造 林(拡大造林(原野等)) 単 価 表

令和8年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

スギ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	642,944	662,232	707,238	726,526	758,673	777,962	797,250	842,256	861,544	893,692
1,100 ~	673,186	693,381	740,504	760,700	794,359	814,555	834,750	881,873	902,069	935,728
1,200 ~	703,428	724,530	773,770	794,873	830,045	851,147	872,250	921,490	942,593	977,764
1,300 ~	733,670	755,680	807,037	829,047	865,730	887,740	909,750	961,107	983,117	1,019,801
1,400 ~	763,912	786,829	840,303	863,220	901,416	924,333	947,250	1,000,724	1,023,642	1,061,837
1,500 ~	794,155	817,979	873,570	897,395	937,102	960,927	984,752	1,040,343	1,064,167	1,103,875
1,600 ~	824,396	849,127	906,835	931,567	972,787	997,519	1,022,251	1,079,958	1,104,690	1,145,910
1,700 ~	854,638	880,277	940,101	965,740	1,008,472	1,034,111	1,059,751	1,119,575	1,145,214	1,187,946
1,800 ~	884,880	911,426	973,368	999,914	1,044,158	1,070,704	1,097,251	1,159,192	1,185,739	1,229,983
1,900 ~	915,122	942,575	1,006,634	1,034,087	1,079,843	1,107,297	1,134,751	1,198,809	1,226,263	1,272,019
2,000 ~	945,364	973,724	1,039,900	1,068,261	1,115,529	1,143,890	1,172,251	1,238,426	1,266,787	1,314,055
2,100 ~	975,606	1,004,874	1,073,166	1,102,434	1,151,215	1,180,483	1,209,751	1,278,043	1,307,312	1,356,092
2,200 ~	1,005,848	1,036,023	1,106,432	1,136,608	1,186,900	1,217,076	1,247,251	1,317,660	1,347,836	1,398,128
2,300 ~	1,036,091	1,067,173	1,139,700	1,170,782	1,222,587	1,253,670	1,284,752	1,357,279	1,388,361	1,440,166
2,400 ~	1,066,332	1,098,321	1,172,965	1,204,955	1,258,271	1,290,261	1,322,251	1,396,894	1,428,884	1,482,201
2,500 ~	1,096,575	1,129,472	1,206,232	1,239,129	1,293,958	1,326,855	1,359,753	1,436,513	1,469,410	1,524,239
2,600 ~	1,126,815	1,160,619	1,239,496	1,273,300	1,329,641	1,363,446	1,397,250	1,476,127	1,509,932	1,566,272
2,700 ~	1,157,058	1,191,769	1,272,763	1,307,475	1,365,328	1,400,040	1,434,751	1,515,745	1,550,457	1,608,310
2,800 ~	1,187,300	1,222,919	1,306,030	1,341,649	1,401,014	1,436,633	1,472,252	1,555,363	1,590,982	1,650,347
2,900 ~	1,217,542	1,254,068	1,339,296	1,375,822	1,436,699	1,473,225	1,509,752	1,594,980	1,631,506	1,692,383
3,000 ~	1,247,784	1,285,217	1,372,562	1,409,995	1,472,385	1,509,818	1,547,252	1,634,597	1,672,030	1,734,419

令和8年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800～	922,873	950,559	1,015,160	1,042,846	1,088,990	1,116,676	1,144,362	1,208,963	1,236,649	1,282,793
3,000～	964,470	993,404	1,060,917	1,089,851	1,138,074	1,167,008	1,195,942	1,263,455	1,292,389	1,340,613

カラマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	626,847	645,652	689,531	708,337	739,679	758,484	777,290	821,169	839,974	871,317
1,100～	655,479	675,143	721,026	740,691	773,465	793,129	812,793	858,677	878,341	911,115
1,200～	684,111	704,634	752,522	773,045	807,250	827,774	848,297	896,185	916,708	950,914
1,300～	712,743	734,125	784,017	805,399	841,036	862,419	883,801	933,693	955,075	990,712
1,400～	741,376	763,617	815,513	837,754	874,823	897,064	919,306	971,202	993,443	1,030,512
1,500～	770,009	793,109	847,009	870,110	908,610	931,710	954,811	1,008,711	1,031,812	1,070,312
1,600～	798,640	822,599	878,504	902,463	942,395	966,354	990,313	1,046,218	1,070,177	1,110,109
1,700～	827,273	852,091	910,000	934,818	976,182	1,001,000	1,025,818	1,083,727	1,108,545	1,149,909
1,800～	855,905	881,582	941,495	967,172	1,009,967	1,035,645	1,061,322	1,121,235	1,146,912	1,189,707
1,900～	884,537	911,073	972,990	999,526	1,043,753	1,070,289	1,096,825	1,158,743	1,185,279	1,229,506
2,000～	913,169	940,564	1,004,485	1,031,880	1,077,539	1,104,934	1,132,329	1,196,251	1,223,646	1,269,304
2,100～	941,802	970,056	1,035,982	1,064,236	1,111,326	1,139,580	1,167,834	1,233,760	1,262,014	1,309,104
2,200～	970,434	999,547	1,067,477	1,096,590	1,145,112	1,174,225	1,203,338	1,271,268	1,300,381	1,348,903
2,300～	999,067	1,029,039	1,098,973	1,128,945	1,178,899	1,208,871	1,238,843	1,308,777	1,338,749	1,388,703
2,400～	1,027,698	1,058,528	1,130,467	1,161,298	1,212,683	1,243,514	1,274,345	1,346,284	1,377,115	1,428,500
2,500～	1,056,331	1,088,020	1,161,964	1,193,654	1,246,470	1,278,160	1,309,850	1,383,793	1,415,483	1,468,300
2,600～	1,084,962	1,117,510	1,193,458	1,226,007	1,280,255	1,312,804	1,345,352	1,421,300	1,453,849	1,508,097
2,700～	1,113,594	1,147,001	1,224,953	1,258,361	1,314,040	1,347,448	1,380,856	1,458,808	1,492,215	1,547,895
2,800～	1,142,228	1,176,494	1,256,450	1,290,717	1,347,829	1,382,095	1,416,362	1,496,318	1,530,585	1,587,696
2,900～	1,170,859	1,205,984	1,287,944	1,323,070	1,381,613	1,416,739	1,451,865	1,533,825	1,568,951	1,627,494
3,000～	1,199,492	1,235,476	1,319,441	1,355,425	1,415,400	1,451,385	1,487,370	1,571,334	1,607,319	1,667,293

令和8年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000～	952,757	981,339	1,048,032	1,076,615	1,124,253	1,152,835	1,181,418	1,248,111	1,276,694	1,324,332
2,200～	1,013,981	1,044,400	1,115,379	1,145,798	1,196,497	1,226,917	1,257,336	1,328,315	1,358,734	1,409,433
2,400～	1,075,204	1,107,460	1,182,724	1,214,980	1,268,740	1,300,996	1,333,252	1,408,517	1,440,773	1,494,533
2,600～	1,136,426	1,170,518	1,250,068	1,284,161	1,340,982	1,375,075	1,409,168	1,488,718	1,522,810	1,579,632
2,800～	1,197,650	1,233,579	1,317,415	1,353,344	1,413,227	1,449,156	1,485,086	1,568,921	1,604,851	1,664,733
3,000～	1,258,873	1,296,639	1,384,760	1,422,526	1,485,470	1,523,236	1,561,002	1,649,123	1,686,889	1,749,833

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	883,572	910,079	971,929	998,436	1,042,614	1,069,122	1,095,629	1,157,479	1,183,986	1,228,165
1,200～	992,181	1,021,946	1,091,399	1,121,164	1,170,773	1,200,539	1,230,304	1,299,757	1,329,522	1,379,131
1,400～	1,100,790	1,133,813	1,210,869	1,243,892	1,298,932	1,331,955	1,364,979	1,442,034	1,475,058	1,530,098
1,600～	1,209,399	1,245,680	1,330,338	1,366,620	1,427,090	1,463,372	1,499,654	1,584,312	1,620,594	1,681,064
1,800～	1,318,009	1,357,549	1,449,809	1,489,350	1,555,250	1,594,790	1,634,331	1,726,591	1,766,132	1,832,032

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～	633,883	652,899	697,271	716,287	747,981	766,998	786,014	830,386	849,403	881,097
1,200～	692,554	713,330	761,809	782,586	817,213	837,990	858,766	907,245	928,022	962,650
1,400～	751,225	773,761	826,347	848,884	886,445	908,982	931,519	984,104	1,006,641	1,044,202
1,600～	809,896	834,192	890,885	915,182	955,677	979,974	1,004,271	1,060,963	1,085,260	1,125,755
1,800～	868,568	894,625	955,424	981,481	1,024,910	1,050,967	1,077,024	1,137,824	1,163,881	1,207,309
2,000～	927,240	955,057	1,019,964	1,047,781	1,094,143	1,121,960	1,149,777	1,214,684	1,242,501	1,288,863
2,200～	985,911	1,015,488	1,084,502	1,114,079	1,163,374	1,192,952	1,222,529	1,291,543	1,321,120	1,370,416
2,400～	1,044,582	1,075,919	1,149,040	1,180,377	1,232,606	1,263,944	1,295,281	1,368,402	1,399,739	1,451,968
2,600～	1,103,254	1,136,351	1,213,579	1,246,677	1,301,839	1,334,937	1,368,034	1,445,262	1,478,360	1,533,523
2,800～	1,161,926	1,196,783	1,278,118	1,312,976	1,371,072	1,405,930	1,440,788	1,522,123	1,556,980	1,615,077
3,000～	1,220,598	1,257,215	1,342,657	1,379,275	1,440,305	1,476,923	1,513,541	1,598,983	1,635,601	1,696,631

令和8年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	688,006	708,646	756,806	777,446	811,847	832,487	853,127	901,287	921,928	956,328
1,100～	722,755	744,437	795,030	816,713	852,850	874,533	896,216	946,809	968,491	1,004,629
1,200～	757,502	780,227	833,252	855,977	893,852	916,577	939,302	992,327	1,015,052	1,052,927
1,300～	792,251	816,018	871,476	895,243	934,856	958,623	982,391	1,037,848	1,061,616	1,101,228
1,400～	826,999	851,808	909,698	934,508	975,858	1,000,668	1,025,478	1,083,368	1,108,178	1,149,528
1,500～	861,747	887,599	947,921	973,774	1,016,861	1,042,713	1,068,566	1,128,888	1,154,740	1,197,828
1,600～	896,495	923,389	986,144	1,013,039	1,057,864	1,084,758	1,111,653	1,174,408	1,201,303	1,246,128
1,700～	931,244	959,181	1,024,368	1,052,305	1,098,867	1,126,805	1,154,742	1,219,929	1,247,866	1,294,429
1,800～	965,991	994,970	1,062,590	1,091,569	1,139,869	1,168,849	1,197,828	1,265,448	1,294,427	1,342,727
1,900～	1,000,740	1,030,762	1,100,814	1,130,836	1,180,873	1,210,895	1,240,917	1,310,969	1,340,991	1,391,028
2,000～	1,035,487	1,066,551	1,139,035	1,170,100	1,221,874	1,252,939	1,284,003	1,356,487	1,387,552	1,439,326
2,100～	1,070,236	1,102,343	1,177,259	1,209,366	1,262,878	1,294,985	1,327,092	1,402,009	1,434,116	1,487,628
2,200～	1,104,984	1,138,133	1,215,482	1,248,631	1,303,881	1,337,030	1,370,180	1,447,529	1,480,678	1,535,927
2,300～	1,139,732	1,173,923	1,253,705	1,287,897	1,344,883	1,379,075	1,413,267	1,493,048	1,527,240	1,584,227
2,400～	1,174,480	1,209,714	1,291,928	1,327,162	1,385,886	1,421,120	1,456,355	1,538,568	1,573,803	1,632,527
2,500～	1,209,230	1,245,506	1,330,153	1,366,429	1,426,891	1,463,168	1,499,445	1,584,091	1,620,368	1,680,829
2,600～	1,243,977	1,281,296	1,368,374	1,405,694	1,467,892	1,505,212	1,542,531	1,629,609	1,666,929	1,729,128
2,700～	1,278,725	1,317,086	1,406,597	1,444,959	1,508,895	1,547,257	1,585,619	1,675,129	1,713,491	1,777,427
2,800～	1,313,474	1,352,878	1,444,821	1,484,225	1,549,899	1,589,303	1,628,707	1,720,650	1,760,055	1,825,728
2,900～	1,348,221	1,388,667	1,483,043	1,523,489	1,590,900	1,631,347	1,671,794	1,766,169	1,806,616	1,874,027
3,000～	1,382,970	1,424,459	1,521,267	1,562,756	1,631,904	1,673,393	1,714,882	1,811,690	1,853,179	1,922,328

※アカマツは2,800本/畝を下限とする。

令和8年度 人工造林単価表（拡大造林（原野等））

①労務税抜き単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	739,279	761,457	813,206	835,385	872,349	894,527	916,705	968,455	990,633	1,027,597
1,100～	779,155	802,529	857,070	880,445	919,402	942,777	966,152	1,020,693	1,044,067	1,083,025
1,200～	819,031	843,601	900,934	925,505	966,456	991,027	1,015,598	1,072,930	1,097,501	1,138,453
1,300～	858,905	884,672	944,795	970,562	1,013,507	1,039,275	1,065,042	1,125,165	1,150,932	1,193,877
1,400～	898,781	925,744	988,659	1,015,622	1,060,561	1,087,525	1,114,488	1,177,403	1,204,366	1,249,305
1,500～	938,657	966,816	1,032,522	1,060,682	1,107,615	1,135,774	1,163,934	1,229,640	1,257,800	1,304,733
1,600～	978,532	1,007,887	1,076,385	1,105,741	1,154,667	1,184,023	1,213,379	1,281,876	1,311,232	1,360,159
1,700～	1,018,408	1,048,960	1,120,248	1,150,801	1,201,721	1,232,273	1,262,825	1,334,114	1,364,666	1,415,587
1,800～	1,058,283	1,090,031	1,164,111	1,195,859	1,248,773	1,280,522	1,312,270	1,386,350	1,418,099	1,471,013
1,900～	1,098,158	1,131,102	1,207,973	1,240,918	1,295,826	1,328,771	1,361,715	1,438,586	1,471,531	1,526,439
2,000～	1,138,034	1,172,175	1,251,837	1,285,978	1,342,880	1,377,021	1,411,162	1,490,824	1,524,965	1,581,867
2,100～	1,177,910	1,213,247	1,295,701	1,331,038	1,389,933	1,425,271	1,460,608	1,543,062	1,578,399	1,637,294
2,200～	1,217,784	1,254,317	1,339,562	1,376,095	1,436,985	1,473,518	1,510,052	1,595,297	1,631,830	1,692,719
2,300～	1,257,660	1,295,389	1,383,426	1,421,155	1,484,038	1,521,768	1,559,498	1,647,534	1,685,264	1,748,147
2,400～	1,297,536	1,336,462	1,427,289	1,466,215	1,531,092	1,570,018	1,608,944	1,699,772	1,738,698	1,803,575
2,500～	1,337,413	1,377,535	1,471,154	1,511,276	1,578,147	1,618,269	1,658,392	1,752,011	1,792,133	1,859,004
2,600～	1,377,287	1,418,605	1,515,015	1,556,334	1,625,198	1,666,517	1,707,835	1,804,245	1,845,564	1,914,428
2,700～	1,417,163	1,459,677	1,558,879	1,601,394	1,672,252	1,714,767	1,757,282	1,856,483	1,898,998	1,969,856
2,800～	1,457,039	1,500,750	1,602,742	1,646,454	1,719,306	1,763,017	1,806,728	1,908,721	1,952,432	2,025,284
2,900～	1,496,914	1,541,821	1,646,605	1,691,512	1,766,358	1,811,265	1,856,173	1,960,957	2,005,864	2,080,710
3,000～	1,536,790	1,582,893	1,690,469	1,736,572	1,813,412	1,859,515	1,905,619	2,013,194	2,059,298	2,136,138

令和8年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

スギ

植栽本数	間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~		689,567	710,254	758,523	779,210	813,689	834,376	855,063	903,332	924,019	958,498
1,100 ~		721,065	742,696	793,171	814,803	850,856	872,488	894,120	944,595	966,227	1,002,280
1,200 ~		752,565	775,141	827,821	850,398	888,026	910,603	933,180	985,860	1,008,437	1,046,065
1,300 ~		784,063	807,584	862,469	885,991	925,194	948,716	972,238	1,027,122	1,050,644	1,089,847
1,400 ~		815,563	840,029	897,119	921,586	962,364	986,831	1,011,298	1,068,387	1,092,854	1,133,632
1,500 ~		847,063	872,474	931,769	957,181	999,534	1,024,946	1,050,358	1,109,652	1,135,064	1,177,417
1,600 ~		878,561	904,917	966,417	992,773	1,036,701	1,063,058	1,089,415	1,150,914	1,177,271	1,221,199
1,700 ~		910,060	937,361	1,001,066	1,028,367	1,073,870	1,101,172	1,128,474	1,192,178	1,219,480	1,264,983
1,800 ~		941,559	969,805	1,035,714	1,063,961	1,111,039	1,139,286	1,167,533	1,233,442	1,261,689	1,308,767
1,900 ~		973,058	1,002,249	1,070,363	1,099,555	1,148,208	1,177,400	1,206,591	1,274,705	1,303,897	1,352,550
2,000 ~		1,004,557	1,034,693	1,105,012	1,135,149	1,185,377	1,215,513	1,245,650	1,315,969	1,346,106	1,396,334
2,100 ~		1,036,056	1,067,137	1,139,661	1,170,743	1,222,546	1,253,627	1,284,709	1,357,233	1,388,315	1,440,117
2,200 ~		1,067,555	1,099,581	1,174,310	1,206,337	1,259,714	1,291,741	1,323,768	1,398,497	1,430,523	1,483,901
2,300 ~		1,099,055	1,132,026	1,208,960	1,241,932	1,296,884	1,329,856	1,362,828	1,439,762	1,472,733	1,527,686
2,400 ~		1,130,554	1,164,470	1,243,609	1,277,526	1,334,053	1,367,970	1,401,886	1,481,025	1,514,942	1,571,470
2,500 ~		1,162,053	1,196,914	1,278,258	1,313,119	1,371,222	1,406,084	1,440,945	1,522,289	1,557,151	1,615,253
2,600 ~		1,193,551	1,229,357	1,312,906	1,348,712	1,408,390	1,444,196	1,480,003	1,563,551	1,599,358	1,659,035
2,700 ~		1,225,050	1,261,801	1,347,555	1,384,306	1,445,559	1,482,310	1,519,062	1,604,815	1,641,567	1,702,819
2,800 ~		1,256,550	1,294,246	1,382,205	1,419,901	1,482,729	1,520,425	1,558,122	1,646,080	1,683,777	1,746,604
2,900 ~		1,288,048	1,326,689	1,416,852	1,455,494	1,519,896	1,558,538	1,597,179	1,687,342	1,725,984	1,790,386
3,000 ~		1,319,548	1,359,134	1,451,502	1,491,089	1,557,066	1,596,653	1,636,239	1,728,607	1,768,194	1,834,171

令和8年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	992,123	1,021,886	1,091,335	1,121,098	1,170,705	1,200,468	1,230,232	1,299,681	1,329,444	1,379,050
3,000 ~	1,036,234	1,067,321	1,139,857	1,170,944	1,222,756	1,253,843	1,284,930	1,357,466	1,388,553	1,440,365

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 ~	673,469	693,673	740,815	761,019	794,693	814,897	835,101	882,244	902,448	936,121
1,100 ~	703,359	724,459	773,694	794,795	829,963	851,064	872,165	921,400	942,501	977,669
1,200 ~	733,248	755,245	806,572	828,570	865,232	887,230	909,227	960,554	982,552	1,019,214
1,300 ~	763,137	786,031	839,450	862,344	900,501	923,395	946,289	999,709	1,022,603	1,060,760
1,400 ~	793,026	816,816	872,328	896,119	935,770	959,561	983,352	1,038,864	1,062,654	1,102,306
1,500 ~	822,917	847,604	905,208	929,896	971,042	995,729	1,020,417	1,078,021	1,102,708	1,143,854
1,600 ~	852,805	878,389	938,085	963,669	1,006,309	1,031,894	1,057,478	1,117,174	1,142,758	1,185,398
1,700 ~	882,695	909,175	970,964	997,445	1,041,580	1,068,060	1,094,541	1,156,330	1,182,811	1,226,946
1,800 ~	912,584	939,961	1,003,842	1,031,219	1,076,849	1,104,226	1,131,604	1,195,485	1,222,862	1,268,491
1,900 ~	942,473	970,747	1,036,720	1,064,994	1,112,118	1,140,392	1,168,666	1,234,639	1,262,913	1,310,037
2,000 ~	972,363	1,001,533	1,069,599	1,098,770	1,147,388	1,176,559	1,205,730	1,273,795	1,302,966	1,351,584
2,100 ~	1,002,252	1,032,319	1,102,477	1,132,544	1,182,657	1,212,724	1,242,792	1,312,950	1,343,017	1,393,130
2,200 ~	1,032,141	1,063,105	1,135,355	1,166,319	1,217,926	1,248,890	1,279,854	1,352,104	1,383,068	1,434,675
2,300 ~	1,062,031	1,093,891	1,168,234	1,200,095	1,253,196	1,285,057	1,316,918	1,391,260	1,423,121	1,476,223
2,400 ~	1,091,919	1,124,676	1,201,110	1,233,868	1,288,464	1,321,221	1,353,979	1,430,413	1,463,171	1,517,767
2,500 ~	1,121,810	1,155,464	1,233,991	1,267,645	1,323,735	1,357,390	1,391,044	1,469,571	1,503,225	1,559,315
2,600 ~	1,151,698	1,186,248	1,266,867	1,301,418	1,359,003	1,393,554	1,428,105	1,508,724	1,543,275	1,600,860
2,700 ~	1,181,587	1,217,034	1,299,745	1,335,193	1,394,272	1,429,720	1,465,167	1,547,878	1,583,326	1,642,405
2,800 ~	1,211,477	1,247,821	1,332,624	1,368,969	1,429,542	1,465,887	1,502,231	1,587,034	1,623,379	1,683,953
2,900 ~	1,241,365	1,278,605	1,365,501	1,402,742	1,464,810	1,502,051	1,539,292	1,626,188	1,663,429	1,725,497
3,000 ~	1,271,256	1,309,393	1,398,381	1,436,519	1,500,082	1,538,219	1,576,357	1,665,345	1,703,483	1,767,045

令和8年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	1,011,950	1,042,308	1,113,145	1,143,503	1,194,101	1,224,459	1,254,818	1,325,654	1,356,013	1,406,610
2,200 ~	1,075,688	1,107,958	1,183,256	1,215,527	1,269,311	1,301,582	1,333,853	1,409,151	1,441,421	1,495,206
2,400 ~	1,139,425	1,173,607	1,253,367	1,287,550	1,344,521	1,378,704	1,412,887	1,492,646	1,526,829	1,583,800
2,600 ~	1,203,161	1,239,255	1,323,477	1,359,571	1,419,729	1,455,824	1,491,919	1,576,140	1,612,235	1,672,393
2,800 ~	1,266,900	1,304,907	1,393,590	1,431,597	1,494,942	1,532,949	1,570,956	1,659,639	1,697,646	1,760,991
3,000 ~	1,330,637	1,370,556	1,463,700	1,503,619	1,570,151	1,610,070	1,649,989	1,743,134	1,783,053	1,849,585

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	930,194	958,099	1,023,213	1,051,119	1,097,628	1,125,534	1,153,440	1,218,554	1,246,459	1,292,969
1,200 ~	1,041,317	1,072,556	1,145,448	1,176,688	1,228,754	1,259,993	1,291,233	1,364,125	1,395,364	1,447,430
1,400 ~	1,152,440	1,187,013	1,267,684	1,302,257	1,359,879	1,394,452	1,429,025	1,509,696	1,544,269	1,601,891
1,600 ~	1,263,563	1,301,469	1,389,919	1,427,826	1,491,004	1,528,911	1,566,818	1,655,267	1,693,174	1,756,352
1,800 ~	1,374,688	1,415,928	1,512,156	1,553,397	1,622,131	1,663,372	1,704,613	1,800,841	1,842,081	1,910,816

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 ~	680,505	700,920	748,555	768,970	802,995	823,411	843,826	891,461	911,876	945,901
1,200 ~	741,690	763,940	815,859	838,109	875,194	897,444	919,695	971,613	993,864	1,030,949
1,400 ~	802,876	826,962	883,163	907,249	947,393	971,479	995,566	1,051,767	1,075,853	1,115,997
1,600 ~	864,061	889,982	950,467	976,388	1,019,591	1,045,513	1,071,435	1,131,919	1,157,841	1,201,044
1,800 ~	925,247	953,004	1,017,771	1,045,529	1,091,791	1,119,548	1,147,306	1,212,073	1,239,830	1,286,093
2,000 ~	986,433	1,016,025	1,085,076	1,114,669	1,163,990	1,193,583	1,223,176	1,292,227	1,321,820	1,371,141
2,200 ~	1,047,618	1,079,046	1,152,379	1,183,808	1,236,189	1,267,617	1,299,046	1,372,379	1,403,808	1,456,189
2,400 ~	1,108,803	1,142,067	1,219,683	1,252,947	1,308,387	1,341,651	1,374,915	1,452,531	1,485,796	1,541,236
2,600 ~	1,169,990	1,205,089	1,286,989	1,322,088	1,380,588	1,415,687	1,450,787	1,532,686	1,567,786	1,626,286
2,800 ~	1,231,176	1,268,111	1,354,293	1,391,228	1,452,787	1,489,722	1,526,658	1,612,840	1,649,775	1,711,334
3,000 ~	1,292,361	1,331,131	1,421,597	1,460,367	1,524,985	1,563,756	1,602,527	1,692,992	1,731,763	1,796,381

令和8年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	733,292	755,290	806,621	828,619	865,284	887,283	909,282	960,612	982,611	1,019,275
1,100～	769,164	792,238	846,080	869,155	907,613	930,688	953,763	1,007,604	1,030,679	1,069,137
1,200～	805,035	829,186	885,538	909,689	949,941	974,092	998,243	1,054,595	1,078,746	1,118,998
1,300～	840,907	866,134	924,997	950,224	992,270	1,017,497	1,042,724	1,101,588	1,126,815	1,168,860
1,400～	876,778	903,081	964,455	990,759	1,034,598	1,060,901	1,087,204	1,148,579	1,174,882	1,218,721
1,500～	912,650	940,029	1,003,915	1,031,294	1,076,927	1,104,306	1,131,686	1,195,571	1,222,951	1,268,583
1,600～	948,521	976,976	1,043,373	1,071,828	1,119,254	1,147,710	1,176,166	1,242,562	1,271,018	1,318,444
1,700～	984,393	1,013,924	1,082,832	1,112,364	1,161,583	1,191,115	1,220,647	1,289,554	1,319,086	1,368,306
1,800～	1,020,264	1,050,871	1,122,290	1,152,898	1,203,911	1,234,519	1,265,127	1,336,545	1,367,153	1,418,166
1,900～	1,056,136	1,087,820	1,161,749	1,193,433	1,246,240	1,277,924	1,309,608	1,383,538	1,415,222	1,468,029
2,000～	1,092,007	1,124,767	1,201,207	1,233,967	1,288,568	1,321,328	1,354,088	1,430,529	1,463,289	1,517,889
2,100～	1,127,879	1,161,715	1,240,666	1,274,503	1,330,897	1,364,733	1,398,569	1,477,521	1,511,357	1,567,751
2,200～	1,163,750	1,198,662	1,280,125	1,315,037	1,373,225	1,408,137	1,443,050	1,524,512	1,559,425	1,617,612
2,300～	1,199,623	1,235,611	1,319,585	1,355,573	1,415,555	1,451,543	1,487,532	1,571,506	1,607,494	1,667,475
2,400～	1,235,494	1,272,558	1,359,043	1,396,108	1,457,882	1,494,947	1,532,012	1,618,497	1,655,561	1,717,336
2,500～	1,271,367	1,309,508	1,398,503	1,436,644	1,500,213	1,538,354	1,576,495	1,665,490	1,703,631	1,767,200
2,600～	1,307,238	1,346,455	1,437,961	1,477,178	1,542,540	1,581,757	1,620,975	1,712,481	1,751,698	1,817,060
2,700～	1,343,109	1,383,402	1,477,419	1,517,713	1,584,868	1,625,161	1,665,455	1,759,472	1,799,766	1,866,921
2,800～	1,378,981	1,420,350	1,516,879	1,558,248	1,627,197	1,668,567	1,709,936	1,806,465	1,847,834	1,916,783
2,900～	1,414,852	1,457,297	1,556,337	1,598,782	1,669,525	1,711,970	1,754,416	1,853,456	1,895,901	1,966,644
3,000～	1,450,724	1,494,245	1,595,796	1,639,318	1,711,854	1,755,376	1,798,897	1,900,448	1,943,970	2,016,506

※アカマツは2,800本/畝を下限とする。

令和8年度 人工造林単価表（拡大造林（原野等））

②消費税込み単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	784,565	808,101	863,021	886,558	925,786	949,323	972,860	1,027,780	1,051,317	1,090,545
1,100～	825,564	850,330	908,120	932,887	974,165	998,932	1,023,699	1,081,488	1,106,255	1,147,533
1,200～	866,563	892,559	953,219	979,216	1,022,544	1,048,541	1,074,538	1,135,197	1,161,194	1,204,522
1,300～	907,562	934,788	998,318	1,025,545	1,070,923	1,098,150	1,125,376	1,188,906	1,216,133	1,261,511
1,400～	948,561	977,017	1,043,417	1,071,873	1,119,301	1,147,758	1,176,215	1,242,614	1,271,071	1,318,499
1,500～	989,560	1,019,246	1,088,516	1,118,202	1,167,680	1,197,367	1,227,054	1,296,323	1,326,010	1,375,488
1,600～	1,030,558	1,061,474	1,133,613	1,164,530	1,216,058	1,246,975	1,277,891	1,350,030	1,380,947	1,432,475
1,700～	1,071,557	1,103,703	1,178,712	1,210,859	1,264,437	1,296,583	1,328,730	1,403,739	1,435,886	1,489,464
1,800～	1,112,556	1,145,932	1,223,811	1,257,188	1,312,816	1,346,192	1,379,569	1,457,448	1,490,825	1,546,452
1,900～	1,153,555	1,188,161	1,268,910	1,303,517	1,361,194	1,395,801	1,430,408	1,511,157	1,545,763	1,603,441
2,000～	1,194,554	1,230,390	1,314,009	1,349,846	1,409,573	1,445,410	1,481,246	1,564,865	1,600,702	1,660,430
2,100～	1,235,553	1,272,619	1,359,108	1,396,174	1,457,952	1,495,019	1,532,085	1,618,574	1,655,641	1,717,418
2,200～	1,276,551	1,314,847	1,404,206	1,442,502	1,506,330	1,544,626	1,582,923	1,672,281	1,710,578	1,774,405
2,300～	1,317,550	1,357,076	1,449,305	1,488,831	1,554,709	1,594,235	1,633,762	1,725,990	1,765,517	1,831,394
2,400～	1,358,549	1,399,305	1,494,403	1,535,160	1,603,087	1,643,844	1,684,600	1,779,699	1,820,455	1,888,383
2,500～	1,399,550	1,441,536	1,539,505	1,581,491	1,651,469	1,693,455	1,735,442	1,833,410	1,875,397	1,945,374
2,600～	1,440,548	1,483,764	1,584,602	1,627,819	1,699,846	1,743,063	1,786,279	1,887,117	1,930,334	2,002,361
2,700～	1,481,547	1,525,993	1,629,701	1,674,148	1,748,225	1,792,671	1,837,118	1,940,826	1,985,272	2,059,350
2,800～	1,522,546	1,568,222	1,674,800	1,720,476	1,796,604	1,842,280	1,887,957	1,994,535	2,040,211	2,116,338
2,900～	1,563,544	1,610,450	1,719,898	1,766,804	1,844,981	1,891,888	1,938,794	2,048,242	2,095,148	2,173,326
3,000～	1,604,544	1,652,680	1,764,998	1,813,134	1,893,361	1,941,498	1,989,634	2,101,952	2,150,088	2,230,316

令和8年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

間接費率 植栽本数		スギ									
		一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	626,880	645,686	689,568	708,374	739,718	758,524	777,331	821,212	840,019	871,363	
1,100 ~	655,515	675,180	721,066	740,731	773,507	793,173	812,838	858,724	878,390	911,165	
1,200 ~	684,151	704,675	752,566	773,090	807,298	827,822	848,347	896,237	916,762	950,969	
1,300 ~	712,786	734,169	784,064	805,448	841,087	862,471	883,854	933,749	955,133	990,772	
1,400 ~	741,422	763,664	815,564	837,806	874,877	897,120	919,363	971,262	993,505	1,030,576	
1,500 ~	770,058	793,159	847,063	870,165	908,668	931,770	954,871	1,008,775	1,031,877	1,070,380	
1,600 ~	798,693	822,653	878,562	902,523	942,457	966,418	990,379	1,046,287	1,070,248	1,110,183	
1,700 ~	827,328	852,147	910,060	934,880	976,247	1,001,066	1,025,886	1,083,799	1,108,619	1,149,985	
1,800 ~	855,964	881,642	941,560	967,239	1,010,037	1,035,716	1,061,395	1,121,312	1,146,991	1,189,789	
1,900 ~	884,599	911,136	973,058	999,596	1,043,826	1,070,364	1,096,902	1,158,824	1,185,362	1,229,592	
2,000 ~	913,235	940,632	1,004,558	1,031,955	1,077,617	1,105,014	1,132,411	1,196,337	1,223,734	1,269,396	
2,100 ~	941,870	970,126	1,036,057	1,064,313	1,111,406	1,139,662	1,167,918	1,233,849	1,262,105	1,309,199	
2,200 ~	970,506	999,621	1,067,556	1,096,671	1,145,197	1,174,312	1,203,427	1,271,362	1,300,478	1,349,003	
2,300 ~	999,142	1,029,116	1,099,056	1,129,030	1,178,987	1,208,961	1,238,936	1,308,876	1,338,850	1,388,807	
2,400 ~	1,027,777	1,058,610	1,130,554	1,161,388	1,212,776	1,243,610	1,274,443	1,346,387	1,377,221	1,428,610	
2,500 ~	1,056,413	1,088,105	1,162,054	1,193,746	1,246,567	1,278,259	1,309,952	1,383,901	1,415,593	1,468,414	
2,600 ~	1,085,047	1,117,598	1,193,551	1,226,103	1,280,355	1,312,906	1,345,458	1,421,411	1,453,962	1,508,215	
2,700 ~	1,113,683	1,147,093	1,225,051	1,258,461	1,314,145	1,347,556	1,380,966	1,458,924	1,492,335	1,548,019	
2,800 ~	1,142,319	1,176,588	1,256,550	1,290,820	1,347,936	1,382,205	1,416,475	1,496,437	1,530,707	1,587,823	
2,900 ~	1,170,954	1,206,082	1,288,049	1,323,178	1,381,725	1,416,854	1,451,982	1,533,949	1,569,078	1,627,626	
3,000 ~	1,199,590	1,235,577	1,319,549	1,355,536	1,415,516	1,451,503	1,487,491	1,571,462	1,607,450	1,667,430	

令和8年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800～	901,931	928,988	992,124	1,019,182	1,064,278	1,091,336	1,118,394	1,181,529	1,208,587	1,253,684
3,000～	942,032	970,292	1,036,235	1,064,496	1,111,597	1,139,858	1,168,119	1,234,061	1,262,322	1,309,424

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～	612,246	630,613	673,470	691,837	722,450	740,817	759,185	802,042	820,409	851,021
1,100～	639,418	658,600	703,359	722,542	754,513	773,695	792,878	837,637	856,820	888,791
1,200～	666,590	686,587	733,249	753,246	786,576	806,573	826,571	873,232	893,230	926,560
1,300～	693,762	714,574	763,138	783,951	818,639	839,452	860,264	908,828	929,641	964,329
1,400～	720,934	742,562	793,027	814,655	850,702	872,330	893,958	944,423	966,051	1,002,098
1,500～	748,107	770,550	822,917	845,360	882,766	905,209	927,652	980,020	1,002,463	1,039,868
1,600～	775,278	798,536	852,805	876,064	914,828	938,086	961,344	1,015,614	1,038,872	1,077,636
1,700～	802,451	826,524	882,696	906,769	946,892	970,965	995,039	1,051,210	1,075,284	1,115,406
1,800～	829,623	854,511	912,585	937,473	978,955	1,003,843	1,028,732	1,086,806	1,111,694	1,153,175
1,900～	856,795	882,498	942,474	968,178	1,011,018	1,036,721	1,062,425	1,122,401	1,148,105	1,190,945
2,000～	883,967	910,486	972,363	998,882	1,043,081	1,069,600	1,096,119	1,157,996	1,184,515	1,228,714
2,100～	911,139	938,473	1,002,252	1,029,587	1,075,144	1,102,478	1,129,812	1,193,592	1,220,926	1,266,483
2,200～	938,311	966,460	1,032,142	1,060,291	1,107,206	1,135,356	1,163,505	1,229,187	1,257,336	1,304,252
2,300～	965,484	994,448	1,062,032	1,090,996	1,139,271	1,168,235	1,197,200	1,264,784	1,293,748	1,342,022
2,400～	992,655	1,022,434	1,091,920	1,121,700	1,171,332	1,201,112	1,230,892	1,300,378	1,330,157	1,379,790
2,500～	1,019,828	1,050,422	1,121,810	1,152,405	1,203,397	1,233,991	1,264,586	1,335,974	1,366,569	1,417,560
2,600～	1,046,999	1,078,408	1,151,698	1,183,108	1,235,458	1,266,868	1,298,278	1,371,568	1,402,978	1,455,328
2,700～	1,074,171	1,106,396	1,181,588	1,213,813	1,267,521	1,299,746	1,331,972	1,407,164	1,439,389	1,493,097
2,800～	1,101,344	1,134,384	1,211,478	1,244,518	1,299,585	1,332,626	1,365,666	1,442,760	1,475,800	1,530,868
2,900～	1,128,515	1,162,370	1,241,366	1,275,221	1,331,647	1,365,503	1,399,358	1,478,354	1,512,210	1,568,635
3,000～	1,155,688	1,190,358	1,271,256	1,305,927	1,363,711	1,398,382	1,433,053	1,513,951	1,548,621	1,606,406

令和8年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000～	919,956	947,554	1,011,951	1,039,550	1,085,548	1,113,146	1,140,745	1,205,142	1,232,741	1,278,738
2,200～	977,899	1,007,235	1,075,688	1,105,025	1,153,920	1,183,257	1,212,594	1,281,047	1,310,384	1,359,279
2,400～	1,035,842	1,066,917	1,139,426	1,170,501	1,222,293	1,253,368	1,284,444	1,356,953	1,388,028	1,439,820
2,600～	1,093,784	1,126,597	1,203,162	1,235,975	1,290,665	1,323,478	1,356,292	1,432,857	1,465,670	1,520,359
2,800～	1,151,728	1,186,279	1,266,900	1,301,452	1,359,039	1,393,590	1,428,142	1,508,763	1,543,315	1,600,901
3,000～	1,209,671	1,245,961	1,330,638	1,366,928	1,427,411	1,463,701	1,499,992	1,584,669	1,620,959	1,681,442

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	845,632	871,000	930,195	955,564	997,845	1,023,214	1,048,583	1,107,777	1,133,146	1,175,428
1,200～	946,653	975,052	1,041,318	1,069,717	1,117,050	1,145,450	1,173,849	1,240,115	1,268,515	1,315,847
1,400～	1,047,674	1,079,104	1,152,441	1,183,871	1,236,255	1,267,685	1,299,115	1,372,452	1,403,883	1,456,266
1,600～	1,148,695	1,183,155	1,263,564	1,298,025	1,355,460	1,389,920	1,424,381	1,504,790	1,539,251	1,596,686
1,800～	1,249,717	1,287,208	1,374,688	1,412,180	1,474,666	1,512,157	1,549,649	1,637,129	1,674,620	1,737,106

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～	618,642	637,201	680,506	699,065	729,997	748,556	767,116	810,421	828,980	859,912
1,200～	674,265	694,492	741,691	761,919	795,632	815,860	836,088	883,287	903,515	937,228
1,400～	729,888	751,784	802,876	824,773	861,267	883,164	905,061	956,153	978,049	1,014,544
1,600～	785,511	809,076	864,062	887,627	926,902	950,468	974,033	1,029,019	1,052,584	1,091,860
1,800～	841,135	866,369	925,248	950,482	992,539	1,017,773	1,043,007	1,101,886	1,127,120	1,169,177
2,000～	896,758	923,660	986,433	1,013,336	1,058,174	1,085,077	1,111,979	1,174,752	1,201,655	1,246,493
2,200～	952,381	980,952	1,047,619	1,076,190	1,123,809	1,152,381	1,180,952	1,247,619	1,276,190	1,323,809
2,400～	1,008,004	1,038,244	1,108,804	1,139,044	1,189,444	1,219,684	1,249,924	1,320,485	1,350,725	1,401,125
2,600～	1,063,628	1,095,536	1,169,990	1,201,899	1,255,081	1,286,989	1,318,898	1,393,352	1,425,261	1,478,442
2,800～	1,119,252	1,152,829	1,231,177	1,264,754	1,320,717	1,354,294	1,387,872	1,466,220	1,499,797	1,555,760
3,000～	1,174,875	1,210,121	1,292,362	1,327,608	1,386,352	1,421,598	1,456,845	1,539,086	1,574,332	1,633,076

令和8年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	666,630	686,628	733,293	753,291	786,623	806,622	826,621	873,285	893,284	926,615
1,100～	699,241	720,218	769,165	790,142	825,104	846,081	867,058	916,005	936,982	971,944
1,200～	731,851	753,806	805,036	826,991	863,584	885,539	907,495	958,724	980,680	1,017,272
1,300～	764,462	787,395	840,908	863,842	902,065	924,999	947,932	1,001,445	1,024,379	1,062,602
1,400～	797,072	820,984	876,779	900,691	940,544	964,457	988,369	1,044,164	1,068,076	1,107,930
1,500～	829,683	854,573	912,651	937,541	979,025	1,003,916	1,028,806	1,086,884	1,111,775	1,153,259
1,600～	862,293	888,161	948,522	974,391	1,017,505	1,043,374	1,069,243	1,129,603	1,155,472	1,198,587
1,700～	894,904	921,751	984,394	1,011,241	1,055,986	1,082,833	1,109,680	1,172,324	1,199,171	1,243,916
1,800～	927,514	955,339	1,020,265	1,048,090	1,094,466	1,122,291	1,150,117	1,215,043	1,242,868	1,289,244
1,900～	960,125	988,928	1,056,137	1,084,941	1,132,947	1,161,751	1,190,555	1,257,763	1,286,567	1,334,573
2,000～	992,735	1,022,517	1,092,008	1,121,790	1,171,427	1,201,209	1,230,991	1,300,482	1,330,264	1,379,901
2,100～	1,025,346	1,056,106	1,127,880	1,158,640	1,209,908	1,240,668	1,271,429	1,343,203	1,373,963	1,425,230
2,200～	1,057,956	1,089,694	1,163,751	1,195,490	1,248,388	1,280,126	1,311,865	1,385,922	1,417,661	1,470,558
2,300～	1,090,567	1,123,284	1,199,623	1,232,340	1,286,869	1,319,586	1,352,303	1,428,642	1,461,359	1,515,888
2,400～	1,123,177	1,156,872	1,235,494	1,269,190	1,325,348	1,359,044	1,392,739	1,471,361	1,505,057	1,561,216
2,500～	1,155,789	1,190,462	1,271,367	1,306,041	1,363,831	1,398,504	1,433,178	1,514,083	1,548,757	1,606,546
2,600～	1,188,399	1,224,050	1,307,238	1,342,890	1,402,310	1,437,962	1,473,614	1,556,802	1,592,454	1,651,874
2,700～	1,221,009	1,257,639	1,343,109	1,379,740	1,440,790	1,477,420	1,514,051	1,599,521	1,636,152	1,697,202
2,800～	1,253,620	1,291,228	1,378,982	1,416,590	1,479,271	1,516,880	1,554,488	1,642,242	1,679,850	1,742,531
2,900～	1,286,230	1,324,816	1,414,853	1,453,439	1,517,751	1,556,338	1,594,925	1,684,961	1,723,548	1,787,859
3,000～	1,318,841	1,358,406	1,450,725	1,490,290	1,556,232	1,595,797	1,635,362	1,727,681	1,767,246	1,833,188

※アカマツは2,800本/畝を下限とする。

令和8年度 人工造林単価表（拡大造林（原野等））

③消費税抜き単価（原則課税業者用）

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	713,242	734,639	784,566	805,963	841,625	863,022	884,420	934,347	955,744	991,406
1,100～	750,514	773,029	825,565	848,080	885,606	908,121	930,637	983,173	1,005,688	1,043,214
1,200～	787,786	811,419	866,564	890,198	929,587	953,221	976,854	1,031,999	1,055,633	1,095,022
1,300～	825,057	849,808	907,562	932,314	973,567	998,318	1,023,070	1,080,824	1,105,576	1,146,829
1,400～	862,329	888,198	948,561	974,431	1,017,548	1,043,418	1,069,287	1,129,650	1,155,520	1,198,637
1,500～	899,601	926,589	989,561	1,016,549	1,061,529	1,088,517	1,115,505	1,178,477	1,205,465	1,250,445
1,600～	936,872	964,978	1,030,559	1,058,665	1,105,508	1,133,615	1,161,721	1,227,302	1,255,408	1,302,252
1,700～	974,144	1,003,368	1,071,558	1,100,782	1,149,489	1,178,714	1,207,938	1,276,128	1,305,352	1,354,060
1,800～	1,011,416	1,041,758	1,112,557	1,142,900	1,193,470	1,223,813	1,254,155	1,324,954	1,355,297	1,405,868
1,900～	1,048,687	1,080,147	1,153,555	1,185,016	1,237,450	1,268,911	1,300,371	1,373,779	1,405,240	1,457,674
2,000～	1,085,959	1,118,537	1,194,554	1,227,133	1,281,431	1,314,010	1,346,589	1,422,606	1,455,185	1,509,483
2,100～	1,123,231	1,156,927	1,235,554	1,269,251	1,325,412	1,359,109	1,392,806	1,471,432	1,505,129	1,561,291
2,200～	1,160,502	1,195,317	1,276,552	1,311,367	1,369,392	1,404,207	1,439,022	1,520,257	1,555,072	1,613,097
2,300～	1,197,774	1,233,707	1,317,551	1,353,484	1,413,373	1,449,306	1,485,239	1,569,083	1,605,017	1,664,905
2,400～	1,235,046	1,272,097	1,358,550	1,395,601	1,457,354	1,494,405	1,531,457	1,617,910	1,654,961	1,716,713
2,500～	1,272,319	1,310,488	1,399,550	1,437,720	1,501,336	1,539,505	1,577,675	1,666,737	1,704,907	1,768,523
2,600～	1,309,590	1,348,877	1,440,549	1,479,836	1,545,316	1,584,603	1,623,891	1,715,562	1,754,850	1,820,330
2,700～	1,346,862	1,387,267	1,481,548	1,521,954	1,589,297	1,629,703	1,670,108	1,764,389	1,804,795	1,872,138
2,800～	1,384,134	1,425,658	1,522,547	1,564,071	1,633,278	1,674,802	1,716,326	1,813,215	1,854,739	1,923,946
2,900～	1,421,405	1,464,047	1,563,545	1,606,187	1,677,257	1,719,900	1,762,542	1,862,040	1,904,682	1,975,752
3,000～	1,458,677	1,502,437	1,604,544	1,648,305	1,721,238	1,764,999	1,808,759	1,910,866	1,954,627	2,027,561

No.3 ヘクター当り樹種別苗木代

令和8年度 ヘクタール当たり樹種別苗木代

税区分 ①消費税抜き単価

樹種 植栽本数	スギ
1,000	160,648
1,100	176,713
1,200	192,778
1,300	208,843
1,400	224,908
1,500	240,973
1,600	257,038
1,700	273,102
1,800	289,167
1,900	305,232
2,000	321,297
2,100	337,362
2,200	353,427
2,300	369,492
2,400	385,557
2,500	401,622
2,600	417,686
2,700	433,751
2,800	449,816
2,900	465,881
3,000	481,946

樹種 植栽本数	カラマツ
1,000	146,014
1,100	160,616
1,200	175,217
1,300	189,819
1,400	204,420
1,500	219,022
1,600	233,623
1,700	248,225
1,800	262,826
1,900	277,428
2,000	292,029
2,100	306,631
2,200	321,232
2,300	335,834
2,400	350,435
2,500	365,037
2,600	379,638
2,700	394,239
2,800	408,841
2,900	423,442
3,000	438,044

樹種 植栽本数	アカマツ、 クロマツ
2,800	209,428
3,000	224,388

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

樹種 植栽本数	ヒノキ、 ソノタN
2,000	328,018
2,200	360,820
2,400	393,622
2,600	426,423
2,800	459,225
3,000	492,027

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

樹種 植栽本数	コンテナ
1,000	213,764
1,100	235,141
1,200	256,517
1,300	277,894
1,400	299,270
1,500	320,647
1,600	342,023
1,700	363,400
1,800	384,776
1,900	406,153
2,000	427,529
2,100	448,906
2,200	470,282
2,300	491,659
2,400	513,035
2,500	534,412
2,600	555,788
2,700	577,164
2,800	598,541
2,900	619,917
3,000	641,294

樹種 植栽本数	コンテナ (花粉症対策品種)
1,000	260,376
1,100	286,414
1,200	312,452
1,300	338,489
1,400	364,527
1,500	390,565
1,600	416,602
1,700	442,640
1,800	468,678
1,900	494,715
2,000	520,753
2,100	546,791
2,200	572,828
2,300	598,866
2,400	624,904
2,500	650,942
2,600	676,979
2,700	703,017
2,800	729,055
2,900	755,092
3,000	781,130

令和8年度 ヘクター当たり樹種別苗木代

税区分 ②消費税込み 単価

樹種 植栽本数	スギ
1,000	176,712
1,100	194,384
1,200	212,055
1,300	229,727
1,400	247,398
1,500	265,070
1,600	282,741
1,700	300,412
1,800	318,083
1,900	335,755
2,000	353,426
2,100	371,098
2,200	388,769
2,300	406,441
2,400	424,112
2,500	441,784
2,600	459,454
2,700	477,126
2,800	494,797
2,900	512,469
3,000	530,140

樹種 植栽本数	カラマツ
1,000	160,615
1,100	176,677
1,200	192,738
1,300	208,800
1,400	224,862
1,500	240,924
1,600	256,985
1,700	273,047
1,800	289,108
1,900	305,170
2,000	321,231
2,100	337,294
2,200	353,355
2,300	369,417
2,400	385,478
2,500	401,540
2,600	417,601
2,700	433,662
2,800	449,725
2,900	465,786
3,000	481,848

樹種 植栽本数	アカマツ、 クロマツ
2,800	230,370
3,000	246,826

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

樹種 植栽本数	ヒノキ、 ソノタN
2,000	360,819
2,200	396,902
2,400	432,984
2,600	469,065
2,800	505,147
3,000	541,229

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

樹種 植栽本数	コンテナ
1,000	235,140
1,100	258,655
1,200	282,168
1,300	305,683
1,400	329,197
1,500	352,711
1,600	376,225
1,700	399,740
1,800	423,253
1,900	446,768
2,000	470,281
2,100	493,796
2,200	517,310
2,300	540,824
2,400	564,338
2,500	587,853
2,600	611,366
2,700	634,880
2,800	658,395
2,900	681,908
3,000	705,423

樹種 植栽本数	コンテナ (花粉症対策品種)
1,000	286,413
1,100	315,055
1,200	343,697
1,300	372,337
1,400	400,979
1,500	429,621
1,600	458,262
1,700	486,904
1,800	515,545
1,900	544,186
2,000	572,828
2,100	601,470
2,200	630,110
2,300	658,752
2,400	687,394
2,500	716,036
2,600	744,676
2,700	773,318
2,800	801,960
2,900	830,601
3,000	859,243

No.4 植 付 費 (地 拵 除 <)

令和8年度 植付費（地拵え除く）

①労務税抜き単価

スギ		間接費率								
植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	302,417	311,489	332,658	341,731	356,852	365,924	374,997	396,166	405,238	420,359
1,100 ~	332,659	342,638	365,924	375,904	392,537	402,517	412,497	435,783	445,763	462,396
1,200 ~	362,901	373,788	399,191	410,078	428,223	439,110	449,997	475,400	486,287	504,432
1,300 ~	393,143	404,937	432,457	444,251	463,908	475,703	487,497	515,017	526,811	546,468
1,400 ~	423,385	436,086	465,723	478,425	499,594	512,295	524,997	554,634	567,335	588,505
1,500 ~	453,628	467,236	498,990	512,599	535,281	548,889	562,498	594,252	607,861	630,542
1,600 ~	483,869	498,385	532,255	546,771	570,965	585,481	599,997	633,868	648,384	672,577
1,700 ~	514,111	529,534	565,522	580,945	606,650	622,074	637,497	673,485	688,908	714,614
1,800 ~	544,353	560,683	598,788	615,118	642,336	658,667	674,997	713,102	729,433	756,650
1,900 ~	574,595	591,832	632,054	649,292	678,022	695,259	712,497	752,719	769,957	798,687
2,000 ~	604,837	622,982	665,320	683,465	713,707	731,852	749,997	792,336	810,481	840,723
2,100 ~	635,079	654,131	698,586	717,639	749,393	768,445	787,497	831,953	851,005	882,759
2,200 ~	665,321	685,280	731,853	751,812	785,078	805,038	824,998	871,570	891,530	924,796
2,300 ~	695,564	716,430	765,120	785,987	820,765	841,632	862,499	911,188	932,055	966,833
2,400 ~	725,805	747,579	798,385	820,159	856,449	878,224	899,998	950,804	972,578	1,008,868
2,500 ~	756,048	778,729	831,652	854,334	892,136	914,818	937,499	990,422	1,013,104	1,050,906
2,600 ~	786,288	809,876	864,916	888,505	927,819	951,408	974,997	1,030,037	1,053,625	1,092,940
2,700 ~	816,531	841,026	898,184	922,680	963,506	988,002	1,012,498	1,069,655	1,094,151	1,134,978
2,800 ~	846,773	872,176	931,450	956,853	999,192	1,024,595	1,049,998	1,109,272	1,134,675	1,177,014
2,900 ~	877,015	903,325	964,716	991,026	1,034,877	1,061,188	1,087,498	1,148,889	1,175,200	1,219,050
3,000 ~	907,257	934,474	997,982	1,025,200	1,070,563	1,097,780	1,124,998	1,188,506	1,215,724	1,261,087

令和8年度 植付費（地拵え除く）

①労務税抜き単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	582,346	599,816	640,580	658,050	687,168	704,638	722,109	762,873	780,343	809,460
3,000 ~	623,943	642,661	686,337	705,055	736,252	754,971	773,689	817,365	836,083	867,280

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 ~	286,320	294,909	314,952	323,541	337,857	346,447	355,036	375,079	383,668	397,984
1,100 ~	314,952	324,400	346,447	355,895	371,643	381,091	390,540	412,587	422,035	437,783
1,200 ~	343,584	353,891	377,942	388,249	405,429	415,736	426,044	450,095	460,402	477,581
1,300 ~	372,216	383,382	409,437	420,604	439,214	450,381	461,547	487,602	498,769	517,380
1,400 ~	400,849	412,874	440,933	452,959	473,001	485,027	497,052	525,112	537,137	557,180
1,500 ~	429,482	442,366	472,430	485,314	506,788	519,673	532,557	562,621	575,505	596,979
1,600 ~	458,113	471,856	503,924	517,667	540,573	554,316	568,060	600,128	613,871	636,777
1,700 ~	486,746	501,348	535,420	550,022	574,360	588,962	603,565	637,637	652,239	676,576
1,800 ~	515,378	530,839	566,915	582,377	608,146	623,607	639,068	675,145	690,606	716,375
1,900 ~	544,010	560,330	598,411	614,731	641,931	658,252	674,572	712,653	728,973	756,173
2,000 ~	572,642	589,821	629,906	647,085	675,717	692,896	710,076	750,161	767,340	795,972
2,100 ~	601,275	619,313	661,402	679,440	709,504	727,542	745,581	787,670	805,708	835,772
2,200 ~	629,907	648,804	692,897	711,794	743,290	762,187	781,084	825,178	844,075	875,570
2,300 ~	658,540	678,296	724,394	744,150	777,077	796,833	816,589	862,687	882,443	915,370
2,400 ~	687,171	707,786	755,888	776,503	810,861	831,476	852,092	900,194	920,809	955,167
2,500 ~	715,804	737,278	787,384	808,858	844,648	866,122	887,596	937,703	959,177	994,967
2,600 ~	744,435	766,768	818,878	841,211	878,433	900,766	923,099	975,209	997,542	1,034,764
2,700 ~	773,067	796,259	850,373	873,565	912,219	935,411	958,603	1,012,717	1,035,909	1,074,563
2,800 ~	801,701	825,752	881,871	905,922	946,007	970,058	994,109	1,050,228	1,074,279	1,114,364
2,900 ~	830,332	855,241	913,365	938,275	979,791	1,004,701	1,029,611	1,087,734	1,112,644	1,154,161
3,000 ~	858,965	884,733	944,861	970,630	1,013,578	1,039,347	1,065,116	1,125,244	1,151,013	1,193,961

令和8年度 植付費（地拵え除く）

①労務税抜き単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	612,230	630,596	673,453	691,819	722,431	740,798	759,165	802,021	820,388	850,999
2,200 ~	673,454	693,657	740,799	761,003	794,675	814,879	835,082	882,224	902,428	936,101
2,400 ~	734,677	756,717	808,144	830,185	866,918	888,959	910,999	962,426	984,467	1,021,201
2,600 ~	795,899	819,775	875,488	899,365	939,160	963,037	986,914	1,042,627	1,066,504	1,106,299
2,800 ~	857,123	882,836	942,835	968,548	1,011,405	1,037,118	1,062,832	1,122,831	1,148,544	1,191,400
3,000 ~	918,346	945,896	1,010,180	1,037,730	1,083,648	1,111,198	1,138,749	1,203,033	1,230,583	1,276,500

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	543,045	559,336	597,349	613,640	640,793	657,084	673,375	711,388	727,680	754,832
1,200 ~	651,654	671,203	716,819	736,369	768,951	788,501	808,050	853,666	873,216	905,799
1,400 ~	760,263	783,070	836,289	859,097	897,110	919,918	942,726	995,944	1,018,752	1,056,765
1,600 ~	868,872	894,938	955,759	981,825	1,025,268	1,051,335	1,077,401	1,138,222	1,164,288	1,207,732
1,800 ~	977,482	1,006,806	1,075,230	1,104,554	1,153,428	1,182,753	1,212,077	1,280,501	1,309,825	1,358,699

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 ~	293,356	302,156	322,691	331,492	346,160	354,960	363,761	384,296	393,097	407,764
1,200 ~	352,027	362,587	387,229	397,790	415,391	425,952	436,513	461,155	471,716	489,317
1,400 ~	410,698	423,018	451,767	464,088	484,623	496,944	509,265	538,014	550,335	570,870
1,600 ~	469,369	483,450	516,305	530,386	553,855	567,936	582,017	614,873	628,954	652,422
1,800 ~	528,041	543,882	580,845	596,686	623,088	638,929	654,770	691,733	707,574	733,976
2,000 ~	586,713	604,314	645,384	662,985	692,321	709,922	727,524	768,594	786,195	815,531
2,200 ~	645,384	664,745	709,922	729,283	761,553	780,914	800,276	845,453	864,814	897,083
2,400 ~	704,055	725,176	774,460	795,582	830,784	851,906	873,028	922,312	943,433	978,636
2,600 ~	762,727	785,608	838,999	861,881	900,017	922,899	945,781	999,172	1,022,054	1,060,190
2,800 ~	821,399	846,040	903,538	928,180	969,250	993,892	1,018,534	1,076,032	1,100,674	1,141,744
3,000 ~	880,071	906,473	968,078	994,480	1,038,483	1,064,885	1,091,288	1,152,893	1,179,295	1,223,298

令和8年度 植付費（地拵え除く）

①労務税抜き単価

コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	347,479	357,903	382,226	392,651	410,025	420,449	430,873	455,197	465,621	482,995
1,100 ~	382,228	393,694	420,450	431,917	451,029	462,495	473,962	500,718	512,185	531,296
1,200 ~	416,975	429,484	458,672	471,181	492,030	504,539	517,049	546,237	558,746	579,595
1,300 ~	451,724	465,275	496,896	510,448	533,034	546,586	560,137	591,758	605,310	627,896
1,400 ~	486,472	501,066	535,119	549,713	574,036	588,631	603,225	637,278	651,872	676,196
1,500 ~	521,220	536,856	573,342	588,978	615,039	630,676	646,312	682,798	698,434	724,495
1,600 ~	555,968	572,647	611,564	628,243	656,042	672,721	689,400	728,318	744,997	772,795
1,700 ~	590,717	608,438	649,788	667,510	697,046	714,767	732,489	773,839	791,560	821,096
1,800 ~	625,464	644,227	688,010	706,774	738,047	756,811	775,575	819,357	838,121	869,394
1,900 ~	660,213	680,019	726,234	746,040	779,051	798,857	818,664	864,879	884,685	917,696
2,000 ~	694,960	715,808	764,456	785,304	820,052	840,901	861,750	910,397	931,246	965,994
2,100 ~	729,709	751,600	802,679	824,571	861,056	882,947	904,839	955,918	977,810	1,014,295
2,200 ~	764,457	787,390	840,902	863,836	902,059	924,992	947,926	1,001,438	1,024,372	1,062,595
2,300 ~	799,205	823,181	879,125	903,101	943,061	967,038	991,014	1,046,958	1,070,934	1,110,894
2,400 ~	833,953	858,971	917,348	942,366	984,064	1,009,083	1,034,101	1,092,478	1,117,497	1,159,194
2,500 ~	868,703	894,764	955,573	981,634	1,025,069	1,051,130	1,077,191	1,138,000	1,164,062	1,207,497
2,600 ~	903,450	930,553	993,795	1,020,898	1,066,071	1,093,174	1,120,278	1,183,519	1,210,623	1,255,795
2,700 ~	938,198	966,343	1,032,017	1,060,163	1,107,073	1,135,219	1,163,365	1,229,039	1,257,185	1,304,095
2,800 ~	972,947	1,002,135	1,070,241	1,099,430	1,148,077	1,177,265	1,206,454	1,274,560	1,303,748	1,352,396
2,900 ~	1,007,694	1,037,924	1,108,463	1,138,694	1,189,078	1,219,309	1,249,540	1,320,079	1,350,309	1,400,694
3,000 ~	1,042,443	1,073,716	1,146,687	1,177,960	1,230,082	1,261,356	1,292,629	1,365,600	1,396,873	1,448,995

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

令和8年度 植付費（地拵え除く）

①労務税抜き単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	398,752	410,714	438,627	450,589	470,527	482,489	494,452	522,365	534,327	554,265
1,100～	438,628	451,786	482,490	495,649	517,581	530,739	543,898	574,602	587,761	609,692
1,200～	478,504	492,859	526,354	540,709	564,634	578,989	593,344	626,840	641,195	665,120
1,300～	518,378	533,929	570,215	585,767	611,686	627,237	642,788	679,075	694,626	720,545
1,400～	558,254	575,001	614,079	630,827	658,739	675,487	692,234	731,312	748,060	775,973
1,500～	598,130	616,073	657,943	675,886	705,793	723,737	741,681	783,550	801,494	831,400
1,600～	638,005	657,145	701,805	720,945	752,845	771,986	791,126	835,786	854,926	886,826
1,700～	677,881	698,217	745,669	766,005	799,899	820,236	840,572	888,024	908,360	942,254
1,800～	717,756	739,288	789,531	811,064	846,952	868,484	890,017	940,260	961,793	997,680
1,900～	757,631	780,359	833,394	856,123	894,004	916,733	939,462	992,496	1,015,225	1,053,107
2,000～	797,507	821,432	877,257	901,182	941,058	964,983	988,908	1,044,734	1,068,659	1,108,534
2,100～	837,383	862,504	921,121	946,242	988,111	1,013,233	1,038,354	1,096,971	1,122,093	1,163,962
2,200～	877,257	903,574	964,982	991,300	1,035,163	1,061,480	1,087,798	1,149,206	1,175,524	1,219,387
2,300～	917,133	944,646	1,008,846	1,036,360	1,082,216	1,109,730	1,137,244	1,201,444	1,228,958	1,274,814
2,400～	957,009	985,719	1,052,709	1,081,420	1,129,270	1,157,980	1,186,691	1,253,681	1,282,392	1,330,242
2,500～	996,886	1,026,792	1,096,574	1,126,481	1,176,325	1,206,232	1,236,138	1,305,920	1,335,827	1,385,671
2,600～	1,036,760	1,067,862	1,140,436	1,171,538	1,223,376	1,254,479	1,285,582	1,358,155	1,389,258	1,441,096
2,700～	1,076,636	1,108,935	1,184,299	1,216,598	1,270,430	1,302,729	1,335,028	1,410,393	1,442,692	1,496,524
2,800～	1,116,512	1,150,007	1,228,163	1,261,658	1,317,484	1,350,979	1,384,474	1,462,630	1,496,126	1,551,951
2,900～	1,156,387	1,191,078	1,272,025	1,306,717	1,364,536	1,399,228	1,433,919	1,514,866	1,549,558	1,607,377
3,000～	1,196,263	1,232,150	1,315,889	1,351,777	1,411,590	1,447,478	1,483,366	1,567,104	1,602,992	1,662,805

令和8年度 植付費（地拵え除く）

②消費税込み単価

		スギ								
間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	314,988	324,437	346,486	355,936	371,685	381,135	390,585	412,634	422,083	437,833
1,100 ~	346,486	356,880	381,134	391,529	408,853	419,248	429,642	453,896	464,291	481,615
1,200 ~	377,986	389,325	415,784	427,124	446,023	457,363	468,702	495,161	506,501	525,400
1,300 ~	409,484	421,768	450,432	462,716	483,191	495,475	507,760	536,424	548,708	569,182
1,400 ~	440,984	454,213	485,082	498,311	520,361	533,590	546,820	577,689	590,918	612,967
1,500 ~	472,484	486,658	519,732	533,906	557,531	571,705	585,880	618,954	633,128	656,752
1,600 ~	503,982	519,101	554,380	569,499	594,698	609,818	624,937	660,216	675,335	700,534
1,700 ~	535,481	551,545	589,029	605,093	631,867	647,932	663,996	701,480	717,544	744,318
1,800 ~	566,980	583,989	623,678	640,687	669,036	686,045	703,055	742,743	759,753	788,102
1,900 ~	598,479	616,433	658,326	676,281	706,205	724,159	742,113	784,007	801,961	831,885
2,000 ~	629,978	648,877	692,975	711,875	743,374	762,273	781,172	825,271	844,170	875,669
2,100 ~	661,477	681,321	727,624	747,469	780,542	800,387	820,231	866,534	886,379	919,453
2,200 ~	692,976	713,765	762,273	783,062	817,711	838,500	859,290	907,798	928,587	963,236
2,300 ~	724,476	746,210	796,923	818,657	854,881	876,615	898,350	949,063	970,797	1,007,021
2,400 ~	755,975	778,654	831,572	854,251	892,050	914,729	937,409	990,327	1,013,006	1,050,805
2,500 ~	787,474	811,098	866,221	889,845	929,219	952,843	976,467	1,031,590	1,055,215	1,094,588
2,600 ~	818,972	843,541	900,869	925,438	966,386	990,956	1,015,525	1,072,853	1,097,422	1,138,371
2,700 ~	850,471	875,985	935,518	961,032	1,003,555	1,029,069	1,054,584	1,114,117	1,139,631	1,182,154
2,800 ~	881,971	908,430	970,168	996,627	1,040,725	1,067,184	1,093,644	1,155,382	1,181,841	1,225,939
2,900 ~	913,469	940,873	1,004,815	1,032,219	1,077,893	1,105,297	1,132,701	1,196,644	1,224,048	1,269,721
3,000 ~	944,969	973,318	1,039,465	1,067,814	1,115,063	1,143,412	1,171,761	1,237,909	1,266,258	1,313,506

令和8年度 植付費（地拵え除く）

②消費税込み単価

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	617,544	636,070	679,298	697,824	728,701	747,228	765,754	808,982	827,508	858,386
3,000 ~	661,655	681,504	727,820	747,670	780,752	800,602	820,452	866,768	886,617	919,700

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 ~	298,890	307,856	328,779	337,745	352,690	361,656	370,623	391,545	400,512	415,457
1,100 ~	328,780	338,643	361,658	371,521	387,960	397,823	407,687	430,701	440,565	457,004
1,200 ~	358,669	369,429	394,535	405,295	423,229	433,989	444,749	469,856	480,616	498,549
1,300 ~	388,558	400,214	427,413	439,070	458,498	470,155	481,811	509,010	520,667	540,095
1,400 ~	418,447	431,000	460,291	472,845	493,767	506,320	518,874	548,165	560,718	581,641
1,500 ~	448,338	461,788	493,171	506,621	529,038	542,488	555,939	587,322	600,772	623,189
1,600 ~	478,226	492,572	526,048	540,395	564,306	578,653	593,000	626,476	640,822	664,734
1,700 ~	508,116	523,359	558,927	574,171	599,576	614,820	630,063	665,631	680,875	706,281
1,800 ~	538,005	554,145	591,805	607,945	634,845	650,986	667,126	704,786	720,926	747,826
1,900 ~	567,894	584,930	624,683	641,720	670,114	687,151	704,188	743,941	760,977	789,372
2,000 ~	597,784	615,717	657,562	675,495	705,385	723,318	741,252	783,097	801,030	830,919
2,100 ~	627,673	646,503	690,440	709,270	740,654	759,484	778,314	822,251	841,081	872,465
2,200 ~	657,562	677,288	723,318	743,045	775,923	795,650	815,376	861,406	881,133	914,011
2,300 ~	687,452	708,075	756,197	776,820	811,193	831,816	852,440	900,562	921,185	955,558
2,400 ~	717,340	738,860	789,074	810,594	846,461	867,981	889,501	939,715	961,235	997,102
2,500 ~	747,231	769,647	821,954	844,371	881,732	904,149	926,566	978,872	1,001,289	1,038,651
2,600 ~	777,119	800,432	854,830	878,144	917,000	940,313	963,627	1,018,025	1,041,339	1,080,195
2,700 ~	807,008	831,218	887,708	911,919	952,269	976,479	1,000,689	1,057,180	1,081,390	1,121,741
2,800 ~	836,898	862,004	920,587	945,694	987,539	1,012,646	1,037,753	1,096,336	1,121,443	1,163,288
2,900 ~	866,786	892,789	953,464	979,468	1,022,807	1,048,811	1,074,814	1,135,489	1,161,493	1,204,832
3,000 ~	896,677	923,577	986,344	1,013,245	1,058,078	1,084,979	1,111,879	1,174,646	1,201,547	1,246,381

令和8年度 植付費（地拵え除く）

②消費税込み単価

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	637,371	656,492	701,108	720,229	752,097	771,218	790,340	834,956	854,077	885,945
2,200 ~	701,109	722,142	771,219	792,253	827,308	848,341	869,375	918,452	939,486	974,541
2,400 ~	764,846	787,791	841,330	864,275	902,518	925,463	948,409	1,001,948	1,024,893	1,063,135
2,600 ~	828,582	853,439	911,440	936,297	977,726	1,002,584	1,027,441	1,085,442	1,110,299	1,151,728
2,800 ~	892,321	919,090	981,553	1,008,322	1,052,938	1,079,708	1,106,478	1,168,940	1,195,710	1,240,326
3,000 ~	956,058	984,739	1,051,663	1,080,345	1,128,148	1,156,830	1,185,511	1,252,435	1,281,117	1,328,920

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	555,615	572,283	611,176	627,844	655,625	672,294	688,962	727,855	744,524	772,304
1,200 ~	666,738	686,740	733,411	753,413	786,750	806,752	826,755	873,426	893,428	926,765
1,400 ~	777,861	801,196	855,647	878,982	917,875	941,211	964,547	1,018,997	1,042,333	1,081,226
1,600 ~	888,984	915,653	977,882	1,004,551	1,049,001	1,075,670	1,102,340	1,164,569	1,191,238	1,235,687
1,800 ~	1,000,109	1,030,112	1,100,119	1,130,123	1,180,128	1,210,131	1,240,135	1,310,142	1,340,146	1,390,151

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 ~	305,926	315,103	336,518	345,696	360,992	370,170	379,348	400,763	409,940	425,237
1,200 ~	367,111	378,124	403,822	414,835	433,190	444,204	455,217	480,915	491,928	510,284
1,400 ~	428,297	441,145	471,126	483,975	505,390	518,239	531,088	561,069	573,917	595,332
1,600 ~	489,482	504,166	538,430	553,114	577,588	592,273	606,957	641,221	655,905	680,379
1,800 ~	550,668	567,188	605,734	622,254	649,788	666,308	682,828	721,375	737,895	765,428
2,000 ~	611,854	630,209	673,039	691,395	721,987	740,343	758,698	801,528	819,884	850,477
2,200 ~	673,039	693,230	740,342	760,534	794,186	814,377	834,568	881,681	901,872	935,524
2,400 ~	734,224	756,250	807,646	829,673	866,384	888,411	910,437	961,833	983,860	1,020,571
2,600 ~	795,411	819,273	874,952	898,814	938,584	962,447	986,309	1,041,988	1,065,850	1,105,621
2,800 ~	856,597	882,294	942,256	967,954	1,010,784	1,036,482	1,062,180	1,122,142	1,147,839	1,190,669
3,000 ~	917,782	945,315	1,009,560	1,037,093	1,082,982	1,110,516	1,138,049	1,202,294	1,229,827	1,275,716

令和8年度 植付費（地拵え除く）

②消費税込み単価

コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ～	358,713	369,474	394,584	405,345	423,281	434,042	444,804	469,914	480,675	498,611
1,100 ～	394,585	406,422	434,043	445,881	465,610	477,447	489,285	516,906	528,743	548,473
1,200 ～	430,456	443,369	473,501	486,415	507,938	520,851	533,765	563,897	576,811	598,333
1,300 ～	466,328	480,317	512,960	526,950	550,267	564,256	578,246	610,889	624,879	648,195
1,400 ～	502,199	517,264	552,418	567,484	592,594	607,660	622,726	657,880	672,946	698,056
1,500 ～	538,071	554,213	591,878	608,020	634,923	651,065	667,208	704,873	721,015	747,918
1,600 ～	573,942	591,160	631,336	648,554	677,251	694,469	711,688	751,864	769,082	797,779
1,700 ～	609,814	628,108	670,795	689,089	719,580	737,874	756,169	798,856	817,150	847,641
1,800 ～	645,685	665,055	710,253	729,624	761,908	781,278	800,649	845,847	865,217	897,502
1,900 ～	681,557	702,003	749,712	770,159	804,237	824,683	845,130	892,839	913,286	947,364
2,000 ～	717,428	738,950	789,170	810,693	846,565	868,087	889,610	939,830	961,353	997,224
2,100 ～	753,300	775,899	828,630	851,229	888,894	911,493	934,092	986,823	1,009,422	1,047,087
2,200 ～	789,171	812,846	868,088	891,763	931,221	954,896	978,572	1,033,814	1,057,489	1,096,947
2,300 ～	825,044	849,795	907,548	932,299	973,551	998,303	1,023,054	1,080,807	1,105,558	1,146,811
2,400 ～	860,915	886,742	947,006	972,833	1,015,879	1,041,707	1,067,534	1,127,798	1,153,626	1,196,671
2,500 ～	896,788	923,691	986,466	1,013,370	1,058,209	1,085,113	1,112,017	1,174,792	1,201,695	1,246,535
2,600 ～	932,659	960,638	1,025,924	1,053,904	1,100,537	1,128,517	1,156,497	1,221,783	1,249,763	1,296,396
2,700 ～	968,530	997,585	1,065,383	1,094,438	1,142,865	1,171,921	1,200,977	1,268,774	1,297,830	1,346,256
2,800 ～	1,004,402	1,034,534	1,104,842	1,134,974	1,185,194	1,215,326	1,245,458	1,315,766	1,345,898	1,396,118
2,900 ～	1,040,273	1,071,481	1,144,300	1,175,508	1,227,522	1,258,730	1,289,938	1,362,757	1,393,965	1,445,979
3,000 ～	1,076,145	1,108,429	1,183,759	1,216,043	1,269,851	1,302,135	1,334,419	1,409,749	1,442,034	1,495,841

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

令和8年度 植付費（地拵え除く）

②消費税込み単価

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	409,986	422,285	450,984	463,284	483,783	496,083	508,382	537,081	549,381	569,880
1,100 ~	450,985	464,514	496,083	509,613	532,162	545,691	559,221	590,790	604,319	626,869
1,200 ~	491,984	506,743	541,182	555,941	580,541	595,300	610,060	644,499	659,258	683,857
1,300 ~	532,983	548,972	586,281	602,270	628,919	644,909	660,898	698,207	714,197	740,846
1,400 ~	573,982	591,201	631,380	648,599	677,298	694,518	711,737	751,916	769,135	797,834
1,500 ~	614,981	633,430	676,479	694,928	725,677	744,127	762,576	805,625	824,074	854,823
1,600 ~	655,979	675,658	721,576	741,256	774,055	793,734	813,413	859,332	879,011	911,810
1,700 ~	696,978	717,887	766,675	787,585	822,434	843,343	864,252	913,041	933,950	968,799
1,800 ~	737,977	760,116	811,774	833,914	870,812	892,952	915,091	966,749	988,889	1,025,788
1,900 ~	778,976	802,345	856,873	880,242	919,191	942,560	965,930	1,020,458	1,043,827	1,082,776
2,000 ~	819,975	844,574	901,972	926,571	967,570	992,169	1,016,769	1,074,167	1,098,766	1,139,765
2,100 ~	860,974	886,803	947,071	972,900	1,015,949	1,041,778	1,067,607	1,127,875	1,153,705	1,196,753
2,200 ~	901,972	929,031	992,169	1,019,228	1,064,326	1,091,386	1,118,445	1,181,583	1,208,642	1,253,741
2,300 ~	942,971	971,260	1,037,268	1,065,557	1,112,705	1,140,994	1,169,284	1,235,292	1,263,581	1,310,729
2,400 ~	983,970	1,013,489	1,082,367	1,111,886	1,161,084	1,190,603	1,220,122	1,289,000	1,318,519	1,367,718
2,500 ~	1,024,971	1,055,720	1,127,468	1,158,217	1,209,465	1,240,214	1,270,964	1,342,712	1,373,461	1,424,709
2,600 ~	1,065,969	1,097,948	1,172,565	1,204,544	1,257,843	1,289,822	1,321,801	1,396,419	1,428,398	1,481,696
2,700 ~	1,106,968	1,140,177	1,217,664	1,250,873	1,306,222	1,339,431	1,372,640	1,450,128	1,483,337	1,538,685
2,800 ~	1,147,967	1,182,406	1,262,763	1,297,202	1,354,601	1,389,040	1,423,479	1,503,836	1,538,275	1,595,674
2,900 ~	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
3,000 ~	1,229,965	1,266,863	1,352,961	1,389,860	1,451,358	1,488,257	1,525,156	1,611,254	1,648,153	1,709,651

令和8年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

スギ										
間接費率	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
植栽本数										
1,000 ~	286,353	294,943	314,988	323,578	337,896	346,487	355,077	375,122	383,713	398,030
1,100 ~	314,988	324,437	346,486	355,936	371,685	381,135	390,585	412,634	422,083	437,833
1,200 ~	343,624	353,932	377,986	388,295	405,476	415,785	426,093	450,147	460,456	477,637
1,300 ~	372,259	383,426	409,484	420,652	439,265	450,433	461,601	487,659	498,827	517,440
1,400 ~	400,895	412,921	440,984	453,011	473,056	485,082	497,109	525,172	537,199	557,244
1,500 ~	429,531	442,416	472,484	485,370	506,846	519,732	532,618	562,685	575,571	597,048
1,600 ~	458,166	471,910	503,982	517,727	540,635	554,380	568,125	600,197	613,942	636,850
1,700 ~	486,801	501,405	535,481	550,085	574,425	589,029	603,633	637,709	652,313	676,653
1,800 ~	515,437	530,900	566,980	582,443	608,215	623,678	639,141	675,222	690,685	716,457
1,900 ~	544,072	560,394	598,479	614,801	642,004	658,327	674,649	712,734	729,056	756,260
2,000 ~	572,708	589,889	629,978	647,160	675,795	692,976	710,157	750,247	767,428	796,064
2,100 ~	601,343	619,383	661,477	679,517	709,584	727,625	745,665	787,759	805,799	835,866
2,200 ~	629,979	648,878	692,976	711,876	743,375	762,274	781,173	825,272	844,171	875,670
2,300 ~	658,615	678,373	724,476	744,234	777,165	796,924	816,682	862,785	882,544	915,474
2,400 ~	687,250	707,867	755,975	776,592	810,955	831,572	852,190	900,297	920,915	955,277
2,500 ~	715,886	737,362	787,474	808,951	844,745	866,222	887,698	937,810	959,287	995,081
2,600 ~	744,520	766,855	818,972	841,307	878,533	900,869	923,204	975,321	997,656	1,034,882
2,700 ~	773,156	796,350	850,471	873,666	912,324	935,518	958,713	1,012,834	1,036,029	1,074,686
2,800 ~	801,792	825,845	881,971	906,024	946,114	970,168	994,222	1,050,347	1,074,401	1,114,490
2,900 ~	830,427	855,339	913,469	938,382	979,903	1,004,816	1,029,729	1,087,859	1,112,772	1,154,293
3,000 ~	859,063	884,834	944,969	970,741	1,013,694	1,039,466	1,065,238	1,125,372	1,151,144	1,194,097

令和8年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

アカマツ、クロマツ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,800 ~	561,404	578,246	617,544	634,386	662,456	679,298	696,140	735,439	752,281	780,351
3,000 ~	601,505	619,550	661,655	679,700	709,775	727,821	745,866	787,971	806,016	836,091

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 ~	271,719	279,870	298,890	307,042	320,628	328,779	336,931	355,951	364,103	377,689
1,100 ~	298,891	307,857	328,780	337,746	352,691	361,658	370,624	391,547	400,513	415,458
1,200 ~	326,063	335,844	358,669	368,451	384,754	394,536	404,318	427,142	436,924	453,227
1,300 ~	353,235	363,832	388,558	399,155	416,817	427,414	438,011	462,737	473,334	490,996
1,400 ~	380,407	391,819	418,447	429,859	448,880	460,292	471,704	498,333	509,745	528,765
1,500 ~	407,580	419,807	448,338	460,565	480,944	493,171	505,399	533,929	546,157	566,536
1,600 ~	434,751	447,793	478,226	491,268	513,006	526,048	539,091	569,523	582,566	604,303
1,700 ~	461,924	475,781	508,116	521,974	545,070	558,928	572,785	605,120	618,978	642,074
1,800 ~	489,096	503,768	538,005	552,678	577,133	591,806	606,479	640,715	655,388	679,843
1,900 ~	516,268	531,756	567,894	583,382	609,196	624,684	640,172	676,311	691,799	717,612
2,000 ~	543,440	559,743	597,784	614,087	641,259	657,562	673,865	711,906	728,209	755,381
2,100 ~	570,612	587,730	627,673	644,791	673,322	690,440	707,558	747,501	764,620	793,150
2,200 ~	597,784	615,717	657,562	675,495	705,385	723,318	741,252	783,097	801,030	830,919
2,300 ~	624,957	643,705	687,452	706,201	737,449	756,197	774,946	818,693	837,442	868,690
2,400 ~	652,128	671,691	717,340	736,904	769,511	789,074	808,638	854,287	873,851	906,457
2,500 ~	679,301	699,680	747,231	767,610	801,575	821,954	842,333	889,884	910,263	944,228
2,600 ~	706,472	727,666	777,119	798,313	833,636	854,831	876,025	925,478	946,672	981,996
2,700 ~	733,644	755,653	807,008	829,017	865,699	887,709	909,718	961,073	983,082	1,019,765
2,800 ~	760,817	783,641	836,898	859,723	897,764	920,588	943,413	996,670	1,019,494	1,057,535
2,900 ~	787,988	811,627	866,786	890,426	929,825	953,465	977,105	1,032,264	1,055,903	1,095,303
3,000 ~	815,161	839,615	896,677	921,131	961,889	986,344	1,010,799	1,067,860	1,092,315	1,133,073

令和8年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

ヒノキ・ソノタN

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
2,000 ~	579,429	596,811	637,371	654,754	683,726	701,109	718,491	759,051	776,434	805,406
2,200 ~	637,372	656,493	701,109	720,230	752,098	771,220	790,341	834,957	854,078	885,947
2,400 ~	695,315	716,174	764,846	785,705	820,471	841,331	862,190	910,862	931,722	966,487
2,600 ~	753,257	775,854	828,582	851,180	888,843	911,440	934,038	986,766	1,009,364	1,047,027
2,800 ~	811,201	835,537	892,321	916,657	957,217	981,553	1,005,889	1,062,673	1,087,009	1,127,569
3,000 ~	869,144	895,218	956,058	982,132	1,025,589	1,051,664	1,077,738	1,138,578	1,164,652	1,208,110

ウルシ

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	505,105	520,258	555,615	570,768	596,023	611,177	626,330	661,687	676,840	702,095
1,200 ~	606,126	624,309	666,738	684,922	715,228	733,412	751,596	794,025	812,208	842,515
1,400 ~	707,147	728,361	777,861	799,076	834,433	855,647	876,862	926,362	947,576	982,934
1,600 ~	808,168	832,413	888,984	913,229	953,638	977,883	1,002,128	1,058,700	1,082,945	1,123,353
1,800 ~	909,190	936,465	1,000,109	1,027,384	1,072,844	1,100,119	1,127,395	1,191,038	1,218,314	1,263,774

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 ~	278,115	286,458	305,926	314,269	328,175	336,519	344,862	364,330	372,674	386,579
1,200 ~	333,738	343,750	367,111	377,123	393,810	403,822	413,835	437,196	447,208	463,895
1,400 ~	389,361	401,041	428,297	439,977	459,445	471,126	482,807	510,062	521,743	541,211
1,600 ~	444,984	458,333	489,482	502,831	525,081	538,430	551,780	582,929	596,278	618,527
1,800 ~	500,608	515,626	550,668	565,687	590,717	605,735	620,753	655,796	670,814	695,845
2,000 ~	556,231	572,917	611,854	628,541	656,352	673,039	689,726	728,662	745,349	773,161
2,200 ~	611,854	630,209	673,039	691,395	721,987	740,343	758,698	801,528	819,884	850,477
2,400 ~	667,477	687,501	734,224	754,249	787,622	807,647	827,671	874,394	894,419	927,793
2,600 ~	723,101	744,794	795,411	817,104	853,259	874,952	896,645	947,262	968,955	1,005,110
2,800 ~	778,725	802,086	856,597	879,959	918,895	942,257	965,619	1,020,129	1,043,491	1,082,427
3,000 ~	834,348	859,378	917,782	942,813	984,530	1,009,561	1,034,591	1,092,995	1,118,026	1,159,743

令和8年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

コンテナ苗木（スギ、アカマツ、カラマツ、ヒノキ）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000～	326,103	335,886	358,713	368,496	384,801	394,584	404,367	427,194	436,978	453,283
1,100～	358,714	369,475	394,585	405,346	423,282	434,043	444,805	469,915	480,676	498,612
1,200～	391,324	403,063	430,456	442,196	461,762	473,502	485,241	512,634	524,374	543,940
1,300～	423,935	436,653	466,328	479,046	500,243	512,961	525,679	555,354	568,072	589,269
1,400～	456,545	470,241	502,199	515,895	538,723	552,419	566,115	598,073	611,770	634,597
1,500～	489,156	503,830	538,071	552,746	577,204	591,878	606,553	640,794	655,469	679,926
1,600～	521,766	537,418	573,942	589,595	615,683	631,336	646,989	683,513	699,166	725,254
1,700～	554,377	571,008	609,814	626,446	654,164	670,796	687,427	726,233	742,865	770,584
1,800～	586,987	604,596	645,685	663,295	692,644	710,254	727,863	768,952	786,562	815,911
1,900～	619,598	638,185	681,557	700,145	731,125	749,713	768,301	811,673	830,261	861,241
2,000～	652,208	671,774	717,428	736,995	769,605	789,171	808,737	854,392	873,958	906,569
2,100～	684,819	705,363	753,300	773,845	808,086	828,630	849,175	897,112	917,657	951,898
2,200～	717,429	738,951	789,171	810,694	846,566	868,089	889,611	939,831	961,354	997,226
2,300～	750,040	772,541	825,044	847,545	885,047	907,548	930,049	982,552	1,005,053	1,042,555
2,400～	782,650	806,129	860,915	884,394	923,527	947,006	970,486	1,025,271	1,048,751	1,087,883
2,500～	815,262	839,719	896,788	921,246	962,009	986,467	1,010,924	1,067,993	1,092,451	1,133,214
2,600～	847,872	873,308	932,659	958,095	1,000,488	1,025,925	1,051,361	1,110,712	1,136,148	1,178,542
2,700～	880,482	906,896	968,530	994,944	1,038,968	1,065,383	1,091,797	1,153,431	1,179,845	1,223,869
2,800～	913,093	940,485	1,004,402	1,031,795	1,077,449	1,104,842	1,132,235	1,196,151	1,223,544	1,269,199
2,900～	945,703	974,074	1,040,273	1,068,644	1,115,929	1,144,300	1,172,671	1,238,870	1,267,242	1,314,527
3,000～	978,314	1,007,663	1,076,145	1,105,494	1,154,410	1,183,759	1,213,109	1,281,591	1,310,940	1,359,856

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

令和8年度 植付費（地拵え除く）

③消費税抜き単価（原則課税業者用）

コンテナ苗木（花粉症対策品種）

間接費率 植栽本数	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
1,000 ~	372,715	383,896	409,986	421,167	439,803	450,985	462,166	488,256	499,438	518,073
1,100 ~	409,987	422,286	450,985	463,285	483,784	496,084	508,383	537,082	549,382	569,881
1,200 ~	447,259	460,676	491,984	505,402	527,765	541,183	554,601	585,909	599,327	621,690
1,300 ~	484,530	499,065	532,983	547,518	571,745	586,281	600,817	634,734	649,270	673,496
1,400 ~	521,802	537,456	573,982	589,636	615,726	631,380	647,034	683,560	699,214	725,304
1,500 ~	559,074	575,846	614,981	631,753	659,707	676,479	693,251	732,386	749,159	777,112
1,600 ~	596,345	614,235	655,979	673,869	703,687	721,577	739,467	781,211	799,102	828,919
1,700 ~	633,617	652,625	696,978	715,987	747,668	766,676	785,685	830,038	849,046	880,727
1,800 ~	670,889	691,015	737,977	758,104	791,649	811,775	831,902	878,864	898,991	932,535
1,900 ~	708,160	729,404	778,976	800,220	835,628	856,873	878,118	927,689	948,934	984,342
2,000 ~	745,432	767,794	819,975	842,338	879,609	901,972	924,335	976,515	998,878	1,036,150
2,100 ~	782,704	806,185	860,974	884,455	923,590	947,071	970,552	1,025,342	1,048,823	1,087,958
2,200 ~	819,975	844,574	901,972	926,571	967,570	992,169	1,016,769	1,074,167	1,098,766	1,139,765
2,300 ~	857,247	882,964	942,971	968,689	1,011,551	1,037,268	1,062,986	1,122,993	1,148,710	1,191,573
2,400 ~	894,519	921,354	983,970	1,010,806	1,055,532	1,082,367	1,109,203	1,171,819	1,198,655	1,243,381
2,500 ~	931,792	959,745	1,024,971	1,052,924	1,099,514	1,127,468	1,155,422	1,220,647	1,248,601	1,295,190
2,600 ~	969,063	998,134	1,065,969	1,095,041	1,143,494	1,172,566	1,201,638	1,269,472	1,298,544	1,346,997
2,700 ~	1,006,335	1,036,525	1,106,968	1,137,158	1,187,475	1,217,665	1,247,855	1,318,298	1,348,488	1,398,805
2,800 ~	1,043,607	1,074,915	1,147,967	1,179,275	1,231,456	1,262,764	1,294,072	1,367,125	1,398,433	1,450,613
2,900 ~	1,080,878	1,113,304	1,188,965	1,221,392	1,275,436	1,307,862	1,340,288	1,415,950	1,448,376	1,502,420
3,000 ~	1,118,150	1,151,694	1,229,965	1,263,509	1,319,417	1,352,961	1,386,506	1,464,776	1,498,321	1,554,228

No.5 地 拵 単 価 表

令和8年度 地拵（再造林・拡大造林） 単価表

税区分 ①労務税抜き単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	342,835	353,120	377,118	387,403	404,545	414,830	425,115	449,113	459,398	476,540
機械地拵	285,515	294,080	314,066	322,631	336,907	345,473	354,038	374,024	382,590	396,865

税区分 ②消費税込み単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	377,118	388,431	414,829	426,143	444,999	456,312	467,626	494,024	505,338	524,194
機械地拵	314,066	323,487	345,472	354,894	370,597	380,019	389,441	411,426	420,848	436,551

令和8年度 地拵（拡大造林（原野等）） 単価表

税区分 ①労務税抜き単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	340,527	350,742	374,579	384,795	401,821	412,037	422,253	446,090	456,306	473,332

税区分 ②消費税込み単価

間接費率 現地条件	一般	3%	10%	13%	18%	21%	24%	31%	34%	39%
人力地拵	374,579	385,816	412,036	423,274	442,003	453,240	464,477	490,698	501,935	520,664

No.6 特殊地拵単価表

令和8年度 特殊地拵 単価表

税区分 ①労務税抜き単価

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

蓄積区分		地拵区分	
I (30m3)	ha 当たりの蓄積 30～50m3未満	i	人力地拵
II (50m3)	ha 当たりの蓄積 50～80m3未満	ii	機械地拵

蓄積	地拵	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	i	837,422	862,544	921,164	946,286	988,157	1,013,280	1,038,403	1,097,022	1,122,145	1,164,016
	ii	780,102	803,505	858,112	881,515	920,520	943,923	967,326	1,021,933	1,045,336	1,084,341
II	i	1,064,939	1,096,887	1,171,432	1,203,381	1,256,628	1,288,576	1,320,524	1,395,070	1,427,018	1,480,265
	ii	1,007,619	1,037,847	1,108,380	1,138,609	1,188,990	1,219,218	1,249,447	1,319,980	1,350,209	1,400,590

令和8年度 特殊地拵 単価表

税区分 ①労務税抜き単価

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

*気象害等とは、火災、気象害、噴火災、病虫獣害等による被害をいう。

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

蓄積区分	地拵	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	i	759,261	782,038	835,187	857,964	895,927	918,705	941,483	994,631	1,017,409	1,055,372
	ii	701,940	722,998	772,134	793,192	828,289	849,347	870,405	919,541	940,599	975,696
II	i	1,037,443	1,068,566	1,141,187	1,172,310	1,224,182	1,255,306	1,286,429	1,359,050	1,390,173	1,442,045
	ii	980,123	1,009,526	1,078,135	1,107,538	1,156,545	1,185,948	1,215,352	1,283,961	1,313,364	1,362,370
III	i	1,309,782	1,349,075	1,440,760	1,480,053	1,545,542	1,584,836	1,624,129	1,715,814	1,755,107	1,820,596
	ii	1,252,462	1,290,035	1,377,708	1,415,282	1,477,905	1,515,479	1,553,052	1,640,725	1,678,299	1,740,922
IV	i	1,495,256	1,540,113	1,644,781	1,689,639	1,764,402	1,809,259	1,854,117	1,958,785	2,003,643	2,078,405
	ii	1,437,936	1,481,074	1,581,729	1,624,867	1,696,764	1,739,902	1,783,040	1,883,696	1,926,834	1,998,731
V	i	1,566,475	1,613,469	1,723,122	1,770,116	1,848,440	1,895,434	1,942,429	2,052,082	2,099,076	2,177,400
	ii	1,509,155	1,554,429	1,660,070	1,705,345	1,780,802	1,826,077	1,871,352	1,976,993	2,022,267	2,097,725

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

令和8年度 特殊地拵 単価表

税区分 ②消費税込み単価

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

蓄積区分		地拵区分	
I (30m3)	ha 当たりの蓄積 30～50m3未満	i	人力地拵
II (50m3)	ha 当たりの蓄積 50～80m3未満	ii	機械地拵

蓄積	地拵	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	i	921,164	948,798	1,013,280	1,040,915	1,086,973	1,114,608	1,142,243	1,206,724	1,234,359	1,280,417
	ii	858,112	883,855	943,923	969,666	1,012,572	1,038,315	1,064,058	1,124,126	1,149,870	1,192,775
II	i	1,171,432	1,206,574	1,288,575	1,323,718	1,382,289	1,417,432	1,452,575	1,534,575	1,569,718	1,628,290
	ii	1,108,380	1,141,631	1,219,218	1,252,469	1,307,888	1,341,139	1,374,391	1,451,977	1,485,229	1,540,648

令和8年度 特殊地拵 単価表

税区分 ②消費税込み単価

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

*気象害等とは、火災、気象害、噴火災、病虫獣害等による被害をいう。

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

蓄積区分	地拵	一般	間接費率 (3%)	間接費率 (10%)	間接費率 (13%)	間接費率 (18%)	間接費率 (21%)	間接費率 (24%)	間接費率 (31%)	間接費率 (34%)	間接費率 (39%)
I	i	835,187	860,242	918,705	943,761	985,520	1,010,576	1,035,631	1,094,094	1,119,150	1,160,909
	ii	772,134	795,298	849,347	872,511	911,118	934,282	957,446	1,011,495	1,034,659	1,073,266
II	i	1,141,187	1,175,422	1,255,305	1,289,541	1,346,600	1,380,836	1,415,071	1,494,954	1,529,190	1,586,249
	ii	1,078,135	1,110,479	1,185,948	1,218,292	1,272,199	1,304,543	1,336,887	1,412,356	1,444,700	1,498,607
III	i	1,440,760	1,483,982	1,584,836	1,628,058	1,700,096	1,743,319	1,786,542	1,887,395	1,930,618	2,002,656
	ii	1,377,708	1,419,039	1,515,478	1,556,810	1,625,695	1,667,026	1,708,357	1,804,797	1,846,128	1,915,014
IV	i	1,644,781	1,694,124	1,809,259	1,858,602	1,940,841	1,990,185	2,039,528	2,154,663	2,204,006	2,286,245
	ii	1,581,729	1,629,180	1,739,901	1,787,353	1,866,440	1,913,892	1,961,343	2,072,064	2,119,516	2,198,603
V	i	1,723,122	1,774,815	1,895,434	1,947,127	2,033,283	2,084,977	2,136,671	2,257,289	2,308,983	2,395,139
	ii	1,660,070	1,660,070	1,826,077	1,875,879	1,958,882	2,008,684	2,058,486	2,174,691	2,224,493	2,307,497

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

No.7 下 列 单 价 表

令和8年度 下刈 単価表

税区分 ①労務税抜き単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
全刈 (一回)	210,565	216,881	231,621	237,938	248,466	254,783	261,100	275,840	282,157	292,685
筋刈・坪刈	68,264	70,311	75,090	77,138	80,551	82,599	84,647	89,425	91,473	94,886

税区分 ②消費税込み単価

	一 般	間 接 費 率 (3%)	間 接 費 率 (10%)	間 接 費 率 (13%)	間 接 費 率 (18%)	間 接 費 率 (21%)	間 接 費 率 (24%)	間 接 費 率 (31%)	間 接 費 率 (34%)	間 接 費 率 (39%)
全刈 (一回)	231,621	238,569	254,783	261,731	273,312	280,261	287,210	303,423	310,372	321,953
筋刈・坪刈	75,090	77,342	82,599	84,851	88,606	90,858	93,111	98,367	100,620	104,375