

令和6年度1期（植栽）標準単価

令和6年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																									
	スギ					ヒノキ					マツ					クスギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	198,000	297,000	396,000	496,000	595,000	193,000	289,000	386,000	482,000	579,000	187,000	281,000	375,000	468,000	562,000	187,000	281,000	375,000	468,000	562,000	188,000	282,000	377,000	471,000	566,000
	間接率 21%	239,580	359,370	479,160	600,160	719,950	233,530	349,690	467,060	583,220	700,590	226,270	340,010	453,750	566,280	680,020	226,270	340,010	453,750	566,280	680,020	227,480	341,220	456,170	569,910	684,860
	間接率 24%	245,520	368,280	491,040	615,040	737,800	239,320	358,360	478,640	597,680	717,960	231,880	348,440	465,000	580,320	696,880	231,880	348,440	465,000	580,320	696,880	233,120	349,680	467,480	584,040	701,840
	間接率 31%	259,380	389,070	518,760	649,760	779,450	252,830	378,590	505,660	631,420	758,490	244,970	368,110	491,250	613,080	736,220	244,970	368,110	491,250	613,080	736,220	246,280	369,420	493,870	617,010	741,460
	間接率 34%	265,320	397,980	530,640	664,640	797,300	258,620	387,260	517,240	645,880	775,860	250,580	376,540	502,500	627,120	753,080	250,580	376,540	502,500	627,120	753,080	251,920	377,880	505,180	631,140	758,440
	間接率 39%	275,220	412,830	550,440	689,440	827,050	268,270	401,710	536,540	669,980	804,810	259,930	390,590	521,250	650,520	781,180	259,930	390,590	521,250	650,520	781,180	261,320	391,980	524,030	654,690	786,740
自力・直営・委託（税込）	直営・自力基礎単価	207,000	311,000	415,000	520,000	623,000	202,000	302,000	404,000	504,000	606,000	195,000	293,000	392,000	489,000	587,000	195,000	293,000	392,000	489,000	587,000	196,000	295,000	394,000	492,000	592,000
	間接率 21%	250,470	376,310	502,150	629,200	753,830	244,420	365,420	488,840	609,840	733,260	235,950	354,530	474,320	591,690	710,270	235,950	354,530	474,320	591,690	710,270	237,160	356,950	476,740	595,320	716,320
	間接率 24%	256,680	385,640	514,600	644,800	772,520	250,480	374,480	500,960	624,960	751,440	241,800	363,320	486,080	606,360	727,880	241,800	363,320	486,080	606,360	727,880	243,040	365,800	488,560	610,080	734,080
	間接率 31%	271,170	407,410	543,650	681,200	816,130	264,620	395,620	529,240	660,240	793,860	255,450	383,830	513,520	640,590	768,970	255,450	383,830	513,520	640,590	768,970	256,760	386,450	516,140	644,520	775,520
	間接率 34%	277,380	416,740	556,100	696,800	834,820	270,680	404,680	541,360	675,360	812,040	261,300	392,620	525,280	655,260	786,580	261,300	392,620	525,280	655,260	786,580	262,640	395,300	527,960	659,280	793,280
	間接率 39%	287,730	432,290	576,850	722,800	865,970	280,780	419,780	561,560	700,560	842,340	271,050	407,270	544,880	679,710	815,930	271,050	407,270	544,880	679,710	815,930	272,440	410,050	547,660	683,880	822,880
請負・委託（税込）	請負・委託基礎単価	217,000	326,000	435,000	545,000	654,000	212,000	317,000	424,000	530,000	636,000	205,000	309,000	412,000	514,000	618,000	205,000	309,000	412,000	514,000	618,000	206,000	310,000	414,000	518,000	622,000
	間接率 21%	262,570	394,460	526,350	659,450	791,340	256,520	383,570	513,040	641,300	769,560	248,050	373,890	498,520	621,940	747,780	248,050	373,890	498,520	621,940	747,780	249,260	375,100	500,940	626,780	752,620
	間接率 24%	269,080	404,240	539,400	675,800	810,960	262,880	393,080	525,760	657,200	788,640	254,200	383,160	510,880	637,360	766,320	254,200	383,160	510,880	637,360	766,320	255,440	384,400	513,360	642,320	771,280
	間接率 31%	284,270	427,060	569,850	713,950	856,740	277,720	415,270	555,440	694,300	833,160	268,550	404,790	539,720	673,340	809,580	268,550	404,790	539,720	673,340	809,580	269,860	406,100	542,340	678,580	814,820
	間接率 34%	290,780	436,840	582,900	730,300	876,360	284,080	424,780	568,160	710,200	852,240	274,700	414,060	552,080	688,760	828,120	274,700	414,060	552,080	688,760	828,120	276,040	415,400	554,760	694,120	833,480
	間接率 39%	301,630	453,140	604,650	757,550	909,060	294,680	440,630	589,360	736,700	884,040	284,950	429,510	572,680	714,460	859,020	284,950	429,510	572,680	714,460	859,020	286,340	430,900	575,460	720,020	864,580

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

令和6年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	241,000	362,000	483,000	604,000	725,000	273,000	409,000	546,000	683,000	819,000	322,000	482,000	644,000	804,000	966,000	213,000	320,000	427,000	533,000	640,000	267,000	401,000	535,000	669,000	803,000
	間接率 21%	291,610	438,020	584,430	730,840	877,250	330,330	494,890	660,660	826,430	990,990	389,620	583,220	779,240	972,840	1,168,860	257,730	387,200	516,670	644,930	774,400	323,070	485,210	647,350	809,490	971,630
	間接率 24%	298,840	448,880	598,920	748,960	899,000	338,520	507,160	677,040	846,920	1,015,560	399,280	597,680	798,560	996,960	1,197,840	264,120	396,800	529,480	660,920	793,600	331,080	497,240	663,400	829,560	995,720
	間接率 31%	315,710	474,220	632,730	791,240	949,750	357,630	535,790	715,260	894,730	1,072,890	421,820	631,420	843,640	1,053,240	1,265,460	279,030	419,200	559,370	698,230	838,400	349,770	525,310	700,850	876,390	1,051,930
	間接率 34%	322,940	485,080	647,220	809,360	971,500	365,820	548,060	731,640	915,220	1,097,460	431,480	645,880	862,960	1,077,360	1,294,440	285,420	428,800	572,180	714,220	857,600	357,780	537,340	716,900	896,460	1,076,020
	間接率 39%	334,990	503,180	671,370	839,560	1,007,750	379,470	568,510	758,940	949,370	1,138,410	447,580	669,980	895,160	1,117,560	1,342,740	296,070	444,800	593,530	740,870	889,600	371,130	557,390	743,650	929,910	1,116,170
自力・直営・委託（税込）	直営・自力基礎単価	254,000	382,000	510,000	638,000	765,000	289,000	433,000	579,000	724,000	868,000	343,000	513,000	686,000	856,000	1,029,000	224,000	336,000	449,000	560,000	673,000	283,000	425,000	567,000	709,000	851,000
	間接率 21%	307,340	462,220	617,100	771,980	925,650	349,690	523,930	700,590	876,040	1,050,280	415,030	620,730	830,060	1,035,760	1,245,090	271,040	406,560	543,290	677,600	814,330	342,430	514,250	686,070	857,890	1,029,710
	間接率 24%	314,960	473,680	632,400	791,120	948,600	358,360	536,920	717,960	897,760	1,076,320	425,320	636,120	850,640	1,061,440	1,275,960	277,760	416,640	556,760	694,400	834,520	350,920	527,000	703,080	879,160	1,055,240
	間接率 31%	332,740	500,420	668,100	835,780	1,002,150	378,590	567,230	758,490	948,440	1,137,080	449,330	672,030	898,660	1,121,360	1,347,990	293,440	440,160	588,190	733,600	881,630	370,730	556,750	742,770	928,790	1,114,810
	間接率 34%	340,360	511,880	683,400	854,920	1,025,100	387,260	580,220	775,860	970,160	1,163,120	459,620	687,420	919,240	1,147,040	1,378,860	300,160	450,240	601,660	750,400	901,820	379,220	569,500	759,780	950,060	1,140,340
	間接率 39%	353,060	530,980	708,900	886,820	1,063,350	401,710	601,870	804,810	1,006,360	1,206,520	476,770	713,070	953,540	1,189,840	1,430,310	311,360	467,040	624,110	778,400	935,470	393,370	590,750	788,130	985,510	1,182,890
請負・委託（税込）	請負・委託基礎単価	265,000	398,000	531,000	664,000	797,000	300,000	449,000	600,000	751,000	900,000	354,000	530,000	708,000	884,000	1,062,000	234,000	352,000	469,000	586,000	704,000	293,000	441,000	588,000	735,000	883,000
	間接率 21%	320,650	481,580	642,510	803,440	964,370	363,000	543,290	726,000	908,710	1,089,000	428,340	641,300	856,680	1,069,640	1,285,020	283,140	425,920	567,490	709,060	851,840	354,530	533,610	711,480	889,350	1,068,430
	間接率 24%	328,600	493,520	658,440	823,360	988,280	372,000	556,760	744,000	931,240	1,116,000	438,960	657,200	877,920	1,096,160	1,316,880	290,160	436,480	581,560	726,640	872,960	363,320	546,840	729,120	911,400	1,094,920
	間接率 31%	347,150	521,380	695,610	869,840	1,044,070	393,000	588,190	786,000	983,810	1,179,000	463,740	694,300	927,480	1,158,040	1,391,220	306,540	461,120	614,390	767,660	922,240	383,830	577,710	770,280	962,850	1,156,730
	間接率 34%	355,100	533,320	711,540	889,760	1,067,980	402,000	601,660	804,000	1,006,340	1,206,000	474,360	710,200	948,720	1,184,560	1,423,080	313,560	471,680	628,460	785,240	943,360	392,620	590,940	787,920	984,900	1,183,220
	間接率 39%	368,350	553,220	738,090	922,960	1,107,830	417,000	624,110	834,000	1,043,890	1,251,000	492,060	736,700	984,120	1,228,760	1,476,180	325,260	489,280	651,910	814,540	978,560	407,270	612,990	817,320	1,021,650	1,227,370

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

2. 3,000本以上の植栽を行う場合は、3,000本の単価を適用する。

令和6年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																													
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1									
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本
課税業者（税抜）	基礎単価（税抜）	213,000	320,000	427,000	533,000	640,000	300,000	450,000	600,000	750,000	901,000	397,000	596,000	795,000	994,000	1,193,000	452,000	678,000	904,000	1,130,000	1,356,000	1,611,000	2,417,000	3,223,000	4,029,000	4,835,000				
	間接率 21%	257,730	387,200	516,670	644,930	774,400	363,000	544,500	726,000	907,500	1,090,210	480,370	721,160	961,950	1,202,740	1,443,530	546,920	820,380	1,093,840	1,367,300	1,640,760	1,949,310	2,924,570	3,899,830	4,875,090	5,850,350				
	間接率 24%	264,120	396,800	529,480	660,920	793,600	372,000	558,000	744,000	930,000	1,117,240	492,280	739,040	985,800	1,232,560	1,479,320	560,480	840,720	1,120,960	1,401,200	1,681,440	1,997,640	2,997,080	3,996,520	4,995,960	5,995,400				
	間接率 31%	279,030	419,200	559,370	698,230	838,400	393,000	589,500	786,000	982,500	1,180,310	520,070	780,760	1,041,450	1,302,140	1,562,830	592,120	888,180	1,184,240	1,480,300	1,776,360	2,110,410	3,166,270	4,222,130	5,277,990	6,333,850				
	間接率 34%	285,420	428,800	572,180	714,220	857,600	402,000	603,000	804,000	1,005,000	1,207,340	531,980	798,640	1,065,300	1,331,960	1,598,620	605,680	908,520	1,211,360	1,514,200	1,817,040	2,158,740	3,238,780	4,318,820	5,398,860	6,478,900				
	間接率 39%	296,070	444,800	593,530	740,870	889,600	417,000	625,500	834,000	1,042,500	1,252,390	551,830	828,440	1,105,050	1,381,660	1,658,270	628,280	942,420	1,256,560	1,570,700	1,884,840	2,239,290	3,359,630	4,479,970	5,600,310	6,720,650				
自力・直営・委託（税込）	直営・自力基礎単価	224,000	336,000	449,000	560,000	673,000	319,000	478,000	638,000	797,000	958,000	425,000	638,000	851,000	1,064,000	1,277,000	485,000	727,000	970,000	1,212,000	1,455,000	1,751,000	2,627,000	3,503,000	4,379,000	5,255,000				
	間接率 21%	271,040	406,560	543,290	677,600	814,330	385,990	578,380	771,980	964,370	1,159,180	514,250	771,980	1,029,710	1,287,440	1,545,170	586,850	879,670	1,173,700	1,466,520	1,760,550	2,118,710	3,178,670	4,238,630	5,298,590	6,358,550				
	間接率 24%	277,760	416,640	556,760	694,400	834,520	395,560	592,720	791,120	988,280	1,187,920	527,000	791,120	1,055,240	1,319,360	1,583,480	601,400	901,480	1,202,800	1,502,880	1,804,200	2,171,240	3,257,480	4,343,720	5,429,960	6,516,200				
	間接率 31%	293,440	440,160	588,190	733,600	881,630	417,890	626,180	835,780	1,044,070	1,254,980	556,750	835,780	1,114,810	1,393,840	1,672,870	635,350	952,370	1,270,700	1,587,720	1,906,050	2,293,810	3,441,370	4,588,930	5,736,490	6,884,050				
	間接率 34%	300,160	450,240	601,660	750,400	901,820	427,460	640,520	854,920	1,067,980	1,283,720	569,500	854,920	1,140,340	1,425,760	1,711,180	649,900	974,180	1,299,800	1,624,080	1,949,700	2,346,340	3,520,180	4,694,020	5,867,860	7,041,700				
	間接率 39%	311,360	467,040	624,110	778,400	935,470	443,410	664,420	886,820	1,107,830	1,331,620	590,750	886,820	1,182,890	1,478,960	1,775,030	674,150	1,010,530	1,348,300	1,684,680	2,022,450	2,433,890	3,651,530	4,869,170	6,086,810	7,304,450				
請負・委託（税込）	請負・委託基礎単価	234,000	352,000	469,000	586,000	704,000	330,000	495,000	660,000	825,000	991,000	436,000	655,000	874,000	1,093,000	1,312,000	497,000	745,000	994,000	1,243,000	1,491,000	1,772,000	2,658,000	3,545,000	4,431,000	5,318,000				
	間接率 21%	283,140	425,920	567,490	709,060	851,840	399,300	598,950	798,600	998,250	1,199,110	527,560	792,550	1,057,540	1,322,530	1,587,520	601,370	901,450	1,202,740	1,504,030	1,804,110	2,144,120	3,216,180	4,289,450	5,361,510	6,434,780				
	間接率 24%	290,160	436,480	581,560	726,640	872,960	409,200	613,800	818,400	1,023,000	1,228,840	540,640	812,200	1,083,760	1,355,320	1,626,880	616,280	923,800	1,232,560	1,541,320	1,848,840	2,197,280	3,295,920	4,395,800	5,494,440	6,594,320				
	間接率 31%	306,540	461,120	614,390	767,660	922,240	432,300	648,450	864,600	1,080,750	1,298,210	571,160	858,050	1,144,940	1,431,830	1,718,720	651,070	975,950	1,302,140	1,628,330	1,953,210	2,321,320	3,481,980	4,643,950	5,804,610	6,966,580				
	間接率 34%	313,560	471,680	628,460	785,240	943,360	442,200	663,300	884,400	1,105,500	1,327,940	584,240	877,700	1,171,160	1,464,620	1,758,080	665,980	998,300	1,331,960	1,665,620	1,997,940	2,374,480	3,561,720	4,750,300	5,937,540	7,126,120				
	間接率 39%	325,260	489,280	651,910	814,540	978,560	458,700	688,050	917,400	1,146,750	1,377,490	606,040	910,450	1,214,860	1,519,270	1,823,680	690,830	1,035,550	1,381,660	1,727,770	2,072,490	2,463,080	3,694,620	4,927,550	6,159,090	7,392,020				

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

令和6年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																														
	大苗2					大苗3					大苗4					大苗5					大苗6					イチゴウ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	3,237,000	4,856,000	6,475,000	8,094,000	9,713,000	984,000	1,475,000	1,968,000	2,460,000	2,952,000	1,969,000	2,954,000	3,939,000	4,924,000	5,909,000	615,000	923,000	1,231,000	1,538,000	1,846,000	1,037,000	1,556,000	2,074,000	2,593,000	3,112,000	267,000	401,000	535,000	669,000	803,000
	間接率 21%	3,916,770	5,875,760	7,834,750	9,793,740	11,752,730	1,190,640	1,784,750	2,381,280	2,976,600	3,571,920	2,382,490	3,574,340	4,766,190	5,958,040	7,149,890	744,150	1,116,830	1,489,510	1,860,980	2,233,660	1,254,770	1,882,760	2,509,540	3,137,530	3,765,520	323,070	485,210	647,350	809,490	971,630
	間接率 24%	4,013,880	6,021,440	8,029,000	10,036,560	12,044,120	1,220,160	1,829,000	2,440,320	3,050,400	3,660,480	2,441,560	3,662,960	4,884,360	6,105,760	7,327,160	762,600	1,144,520	1,526,440	1,907,120	2,289,040	1,285,880	1,929,440	2,571,760	3,215,320	3,858,880	331,080	497,240	663,400	829,560	995,720
	間接率 31%	4,240,470	6,361,360	8,482,250	10,603,140	12,724,030	1,289,040	1,932,250	2,578,080	3,222,600	3,867,120	2,579,390	3,869,740	5,160,090	6,450,440	7,740,790	805,650	1,209,130	1,612,610	2,014,780	2,418,260	1,358,470	2,038,360	2,716,940	3,396,830	4,076,720	349,770	525,310	700,850	876,390	1,051,930
	間接率 34%	4,337,580	6,507,400	8,676,500	10,845,960	13,015,420	1,318,560	1,976,500	2,637,120	3,296,400	3,955,680	2,638,460	3,958,360	5,278,280	6,598,160	7,918,060	824,100	1,236,820	1,649,540	2,060,920	2,473,640	1,389,580	2,085,040	2,779,160	3,474,620	4,170,080	357,780	537,340	716,900	896,460	1,076,020
	間接率 39%	4,499,430	6,749,840	9,000,250	11,250,660	13,501,070	1,367,760	2,050,250	2,735,520	3,419,400	4,103,280	2,736,910	4,106,600	5,475,210	6,844,360	8,213,510	854,850	1,282,970	1,711,090	2,137,820	2,565,940	1,441,430	2,162,840	2,882,860	3,604,270	4,325,680	371,130	557,390	743,650	929,910	1,116,170
自力・直営・委託（税込）	直営・自力基礎単価	3,527,000	5,291,000	7,055,000	8,819,000	10,583,000	1,067,000	1,599,000	2,134,000	2,667,000	3,201,000	2,142,000	3,213,000	4,285,000	5,356,000	6,428,000	664,000	996,000	1,329,000	1,660,000	1,993,000	1,124,000	1,686,000	2,248,000	2,810,000	3,373,000	283,000	425,000	567,000	709,000	851,000
	間接率 21%	4,267,670	6,402,110	8,536,550	10,670,990	12,805,430	1,291,070	1,934,790	2,582,140	3,227,070	3,873,210	2,591,820	3,887,730	5,184,850	6,480,760	7,777,880	803,440	1,205,160	1,608,090	2,008,600	2,411,530	1,360,040	2,040,060	2,720,080	3,400,100	4,081,330	342,430	514,250	686,070	857,890	1,029,710
	間接率 24%	4,373,480	6,560,840	8,748,200	10,935,560	13,122,920	1,323,080	1,982,760	2,646,160	3,307,080	3,969,240	2,656,080	3,984,120	5,313,400	6,641,440	7,970,720	823,360	1,235,040	1,647,960	2,058,400	2,471,320	1,393,760	2,090,640	2,787,520	3,484,400	4,182,520	350,920	527,000	703,080	879,160	1,055,240
	間接率 31%	4,620,370	6,931,210	9,242,050	11,552,890	13,863,730	1,397,770	2,094,690	2,795,540	3,493,770	4,193,310	2,806,020	4,209,030	5,613,350	7,016,360	8,420,680	869,840	1,304,760	1,740,990	2,174,600	2,610,830	1,472,440	2,208,660	2,944,880	3,681,100	4,418,630	370,730	556,750	742,770	928,790	1,114,810
	間接率 34%	4,726,180	7,089,940	9,453,700	11,817,460	14,181,220	1,429,780	2,142,660	2,859,560	3,573,780	4,289,340	2,870,280	4,305,420	5,741,900	7,177,040	8,613,520	889,760	1,334,640	1,780,860	2,224,400	2,670,620	1,506,160	2,259,240	3,012,320	3,765,400	4,519,820	379,220	569,500	759,780	950,060	1,140,340
	間接率 39%	4,902,530	7,354,490	9,806,450	12,258,410	14,710,370	1,483,130	2,222,610	2,966,260	3,707,130	4,449,390	2,977,380	4,466,070	5,956,150	7,444,840	8,934,920	922,960	1,384,440	1,847,310	2,307,400	2,770,270	1,562,360	2,343,540	3,124,720	3,905,900	4,688,470	393,370	590,750	788,130	985,510	1,182,890
請負・委託（税込）	請負・委託基礎単価	3,560,000	5,341,000	7,122,000	8,903,000	10,684,000	1,082,000	1,622,000	2,164,000	2,706,000	3,247,000	2,165,000	3,249,000	4,332,000	5,416,000	6,499,000	676,000	1,015,000	1,354,000	1,691,000	2,030,000	1,140,000	1,711,000	2,281,000	2,852,000	3,423,000	293,000	441,000	588,000	735,000	883,000
	間接率 21%	4,307,600	6,462,610	8,617,620	10,772,630	12,927,640	1,309,220	1,962,620	2,618,440	3,274,260	3,928,870	2,619,650	3,931,290	5,241,720	6,553,360	7,863,790	817,960	1,228,150	1,638,340	2,046,110	2,456,300	1,379,400	2,070,310	2,760,010	3,450,920	4,141,830	354,530	533,610	711,480	889,350	1,068,430
	間接率 24%	4,414,400	6,622,840	8,831,280	11,039,720	13,248,160	1,341,680	2,011,280	2,683,360	3,355,440	4,026,280	2,684,600	4,028,760	5,371,680	6,715,840	8,058,760	838,240	1,258,600	1,678,960	2,096,840	2,517,200	1,413,600	2,121,640	2,828,440	3,536,480	4,244,520	363,320	546,840	729,120	911,400	1,094,920
	間接率 31%	4,663,600	6,996,710	9,329,820	11,662,930	13,996,040	1,417,420	2,124,820	2,834,840	3,544,860	4,253,570	2,836,150	4,256,190	5,674,920	7,094,960	8,513,690	885,560	1,329,650	1,773,740	2,215,210	2,659,300	1,493,400	2,241,410	2,988,110	3,736,120	4,484,130	383,830	577,710	770,280	962,850	1,156,730
	間接率 34%	4,770,400	7,156,940	9,543,480	11,930,020	14,316,560	1,449,880	2,173,480	2,899,760	3,626,040	4,350,980	2,901,100	4,353,660	5,804,880	7,257,440	8,708,660	905,840	1,360,100	1,814,360	2,265,940	2,720,200	1,527,600	2,292,740	3,056,540	3,821,680	4,586,820	392,620	590,940	787,920	984,900	1,183,220
	間接率 39%	4,948,400	7,423,990	9,899,580	12,375,170	14,850,760	1,503,980	2,254,580	3,007,960	3,761,340	4,513,330	3,009,350	4,516,110	6,021,480	7,528,240	9,033,610	939,640	1,410,850	1,882,060	2,350,490	2,821,700	1,584,600	2,378,290	3,170,590	3,964,280	4,757,970	407,270	612,990	817,320	1,021,650	1,227,370

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

令和6年度1期（植栽）標準単価

種別：地植えなし

区分	種別：地植えなし																														
	イチョウ2					その他1					その他2					コンテナ苗（スギ・ヒノキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	397,000	596,000	795,000	994,000	1,193,000	205,000	308,000	411,000	514,000	617,000	397,000	596,000	795,000	994,000	1,193,000	300,000	449,000	600,000	750,000	900,000	354,000	531,000	708,000	885,000	1,062,000	246,000	369,000	492,000	615,000	738,000
	間接率 21%	480,370	721,160	961,950	1,202,740	1,443,530	248,050	372,680	497,310	621,940	746,570	480,370	721,160	961,950	1,202,740	1,443,530	363,000	543,290	726,000	907,500	1,089,000	428,340	642,510	856,680	1,070,850	1,285,020	297,660	446,490	595,320	744,150	892,980
	間接率 24%	492,280	739,040	985,800	1,232,560	1,479,320	254,200	381,920	509,640	637,360	765,080	492,280	739,040	985,800	1,232,560	1,479,320	372,000	556,760	744,000	930,000	1,116,000	438,960	658,440	877,920	1,097,400	1,316,880	305,040	457,560	610,080	762,600	915,120
	間接率 31%	520,070	780,760	1,041,450	1,302,140	1,562,830	268,550	403,480	538,410	673,340	808,270	520,070	780,760	1,041,450	1,302,140	1,562,830	393,000	588,190	786,000	982,500	1,179,000	463,740	695,610	927,480	1,159,350	1,391,220	322,260	483,390	644,520	805,650	966,780
	間接率 34%	531,980	798,640	1,065,300	1,331,960	1,598,620	274,700	412,720	550,740	688,760	826,780	531,980	798,640	1,065,300	1,331,960	1,598,620	402,000	601,660	804,000	1,005,000	1,206,000	474,360	711,540	948,720	1,185,900	1,423,080	329,640	494,460	659,280	824,100	988,920
	間接率 39%	551,830	828,440	1,105,050	1,381,660	1,658,270	284,950	428,120	571,290	714,460	857,630	551,830	828,440	1,105,050	1,381,660	1,658,270	417,000	624,110	834,000	1,042,500	1,251,000	492,060	738,090	984,120	1,230,150	1,476,180	341,940	512,910	683,880	854,850	1,025,820
自力・直営・委託（税込）	運営・自力基礎単価	425,000	638,000	851,000	1,064,000	1,277,000	216,000	324,000	433,000	541,000	650,000	425,000	638,000	851,000	1,064,000	1,277,000	319,000	478,000	639,000	799,000	959,000	378,000	568,000	757,000	947,000	1,136,000	260,000	390,000	520,000	650,000	780,000
	間接率 21%	514,250	771,980	1,029,710	1,287,440	1,545,170	261,360	392,040	523,930	654,610	786,500	514,250	771,980	1,029,710	1,287,440	1,545,170	385,990	578,380	773,190	966,790	1,160,390	457,380	687,280	915,970	1,145,870	1,374,560	314,600	471,900	629,200	786,500	943,800
	間接率 24%	527,000	791,120	1,055,240	1,319,360	1,583,480	267,840	401,760	536,920	670,840	806,000	527,000	791,120	1,055,240	1,319,360	1,583,480	395,560	592,720	792,360	990,760	1,189,160	468,720	704,320	938,680	1,174,280	1,408,640	322,400	483,600	644,800	806,000	967,200
	間接率 31%	556,750	835,780	1,114,810	1,393,840	1,672,870	282,960	424,440	567,230	708,710	851,500	556,750	835,780	1,114,810	1,393,840	1,672,870	417,890	626,180	837,090	1,046,690	1,256,290	495,180	744,080	991,670	1,240,570	1,488,160	340,600	510,900	681,200	851,500	1,021,800
	間接率 34%	569,500	854,920	1,140,340	1,425,760	1,711,180	289,440	434,160	580,220	724,940	871,000	569,500	854,920	1,140,340	1,425,760	1,711,180	427,460	640,520	856,260	1,070,660	1,285,060	506,520	761,120	1,014,380	1,268,980	1,522,240	348,400	522,600	696,800	871,000	1,045,200
	間接率 39%	590,750	886,820	1,182,890	1,478,960	1,775,030	300,240	450,360	601,870	751,990	903,500	590,750	886,820	1,182,890	1,478,960	1,775,030	443,410	664,420	888,210	1,110,610	1,333,010	525,420	789,520	1,052,230	1,316,330	1,579,040	361,400	542,100	722,800	903,500	1,084,200
課税・委託（税込）	課税・委託基礎単価	436,000	655,000	874,000	1,093,000	1,312,000	225,000	338,000	452,000	565,000	678,000	436,000	655,000	874,000	1,093,000	1,312,000	330,000	493,000	660,000	825,000	990,000	389,000	584,000	778,000	973,000	1,168,000	270,000	405,000	541,000	676,000	811,000
	間接率 21%	527,560	792,550	1,057,540	1,322,530	1,587,520	272,250	408,980	546,920	683,650	820,380	527,560	792,550	1,057,540	1,322,530	1,587,520	399,300	596,530	798,600	998,250	1,197,900	470,690	706,640	941,380	1,177,330	1,413,280	326,700	490,050	654,610	817,960	981,310
	間接率 24%	540,640	812,200	1,083,760	1,355,320	1,626,880	279,000	419,120	560,480	700,600	840,720	540,640	812,200	1,083,760	1,355,320	1,626,880	409,200	611,320	818,400	1,023,000	1,227,600	482,360	724,160	964,720	1,206,520	1,448,320	334,800	502,200	670,840	838,240	1,005,640
	間接率 31%	571,160	858,050	1,144,940	1,431,830	1,718,720	294,750	442,780	592,120	740,150	888,180	571,160	858,050	1,144,940	1,431,830	1,718,720	432,300	645,830	864,600	1,080,750	1,296,900	509,590	765,040	1,019,180	1,274,630	1,530,080	353,700	530,550	708,710	885,560	1,062,410
	間接率 34%	584,240	877,700	1,171,160	1,464,620	1,758,080	301,500	452,920	605,680	757,100	908,520	584,240	877,700	1,171,160	1,464,620	1,758,080	442,200	660,620	884,400	1,105,500	1,326,600	521,260	782,560	1,042,520	1,303,820	1,565,120	361,800	542,700	724,940	905,840	1,086,740
	間接率 39%	606,040	910,450	1,214,860	1,519,270	1,823,680	312,750	469,820	628,280	785,350	942,420	606,040	910,450	1,214,860	1,519,270	1,823,680	458,700	685,270	917,400	1,146,750	1,376,100	540,710	811,760	1,081,420	1,352,470	1,623,520	375,300	562,950	751,990	939,640	1,127,290

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

令和6年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																									
	スギ					ヒノキ					マツ					クヌギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	498,000	597,000	696,000	796,000	895,000	493,000	589,000	686,000	782,000	879,000	487,000	581,000	675,000	768,000	862,000	487,000	581,000	675,000	768,000	862,000	488,000	583,000	677,000	771,000	866,000
	間接率 21%	602,580	722,370	842,160	963,160	1,082,950	596,530	712,690	830,060	946,220	1,063,590	589,270	703,010	816,750	929,280	1,043,020	589,270	703,010	816,750	929,280	1,043,020	590,480	705,430	819,170	932,910	1,047,860
	間接率 24%	617,520	740,280	863,040	987,040	1,109,800	611,320	730,360	850,640	969,680	1,089,960	603,880	720,440	837,000	952,320	1,068,880	603,880	720,440	837,000	952,320	1,068,880	605,120	722,920	839,480	956,040	1,073,840
	間接率 31%	652,380	782,070	911,760	1,042,760	1,172,450	645,830	771,590	898,660	1,024,420	1,151,490	637,970	761,110	884,250	1,006,080	1,129,220	637,970	761,110	884,250	1,006,080	1,129,220	639,280	763,730	886,870	1,010,010	1,134,460
	間接率 34%	667,320	799,980	932,640	1,066,640	1,199,300	660,620	789,260	919,240	1,047,880	1,177,860	652,580	778,540	904,500	1,029,120	1,155,080	652,580	778,540	904,500	1,029,120	1,155,080	653,920	781,220	907,180	1,033,140	1,160,440
	間接率 39%	692,220	829,830	967,440	1,106,440	1,244,050	685,270	818,710	953,540	1,086,980	1,221,810	676,930	807,590	938,250	1,067,520	1,198,180	676,930	807,590	938,250	1,067,520	1,198,180	678,320	810,370	941,030	1,071,690	1,203,740
自力・直営・委託（税込）	直営・自力基礎単価	507,000	611,000	715,000	820,000	923,000	502,000	602,000	704,000	804,000	906,000	495,000	593,000	692,000	789,000	887,000	495,000	593,000	692,000	789,000	887,000	496,000	596,000	694,000	792,000	892,000
	間接率 21%	613,470	739,310	865,150	992,200	1,116,830	607,420	728,420	851,840	972,840	1,096,260	598,950	717,530	837,320	954,690	1,073,270	598,950	717,530	837,320	954,690	1,073,270	600,160	721,160	839,740	958,320	1,079,320
	間接率 24%	628,680	757,640	886,600	1,016,800	1,144,520	622,480	746,480	872,960	996,960	1,123,440	613,800	735,320	858,080	978,360	1,099,880	613,800	735,320	858,080	978,360	1,099,880	615,040	739,040	860,560	982,080	1,106,080
	間接率 31%	664,170	800,410	936,650	1,074,200	1,209,130	657,620	788,620	922,240	1,053,240	1,186,860	648,450	776,830	906,520	1,033,590	1,161,970	648,450	776,830	906,520	1,033,590	1,161,970	649,760	780,760	909,140	1,037,520	1,168,520
	間接率 34%	679,380	818,740	958,100	1,098,800	1,236,820	672,680	806,680	943,360	1,077,360	1,214,040	663,300	794,620	927,280	1,057,260	1,188,580	663,300	794,620	927,280	1,057,260	1,188,580	664,640	798,640	929,960	1,061,280	1,195,280
	間接率 39%	704,730	849,290	993,850	1,139,800	1,282,970	697,780	836,780	978,560	1,117,560	1,259,340	688,050	824,270	961,880	1,096,710	1,232,930	688,050	824,270	961,880	1,096,710	1,232,930	689,440	828,440	964,660	1,100,880	1,239,880
請負・委託（税込）	請負・委託基礎単価	547,000	656,000	765,000	875,000	984,000	542,000	647,000	754,000	860,000	966,000	535,000	639,000	742,000	844,000	948,000	535,000	639,000	742,000	844,000	948,000	536,000	641,000	744,000	848,000	952,000
	間接率 21%	661,870	793,760	925,650	1,058,750	1,190,640	655,820	782,870	912,340	1,040,600	1,168,860	647,350	773,190	897,820	1,021,240	1,147,080	647,350	773,190	897,820	1,021,240	1,147,080	648,560	775,610	900,240	1,026,080	1,151,920
	間接率 24%	678,280	813,440	948,600	1,085,000	1,220,160	672,080	802,280	934,960	1,066,400	1,197,840	663,400	792,360	920,080	1,046,560	1,175,520	663,400	792,360	920,080	1,046,560	1,175,520	664,640	794,840	922,560	1,051,520	1,180,480
	間接率 31%	716,570	859,360	1,002,150	1,146,250	1,289,040	710,020	847,570	987,740	1,126,600	1,265,460	700,850	837,090	972,020	1,105,640	1,241,880	700,850	837,090	972,020	1,105,640	1,241,880	702,160	839,710	974,640	1,110,880	1,247,120
	間接率 34%	732,980	879,040	1,025,100	1,172,500	1,318,560	726,280	866,980	1,010,360	1,152,400	1,294,440	716,900	856,260	994,280	1,130,960	1,270,320	716,900	856,260	994,280	1,130,960	1,270,320	718,240	858,940	996,960	1,136,320	1,275,680
	間接率 39%	760,330	911,840	1,063,350	1,216,250	1,367,760	753,380	899,330	1,048,060	1,195,400	1,342,740	743,650	888,210	1,031,380	1,173,160	1,317,720	743,650	888,210	1,031,380	1,173,160	1,317,720	745,040	890,990	1,034,160	1,178,720	1,323,280

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

令和6年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	541,000	662,000	783,000	904,000	1,025,000	573,000	709,000	846,000	983,000	1,119,000	622,000	783,000	944,000	1,105,000	1,266,000	513,000	620,000	727,000	834,000	940,000	567,000	701,000	835,000	969,000	1,103,000
	間接率 21%	654,610	801,020	947,430	1,093,840	1,240,250	693,330	857,890	1,023,660	1,189,430	1,353,990	752,620	947,430	1,142,240	1,337,050	1,531,860	620,730	750,200	879,670	1,009,140	1,137,400	686,070	848,210	1,010,350	1,172,490	1,334,630
	間接率 24%	670,840	820,880	970,920	1,120,960	1,271,000	710,520	879,160	1,049,040	1,218,920	1,387,560	771,280	970,920	1,170,560	1,370,200	1,569,840	636,120	768,800	901,480	1,034,160	1,165,600	703,080	869,240	1,035,400	1,201,560	1,367,720
	間接率 31%	708,710	867,220	1,025,730	1,184,240	1,342,750	750,630	928,790	1,108,260	1,287,730	1,465,890	814,820	1,025,730	1,236,640	1,447,550	1,658,460	672,030	812,200	952,370	1,092,540	1,231,400	742,770	918,310	1,093,850	1,269,390	1,444,930
	間接率 34%	724,940	887,080	1,049,220	1,211,360	1,373,500	767,820	950,060	1,133,640	1,317,220	1,499,460	833,480	1,049,220	1,264,960	1,480,700	1,696,440	687,420	830,800	974,180	1,117,560	1,259,600	759,780	939,340	1,118,900	1,298,460	1,478,020
	間接率 39%	751,990	920,180	1,088,370	1,256,560	1,424,750	796,470	985,510	1,175,940	1,366,370	1,555,410	864,580	1,088,370	1,312,160	1,535,950	1,759,740	713,070	861,800	1,010,530	1,159,260	1,306,600	788,130	974,390	1,160,650	1,346,910	1,533,170
自力・直営・委託（税込）	直営・自力基礎単価	554,000	682,000	810,000	938,000	1,065,000	589,000	733,000	879,000	1,024,000	1,168,000	643,000	814,000	986,000	1,157,000	1,329,000	524,000	636,000	749,000	861,000	973,000	583,000	725,000	867,000	1,009,000	1,151,000
	間接率 21%	670,340	825,220	980,100	1,134,980	1,288,650	712,690	886,930	1,063,590	1,239,040	1,413,280	778,030	984,940	1,193,060	1,399,970	1,608,090	634,040	769,560	906,290	1,041,810	1,177,330	705,430	877,250	1,049,070	1,220,890	1,392,710
	間接率 24%	686,960	845,680	1,004,400	1,163,120	1,320,600	730,360	908,920	1,089,960	1,269,760	1,448,320	797,320	1,009,360	1,222,640	1,434,680	1,647,960	649,760	788,640	928,760	1,067,640	1,206,520	722,920	899,000	1,075,080	1,251,160	1,427,240
	間接率 31%	725,740	893,420	1,061,100	1,228,780	1,395,150	771,590	960,230	1,151,490	1,341,440	1,530,080	842,330	1,066,340	1,291,660	1,515,670	1,740,990	686,440	833,160	981,190	1,127,910	1,274,630	763,730	949,750	1,135,770	1,321,790	1,507,810
	間接率 34%	742,360	913,880	1,085,400	1,256,920	1,427,100	789,260	982,220	1,177,860	1,372,160	1,565,120	861,620	1,090,760	1,321,240	1,550,380	1,780,860	702,160	852,240	1,003,660	1,153,740	1,303,820	781,220	971,500	1,161,780	1,352,060	1,542,340
	間接率 39%	770,060	947,980	1,125,900	1,303,820	1,480,350	818,710	1,018,870	1,221,810	1,423,360	1,623,520	893,770	1,131,460	1,370,540	1,608,230	1,847,310	728,360	884,040	1,041,110	1,196,790	1,352,470	810,370	1,007,750	1,205,130	1,402,510	1,599,890
請負・委託（税込）	請負・委託基礎単価	595,000	728,000	861,000	994,000	1,127,000	630,000	779,000	930,000	1,081,000	1,230,000	684,000	861,000	1,038,000	1,215,000	1,392,000	564,000	682,000	799,000	917,000	1,034,000	623,000	771,000	918,000	1,065,000	1,213,000
	間接率 21%	719,950	880,880	1,041,810	1,202,740	1,363,670	762,300	942,590	1,125,300	1,308,010	1,488,300	827,640	1,041,810	1,255,980	1,470,150	1,684,320	682,440	825,220	966,790	1,109,570	1,251,140	753,830	932,910	1,110,780	1,288,650	1,467,730
	間接率 24%	737,800	902,720	1,067,640	1,232,560	1,397,480	781,200	965,960	1,153,200	1,340,440	1,525,200	848,160	1,067,640	1,287,120	1,506,600	1,726,080	699,360	845,680	990,760	1,137,080	1,282,160	772,520	956,040	1,138,320	1,320,600	1,504,120
	間接率 31%	779,450	953,680	1,127,910	1,302,140	1,476,370	825,300	1,020,490	1,218,300	1,416,110	1,611,300	896,040	1,127,910	1,359,780	1,591,650	1,823,520	738,840	893,420	1,046,690	1,201,270	1,354,540	816,130	1,010,010	1,202,580	1,395,150	1,589,030
	間接率 34%	797,300	975,520	1,153,740	1,331,960	1,510,180	844,200	1,043,860	1,246,200	1,448,540	1,648,200	916,560	1,153,740	1,390,920	1,628,100	1,865,280	755,760	913,880	1,070,660	1,228,780	1,385,560	834,820	1,033,140	1,230,120	1,427,100	1,625,420
	間接率 39%	827,050	1,011,920	1,196,790	1,381,660	1,566,530	875,700	1,082,810	1,292,700	1,502,590	1,709,700	950,760	1,196,790	1,442,820	1,688,850	1,934,880	783,960	947,980	1,110,610	1,274,630	1,437,260	865,970	1,071,690	1,276,020	1,480,350	1,686,070

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

令和6年度1期（植栽）標準単価

種別：地植えA

区分	種別：地植えA																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	513,000	620,000	727,000	834,000	940,000	600,000	750,000	900,000	1,050,000	1,201,000	697,000	896,000	1,095,000	1,294,000	1,493,000	752,000	978,000	1,204,000	1,430,000	1,656,000	1,912,000	2,717,000	3,524,000	4,329,000	5,136,000
	間接率 21%	620,730	750,200	879,670	1,009,140	1,137,400	726,000	907,500	1,089,000	1,270,500	1,453,210	843,370	1,084,160	1,324,950	1,565,740	1,806,530	909,920	1,183,380	1,456,840	1,730,300	2,003,760	2,313,520	3,287,570	4,264,040	5,238,090	6,214,560
	間接率 24%	636,120	768,800	901,480	1,034,160	1,165,600	744,000	930,000	1,116,000	1,302,000	1,489,240	864,280	1,111,040	1,357,800	1,604,560	1,851,320	932,480	1,212,720	1,492,960	1,773,200	2,053,440	2,370,880	3,369,080	4,369,760	5,367,960	6,368,640
	間接率 31%	672,030	812,200	952,370	1,092,540	1,231,400	786,000	982,500	1,179,000	1,375,500	1,573,310	913,070	1,173,760	1,434,450	1,695,140	1,955,830	985,120	1,281,180	1,577,240	1,873,300	2,169,360	2,504,720	3,559,270	4,616,440	5,670,990	6,728,160
	間接率 34%	687,420	830,800	974,180	1,117,560	1,259,600	804,000	1,005,000	1,206,000	1,407,000	1,609,340	933,980	1,200,640	1,467,300	1,733,960	2,000,620	1,007,680	1,310,520	1,613,360	1,916,200	2,219,040	2,562,080	3,640,780	4,722,160	5,800,860	6,882,240
	間接率 39%	713,070	861,800	1,010,530	1,159,260	1,306,600	834,000	1,042,500	1,251,000	1,459,500	1,669,390	968,830	1,245,440	1,522,050	1,798,660	2,075,270	1,045,280	1,359,420	1,673,560	1,987,700	2,301,840	2,657,680	3,776,630	4,898,360	6,017,310	7,139,040
自力・直営・委託（税込）	直営・自力基礎単価	524,000	636,000	749,000	861,000	973,000	619,000	778,000	938,000	1,097,000	1,258,000	725,000	938,000	1,151,000	1,364,000	1,577,000	785,000	1,027,000	1,270,000	1,512,000	1,755,000	2,052,000	2,927,000	3,804,000	4,679,000	5,556,000
	間接率 21%	634,040	769,560	906,290	1,041,810	1,177,330	748,990	941,380	1,134,980	1,327,370	1,522,180	877,250	1,134,980	1,392,710	1,650,440	1,908,170	949,850	1,242,670	1,536,700	1,829,520	2,123,550	2,482,920	3,541,670	4,602,840	5,661,590	6,722,760
	間接率 24%	649,760	788,640	928,760	1,067,640	1,206,520	767,560	964,720	1,163,120	1,360,280	1,559,920	899,000	1,163,120	1,427,240	1,691,360	1,955,480	973,400	1,273,480	1,574,800	1,874,880	2,176,200	2,544,480	3,629,480	4,716,960	5,801,960	6,889,440
	間接率 31%	686,440	833,160	981,190	1,127,910	1,274,630	810,890	1,019,180	1,228,780	1,437,070	1,647,980	949,750	1,228,780	1,507,810	1,786,840	2,065,870	1,028,350	1,345,370	1,663,700	1,980,720	2,299,050	2,688,120	3,834,370	4,983,240	6,129,490	7,278,360
	間接率 34%	702,160	852,240	1,003,660	1,153,740	1,303,820	829,460	1,042,520	1,256,920	1,469,980	1,685,720	971,500	1,256,920	1,542,340	1,827,760	2,113,180	1,051,900	1,376,180	1,701,800	2,026,080	2,351,700	2,749,680	3,922,180	5,097,360	6,269,860	7,445,040
	間接率 39%	728,360	884,040	1,041,110	1,196,790	1,352,470	860,410	1,081,420	1,303,820	1,524,830	1,748,620	1,007,750	1,303,820	1,599,890	1,895,960	2,192,030	1,091,150	1,427,530	1,765,300	2,101,680	2,439,450	2,852,280	4,068,530	5,287,560	6,503,810	7,722,840
請負・委託（税込）	請負・委託基礎単価	564,000	682,000	799,000	917,000	1,034,000	660,000	825,000	990,000	1,155,000	1,321,000	766,000	985,000	1,204,000	1,423,000	1,642,000	827,000	1,075,000	1,324,000	1,573,000	1,821,000	2,103,000	2,988,000	3,876,000	4,761,000	5,649,000
	間接率 21%	682,440	825,220	966,790	1,109,570	1,251,140	798,600	998,250	1,197,900	1,397,550	1,598,410	926,860	1,191,850	1,456,840	1,721,830	1,986,820	1,000,670	1,300,750	1,602,040	1,903,330	2,203,410	2,544,630	3,615,480	4,689,960	5,760,810	6,835,290
	間接率 24%	699,360	845,680	990,760	1,137,080	1,282,160	818,400	1,023,000	1,227,600	1,432,200	1,638,040	949,840	1,221,400	1,492,960	1,764,520	2,036,080	1,025,480	1,333,000	1,641,760	1,950,520	2,258,040	2,607,720	3,705,120	4,806,240	5,903,640	7,004,760
	間接率 31%	738,840	893,420	1,046,690	1,201,270	1,354,540	864,600	1,080,750	1,296,900	1,513,050	1,730,510	1,003,460	1,290,350	1,577,240	1,864,130	2,151,020	1,083,370	1,408,250	1,734,440	2,060,630	2,385,510	2,754,930	3,914,280	5,077,560	6,236,910	7,400,190
	間接率 34%	755,760	913,880	1,070,660	1,228,780	1,385,560	884,400	1,105,500	1,326,600	1,547,700	1,770,140	1,026,440	1,319,900	1,613,360	1,906,820	2,200,280	1,108,180	1,440,500	1,774,160	2,107,820	2,440,140	2,818,020	4,003,920	5,193,840	6,379,740	7,569,660
	間接率 39%	783,960	947,980	1,110,610	1,274,630	1,437,260	917,400	1,146,750	1,376,100	1,605,450	1,836,190	1,064,740	1,369,150	1,673,560	1,977,970	2,282,380	1,149,530	1,494,250	1,840,360	2,186,470	2,531,190	2,923,170	4,153,320	5,387,640	6,617,790	7,852,110

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

令和6年度1期（植栽）標準単価

種別：地植えA

区分		種別：地植えA																													
		大苗2					大苗3					大苗4					大苗5					大苗6					イチゴウ1				
		1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本
課税業者（税込）	基礎単価（税抜）	3,538,000	5,156,000	6,776,000	8,394,000	10,014,000	1,284,000	1,776,000	2,268,000	2,760,000	3,252,000	2,269,000	3,254,000	4,239,000	5,224,000	6,209,000	915,000	1,223,000	1,531,000	1,838,000	2,146,000	1,337,000	1,856,000	2,374,000	2,893,000	3,412,000	567,000	701,000	835,000	969,000	1,103,000
	間接率 21%	4,280,980	6,238,760	8,198,960	10,156,740	12,116,940	1,553,640	2,148,960	2,744,280	3,339,600	3,934,920	2,745,490	3,937,340	5,129,190	6,321,040	7,512,890	1,107,150	1,479,830	1,852,510	2,223,980	2,596,660	1,617,770	2,245,760	2,872,540	3,500,530	4,128,520	686,070	848,210	1,010,350	1,172,490	1,334,630
	間接率 24%	4,387,120	6,393,440	8,402,240	10,408,560	12,417,360	1,592,160	2,202,240	2,812,320	3,422,400	4,032,480	2,813,560	4,034,960	5,256,360	6,477,760	7,699,160	1,134,600	1,516,520	1,898,440	2,279,120	2,661,040	1,657,880	2,301,440	2,943,760	3,587,320	4,230,880	703,080	869,240	1,035,400	1,201,560	1,367,720
	間接率 31%	4,634,780	6,754,360	8,876,560	10,996,140	13,118,340	1,682,040	2,326,560	2,971,080	3,615,600	4,260,120	2,972,390	4,262,740	5,553,090	6,843,440	8,133,790	1,198,650	1,602,130	2,005,610	2,407,780	2,811,260	1,751,470	2,431,360	3,109,940	3,789,830	4,469,720	742,770	918,310	1,093,850	1,269,390	1,444,930
	間接率 34%	4,740,920	6,909,040	9,079,840	11,247,960	13,418,760	1,720,560	2,379,840	3,039,120	3,698,400	4,357,680	3,040,460	4,360,360	5,680,260	7,000,160	8,320,060	1,226,100	1,638,820	2,051,540	2,462,920	2,875,640	1,791,580	2,487,040	3,181,160	3,876,620	4,572,080	759,780	939,340	1,118,900	1,298,460	1,478,020
	間接率 39%	4,917,820	7,166,840	9,418,640	11,667,660	13,919,460	1,784,760	2,468,640	3,152,520	3,836,400	4,520,280	3,153,910	4,523,060	5,892,210	7,261,360	8,630,510	1,271,850	1,699,970	2,128,090	2,554,820	2,982,940	1,858,430	2,579,840	3,299,860	4,021,270	4,742,680	788,130	974,390	1,160,650	1,346,910	1,533,170
自力・単価（税込）	直営・自力基礎単価	3,828,000	5,591,000	7,356,000	9,119,000	10,884,000	1,367,000	1,900,000	2,434,000	2,967,000	3,501,000	2,442,000	3,513,000	4,585,000	5,656,000	6,728,000	964,000	1,296,000	1,629,000	1,960,000	2,293,000	1,424,000	1,986,000	2,548,000	3,110,000	3,673,000	583,000	725,000	867,000	1,009,000	1,151,000
	間接率 21%	4,631,880	6,765,110	8,900,760	11,033,990	13,169,640	1,654,070	2,299,000	2,945,140	3,590,070	4,236,210	2,954,820	4,250,730	5,547,850	6,843,760	8,140,880	1,166,440	1,568,160	1,971,090	2,371,600	2,774,530	1,723,040	2,403,060	3,083,080	3,763,100	4,444,330	705,430	877,250	1,049,070	1,220,890	1,392,710
	間接率 24%	4,746,720	6,932,840	9,121,440	11,307,560	13,496,160	1,695,080	2,356,000	3,018,160	3,679,080	4,341,240	3,028,080	4,356,120	5,685,400	7,013,440	8,342,720	1,195,360	1,607,040	2,019,960	2,430,400	2,843,320	1,765,760	2,462,640	3,159,520	3,856,400	4,554,520	722,920	899,000	1,075,080	1,251,160	1,427,240
	間接率 31%	5,014,680	7,324,210	9,636,360	11,945,890	14,258,040	1,790,770	2,489,000	3,188,540	3,886,770	4,586,310	3,199,020	4,602,030	6,006,350	7,409,360	8,813,680	1,262,840	1,697,760	2,133,990	2,567,600	3,003,830	1,865,440	2,601,660	3,337,880	4,074,100	4,811,630	763,730	949,750	1,135,770	1,321,790	1,507,810
	間接率 34%	5,129,520	7,491,940	9,857,040	12,219,460	14,584,560	1,831,780	2,546,000	3,261,560	3,975,780	4,691,340	3,272,280	4,707,420	6,143,900	7,579,040	9,015,520	1,291,760	1,736,640	2,182,860	2,626,400	3,072,620	1,908,160	2,661,240	3,414,320	4,167,400	4,921,820	781,220	971,500	1,161,780	1,352,060	1,542,340
	間接率 39%	5,320,920	7,771,490	10,224,840	12,675,410	15,128,760	1,900,130	2,641,000	3,383,260	4,124,130	4,866,390	3,394,380	4,883,070	6,373,150	7,861,840	9,351,920	1,339,960	1,801,440	2,264,310	2,724,400	3,187,270	1,979,360	2,760,540	3,541,720	4,322,900	5,105,470	810,370	1,007,750	1,205,130	1,402,510	1,599,890
請負・委託（税込）	請負・委託基礎単価	3,891,000	5,671,000	7,453,000	9,233,000	11,015,000	1,412,000	1,953,000	2,494,000	3,036,000	3,577,000	2,495,000	3,579,000	4,662,000	5,746,000	6,829,000	1,006,000	1,345,000	1,684,000	2,021,000	2,360,000	1,470,000	2,041,000	2,611,000	3,182,000	3,753,000	623,000	771,000	918,000	1,065,000	1,213,000
	間接率 21%	4,708,110	6,861,910	9,018,130	11,171,930	13,328,150	1,708,520	2,363,130	3,017,740	3,673,560	4,328,170	3,018,950	4,330,590	5,641,020	6,952,660	8,263,090	1,217,260	1,627,450	2,037,640	2,445,410	2,855,600	1,778,700	2,469,610	3,159,310	3,850,220	4,541,130	753,830	932,910	1,110,780	1,288,650	1,467,730
	間接率 24%	4,824,840	7,032,040	9,241,720	11,448,920	13,658,600	1,750,880	2,421,720	3,092,560	3,764,640	4,435,480	3,093,800	4,437,960	5,780,890	7,125,040	8,467,960	1,247,440	1,667,800	2,088,160	2,506,040	2,926,400	1,822,800	2,530,840	3,237,640	3,945,680	4,653,720	772,520	956,040	1,138,320	1,320,600	1,504,120
	間接率 31%	5,097,210	7,429,010	9,763,430	12,095,230	14,429,650	1,849,720	2,558,430	3,267,140	3,977,160	4,685,870	3,268,450	4,688,490	6,107,220	7,527,260	8,945,990	1,317,860	1,761,950	2,206,040	2,647,510	3,091,600	1,925,700	2,673,710	3,420,410	4,168,420	4,916,430	816,130	1,010,010	1,202,580	1,395,150	1,589,030
	間接率 34%	5,213,940	7,599,140	9,987,020	12,372,220	14,760,100	1,892,080	2,617,020	3,341,960	4,068,240	4,793,180	3,343,300	4,795,860	6,247,090	7,699,640	9,150,860	1,348,040	1,802,300	2,256,560	2,708,140	3,162,400	1,969,800	2,734,940	3,498,740	4,263,880	5,029,020	834,820	1,033,140	1,230,120	1,427,100	1,625,420
	間接率 39%	5,408,490	7,882,690	10,359,670	12,833,870	15,310,850	1,962,680	2,714,670	3,466,660	4,220,040	4,972,030	3,468,050	4,974,810	6,480,180	7,986,940	9,492,310	1,398,340	1,869,550	2,340,760	2,809,190	3,280,400	2,043,300	2,836,990	3,629,290	4,422,980	5,216,670	865,970	1,071,690	1,276,020	1,480,350	1,686,070

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

令和6年度1期（植栽）標準単価

種別：地植えA

区分		種別：地植えA																													
		イチョウ2					その他1					その他2					コンテナ苗（スギ・ヒキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）				
		1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本
課税業者（税抜）	基礎単価（税抜）	697,000	896,000	1,095,000	1,294,000	1,493,000	513,000	620,000	727,000	834,000	940,000	697,000	896,000	1,095,000	1,294,000	1,493,000	600,000	750,000	900,000	1,050,000	1,200,000	654,000	831,000	1,008,000	1,185,000	1,362,000	546,000	669,000	792,000	915,000	1,038,000
	間接率 21%	843,370	1,084,160	1,324,950	1,565,740	1,806,530	620,730	750,200	879,670	1,009,140	1,137,400	843,370	1,084,160	1,324,950	1,565,740	1,806,530	726,000	907,500	1,089,000	1,270,500	1,452,000	791,340	1,005,510	1,219,680	1,433,850	1,648,020	660,660	809,490	958,320	1,107,150	1,255,980
	間接率 24%	864,280	1,111,040	1,357,800	1,604,560	1,851,320	636,120	768,800	901,480	1,034,160	1,165,600	864,280	1,111,040	1,357,800	1,604,560	1,851,320	744,000	930,000	1,116,000	1,302,000	1,488,000	810,960	1,030,440	1,249,920	1,469,400	1,688,880	677,040	829,560	982,080	1,134,600	1,287,120
	間接率 31%	913,070	1,173,760	1,434,450	1,695,140	1,955,830	672,030	812,200	952,370	1,092,540	1,231,400	913,070	1,173,760	1,434,450	1,695,140	1,955,830	786,000	982,500	1,179,000	1,375,500	1,572,000	856,740	1,088,610	1,320,480	1,552,350	1,784,220	715,260	876,390	1,037,520	1,198,650	1,359,780
	間接率 34%	933,980	1,200,640	1,467,300	1,733,960	2,000,620	687,420	830,800	974,180	1,117,560	1,259,600	933,980	1,200,640	1,467,300	1,733,960	2,000,620	804,000	1,005,000	1,206,000	1,407,000	1,608,000	876,360	1,113,540	1,350,720	1,587,900	1,825,080	731,640	896,460	1,061,280	1,226,100	1,390,920
	間接率 39%	968,830	1,245,440	1,522,050	1,798,660	2,075,270	713,070	861,800	1,010,530	1,159,260	1,306,600	968,830	1,245,440	1,522,050	1,798,660	2,075,270	834,000	1,042,500	1,251,000	1,459,500	1,668,000	909,060	1,155,090	1,401,120	1,647,150	1,893,180	758,940	929,910	1,100,880	1,271,850	1,442,820
自力・直営・委託（税込）	直営・自力基礎単価	725,000	938,000	1,151,000	1,364,000	1,577,000	524,000	636,000	749,000	861,000	973,000	725,000	938,000	1,151,000	1,364,000	1,577,000	619,000	779,000	939,000	1,099,000	1,259,000	678,000	868,000	1,057,000	1,247,000	1,436,000	560,000	690,000	820,000	950,000	1,080,000
	間接率 21%	877,250	1,134,980	1,392,710	1,650,440	1,908,170	634,040	769,560	906,290	1,041,810	1,177,330	877,250	1,134,980	1,392,710	1,650,440	1,908,170	748,990	942,590	1,136,190	1,329,790	1,523,390	820,380	1,050,280	1,278,970	1,508,870	1,737,560	677,600	834,900	992,200	1,149,500	1,306,800
	間接率 24%	899,000	1,163,120	1,427,240	1,691,360	1,955,480	649,760	788,640	928,760	1,067,640	1,206,520	899,000	1,163,120	1,427,240	1,691,360	1,955,480	767,560	965,960	1,164,360	1,362,760	1,561,160	840,720	1,076,320	1,310,680	1,546,280	1,780,640	694,400	855,600	1,016,800	1,178,000	1,339,200
	間接率 31%	949,750	1,228,780	1,507,810	1,786,840	2,065,870	686,440	833,160	981,190	1,127,910	1,274,630	949,750	1,228,780	1,507,810	1,786,840	2,065,870	810,890	1,020,490	1,230,090	1,439,690	1,649,290	888,180	1,137,080	1,384,670	1,633,570	1,881,160	733,600	903,900	1,074,200	1,244,500	1,414,800
	間接率 34%	971,500	1,256,920	1,542,340	1,827,760	2,113,180	702,160	852,240	1,003,660	1,153,740	1,303,820	971,500	1,256,920	1,542,340	1,827,760	2,113,180	829,460	1,043,860	1,258,260	1,472,660	1,687,060	908,520	1,163,120	1,416,380	1,670,980	1,924,240	750,400	924,600	1,098,800	1,273,000	1,447,200
	間接率 39%	1,007,750	1,303,820	1,599,890	1,895,960	2,192,030	728,360	884,040	1,041,110	1,196,790	1,352,470	1,007,750	1,303,820	1,599,890	1,895,960	2,192,030	860,410	1,082,810	1,305,210	1,527,610	1,750,010	942,420	1,206,520	1,469,230	1,733,330	1,996,040	778,400	959,100	1,139,800	1,320,500	1,501,200
課税・委託（税込）	課税・委託基礎単価	766,000	985,000	1,204,000	1,423,000	1,642,000	564,000	682,000	799,000	917,000	1,034,000	766,000	985,000	1,204,000	1,423,000	1,642,000	660,000	825,000	990,000	1,155,000	1,320,000	719,000	914,000	1,108,000	1,303,000	1,498,000	600,000	735,000	871,000	1,006,000	1,141,000
	間接率 21%	926,860	1,191,850	1,456,840	1,721,830	1,986,820	682,440	825,220	966,790	1,109,570	1,251,140	926,860	1,191,850	1,456,840	1,721,830	1,986,820	798,600	998,250	1,197,900	1,397,550	1,597,200	869,990	1,105,940	1,340,680	1,576,630	1,812,580	726,000	889,350	1,053,910	1,217,260	1,380,610
	間接率 24%	949,840	1,221,400	1,492,960	1,764,520	2,036,080	699,360	845,680	990,760	1,137,080	1,282,160	949,840	1,221,400	1,492,960	1,764,520	2,036,080	818,400	1,023,000	1,227,600	1,432,200	1,636,800	891,560	1,133,360	1,373,920	1,615,720	1,857,520	744,000	911,400	1,080,040	1,247,440	1,414,840
	間接率 31%	1,003,460	1,290,350	1,577,240	1,864,130	2,151,020	738,840	893,420	1,046,690	1,201,270	1,354,540	1,003,460	1,290,350	1,577,240	1,864,130	2,151,020	864,600	1,080,750	1,296,900	1,513,050	1,729,200	941,890	1,197,340	1,451,480	1,706,930	1,962,380	786,000	962,850	1,141,010	1,317,860	1,494,710
	間接率 34%	1,026,440	1,319,900	1,613,360	1,906,820	2,200,280	755,760	913,880	1,070,660	1,228,780	1,385,560	1,026,440	1,319,900	1,613,360	1,906,820	2,200,280	884,400	1,105,500	1,326,600	1,547,700	1,768,800	963,460	1,224,760	1,484,720	1,746,020	2,007,320	804,000	984,900	1,167,140	1,348,040	1,528,940
	間接率 39%	1,064,740	1,369,150	1,673,560	1,977,970	2,282,380	783,960	947,980	1,110,610	1,274,630	1,437,260	1,064,740	1,369,150	1,673,560	1,977,970	2,282,380	917,400	1,146,750	1,376,100	1,605,450	1,834,800	999,410	1,270,460	1,540,120	1,811,170	2,082,220	834,000	1,021,650	1,210,690	1,398,340	1,585,990

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

令和6年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	スギ					ヒノキ					マツ					クスギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	481,000	581,000	680,000	779,000	878,000	476,000	572,000	669,000	765,000	862,000	471,000	564,000	658,000	752,000	846,000	471,000	564,000	658,000	752,000	846,000	472,000	566,000	660,000	755,000	849,000
	間接率 21%	582,010	703,010	822,800	942,590	1,062,380	575,960	692,120	809,490	925,650	1,043,020	569,910	682,440	796,180	909,920	1,023,660	569,910	682,440	796,180	909,920	1,023,660	571,120	684,860	798,600	913,550	1,027,290
	間接率 24%	596,440	720,440	843,200	965,960	1,088,720	590,240	709,280	829,560	948,600	1,068,880	584,040	699,360	815,920	932,480	1,049,040	584,040	699,360	815,920	932,480	1,049,040	585,280	701,840	818,400	936,200	1,052,760
	間接率 31%	630,110	761,110	890,800	1,020,490	1,150,180	623,560	749,320	876,390	1,002,150	1,129,220	617,010	738,840	861,980	985,120	1,108,260	617,010	738,840	861,980	985,120	1,108,260	618,320	741,460	864,600	989,050	1,112,190
	間接率 34%	644,540	778,540	911,200	1,043,860	1,176,520	637,840	766,480	896,460	1,025,100	1,155,080	631,140	755,760	881,720	1,007,680	1,133,640	631,140	755,760	881,720	1,007,680	1,133,640	632,480	758,440	884,400	1,011,700	1,137,660
	間接率 39%	668,590	807,590	945,200	1,082,810	1,220,420	661,640	795,080	929,910	1,063,350	1,198,180	654,690	783,960	914,620	1,045,280	1,175,940	654,690	783,960	914,620	1,045,280	1,175,940	656,080	786,740	917,400	1,049,450	1,180,110
自力・直営・委託（税込）	直営・自力基礎単価	490,000	595,000	699,000	803,000	906,000	485,000	585,000	687,000	787,000	889,000	479,000	576,000	675,000	773,000	871,000	479,000	576,000	675,000	773,000	871,000	480,000	579,000	677,000	776,000	875,000
	間接率 21%	592,900	719,950	845,790	971,630	1,096,260	586,850	707,850	831,270	952,270	1,075,690	579,590	696,960	816,750	935,330	1,053,910	579,590	696,960	816,750	935,330	1,053,910	580,800	700,590	819,170	938,960	1,058,750
	間接率 24%	607,600	737,800	866,760	995,720	1,123,440	601,400	725,400	851,880	975,880	1,102,360	593,960	714,240	837,000	958,520	1,080,040	593,960	714,240	837,000	958,520	1,080,040	595,200	717,960	839,480	962,240	1,085,000
	間接率 31%	641,900	779,450	915,690	1,051,930	1,186,860	635,350	766,350	899,970	1,030,970	1,164,590	627,490	754,560	884,250	1,012,630	1,141,010	627,490	754,560	884,250	1,012,630	1,141,010	628,800	758,490	886,870	1,016,560	1,146,250
	間接率 34%	656,600	797,300	936,660	1,076,020	1,214,040	649,900	783,900	920,580	1,054,580	1,191,260	641,860	771,840	904,500	1,035,820	1,167,140	641,860	771,840	904,500	1,035,820	1,167,140	643,200	775,860	907,180	1,039,840	1,172,500
	間接率 39%	681,100	827,050	971,610	1,116,170	1,259,340	674,150	813,150	954,930	1,093,930	1,235,710	665,810	800,640	938,250	1,074,470	1,210,690	665,810	800,640	938,250	1,074,470	1,210,690	667,200	804,810	941,030	1,078,640	1,216,250
請負・委託（税込）	請負・委託基礎単価	529,000	639,000	748,000	856,000	965,000	523,000	629,000	735,000	841,000	948,000	518,000	620,000	723,000	827,000	930,000	518,000	620,000	723,000	827,000	930,000	519,000	622,000	726,000	830,000	933,000
	間接率 21%	640,090	773,190	905,080	1,035,760	1,167,650	632,830	761,090	889,350	1,017,610	1,147,080	626,780	750,200	874,830	1,000,670	1,125,300	626,780	750,200	874,830	1,000,670	1,125,300	627,990	752,620	878,460	1,004,300	1,128,930
	間接率 24%	655,960	792,360	927,520	1,061,440	1,196,600	648,520	779,960	911,400	1,042,840	1,175,520	642,320	768,800	896,520	1,025,480	1,153,200	642,320	768,800	896,520	1,025,480	1,153,200	643,560	771,280	900,240	1,029,200	1,156,920
	間接率 31%	692,990	837,090	979,880	1,121,360	1,264,150	685,130	823,990	962,850	1,101,710	1,241,880	678,580	812,200	947,130	1,083,370	1,218,300	678,580	812,200	947,130	1,083,370	1,218,300	679,890	814,820	951,060	1,087,300	1,222,230
	間接率 34%	708,860	856,260	1,002,320	1,147,040	1,293,100	700,820	842,860	984,900	1,126,940	1,270,320	694,120	830,800	968,820	1,108,180	1,246,200	694,120	830,800	968,820	1,108,180	1,246,200	695,460	833,480	972,840	1,112,200	1,250,220
	間接率 39%	735,310	888,210	1,039,720	1,189,840	1,341,350	726,970	874,310	1,021,650	1,168,990	1,317,720	720,020	861,800	1,004,970	1,149,530	1,292,700	720,020	861,800	1,004,970	1,149,530	1,292,700	721,410	864,580	1,009,140	1,153,700	1,296,870

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

令和6年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	525,000	646,000	767,000	887,000	1,008,000	556,000	693,000	829,000	966,000	1,103,000	605,000	766,000	927,000	1,088,000	1,249,000	497,000	603,000	710,000	817,000	924,000	551,000	685,000	819,000	952,000	1,086,000
	間接率 21%	635,250	781,660	928,070	1,073,270	1,219,680	672,760	838,530	1,003,090	1,168,860	1,334,630	732,050	926,860	1,121,670	1,316,480	1,511,290	601,370	729,630	859,100	988,570	1,118,040	666,710	828,850	990,990	1,151,920	1,314,060
	間接率 24%	651,000	801,040	951,080	1,099,880	1,249,920	689,440	859,320	1,027,960	1,197,840	1,367,720	750,200	949,840	1,149,480	1,349,120	1,548,760	616,280	747,720	880,400	1,013,080	1,145,760	683,240	849,400	1,015,560	1,180,480	1,346,640
	間接率 31%	687,750	846,260	1,004,770	1,161,970	1,320,480	728,360	907,830	1,085,990	1,265,460	1,444,930	792,550	1,003,460	1,214,370	1,425,280	1,636,190	651,070	789,930	930,100	1,070,270	1,210,440	721,810	897,350	1,072,890	1,247,120	1,422,660
	間接率 34%	703,500	865,640	1,027,780	1,188,580	1,350,720	745,040	928,620	1,110,860	1,294,440	1,478,020	810,700	1,026,440	1,242,180	1,457,920	1,673,660	665,980	808,020	951,400	1,094,780	1,238,160	738,340	917,900	1,097,460	1,275,680	1,455,240
	間接率 39%	729,750	897,940	1,066,130	1,232,930	1,401,120	772,840	963,270	1,152,310	1,342,740	1,533,170	840,950	1,064,740	1,288,530	1,512,320	1,736,110	690,830	838,170	986,900	1,135,630	1,284,360	765,890	952,150	1,138,410	1,323,280	1,509,540
自力・直営・委託（税込）	直営・自力基礎単価	538,000	666,000	794,000	921,000	1,048,000	572,000	717,000	862,000	1,007,000	1,152,000	626,000	797,000	969,000	1,140,000	1,312,000	508,000	619,000	732,000	844,000	957,000	567,000	709,000	851,000	992,000	1,134,000
	間接率 21%	650,980	805,860	960,740	1,114,410	1,268,080	692,120	867,570	1,043,020	1,218,470	1,393,920	757,460	964,370	1,172,490	1,379,400	1,587,520	614,680	748,990	885,720	1,021,240	1,157,970	686,070	857,890	1,029,710	1,200,320	1,372,140
	間接率 24%	667,120	825,840	984,560	1,142,040	1,299,520	709,280	889,080	1,068,880	1,248,680	1,428,480	776,240	988,280	1,201,560	1,413,600	1,626,880	629,920	767,560	907,680	1,046,560	1,186,680	703,080	879,160	1,055,240	1,230,080	1,406,160
	間接率 31%	704,780	872,460	1,040,140	1,206,510	1,372,880	749,320	939,270	1,129,220	1,319,170	1,509,120	820,060	1,044,070	1,269,390	1,493,400	1,718,720	665,480	810,890	958,920	1,105,640	1,253,670	742,770	928,790	1,114,810	1,299,520	1,485,540
	間接率 34%	720,920	892,440	1,063,960	1,234,140	1,404,320	766,480	960,780	1,155,080	1,349,380	1,543,680	838,840	1,067,980	1,298,460	1,527,600	1,758,080	680,720	829,460	980,880	1,130,960	1,282,380	759,780	950,060	1,140,340	1,329,280	1,519,560
	間接率 39%	747,820	925,740	1,103,660	1,280,190	1,456,720	795,080	996,630	1,198,180	1,399,730	1,601,280	870,140	1,107,830	1,346,910	1,584,600	1,823,680	706,120	860,410	1,017,480	1,173,160	1,330,230	788,130	985,510	1,182,890	1,378,880	1,576,260
請負・委託（税込）	請負・委託基礎単価	577,000	710,000	843,000	975,000	1,108,000	611,000	762,000	911,000	1,062,000	1,213,000	665,000	842,000	1,019,000	1,196,000	1,373,000	546,000	663,000	781,000	898,000	1,016,000	606,000	753,000	900,000	1,047,000	1,194,000
	間接率 21%	698,170	859,100	1,020,030	1,179,750	1,340,680	739,310	922,020	1,102,310	1,285,020	1,467,730	804,650	1,018,820	1,232,990	1,447,160	1,661,330	660,660	802,230	945,010	1,086,580	1,229,360	733,260	911,130	1,089,000	1,266,870	1,444,740
	間接率 24%	715,480	880,400	1,045,320	1,209,000	1,373,920	757,640	944,880	1,129,640	1,316,880	1,504,120	824,600	1,044,080	1,263,560	1,483,040	1,702,520	677,040	822,120	968,440	1,113,520	1,259,840	751,440	933,720	1,116,000	1,298,280	1,480,560
	間接率 31%	755,870	930,100	1,104,330	1,277,250	1,451,480	800,410	998,220	1,193,410	1,391,220	1,589,030	871,150	1,103,020	1,334,890	1,566,760	1,798,630	715,260	868,530	1,023,110	1,176,380	1,330,960	793,860	986,430	1,179,000	1,371,570	1,564,140
	間接率 34%	773,180	951,400	1,129,620	1,306,500	1,484,720	818,740	1,021,080	1,220,740	1,423,080	1,625,420	891,100	1,128,280	1,365,460	1,602,640	1,839,820	731,640	888,420	1,046,540	1,203,320	1,361,440	812,040	1,009,020	1,206,000	1,402,980	1,599,960
	間接率 39%	802,030	986,900	1,171,770	1,355,250	1,540,120	849,290	1,059,180	1,266,290	1,476,180	1,686,070	924,350	1,170,380	1,416,410	1,662,440	1,908,470	758,940	921,570	1,085,590	1,248,220	1,412,240	842,340	1,046,670	1,251,000	1,455,330	1,659,660

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

令和6年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	497,000	603,000	710,000	817,000	924,000	583,000	733,000	884,000	1,034,000	1,184,000	681,000	880,000	1,079,000	1,278,000	1,477,000	735,000	961,000	1,187,000	1,413,000	1,639,000	1,895,000	2,701,000	3,507,000	4,313,000	5,119,000
	間接率 21%	601,370	729,630	859,100	988,570	1,118,040	705,430	886,930	1,069,640	1,251,140	1,432,640	824,010	1,064,800	1,305,590	1,546,380	1,787,170	889,350	1,162,810	1,436,270	1,709,730	1,983,190	2,292,950	3,268,210	4,243,470	5,218,730	6,193,990
	間接率 24%	616,280	747,720	880,400	1,013,080	1,145,760	722,920	908,920	1,096,160	1,282,160	1,468,160	844,440	1,091,200	1,337,960	1,584,720	1,831,480	911,400	1,191,640	1,471,880	1,752,120	2,032,360	2,349,800	3,349,240	4,348,680	5,348,120	6,347,560
	間接率 31%	651,070	789,930	930,100	1,070,270	1,210,440	763,730	960,230	1,158,040	1,354,540	1,551,040	892,110	1,152,800	1,413,490	1,674,180	1,934,870	962,850	1,258,910	1,554,970	1,851,030	2,147,090	2,482,450	3,538,310	4,594,170	5,650,030	6,705,890
	間接率 34%	665,980	808,020	951,400	1,094,780	1,238,160	781,220	982,220	1,184,560	1,385,560	1,586,560	912,540	1,179,200	1,445,860	1,712,520	1,979,180	984,900	1,287,740	1,590,580	1,893,420	2,196,260	2,539,300	3,619,340	4,699,380	5,779,420	6,859,460
	間接率 39%	690,830	838,170	986,900	1,135,630	1,284,360	810,370	1,018,870	1,228,760	1,437,260	1,645,760	946,590	1,223,200	1,499,810	1,776,420	2,053,030	1,021,650	1,335,790	1,649,930	1,964,070	2,278,210	2,634,050	3,754,390	4,874,730	5,995,070	7,115,410
自力・直営・委託（税込）	直営・自力基礎単価	508,000	619,000	732,000	844,000	957,000	602,000	761,000	922,000	1,081,000	1,241,000	709,000	922,000	1,135,000	1,348,000	1,561,000	768,000	1,010,000	1,253,000	1,495,000	1,738,000	2,035,000	2,911,000	3,787,000	4,663,000	5,539,000
	間接率 21%	614,680	748,990	885,720	1,021,240	1,157,970	728,420	920,810	1,115,620	1,308,010	1,501,610	857,890	1,115,620	1,373,350	1,631,080	1,888,810	929,280	1,222,100	1,516,130	1,808,950	2,102,980	2,462,350	3,522,310	4,582,270	5,642,230	6,702,190
	間接率 24%	629,920	767,560	907,680	1,046,560	1,186,680	746,480	943,640	1,143,280	1,340,440	1,538,840	879,160	1,143,280	1,407,400	1,671,520	1,935,640	952,320	1,252,400	1,553,720	1,853,800	2,155,120	2,523,400	3,609,640	4,695,880	5,782,120	6,868,360
	間接率 31%	665,480	810,890	958,920	1,105,640	1,253,670	788,620	996,910	1,207,820	1,416,110	1,625,710	928,790	1,207,820	1,486,850	1,765,880	2,044,910	1,006,080	1,323,100	1,641,430	1,958,450	2,276,780	2,665,850	3,813,410	4,960,970	6,108,530	7,256,090
	間接率 34%	680,720	829,460	980,880	1,130,960	1,282,380	806,680	1,019,740	1,235,480	1,448,540	1,662,940	950,060	1,235,480	1,520,900	1,806,320	2,091,740	1,029,120	1,353,400	1,679,020	2,003,300	2,328,920	2,726,900	3,900,740	5,074,580	6,248,420	7,422,260
	間接率 39%	706,120	860,410	1,017,480	1,173,160	1,330,230	836,780	1,057,790	1,281,580	1,502,590	1,724,990	985,510	1,281,580	1,577,650	1,873,720	2,169,790	1,067,520	1,403,900	1,741,670	2,078,050	2,415,820	2,828,650	4,046,290	5,263,930	6,481,570	7,699,210
請負・委託（税込）	請負・委託基礎単価	546,000	663,000	781,000	898,000	1,016,000	641,000	806,000	972,000	1,137,000	1,302,000	749,000	968,000	1,186,000	1,405,000	1,624,000	808,000	1,057,000	1,305,000	1,554,000	1,802,000	2,084,000	2,971,000	3,857,000	4,744,000	5,630,000
	間接率 21%	660,660	802,230	945,010	1,086,580	1,229,360	775,610	975,260	1,176,120	1,375,770	1,575,420	906,290	1,171,280	1,435,060	1,700,050	1,965,040	977,680	1,278,970	1,579,050	1,880,340	2,180,420	2,521,640	3,594,910	4,666,970	5,740,240	6,812,300
	間接率 24%	677,040	822,120	968,440	1,113,520	1,259,840	794,840	999,440	1,205,280	1,409,880	1,614,480	928,760	1,200,320	1,470,640	1,742,200	2,013,760	1,001,920	1,310,680	1,618,200	1,926,960	2,234,480	2,584,160	3,684,040	4,782,680	5,882,560	6,981,200
	間接率 31%	715,260	868,530	1,023,110	1,176,380	1,330,960	839,710	1,055,860	1,273,320	1,489,470	1,705,620	981,190	1,268,080	1,553,660	1,840,550	2,127,440	1,058,480	1,384,670	1,709,550	2,035,740	2,360,620	2,730,040	3,892,010	5,052,670	6,214,640	7,375,300
	間接率 34%	731,640	888,420	1,046,540	1,203,320	1,361,440	858,940	1,080,040	1,302,480	1,523,580	1,744,680	1,003,660	1,297,120	1,589,240	1,882,700	2,176,160	1,082,720	1,416,380	1,748,700	2,082,360	2,414,680	2,792,560	3,981,140	5,168,380	6,356,960	7,544,200
	間接率 39%	758,940	921,570	1,085,590	1,248,220	1,412,240	890,990	1,120,340	1,351,080	1,580,430	1,809,780	1,041,110	1,345,520	1,648,540	1,952,950	2,257,360	1,123,120	1,469,230	1,813,950	2,160,060	2,504,780	2,896,760	4,129,690	5,361,230	6,594,160	7,825,700

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

令和6年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																														
	大苗2					大苗3					大苗4					大苗5					大苗6					イチョウ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	3,521,000	5,140,000	6,759,000	8,378,000	9,997,000	1,267,000	1,759,000	2,251,000	2,743,000	3,235,000	2,253,000	3,237,000	4,222,000	5,207,000	6,192,000	898,000	1,206,000	1,514,000	1,822,000	2,129,000	1,320,000	1,839,000	2,358,000	2,877,000	3,395,000	551,000	685,000	819,000	952,000	1,086,000
	間接率 21%	4,260,410	6,219,400	8,178,390	10,137,380	12,096,370	1,533,070	2,128,390	2,723,710	3,319,030	3,914,350	2,726,130	3,916,770	5,108,620	6,300,470	7,492,320	1,086,580	1,459,260	1,831,940	2,204,620	2,576,090	1,597,200	2,225,190	2,853,180	3,481,170	4,107,950	666,710	828,850	990,990	1,151,920	1,314,060
	間接率 24%	4,366,040	6,373,600	8,381,160	10,388,720	12,396,280	1,571,080	2,181,160	2,791,240	3,401,320	4,011,400	2,793,720	4,013,880	5,235,280	6,456,680	7,678,080	1,113,520	1,495,440	1,877,360	2,259,280	2,639,960	1,636,800	2,280,360	2,923,920	3,567,480	4,209,800	683,240	849,400	1,015,560	1,180,480	1,346,640
	間接率 31%	4,612,510	6,733,400	8,854,290	10,975,180	13,096,070	1,659,770	2,304,290	2,948,810	3,593,330	4,237,850	2,951,430	4,240,470	5,530,820	6,821,170	8,111,520	1,176,380	1,579,860	1,983,340	2,386,820	2,788,990	1,729,200	2,409,090	3,088,980	3,768,870	4,447,450	721,810	897,350	1,072,890	1,247,120	1,422,660
	間接率 34%	4,718,140	6,887,600	9,057,060	11,226,520	13,395,980	1,697,780	2,357,060	3,016,340	3,675,620	4,334,900	3,019,020	4,337,580	5,657,480	6,977,380	8,297,280	1,203,320	1,616,040	2,028,760	2,441,480	2,852,860	1,768,800	2,464,260	3,159,720	3,855,180	4,549,300	738,340	917,900	1,097,460	1,275,680	1,455,240
	間接率 39%	4,894,190	7,144,600	9,395,010	11,645,420	13,895,830	1,761,130	2,445,010	3,128,890	3,812,770	4,496,650	3,131,670	4,499,430	5,868,580	7,237,730	8,606,880	1,248,220	1,676,340	2,104,460	2,532,580	2,959,310	1,834,800	2,556,210	3,277,620	3,999,030	4,719,050	765,890	952,150	1,138,410	1,323,280	1,509,540
自力・直営（税込）	直営・自力基礎単価	3,811,000	5,575,000	7,339,000	9,103,000	10,867,000	1,350,000	1,883,000	2,417,000	2,950,000	3,484,000	2,426,000	3,496,000	4,568,000	5,639,000	6,711,000	947,000	1,279,000	1,612,000	1,944,000	2,276,000	1,407,000	1,969,000	2,532,000	3,094,000	3,656,000	567,000	709,000	851,000	992,000	1,134,000
	間接率 21%	4,611,310	6,745,750	8,880,190	11,014,630	13,149,070	1,633,500	2,278,430	2,924,570	3,569,500	4,215,640	2,935,460	4,230,160	5,527,280	6,823,190	8,120,310	1,145,870	1,547,590	1,950,520	2,352,240	2,753,960	1,702,470	2,382,490	3,063,720	3,743,740	4,423,760	686,070	857,890	1,029,710	1,200,320	1,372,140
	間接率 24%	4,725,640	6,913,000	9,100,360	11,287,720	13,475,080	1,674,000	2,334,920	2,997,080	3,658,000	4,320,160	3,008,240	4,335,040	5,664,320	6,992,360	8,321,640	1,174,280	1,585,960	1,998,880	2,410,560	2,822,240	1,744,680	2,441,560	3,139,680	3,836,560	4,533,440	703,080	879,160	1,055,240	1,230,080	1,406,160
	間接率 31%	4,992,410	7,303,250	9,614,090	11,924,930	14,235,770	1,768,500	2,466,730	3,166,270	3,864,500	4,564,040	3,178,060	4,579,760	5,984,080	7,387,090	8,791,410	1,240,570	1,675,490	2,111,720	2,546,640	2,981,560	1,843,170	2,579,390	3,316,920	4,053,140	4,789,360	742,770	928,790	1,114,810	1,299,520	1,485,540
	間接率 34%	5,106,740	7,470,500	9,834,260	12,198,020	14,561,780	1,809,000	2,523,220	3,238,780	3,953,000	4,668,560	3,250,840	4,684,640	6,121,120	7,556,260	8,992,740	1,268,980	1,713,860	2,160,080	2,604,960	3,049,840	1,885,380	2,638,460	3,392,880	4,145,960	4,899,040	759,780	950,060	1,140,340	1,329,280	1,519,560
	間接率 39%	5,297,290	7,749,250	10,201,210	12,653,170	15,105,130	1,876,500	2,617,370	3,359,630	4,100,500	4,842,760	3,372,140	4,859,440	6,349,520	7,838,210	9,328,290	1,316,330	1,777,810	2,240,680	2,702,160	3,163,640	1,955,730	2,736,910	3,519,480	4,300,660	5,081,840	788,130	985,510	1,182,890	1,378,880	1,576,260
請負・委託（税込）	請負・委託基礎単価	3,873,000	5,654,000	7,434,000	9,215,000	10,996,000	1,393,000	1,934,000	2,476,000	3,017,000	3,558,000	2,478,000	3,560,000	4,644,000	5,727,000	6,811,000	987,000	1,326,000	1,665,000	2,004,000	2,341,000	1,452,000	2,022,000	2,593,000	3,164,000	3,734,000	606,000	753,000	900,000	1,047,000	1,194,000
	間接率 21%	4,686,330	6,841,340	8,995,140	11,150,150	13,305,160	1,685,530	2,340,140	2,995,960	3,650,570	4,305,180	2,998,380	4,307,600	5,619,240	6,929,670	8,241,310	1,194,270	1,604,460	2,014,650	2,424,840	2,832,610	1,756,920	2,446,620	3,137,530	3,828,440	4,518,140	733,260	911,130	1,089,000	1,266,870	1,444,740
	間接率 24%	4,802,520	7,010,960	9,218,160	11,426,600	13,635,040	1,727,320	2,398,160	3,070,240	3,741,080	4,411,920	3,072,720	4,414,400	5,758,560	7,101,480	8,445,640	1,223,880	1,644,240	2,064,600	2,484,960	2,902,840	1,800,480	2,507,280	3,215,320	3,923,360	4,630,160	751,440	933,720	1,116,000	1,298,280	1,480,560
	間接率 31%	5,073,630	7,406,740	9,738,540	12,071,650	14,404,760	1,824,830	2,533,540	3,243,560	3,952,270	4,660,980	3,246,180	4,663,600	6,083,640	7,502,370	8,922,410	1,292,970	1,737,060	2,181,150	2,625,240	3,066,710	1,902,120	2,648,820	3,396,830	4,144,840	4,891,540	793,860	986,430	1,179,000	1,371,570	1,564,140
	間接率 34%	5,189,820	7,576,360	9,961,560	12,348,100	14,734,640	1,866,620	2,591,560	3,317,840	4,042,780	4,767,720	3,320,520	4,770,400	6,222,960	7,674,180	9,126,740	1,322,580	1,776,840	2,231,100	2,685,360	3,136,940	1,945,680	2,709,480	3,474,620	4,239,760	5,003,560	812,040	1,009,020	1,206,000	1,402,980	1,599,960
	間接率 39%	5,383,470	7,859,060	10,333,260	12,808,850	15,284,440	1,936,270	2,688,260	3,441,640	4,193,630	4,945,620	3,444,420	4,948,400	6,455,160	7,960,530	9,467,290	1,371,930	1,843,140	2,314,350	2,785,560	3,253,990	2,018,280	2,810,580	3,604,270	4,397,960	5,190,260	842,340	1,046,670	1,251,000	1,455,330	1,659,660

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

令和6年度1期（植栽）標準単価

種別：地植えB

区分	種別：地植えB																														
	イチヨウ2					その他1					その他2					コンテナ苗（スギ・ヒキ）					コウヨウザン（コンテナ）					コウヨウザン（普通）					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	681,000	880,000	1,079,000	1,278,000	1,477,000	497,000	603,000	710,000	817,000	924,000	681,000	880,000	1,079,000	1,278,000	1,477,000	583,000	733,000	883,000	1,033,000	1,183,000	637,000	814,000	991,000	1,168,000	1,346,000	529,000	652,000	775,000	898,000	1,021,000
	間接率 21%	824,010	1,064,800	1,305,590	1,546,380	1,787,170	601,370	729,630	859,100	988,570	1,118,040	824,010	1,064,800	1,305,590	1,546,380	1,787,170	705,430	886,930	1,068,430	1,249,930	1,431,430	770,770	984,940	1,199,110	1,413,280	1,628,660	640,090	788,920	937,750	1,086,580	1,235,410
	間接率 24%	844,440	1,091,200	1,337,960	1,584,720	1,831,480	616,280	747,720	880,400	1,013,080	1,145,760	844,440	1,091,200	1,337,960	1,584,720	1,831,480	722,920	908,920	1,094,920	1,280,920	1,466,920	789,880	1,009,360	1,228,840	1,448,320	1,669,040	655,960	808,480	961,000	1,113,520	1,266,040
	間接率 31%	892,110	1,152,800	1,413,490	1,674,180	1,934,870	651,070	789,930	930,100	1,070,270	1,210,440	892,110	1,152,800	1,413,490	1,674,180	1,934,870	763,730	960,230	1,156,730	1,353,230	1,549,730	834,470	1,066,340	1,298,210	1,530,080	1,763,260	692,990	854,120	1,015,250	1,176,380	1,337,510
	間接率 34%	912,540	1,179,200	1,445,860	1,712,520	1,979,180	665,980	808,020	951,400	1,094,780	1,238,160	912,540	1,179,200	1,445,860	1,712,520	1,979,180	781,220	982,220	1,183,220	1,384,220	1,585,220	853,580	1,090,760	1,327,940	1,565,120	1,803,640	708,860	873,680	1,038,500	1,203,320	1,368,140
	間接率 39%	946,590	1,223,200	1,499,810	1,776,420	2,053,030	690,830	838,170	986,900	1,135,630	1,284,360	946,590	1,223,200	1,499,810	1,776,420	2,053,030	810,370	1,018,870	1,227,370	1,435,870	1,644,370	885,430	1,131,460	1,377,490	1,623,520	1,870,940	735,310	906,280	1,077,250	1,248,220	1,419,190
自力・直営・委託（税込）	専営・自力基礎単価	709,000	922,000	1,135,000	1,348,000	1,561,000	508,000	619,000	732,000	844,000	957,000	709,000	922,000	1,135,000	1,348,000	1,561,000	602,000	762,000	922,000	1,082,000	1,242,000	661,000	851,000	1,040,000	1,230,000	1,420,000	543,000	673,000	803,000	933,000	1,063,000
	間接率 21%	857,890	1,115,620	1,373,350	1,631,080	1,888,810	614,680	748,990	885,720	1,021,240	1,157,970	857,890	1,115,620	1,373,350	1,631,080	1,888,810	728,420	922,020	1,115,620	1,309,220	1,502,820	799,810	1,029,710	1,258,440	1,488,300	1,718,200	657,030	814,330	971,630	1,128,930	1,286,230
	間接率 24%	879,160	1,143,280	1,407,400	1,671,520	1,935,640	629,920	767,560	907,680	1,046,560	1,186,680	879,160	1,143,280	1,407,400	1,671,520	1,935,640	746,480	944,880	1,143,280	1,341,680	1,540,080	819,640	1,055,240	1,289,600	1,525,200	1,760,800	673,320	834,520	995,720	1,156,920	1,318,120
	間接率 31%	928,790	1,207,820	1,486,850	1,765,880	2,044,910	665,480	810,890	958,920	1,105,640	1,253,670	928,790	1,207,820	1,486,850	1,765,880	2,044,910	788,620	998,220	1,207,820	1,417,420	1,627,020	865,910	1,114,810	1,362,400	1,611,300	1,860,200	711,330	881,630	1,051,930	1,222,230	1,392,530
	間接率 34%	950,060	1,235,480	1,520,900	1,806,320	2,091,740	680,720	829,460	980,880	1,130,960	1,282,380	950,060	1,235,480	1,520,900	1,806,320	2,091,740	806,680	1,021,080	1,235,480	1,449,880	1,664,280	885,740	1,140,340	1,393,600	1,648,200	1,902,800	727,620	901,820	1,076,020	1,250,220	1,424,420
	間接率 39%	985,510	1,281,580	1,577,650	1,873,720	2,169,790	706,120	860,410	1,017,480	1,173,160	1,330,230	985,510	1,281,580	1,577,650	1,873,720	2,169,790	836,780	1,059,180	1,281,580	1,503,980	1,726,380	918,790	1,182,890	1,445,600	1,709,700	1,973,800	754,770	935,470	1,116,170	1,296,870	1,477,570
請負・委託（税込）	請負・委託基礎単価	749,000	968,000	1,186,000	1,405,000	1,624,000	546,000	663,000	781,000	898,000	1,016,000	749,000	968,000	1,186,000	1,405,000	1,624,000	641,000	806,000	971,000	1,136,000	1,301,000	700,000	895,000	1,090,000	1,284,000	1,480,000	581,000	717,000	852,000	987,000	1,123,000
	間接率 21%	906,290	1,171,280	1,435,060	1,700,050	1,965,040	660,660	802,230	945,010	1,086,580	1,229,360	906,290	1,171,280	1,435,060	1,700,050	1,965,040	775,610	975,260	1,174,910	1,374,560	1,574,210	847,000	1,082,950	1,318,900	1,553,640	1,790,800	703,010	867,570	1,030,920	1,194,270	1,358,830
	間接率 24%	928,760	1,200,320	1,470,640	1,742,200	2,013,760	677,040	822,120	968,440	1,113,520	1,259,840	928,760	1,200,320	1,470,640	1,742,200	2,013,760	794,840	999,440	1,204,040	1,408,640	1,613,240	868,000	1,109,800	1,351,600	1,592,160	1,835,200	720,440	889,080	1,056,480	1,223,880	1,392,520
	間接率 31%	981,190	1,268,080	1,553,660	1,840,550	2,127,440	715,260	868,530	1,023,110	1,176,380	1,330,960	981,190	1,268,080	1,553,660	1,840,550	2,127,440	839,710	1,055,860	1,272,010	1,488,160	1,704,310	917,000	1,172,450	1,427,900	1,682,040	1,938,800	761,110	939,270	1,116,120	1,292,970	1,471,130
	間接率 34%	1,003,660	1,297,120	1,589,240	1,882,700	2,176,160	731,640	888,420	1,046,540	1,203,320	1,361,440	1,003,660	1,297,120	1,589,240	1,882,700	2,176,160	858,940	1,080,040	1,301,140	1,522,240	1,743,340	938,000	1,199,300	1,460,600	1,720,560	1,983,200	778,540	960,780	1,141,680	1,322,580	1,504,820
	間接率 39%	1,041,110	1,345,520	1,648,540	1,952,950	2,257,360	758,940	921,570	1,085,590	1,248,220	1,412,240	1,041,110	1,345,520	1,648,540	1,952,950	2,257,360	890,990	1,120,340	1,349,690	1,579,040	1,808,390	973,000	1,244,050	1,515,100	1,784,760	2,057,200	807,590	996,630	1,184,280	1,371,930	1,560,970

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

令和6年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																									
	スギ					ヒノキ					マツ					クスギ					ケヤキ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	566,000	665,000	764,000	864,000	963,000	561,000	657,000	754,000	850,000	947,000	555,000	649,000	743,000	836,000	930,000	555,000	649,000	743,000	836,000	930,000	556,000	650,000	745,000	839,000	934,000
	間接率 21%	684,860	804,650	924,440	1,045,440	1,165,230	678,810	794,970	912,340	1,028,500	1,145,870	671,550	785,290	899,030	1,011,560	1,125,300	671,550	785,290	899,030	1,011,560	1,125,300	672,760	786,500	901,450	1,015,190	1,130,140
	間接率 24%	701,840	824,600	947,360	1,071,360	1,194,120	695,640	814,680	934,960	1,054,000	1,174,280	688,200	804,760	921,320	1,036,640	1,153,200	688,200	804,760	921,320	1,036,640	1,153,200	689,440	806,000	923,800	1,040,360	1,158,160
	間接率 31%	741,460	871,150	1,000,840	1,131,840	1,261,530	734,910	860,670	987,740	1,113,500	1,240,570	727,050	850,190	973,330	1,095,160	1,218,300	727,050	850,190	973,330	1,095,160	1,218,300	728,360	851,500	975,950	1,099,090	1,223,540
	間接率 34%	758,440	891,100	1,023,760	1,157,760	1,290,420	751,740	880,380	1,010,360	1,139,000	1,268,980	743,700	869,660	995,620	1,120,240	1,246,200	743,700	869,660	995,620	1,120,240	1,246,200	745,040	871,000	998,300	1,124,260	1,251,560
	間接率 39%	786,740	924,350	1,061,960	1,200,960	1,338,570	779,790	913,230	1,048,060	1,181,500	1,316,330	771,450	902,110	1,032,770	1,162,040	1,292,700	771,450	902,110	1,032,770	1,162,040	1,292,700	772,840	903,500	1,035,550	1,166,210	1,298,260
自力・直営・委託（税込）	直営・自力基礎単価	575,000	679,000	783,000	888,000	991,000	570,000	670,000	772,000	872,000	974,000	563,000	661,000	760,000	857,000	955,000	563,000	661,000	760,000	857,000	955,000	564,000	663,000	762,000	860,000	960,000
	間接率 21%	695,750	821,590	947,430	1,074,480	1,199,110	689,700	810,700	934,120	1,055,120	1,178,540	681,230	799,810	919,600	1,036,970	1,155,550	681,230	799,810	919,600	1,036,970	1,155,550	682,440	802,230	922,020	1,040,600	1,161,600
	間接率 24%	713,000	841,960	970,920	1,101,120	1,228,840	706,800	830,800	957,280	1,081,280	1,207,760	698,120	819,640	942,400	1,062,680	1,184,200	698,120	819,640	942,400	1,062,680	1,184,200	699,360	822,120	944,880	1,066,400	1,190,400
	間接率 31%	753,250	889,490	1,025,730	1,163,280	1,298,210	746,700	877,700	1,011,320	1,142,320	1,275,940	737,530	865,910	995,600	1,122,670	1,251,050	737,530	865,910	995,600	1,122,670	1,251,050	738,840	868,530	998,220	1,126,600	1,257,600
	間接率 34%	770,500	909,860	1,049,220	1,189,920	1,327,940	763,800	897,800	1,034,480	1,168,480	1,305,160	754,420	885,740	1,018,400	1,148,380	1,279,700	754,420	885,740	1,018,400	1,148,380	1,279,700	755,760	888,420	1,021,080	1,152,400	1,286,400
	間接率 39%	799,250	943,810	1,088,370	1,234,320	1,377,490	792,300	931,300	1,073,080	1,212,080	1,353,860	782,570	918,790	1,056,400	1,191,230	1,327,450	782,570	918,790	1,056,400	1,191,230	1,327,450	783,960	921,570	1,059,180	1,195,400	1,334,400
請負・委託（税込）	請負・委託基礎単価	622,000	731,000	840,000	950,000	1,059,000	617,000	722,000	829,000	935,000	1,041,000	610,000	713,000	817,000	919,000	1,023,000	610,000	713,000	817,000	919,000	1,023,000	611,000	715,000	819,000	922,000	1,027,000
	間接率 21%	752,620	884,510	1,016,400	1,149,500	1,281,390	746,570	873,620	1,003,090	1,131,350	1,259,610	738,100	862,730	988,570	1,111,990	1,237,830	738,100	862,730	988,570	1,111,990	1,237,830	739,310	865,150	990,990	1,115,620	1,242,670
	間接率 24%	771,280	906,440	1,041,600	1,178,000	1,313,160	765,080	895,280	1,027,960	1,159,400	1,290,840	756,400	884,120	1,013,080	1,139,560	1,268,520	756,400	884,120	1,013,080	1,139,560	1,268,520	757,640	886,600	1,015,560	1,143,280	1,273,480
	間接率 31%	814,820	957,610	1,100,400	1,244,500	1,387,290	808,270	945,820	1,085,990	1,224,850	1,363,710	799,100	934,030	1,070,270	1,203,890	1,340,130	799,100	934,030	1,070,270	1,203,890	1,340,130	800,410	936,650	1,072,890	1,207,820	1,345,370
	間接率 34%	833,480	979,540	1,125,600	1,273,000	1,419,060	826,780	967,480	1,110,860	1,252,900	1,394,940	817,400	955,420	1,094,780	1,231,460	1,370,820	817,400	955,420	1,094,780	1,231,460	1,370,820	818,740	958,100	1,097,460	1,235,480	1,376,180
	間接率 39%	864,580	1,016,090	1,167,600	1,320,500	1,472,010	857,630	1,003,580	1,152,310	1,299,650	1,446,990	847,900	991,070	1,135,630	1,277,410	1,421,970	847,900	991,070	1,135,630	1,277,410	1,421,970	849,290	993,850	1,138,410	1,281,580	1,427,530

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

令和6年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																									
	ケヤキ2					イヌエンジュ1					イヌエンジュ2					ヤマザクラ1					ヤマザクラ2					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	609,000	730,000	851,000	972,000	1,093,000	641,000	777,000	914,000	1,050,000	1,187,000	690,000	850,000	1,012,000	1,172,000	1,334,000	581,000	688,000	795,000	901,000	1,008,000	635,000	769,000	903,000	1,037,000	1,171,000
	間接率 21%	736,890	883,300	1,029,710	1,176,120	1,322,530	775,610	940,170	1,105,940	1,270,500	1,436,270	834,900	1,028,500	1,224,520	1,418,120	1,614,140	703,010	832,480	961,950	1,090,210	1,219,680	768,350	930,490	1,092,630	1,254,770	1,416,910
	間接率 24%	755,160	905,200	1,055,240	1,205,280	1,355,320	794,840	963,480	1,133,360	1,302,000	1,471,880	855,600	1,054,000	1,254,880	1,453,280	1,654,160	720,440	853,120	985,800	1,117,240	1,249,920	787,400	953,560	1,119,720	1,285,880	1,452,040
	間接率 31%	797,790	956,300	1,114,810	1,273,320	1,431,830	839,710	1,017,870	1,197,340	1,375,500	1,554,970	903,900	1,113,500	1,325,720	1,535,320	1,747,540	761,110	901,280	1,041,450	1,180,310	1,320,480	831,850	1,007,390	1,182,930	1,358,470	1,534,010
	間接率 34%	816,060	978,200	1,140,340	1,302,480	1,464,620	858,940	1,041,180	1,224,760	1,407,000	1,590,580	924,600	1,139,000	1,356,080	1,570,480	1,787,560	778,540	921,920	1,065,300	1,207,340	1,350,720	850,900	1,030,460	1,210,020	1,389,580	1,569,140
	間接率 39%	846,510	1,014,700	1,182,890	1,351,080	1,519,270	890,990	1,080,030	1,270,460	1,459,500	1,649,930	959,100	1,181,500	1,406,680	1,629,080	1,854,260	807,590	956,320	1,105,050	1,252,390	1,401,120	882,650	1,068,910	1,255,170	1,441,430	1,627,690
自力・直営・委託（税込）	直営・自力基礎単価	622,000	750,000	878,000	1,006,000	1,133,000	657,000	801,000	947,000	1,091,000	1,236,000	711,000	881,000	1,054,000	1,224,000	1,397,000	592,000	704,000	817,000	928,000	1,041,000	651,000	793,000	935,000	1,077,000	1,219,000
	間接率 21%	752,620	907,500	1,062,380	1,217,260	1,370,930	794,970	969,210	1,145,870	1,320,110	1,495,560	860,310	1,066,010	1,275,340	1,481,040	1,690,370	716,320	851,840	988,570	1,122,880	1,259,610	787,710	959,530	1,131,350	1,303,170	1,474,990
	間接率 24%	771,280	930,000	1,088,720	1,247,440	1,404,920	814,680	993,240	1,174,280	1,352,840	1,532,640	881,640	1,092,440	1,306,960	1,517,760	1,732,280	734,080	872,960	1,013,080	1,150,720	1,290,840	807,240	983,320	1,159,400	1,335,480	1,511,560
	間接率 31%	814,820	982,500	1,150,180	1,317,860	1,484,230	860,670	1,049,310	1,240,570	1,429,210	1,619,160	931,410	1,154,110	1,380,740	1,603,440	1,830,070	775,520	922,240	1,070,270	1,215,680	1,363,710	852,810	1,038,830	1,224,850	1,410,870	1,596,890
	間接率 34%	833,480	1,005,000	1,176,520	1,348,040	1,518,220	880,380	1,073,340	1,268,980	1,461,940	1,656,240	952,740	1,180,540	1,412,360	1,640,160	1,871,980	793,280	943,360	1,094,780	1,243,520	1,394,940	872,340	1,062,620	1,252,900	1,443,180	1,633,460
	間接率 39%	864,580	1,042,500	1,220,420	1,398,340	1,574,870	913,230	1,113,390	1,316,330	1,516,490	1,718,040	988,290	1,224,590	1,465,060	1,701,360	1,941,890	822,880	978,560	1,135,630	1,289,920	1,446,990	904,890	1,102,270	1,299,650	1,497,030	1,694,410
請負・委託（税込）	請負・委託基礎単価	669,000	803,000	936,000	1,069,000	1,202,000	705,000	854,000	1,005,000	1,155,000	1,305,000	759,000	935,000	1,113,000	1,289,000	1,467,000	639,000	756,000	874,000	991,000	1,108,000	698,000	845,000	993,000	1,140,000	1,288,000
	間接率 21%	809,490	971,630	1,132,560	1,293,490	1,454,420	853,050	1,033,340	1,216,050	1,397,550	1,579,050	918,390	1,131,350	1,346,730	1,559,690	1,775,070	773,190	914,760	1,057,540	1,199,110	1,340,680	844,580	1,022,450	1,201,530	1,379,400	1,558,480
	間接率 24%	829,560	995,720	1,160,640	1,325,560	1,490,480	874,200	1,058,960	1,246,200	1,432,200	1,618,200	941,160	1,159,400	1,380,120	1,598,360	1,819,080	792,360	937,440	1,083,760	1,228,840	1,373,920	865,520	1,047,800	1,231,320	1,413,600	1,597,120
	間接率 31%	876,390	1,051,930	1,226,160	1,400,390	1,574,620	923,550	1,118,740	1,316,550	1,513,050	1,709,550	994,290	1,224,850	1,458,030	1,688,590	1,921,770	837,090	990,360	1,144,940	1,298,210	1,451,480	914,380	1,106,950	1,300,830	1,493,400	1,687,280
	間接率 34%	896,460	1,076,020	1,254,240	1,432,460	1,610,680	944,700	1,144,360	1,346,700	1,547,700	1,748,700	1,017,060	1,252,900	1,491,420	1,727,260	1,965,780	856,260	1,013,040	1,171,160	1,327,940	1,484,720	935,320	1,132,300	1,330,620	1,527,600	1,725,920
	間接率 39%	929,910	1,116,170	1,301,040	1,485,910	1,670,780	979,950	1,187,060	1,396,950	1,605,450	1,813,950	1,055,010	1,299,650	1,547,070	1,791,710	2,039,130	888,210	1,050,840	1,214,860	1,377,490	1,540,120	970,220	1,174,550	1,380,270	1,584,600	1,790,320

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

令和6年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																									
	ヤマモミジ1					ヤマモミジ2					ポット苗1					ポット苗2					大苗1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	581,000	688,000	795,000	901,000	1,008,000	668,000	818,000	968,000	1,118,000	1,269,000	765,000	964,000	1,163,000	1,362,000	1,561,000	820,000	1,046,000	1,272,000	1,498,000	1,724,000	1,979,000	2,785,000	3,591,000	4,397,000	5,203,000
	間接率 21%	703,010	832,480	961,950	1,090,210	1,219,680	808,280	989,780	1,171,280	1,352,780	1,535,490	925,650	1,166,440	1,407,230	1,648,020	1,888,810	992,200	1,265,660	1,539,120	1,812,580	2,086,040	2,394,590	3,369,850	4,345,110	5,320,370	6,295,630
	間接率 24%	720,440	853,120	985,800	1,117,240	1,249,920	828,320	1,014,320	1,200,320	1,386,320	1,573,560	948,600	1,195,360	1,442,120	1,688,880	1,935,640	1,016,800	1,297,040	1,577,280	1,857,520	2,137,760	2,453,960	3,453,400	4,452,840	5,452,280	6,451,720
	間接率 31%	761,110	901,280	1,041,450	1,180,310	1,320,480	875,080	1,071,580	1,268,080	1,464,580	1,662,390	1,002,150	1,262,840	1,523,530	1,784,220	2,044,910	1,074,200	1,370,260	1,666,320	1,962,380	2,258,440	2,592,490	3,648,350	4,704,210	5,760,070	6,815,930
	間接率 34%	778,540	921,920	1,065,300	1,207,340	1,350,720	895,120	1,096,120	1,297,120	1,498,120	1,700,460	1,025,100	1,291,760	1,558,420	1,825,080	2,091,740	1,098,800	1,401,640	1,704,480	2,007,320	2,310,160	2,651,860	3,731,900	4,811,940	5,891,980	6,972,020
	間接率 39%	807,590	956,320	1,105,050	1,252,390	1,401,120	928,520	1,137,020	1,345,520	1,554,020	1,763,910	1,063,350	1,339,960	1,616,570	1,893,180	2,169,790	1,139,800	1,453,940	1,768,080	2,082,220	2,396,360	2,750,810	3,871,150	4,991,490	6,111,830	7,232,170
自力・直営・委託（税込）	直営・自力基礎単価	592,000	704,000	817,000	928,000	1,041,000	687,000	846,000	1,006,000	1,165,000	1,326,000	793,000	1,006,000	1,219,000	1,432,000	1,645,000	853,000	1,095,000	1,338,000	1,580,000	1,823,000	2,119,000	2,995,000	3,871,000	4,747,000	5,623,000
	間接率 21%	716,320	851,840	988,570	1,122,880	1,259,610	831,270	1,023,660	1,217,260	1,409,650	1,604,460	959,530	1,217,260	1,474,990	1,732,720	1,990,450	1,032,130	1,324,950	1,618,980	1,911,800	2,205,830	2,563,990	3,623,950	4,683,910	5,743,870	6,803,830
	間接率 24%	734,080	872,960	1,013,080	1,150,720	1,290,840	851,880	1,049,040	1,247,440	1,444,600	1,644,240	983,320	1,247,440	1,511,560	1,775,680	2,039,800	1,057,720	1,357,800	1,659,120	1,959,200	2,260,520	2,627,560	3,713,800	4,800,040	5,886,280	6,972,520
	間接率 31%	775,520	922,240	1,070,270	1,215,680	1,363,710	899,970	1,108,260	1,317,860	1,526,150	1,737,060	1,038,830	1,317,860	1,596,890	1,875,920	2,154,950	1,117,430	1,434,450	1,752,780	2,069,800	2,388,130	2,775,890	3,923,450	5,071,010	6,218,570	7,366,130
	間接率 34%	793,280	943,360	1,094,780	1,243,520	1,394,940	920,580	1,133,640	1,348,040	1,561,100	1,776,840	1,062,620	1,348,040	1,633,460	1,918,880	2,204,300	1,143,020	1,467,300	1,792,920	2,117,200	2,442,820	2,839,460	4,013,300	5,187,140	6,360,980	7,534,820
	間接率 39%	822,880	978,560	1,135,630	1,289,920	1,446,990	954,930	1,175,940	1,398,340	1,619,350	1,843,140	1,102,270	1,398,340	1,694,410	1,990,480	2,286,550	1,185,670	1,522,050	1,859,820	2,196,200	2,533,970	2,945,410	4,163,050	5,380,690	6,598,330	7,815,970
請負・委託（税込）	請負・委託基礎単価	639,000	756,000	874,000	991,000	1,108,000	734,000	899,000	1,064,000	1,229,000	1,395,000	841,000	1,060,000	1,279,000	1,498,000	1,717,000	902,000	1,150,000	1,399,000	1,647,000	1,896,000	2,176,000	3,063,000	3,950,000	4,836,000	5,723,000
	間接率 21%	773,190	914,760	1,057,540	1,199,110	1,340,680	888,140	1,087,790	1,287,440	1,487,090	1,687,950	1,017,610	1,282,600	1,547,590	1,812,580	2,077,570	1,091,420	1,391,500	1,692,790	1,992,870	2,294,160	2,632,960	3,706,230	4,779,500	5,851,560	6,924,830
	間接率 24%	792,360	937,440	1,083,760	1,228,840	1,373,920	910,160	1,114,760	1,319,360	1,523,960	1,729,800	1,042,840	1,314,400	1,585,960	1,857,520	2,129,080	1,118,480	1,426,000	1,734,760	2,042,280	2,351,040	2,698,240	3,798,120	4,898,000	5,996,640	7,096,520
	間接率 31%	837,090	990,360	1,144,940	1,298,210	1,451,480	961,540	1,177,690	1,393,840	1,609,990	1,827,450	1,101,710	1,388,600	1,675,490	1,962,380	2,249,270	1,181,620	1,506,500	1,832,690	2,157,570	2,483,760	2,850,560	4,012,530	5,174,500	6,335,160	7,497,130
	間接率 34%	856,260	1,013,040	1,171,160	1,327,940	1,484,720	983,560	1,204,660	1,425,760	1,646,860	1,869,300	1,126,940	1,420,400	1,713,860	2,007,320	2,300,780	1,208,680	1,541,000	1,874,660	2,206,980	2,540,640	2,915,840	4,104,420	5,293,000	6,480,240	7,668,820
	間接率 39%	888,210	1,050,840	1,214,860	1,377,490	1,540,120	1,020,260	1,249,610	1,478,960	1,708,310	1,939,050	1,168,990	1,473,400	1,777,810	2,082,220	2,386,630	1,253,780	1,598,500	1,944,610	2,289,330	2,635,440	3,024,640	4,257,570	5,490,500	6,722,040	7,954,970

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

令和6年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																														
	大苗2					大苗3					大苗4					大苗5					大苗6					イチゴウ1					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税込）	基礎単価（税抜）	3,605,000	5,224,000	6,843,000	8,462,000	10,081,000	1,352,000	1,843,000	2,336,000	2,828,000	3,320,000	2,337,000	3,322,000	4,307,000	5,292,000	6,277,000	983,000	1,291,000	1,598,000	1,906,000	2,214,000	1,405,000	1,924,000	2,442,000	2,961,000	3,480,000	635,000	769,000	903,000	1,037,000	1,171,000
	間接率 21%	4,362,050	6,321,040	8,280,030	10,239,020	12,198,010	1,635,920	2,230,030	2,826,560	3,421,880	4,017,200	2,827,770	4,019,620	5,211,470	6,403,320	7,595,170	1,189,430	1,562,110	1,933,580	2,306,260	2,678,940	1,700,050	2,328,040	2,954,820	3,582,810	4,210,800	768,350	930,490	1,092,630	1,254,770	1,416,910
	間接率 24%	4,470,200	6,477,760	8,485,320	10,492,880	12,500,440	1,676,480	2,285,320	2,896,640	3,506,720	4,116,800	2,897,880	4,119,280	5,340,680	6,562,080	7,783,480	1,218,920	1,600,840	1,981,520	2,363,440	2,745,360	1,742,200	2,385,760	3,028,080	3,671,640	4,315,200	787,400	953,560	1,119,720	1,285,880	1,452,040
	間接率 31%	4,722,550	6,843,440	8,964,330	11,085,220	13,206,110	1,771,120	2,414,330	3,060,160	3,704,680	4,349,200	3,061,470	4,351,820	5,642,170	6,932,520	8,222,870	1,287,730	1,691,210	2,093,380	2,496,860	2,900,340	1,840,550	2,520,440	3,199,020	3,878,910	4,558,800	831,850	1,007,390	1,182,930	1,358,470	1,534,010
	間接率 34%	4,830,700	7,000,160	9,169,620	11,339,080	13,508,540	1,811,680	2,469,620	3,130,240	3,789,520	4,448,800	3,131,580	4,451,480	5,771,380	7,091,280	8,411,180	1,317,220	1,729,940	2,141,320	2,554,040	2,966,760	1,882,700	2,578,160	3,272,280	3,967,740	4,663,200	850,900	1,030,460	1,210,020	1,389,580	1,569,140
	間接率 39%	5,010,950	7,261,360	9,511,770	11,762,180	14,012,590	1,879,280	2,561,770	3,247,040	3,930,920	4,614,800	3,248,430	4,617,580	5,986,730	7,355,880	8,725,030	1,366,370	1,794,490	2,221,220	2,649,340	3,077,460	1,952,950	2,674,360	3,394,380	4,115,790	4,837,200	882,650	1,068,910	1,255,170	1,441,430	1,627,690
自力・単価（税込）	直営・自力基礎単価	3,895,000	5,659,000	7,423,000	9,187,000	10,951,000	1,435,000	1,967,000	2,502,000	3,035,000	3,569,000	2,510,000	3,581,000	4,653,000	5,724,000	6,796,000	1,032,000	1,364,000	1,696,000	2,028,000	2,361,000	1,492,000	2,054,000	2,616,000	3,178,000	3,741,000	651,000	793,000	935,000	1,077,000	1,219,000
	間接率 21%	4,712,950	6,847,390	8,981,830	11,116,270	13,250,710	1,736,350	2,380,070	3,027,420	3,672,350	4,318,490	3,037,100	4,333,010	5,630,130	6,926,040	8,223,160	1,248,720	1,650,440	2,052,160	2,453,880	2,856,810	1,805,320	2,485,340	3,165,360	3,845,380	4,526,610	787,710	959,530	1,131,350	1,303,170	1,474,990
	間接率 24%	4,829,800	7,017,160	9,204,520	11,391,880	13,579,240	1,779,400	2,439,080	3,102,480	3,763,400	4,425,560	3,112,400	4,440,440	5,769,720	7,097,760	8,427,040	1,279,680	1,691,360	2,103,040	2,514,720	2,927,640	1,850,080	2,546,960	3,243,840	3,940,720	4,638,840	807,240	983,320	1,159,400	1,335,480	1,511,560
	間接率 31%	5,102,450	7,413,290	9,724,130	12,034,970	14,345,810	1,879,850	2,576,770	3,277,620	3,975,850	4,675,390	3,288,100	4,691,110	6,095,430	7,498,440	8,902,760	1,351,920	1,786,840	2,221,760	2,656,680	3,092,910	1,954,520	2,690,740	3,426,960	4,163,180	4,900,710	852,810	1,038,830	1,224,850	1,410,870	1,596,890
	間接率 34%	5,219,300	7,583,060	9,946,820	12,310,580	14,674,340	1,922,900	2,635,780	3,352,680	4,066,900	4,782,460	3,363,400	4,798,540	6,235,020	7,670,160	9,106,640	1,382,880	1,827,760	2,272,640	2,717,520	3,163,740	1,999,280	2,752,360	3,505,440	4,258,520	5,012,940	872,340	1,062,620	1,252,900	1,443,180	1,633,460
	間接率 39%	5,414,050	7,866,010	10,317,970	12,769,930	15,221,890	1,994,650	2,734,130	3,477,780	4,218,650	4,960,910	3,488,900	4,977,590	6,467,670	7,956,360	9,446,440	1,434,480	1,895,960	2,357,440	2,818,920	3,281,790	2,073,880	2,855,060	3,636,240	4,417,420	5,199,990	904,890	1,102,270	1,299,650	1,497,030	1,694,410
請負・委託（税込）	請負・委託基礎単価	3,965,000	5,746,000	7,527,000	9,308,000	11,089,000	1,487,000	2,027,000	2,569,000	3,110,000	3,652,000	2,570,000	3,654,000	4,737,000	5,821,000	6,904,000	1,081,000	1,420,000	1,757,000	2,096,000	2,435,000	1,545,000	2,116,000	2,686,000	3,257,000	3,828,000	698,000	845,000	993,000	1,140,000	1,288,000
	間接率 21%	4,797,650	6,952,660	9,107,670	11,262,680	13,417,690	1,799,270	2,452,670	3,108,490	3,763,100	4,418,920	3,109,700	4,421,340	5,731,770	7,043,410	8,353,840	1,308,010	1,718,200	2,125,970	2,536,160	2,946,350	1,869,450	2,560,360	3,250,060	3,940,970	4,631,880	844,580	1,022,450	1,201,530	1,379,400	1,558,480
	間接率 24%	4,916,600	7,125,040	9,333,480	11,541,920	13,750,360	1,843,880	2,513,480	3,185,560	3,856,400	4,528,480	3,186,800	4,530,960	5,873,890	7,218,040	8,560,960	1,340,440	1,760,800	2,178,680	2,599,040	3,019,400	1,915,800	2,623,840	3,330,640	4,038,680	4,746,720	865,520	1,047,800	1,231,320	1,413,600	1,597,120
	間接率 31%	5,194,150	7,527,260	9,860,370	12,193,480	14,526,590	1,947,970	2,655,370	3,365,390	4,074,100	4,784,120	3,366,700	4,786,740	6,205,470	7,625,510	9,044,240	1,416,110	1,860,200	2,301,670	2,745,760	3,189,850	2,023,950	2,771,960	3,518,660	4,266,670	5,014,680	914,380	1,106,950	1,300,830	1,493,400	1,687,280
	間接率 34%	5,313,100	7,699,640	10,086,180	12,472,720	14,859,260	1,992,580	2,716,180	3,442,460	4,167,400	4,893,680	3,443,800	4,896,360	6,347,580	7,800,140	9,251,360	1,448,540	1,902,800	2,354,380	2,808,640	3,262,900	2,070,300	2,835,440	3,599,240	4,364,380	5,129,520	935,320	1,132,300	1,330,620	1,527,600	1,725,920
	間接率 39%	5,511,350	7,986,940	10,462,530	12,938,120	15,413,710	2,066,930	2,817,530	3,570,910	4,322,900	5,076,280	3,572,300	5,079,060	6,584,430	8,091,190	9,596,560	1,502,590	1,973,800	2,442,230	2,913,440	3,384,650	2,147,550	2,941,240	3,733,540	4,527,230	5,320,920	970,220	1,174,550	1,380,270	1,584,600	1,790,320

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

令和6年度1期（植栽）標準単価

種別：地植えC

区分	種別：地植えC																														
	イチョウ2					その他1					その他2					コンテナ苗（スギ・ヒド）					コウヨウザン（コンテナ）					コウヨウザン（普通）					
	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	1000本	1500本	2000本	2500本	3000本	
課税業者（税抜）	基礎単価（税抜）	765,000	964,000	1,163,000	1,362,000	1,561,000	581,000	688,000	795,000	901,000	1,008,000	765,000	964,000	1,163,000	1,362,000	1,561,000	668,000	817,000	968,000	1,118,000	1,268,000	722,000	899,000	1,076,000	1,253,000	1,430,000	585,000	708,000	831,000	954,000	1,077,000
	間接率 21%	925,650	1,166,440	1,407,230	1,648,020	1,888,810	703,010	832,480	961,950	1,090,210	1,219,680	925,650	1,166,440	1,407,230	1,648,020	1,888,810	808,280	988,570	1,171,280	1,352,780	1,534,280	873,620	1,087,790	1,301,960	1,516,130	1,730,300	707,850	856,680	1,005,510	1,154,340	1,303,170
	間接率 24%	948,600	1,195,360	1,442,120	1,688,880	1,935,640	720,440	853,120	985,800	1,117,240	1,249,920	948,600	1,195,360	1,442,120	1,688,880	1,935,640	828,320	1,013,080	1,200,320	1,386,320	1,572,320	895,280	1,114,760	1,334,240	1,553,720	1,773,200	725,400	877,920	1,030,440	1,182,960	1,335,480
	間接率 31%	1,002,150	1,262,840	1,523,530	1,784,220	2,044,910	761,110	901,280	1,041,450	1,180,310	1,320,480	1,002,150	1,262,840	1,523,530	1,784,220	2,044,910	875,080	1,070,270	1,268,080	1,464,580	1,661,080	945,820	1,177,690	1,409,560	1,641,430	1,873,300	766,350	927,480	1,088,610	1,249,740	1,410,870
	間接率 34%	1,025,100	1,291,760	1,558,420	1,825,080	2,091,740	778,540	921,920	1,065,300	1,207,340	1,350,720	1,025,100	1,291,760	1,558,420	1,825,080	2,091,740	895,120	1,094,780	1,297,120	1,498,120	1,699,120	967,480	1,204,660	1,441,840	1,679,020	1,916,200	783,900	948,720	1,113,540	1,278,360	1,443,180
	間接率 39%	1,063,350	1,339,960	1,616,570	1,893,180	2,169,790	807,590	956,320	1,105,050	1,252,390	1,401,120	1,063,350	1,339,960	1,616,570	1,893,180	2,169,790	928,520	1,135,630	1,345,520	1,554,020	1,762,520	1,003,580	1,249,610	1,495,640	1,741,670	1,987,700	813,150	984,120	1,155,090	1,326,060	1,497,030
自力・直営・委託（税込）	専営・自力基礎単価	793,000	1,006,000	1,219,000	1,432,000	1,645,000	592,000	704,000	817,000	928,000	1,041,000	793,000	1,006,000	1,219,000	1,432,000	1,645,000	687,000	846,000	1,007,000	1,167,000	1,327,000	746,000	936,000	1,125,000	1,315,000	1,504,000	599,000	729,000	859,000	989,000	1,119,000
	間接率 21%	959,530	1,217,260	1,474,990	1,732,720	1,990,450	716,320	851,840	988,570	1,122,880	1,259,610	959,530	1,217,260	1,474,990	1,732,720	1,990,450	831,270	1,023,660	1,218,470	1,412,070	1,605,670	902,660	1,132,560	1,361,250	1,591,150	1,819,840	724,790	882,090	1,039,390	1,196,690	1,353,990
	間接率 24%	983,320	1,247,440	1,511,560	1,775,680	2,039,800	734,080	872,960	1,013,080	1,150,720	1,290,840	983,320	1,247,440	1,511,560	1,775,680	2,039,800	851,880	1,049,040	1,248,680	1,447,080	1,645,480	925,040	1,160,640	1,395,000	1,630,600	1,864,960	742,760	903,960	1,065,160	1,226,360	1,387,560
	間接率 31%	1,038,830	1,317,860	1,596,890	1,875,920	2,154,950	775,520	922,240	1,070,270	1,215,680	1,363,710	1,038,830	1,317,860	1,596,890	1,875,920	2,154,950	899,970	1,108,260	1,319,170	1,528,770	1,738,370	977,280	1,226,160	1,473,750	1,722,650	1,970,240	784,690	954,990	1,125,290	1,295,590	1,465,890
	間接率 34%	1,062,620	1,348,040	1,633,460	1,918,880	2,204,300	793,280	943,360	1,094,780	1,243,520	1,394,940	1,062,620	1,348,040	1,633,460	1,918,880	2,204,300	920,580	1,133,640	1,349,380	1,563,780	1,778,180	999,640	1,254,240	1,507,500	1,762,100	2,015,360	802,660	976,860	1,151,060	1,325,260	1,499,460
	間接率 39%	1,102,270	1,398,340	1,694,410	1,990,480	2,286,550	822,880	978,560	1,135,630	1,289,920	1,446,990	1,102,270	1,398,340	1,694,410	1,990,480	2,286,550	954,930	1,175,940	1,399,730	1,622,130	1,844,530	1,036,940	1,301,040	1,563,750	1,827,850	2,090,560	832,610	1,013,310	1,194,010	1,374,710	1,555,410
課負・委託（税込）	課負・委託基礎単価	841,000	1,060,000	1,279,000	1,498,000	1,717,000	639,000	756,000	874,000	991,000	1,108,000	841,000	1,060,000	1,279,000	1,498,000	1,717,000	734,000	898,000	1,064,000	1,229,000	1,394,000	794,000	988,000	1,183,000	1,378,000	1,573,000	643,000	778,000	914,000	1,049,000	1,184,000
	間接率 21%	1,017,610	1,282,600	1,547,590	1,812,580	2,077,570	773,190	914,760	1,057,540	1,199,110	1,340,680	1,017,610	1,282,600	1,547,590	1,812,580	2,077,570	888,140	1,086,580	1,287,440	1,487,090	1,686,740	960,740	1,195,480	1,431,430	1,667,380	1,903,330	778,030	941,380	1,105,940	1,269,290	1,432,640
	間接率 24%	1,042,840	1,314,400	1,585,960	1,857,520	2,129,080	792,360	937,440	1,083,760	1,228,840	1,373,920	1,042,840	1,314,400	1,585,960	1,857,520	2,129,080	910,160	1,113,520	1,319,360	1,523,960	1,728,560	984,560	1,225,120	1,466,920	1,708,720	1,950,520	797,320	964,720	1,133,360	1,300,760	1,468,160
	間接率 31%	1,101,710	1,388,600	1,675,490	1,962,380	2,249,270	837,090	990,360	1,144,940	1,298,210	1,451,480	1,101,710	1,388,600	1,675,490	1,962,380	2,249,270	961,540	1,176,380	1,393,840	1,609,990	1,826,140	1,040,140	1,294,280	1,549,730	1,805,180	2,060,630	842,330	1,019,180	1,197,340	1,374,190	1,551,040
	間接率 34%	1,126,940	1,420,400	1,713,860	2,007,320	2,300,780	856,260	1,013,040	1,171,160	1,327,940	1,484,720	1,126,940	1,420,400	1,713,860	2,007,320	2,300,780	983,560	1,203,320	1,425,760	1,646,860	1,867,960	1,063,960	1,323,920	1,585,220	1,846,520	2,107,820	861,620	1,042,520	1,224,760	1,405,660	1,586,560
	間接率 39%	1,168,990	1,473,400	1,777,810	2,082,220	2,386,630	888,210	1,050,840	1,214,860	1,377,490	1,540,120	1,168,990	1,473,400	1,777,810	2,082,220	2,386,630	1,020,260	1,248,220	1,478,960	1,708,310	1,937,660	1,103,660	1,373,320	1,644,370	1,915,420	2,186,470	893,770	1,081,420	1,270,460	1,458,110	1,645,760

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

令和6年度1期（植栽）標準単価

種別：地植えなし（500本/ha）

区分	種別：地植えなし（500本/ha）																											
	スギ	ヒノキ	マツ	クスギ	ケヤキ1	ケヤキ2	イヌエンジュ1	イヌエンジュ2	ヤマザクラ1	ヤマザクラ2	ヤマモミジ1	ヤマモミジ2	ポット苗1	ポット苗2	大苗1	大苗2	大苗3	大苗4	大苗5	大苗6	イチヨウ1	イチヨウ2	その他1	その他2	コンテナ苗（スギ・ヒノキ）	コナラ苗（コナラ）	コナラ苗（雑種）	
	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	500本	
課税業者（税抜）	基礎単価（税抜）	99,000	96,000	93,000	93,000	94,000	120,000	136,000	160,000	106,000	133,000	106,000	150,000	198,000	225,000	805,000	1,618,000	491,000	984,000	307,000	518,000	133,000	198,000	106,000	198,000	149,000	177,000	122,000
	間接率 21%	119,790	116,160	112,530	112,530	113,740	145,200	164,560	193,600	128,260	160,930	128,260	181,500	239,580	272,250	974,050	1,957,780	594,110	1,190,640	371,470	626,780	160,930	239,580	128,260	239,580	180,290	214,170	147,620
	間接率 24%	122,760	119,040	115,320	115,320	116,560	148,800	168,640	198,400	131,440	164,920	131,440	186,000	245,520	279,000	998,200	2,006,320	608,840	1,220,160	380,680	642,320	164,920	245,520	131,440	245,520	184,760	219,480	151,280
	間接率 31%	129,690	125,760	121,830	121,830	123,140	157,200	178,160	209,600	138,860	174,230	138,860	196,500	259,380	294,750	1,054,550	2,119,580	643,210	1,289,040	402,170	678,580	174,230	259,380	138,860	259,380	195,190	231,870	159,820
	間接率 34%	132,660	128,640	124,620	124,620	125,960	160,800	182,240	214,400	142,040	178,220	142,040	201,000	265,320	301,500	1,078,700	2,168,120	657,940	1,318,560	411,380	694,120	178,220	265,320	142,040	265,320	199,660	237,180	163,480
	間接率 39%	137,610	133,440	129,270	129,270	130,660	166,800	189,040	222,400	147,340	184,870	147,340	208,500	275,220	312,750	1,118,950	2,249,020	682,490	1,367,760	426,730	720,020	184,870	275,220	147,340	275,220	207,110	246,030	169,580
自力・直営・受託（税込）	運営・自力基礎単価	103,000	100,000	97,000	97,000	98,000	126,000	144,000	170,000	111,000	141,000	111,000	159,000	212,000	241,000	875,000	1,763,000	532,000	1,070,000	331,000	561,000	141,000	212,000	111,000	212,000	158,000	189,000	129,000
	間接率 21%	124,630	121,000	117,370	117,370	118,580	152,460	174,240	205,700	134,310	170,610	134,310	192,390	256,520	291,610	1,058,750	2,133,230	643,720	1,294,700	400,510	678,810	170,610	256,520	134,310	256,520	191,180	228,690	156,090
	間接率 24%	127,720	124,000	120,280	120,280	121,520	156,240	178,560	210,800	137,640	174,840	137,640	197,160	262,880	298,840	1,085,000	2,186,120	659,680	1,326,800	410,440	695,640	174,840	262,880	137,640	262,880	195,920	234,360	159,960
	間接率 31%	134,930	131,000	127,070	127,070	128,380	165,060	188,640	222,700	145,410	184,710	145,410	208,290	277,720	315,710	1,146,250	2,309,530	696,920	1,401,700	433,610	734,910	184,710	277,720	145,410	277,720	206,980	247,590	168,990
	間接率 34%	138,020	134,000	129,980	129,980	131,320	168,840	192,960	227,800	148,740	188,940	148,740	213,060	284,080	322,940	1,172,500	2,362,420	712,880	1,433,800	443,540	751,740	188,940	284,080	148,740	284,080	211,720	253,260	172,860
	間接率 39%	143,170	139,000	134,830	134,830	136,220	175,140	200,160	236,300	154,290	195,990	154,290	221,010	294,680	334,990	1,216,250	2,450,570	739,480	1,487,300	460,090	779,790	195,990	294,680	154,290	294,680	219,620	262,710	179,310
請負・委託（税込）	請負・委託基礎単価	108,000	105,000	102,000	102,000	103,000	132,000	149,000	176,000	116,000	146,000	116,000	165,000	217,000	247,000	885,000	1,779,000	540,000	1,082,000	337,000	569,000	146,000	217,000	116,000	217,000	163,000	194,000	134,000
	間接率 21%	130,680	127,050	123,420	123,420	124,630	159,720	180,290	212,960	140,360	176,660	140,360	199,650	262,570	298,870	1,070,850	2,152,590	653,400	1,309,220	407,770	688,490	176,660	262,570	140,360	262,570	197,230	234,740	162,140
	間接率 24%	133,920	130,200	126,480	126,480	127,720	163,680	184,760	218,240	143,840	181,040	143,840	204,600	269,080	306,280	1,097,400	2,205,960	669,600	1,341,680	417,880	705,560	181,040	269,080	143,840	269,080	202,120	240,560	166,160
	間接率 31%	141,480	137,550	133,620	133,620	134,930	172,920	195,190	230,560	151,960	191,260	151,960	216,150	284,270	323,570	1,159,350	2,330,490	707,400	1,417,420	441,470	745,390	191,260	284,270	151,960	284,270	213,530	254,140	175,540
	間接率 34%	144,720	140,700	136,680	136,680	138,020	176,880	199,660	235,840	155,440	195,640	155,440	221,100	290,780	330,980	1,185,900	2,383,860	723,600	1,449,880	451,580	762,460	195,640	290,780	155,440	290,780	218,420	259,960	179,560
	間接率 39%	150,120	145,950	141,780	141,780	143,170	183,480	207,110	244,640	161,240	202,940	161,240	229,350	301,630	343,330	1,230,150	2,472,810	750,600	1,503,980	468,430	790,910	202,940	301,630	161,240	301,630	226,570	269,660	186,260

令和6年度1期（植栽）標準単価

種別：一貫作業（伐倒～植栽）

区分	種別：一貫作業（伐倒～植栽）																										
	スギ		ヒノキ		マツ		クスギ		ケヤキ1		ケヤキ2		イヌエンジュ1		イヌエンジュ2		ヤマザクラ1		ヤマザクラ2		ヤマモミジ1		ヤマモミジ2		ポット苗1		
	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	
課税業者（税抜）	基礎単価（税抜）	1,108,000	1,202,000	1,103,000	1,194,000	1,097,000	1,186,000	1,097,000	1,186,000	1,098,000	1,188,000	1,152,000	1,267,000	1,120,000	1,220,000	1,169,000	1,293,000	1,060,000	1,131,000	1,115,000	1,212,000	1,060,000	1,131,000	1,147,000	1,261,000	1,308,000	1,502,000
	間接率 21%	1,340,680	1,454,420	1,334,630	1,444,740	1,327,370	1,435,060	1,327,370	1,435,060	1,328,580	1,437,480	1,393,920	1,533,070	1,355,200	1,476,200	1,414,490	1,564,530	1,282,600	1,368,510	1,349,150	1,466,520	1,282,600	1,368,510	1,387,870	1,525,810	1,582,680	1,817,420
	間接率 24%	1,373,920	1,490,480	1,367,720	1,480,560	1,360,280	1,470,640	1,360,280	1,470,640	1,361,520	1,473,120	1,428,480	1,571,080	1,388,800	1,512,800	1,449,560	1,603,320	1,314,400	1,402,440	1,382,600	1,502,880	1,314,400	1,402,440	1,422,280	1,563,640	1,621,920	1,862,480
	間接率 31%	1,451,480	1,574,620	1,444,930	1,564,140	1,437,070	1,553,660	1,437,070	1,553,660	1,438,380	1,556,280	1,509,120	1,659,770	1,467,200	1,598,200	1,531,390	1,693,830	1,388,600	1,481,610	1,460,650	1,587,720	1,388,600	1,481,610	1,502,570	1,651,910	1,713,480	1,967,620
	間接率 34%	1,484,720	1,610,680	1,478,020	1,599,960	1,469,980	1,589,240	1,469,980	1,589,240	1,471,320	1,591,920	1,543,680	1,697,780	1,500,800	1,634,800	1,566,460	1,732,620	1,420,400	1,515,540	1,494,100	1,624,080	1,420,400	1,515,540	1,536,980	1,689,740	1,752,720	2,012,680
	間接率 39%	1,540,120	1,670,780	1,533,170	1,659,660	1,524,830	1,648,540	1,524,830	1,648,540	1,526,220	1,651,320	1,601,280	1,761,130	1,556,800	1,695,800	1,624,910	1,797,270	1,473,400	1,572,090	1,549,850	1,684,680	1,473,400	1,572,090	1,594,330	1,752,790	1,818,120	2,087,780
自力・直営・委託（税込）	直営・自力基礎単価	1,117,000	1,216,000	1,112,000	1,207,000	1,105,000	1,198,000	1,105,000	1,198,000	1,106,000	1,201,000	1,165,000	1,287,000	1,136,000	1,244,000	1,190,000	1,324,000	1,071,000	1,147,000	1,131,000	1,236,000	1,071,000	1,147,000	1,166,000	1,289,000	1,336,000	1,544,000
	間接率 21%	1,351,570	1,471,360	1,345,520	1,460,470	1,337,050	1,449,580	1,337,050	1,449,580	1,338,260	1,453,210	1,409,650	1,557,270	1,374,560	1,505,240	1,439,900	1,602,040	1,295,910	1,387,870	1,368,510	1,495,560	1,295,910	1,387,870	1,410,860	1,559,690	1,616,560	1,868,240
	間接率 24%	1,385,080	1,507,840	1,378,880	1,496,680	1,370,200	1,485,520	1,370,200	1,485,520	1,371,440	1,489,240	1,444,600	1,595,880	1,408,640	1,542,560	1,475,600	1,641,760	1,328,040	1,422,280	1,402,440	1,532,640	1,328,040	1,422,280	1,445,840	1,598,360	1,656,640	1,914,560
	間接率 31%	1,463,270	1,592,960	1,456,720	1,581,170	1,447,550	1,569,380	1,447,550	1,569,380	1,448,860	1,573,310	1,526,150	1,685,970	1,488,160	1,629,640	1,558,900	1,734,440	1,403,010	1,502,570	1,481,610	1,619,160	1,403,010	1,502,570	1,527,460	1,688,590	1,750,160	2,022,640
	間接率 34%	1,496,780	1,629,440	1,490,080	1,617,380	1,480,700	1,605,320	1,480,700	1,605,320	1,482,040	1,609,340	1,561,100	1,724,580	1,522,240	1,666,960	1,594,600	1,774,160	1,435,140	1,536,980	1,515,540	1,656,240	1,435,140	1,536,980	1,562,440	1,727,260	1,790,240	2,068,960
	間接率 38%	1,535,875	1,672,000	1,529,000	1,659,625	1,519,375	1,647,250	1,519,375	1,647,250	1,520,750	1,651,375	1,601,875	1,769,625	1,562,000	1,710,500	1,636,250	1,820,500	1,472,625	1,577,125	1,555,125	1,699,500	1,472,625	1,577,125	1,603,250	1,772,375	1,837,000	2,123,000
請負・委託（税込）	請負・委託基礎単価	1,218,000	1,322,000	1,213,000	1,313,000	1,206,000	1,304,000	1,206,000	1,304,000	1,207,000	1,306,000	1,267,000	1,393,000	1,232,000	1,342,000	1,285,000	1,422,000	1,166,000	1,244,000	1,226,000	1,333,000	1,166,000	1,244,000	1,261,000	1,387,000	1,438,000	1,652,000
	間接率 21%	1,473,780	1,599,620	1,467,730	1,588,730	1,459,260	1,577,840	1,459,260	1,577,840	1,460,470	1,580,260	1,533,070	1,685,530	1,490,720	1,623,820	1,554,850	1,720,620	1,410,860	1,505,240	1,483,460	1,612,930	1,410,860	1,505,240	1,525,810	1,678,270	1,739,980	1,998,920
	間接率 24%	1,510,320	1,639,280	1,504,120	1,628,120	1,495,440	1,616,960	1,495,440	1,616,960	1,496,680	1,619,440	1,571,080	1,727,320	1,527,680	1,664,080	1,593,400	1,763,280	1,445,840	1,542,560	1,520,240	1,652,920	1,445,840	1,542,560	1,563,640	1,719,880	1,783,120	2,048,480
	間接率 31%	1,595,580	1,731,820	1,589,030	1,720,030	1,579,860	1,708,240	1,579,860	1,708,240	1,581,170	1,710,860	1,659,770	1,824,830	1,613,920	1,758,020	1,683,350	1,862,820	1,527,460	1,629,640	1,606,060	1,746,230	1,527,460	1,629,640	1,651,910	1,816,970	1,883,780	2,164,120
	間接率 34%	1,632,120	1,771,480	1,625,420	1,759,420	1,616,040	1,747,360	1,616,040	1,747,360	1,617,380	1,750,040	1,697,780	1,866,620	1,650,880	1,798,280	1,721,900	1,905,480	1,562,440	1,666,960	1,642,840	1,786,220	1,562,440	1,666,960	1,689,740	1,858,580	1,926,920	2,213,680
	間接率 39%	1,693,020	1,837,580	1,686,070	1,825,070	1,676,340	1,812,560	1,676,340	1,812,560	1,677,730	1,815,340	1,761,130	1,936,270	1,712,480	1,865,380	1,786,150	1,976,580	1,620,740	1,729,160	1,704,140	1,852,870	1,620,740	1,729,160	1,752,790	1,927,930	1,998,820	2,296,280

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

令和6年度1期（植栽）標準単価

種別：一貫作業（伐倒～植栽）

区分	種別：一貫作業（伐倒～植栽）																												
	ポット苗2		大苗1		大苗2		大苗3		大苗4		大苗5		大苗6		イチョウ1		イチョウ2		その他1		その他2		コンテナ苗		コウヨウザン		コウヨウザン（普通）		
	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	1000本	1500本	
課税業者（税抜）	基礎単価（税抜）	1,362,000	1,583,000	2,522,000	3,323,000	4,148,000	5,762,000	1,904,000	2,396,000	2,879,000	3,859,000	1,535,000	1,843,000	1,947,000	2,461,000	1,178,000	1,306,000	1,308,000	1,502,000	1,123,000	1,225,000	1,308,000	1,502,000	1,220,000	1,370,000	1,274,000	1,451,000	1,156,000	1,274,000
	間接率 21%	1,648,020	1,915,430	3,051,620	4,020,830	5,019,080	6,972,020	2,303,840	2,899,160	3,483,590	4,669,390	1,857,350	2,230,030	2,355,870	2,977,810	1,425,380	1,580,260	1,582,680	1,817,420	1,358,830	1,482,250	1,582,680	1,817,420	1,476,200	1,657,700	1,541,540	1,755,710	1,398,760	1,541,540
	間接率 24%	1,688,880	1,962,920	3,127,280	4,120,520	5,143,520	7,144,880	2,360,960	2,971,040	3,569,960	4,785,160	1,903,400	2,285,320	2,414,280	3,051,640	1,460,720	1,619,440	1,621,920	1,862,480	1,392,520	1,519,000	1,621,920	1,862,480	1,512,800	1,698,800	1,579,760	1,799,240	1,433,440	1,579,760
	間接率 31%	1,784,220	2,073,730	3,303,820	4,353,130	5,433,880	7,548,220	2,494,240	3,138,760	3,771,490	5,055,290	2,010,850	2,414,330	2,550,570	3,223,910	1,543,180	1,710,860	1,713,480	1,967,620	1,471,130	1,604,750	1,713,480	1,967,620	1,598,200	1,794,700	1,668,940	1,900,810	1,514,360	1,668,940
	間接率 34%	1,825,080	2,121,220	3,379,480	4,452,820	5,558,320	7,721,080	2,551,360	3,210,640	3,857,860	5,171,060	2,056,900	2,469,620	2,608,980	3,297,740	1,578,520	1,750,040	1,752,720	2,012,680	1,504,820	1,641,500	1,752,720	2,012,680	1,634,800	1,835,800	1,707,160	1,944,340	1,549,040	1,707,160
	間接率 39%	1,893,180	2,200,370	3,505,580	4,618,970	5,765,720	8,009,180	2,846,560	3,330,440	4,001,810	5,364,010	2,133,650	2,561,770	2,706,330	3,420,790	1,637,420	1,815,340	1,818,120	2,087,780	1,560,970	1,702,750	1,818,120	2,087,780	1,695,800	1,904,300	1,770,860	2,016,890	1,606,840	1,770,860
自力・直営・委託（税込）	直営・自力基礎単価	1,395,000	1,632,000	2,662,000	3,533,000	4,438,000	6,197,000	1,987,000	2,520,000	3,052,000	4,118,000	1,584,000	1,916,000	2,034,000	2,591,000	1,194,000	1,330,000	1,336,000	1,544,000	1,134,000	1,241,000	1,336,000	1,544,000	1,239,000	1,399,000	1,298,000	1,488,000	1,170,000	1,295,000
	間接率 21%	1,687,950	1,974,720	3,221,020	4,274,930	5,369,980	7,498,370	2,404,270	3,049,200	3,692,920	4,982,780	1,916,640	2,318,360	2,461,140	3,135,110	1,444,740	1,609,300	1,616,560	1,868,240	1,372,140	1,501,610	1,616,560	1,868,240	1,499,190	1,692,790	1,570,580	1,800,480	1,415,700	1,566,950
	間接率 24%	1,729,800	2,023,680	3,300,880	4,380,920	5,503,120	7,684,280	2,463,880	3,124,800	3,784,480	5,106,320	1,964,160	2,375,840	2,522,160	3,212,840	1,480,560	1,649,200	1,656,640	1,914,560	1,406,160	1,538,840	1,656,640	1,914,560	1,536,360	1,734,760	1,609,520	1,845,120	1,450,800	1,605,800
	間接率 31%	1,827,450	2,137,920	3,487,220	4,628,230	5,813,780	8,118,070	2,602,970	3,301,200	3,998,120	5,394,580	2,075,040	2,509,960	2,664,540	3,394,210	1,564,140	1,742,300	1,750,160	2,022,640	1,485,540	1,625,710	1,750,160	2,022,640	1,623,090	1,832,690	1,700,380	1,949,280	1,532,700	1,696,450
	間接率 34%	1,869,300	2,186,880	3,567,080	4,734,220	5,946,920	8,303,980	2,662,580	3,376,800	4,089,680	5,518,120	2,122,560	2,567,440	2,725,560	3,471,940	1,599,960	1,782,200	1,790,240	2,068,960	1,519,560	1,662,940	1,790,240	2,068,960	1,660,260	1,874,660	1,739,320	1,993,920	1,567,800	1,735,300
	間接率 39%	1,939,050	2,268,480	3,700,180	4,910,870	6,168,820	8,613,830	2,761,930	3,502,800	4,242,280	5,724,020	2,201,760	2,663,240	2,827,260	3,601,490	1,659,660	1,848,700	1,857,040	2,146,160	1,576,260	1,724,990	1,857,040	2,146,160	1,722,210	1,944,610	1,804,220	2,068,320	1,626,300	1,800,050
請負・委託（税込）	請負・委託基礎単価	1,498,000	1,741,000	2,774,000	3,655,000	4,562,000	6,338,000	2,094,000	2,635,000	3,166,000	4,244,000	1,688,000	2,027,000	2,141,000	2,707,000	1,295,000	1,436,000	1,438,000	1,652,000	1,235,000	1,347,000	1,438,000	1,652,000	1,342,000	1,507,000	1,401,000	1,596,000	1,271,000	1,401,000
	間接率 21%	1,812,580	2,106,610	3,356,540	4,422,550	5,520,020	7,668,980	2,533,740	3,188,350	3,830,860	5,135,240	2,042,480	2,452,670	2,590,610	3,275,470	1,566,950	1,737,560	1,739,980	1,998,920	1,494,350	1,629,870	1,739,980	1,998,920	1,623,820	1,823,470	1,695,210	1,931,160	1,537,910	1,695,210
	間接率 24%	1,857,520	2,158,840	3,439,760	4,532,200	5,656,880	7,859,120	2,596,560	3,267,400	3,925,840	5,262,560	2,093,120	2,513,480	2,654,840	3,356,680	1,605,800	1,780,640	1,783,120	2,048,480	1,531,400	1,670,280	1,783,120	2,048,480	1,664,080	1,868,680	1,737,240	1,979,040	1,576,040	1,737,240
	間接率 31%	1,962,380	2,280,710	3,633,940	4,788,050	5,976,220	8,302,780	2,743,140	3,451,850	4,147,460	5,559,640	2,211,280	2,655,370	2,804,710	3,546,170	1,696,450	1,881,160	1,883,780	2,164,120	1,617,850	1,764,570	1,883,780	2,164,120	1,758,020	1,974,170	1,835,310	2,090,760	1,665,010	1,835,310
	間接率 34%	2,007,320	2,332,940	3,717,160	4,897,700	6,113,080	8,492,920	2,805,960	3,530,900	4,242,440	5,686,960	2,261,920	2,716,180	2,868,940	3,627,380	1,735,300	1,924,240	1,926,920	2,213,680	1,654,900	1,804,980	1,926,920	2,213,680	1,798,280	2,019,380	1,877,340	2,138,640	1,703,140	1,877,340
	間接率 39%	2,082,220	2,419,990	3,855,860	5,080,450	6,341,180	8,809,820	2,910,660	3,662,650	4,400,740	5,899,160	2,346,320	2,817,530	2,975,990	3,762,730	1,800,050	1,996,040	1,998,820	2,296,280	1,716,650	1,872,330	1,998,820	2,296,280	1,865,380	2,094,730	1,947,390	2,218,440	1,766,690	1,947,390

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

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：地拵えなし

樹種	ha当たり 本数	労務費						労務単価		経費 (B)	資材費		共通仮設費 8.4% (A+B+C)*8.4%	経費計 (D)	標準単価		
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	(普通)	(特殊)		苗木 単価	経費 (C)			基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
スギ	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	96	96,000	15,378	198,453	198,000	207,000	217,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		144,000	23,059	297,582	297,000	311,000	326,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		192,000	30,756	396,906	396,000	415,000	435,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		240,000	38,438	496,036	496,000	520,000	545,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		288,000	46,134	595,359	595,000	623,000	654,000
ヒノキ	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	91	91,000	14,958	193,033	193,000	202,000	212,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		136,500	22,429	289,452	289,000	302,000	317,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		182,000	29,916	386,066	386,000	404,000	424,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		227,500	37,388	482,486	482,000	504,000	530,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		273,000	44,874	579,099	579,000	606,000	636,000
マツ	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	86	86,000	14,538	187,613	187,000	195,000	205,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		129,000	21,799	281,322	281,000	293,000	309,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		172,000	29,076	375,226	375,000	392,000	412,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		215,000	36,338	468,936	468,000	489,000	514,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		258,000	43,614	562,839	562,000	587,000	618,000
クヌギ	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	86	86,000	14,538	187,613	187,000	195,000	205,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		129,000	21,799	281,322	281,000	293,000	309,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		172,000	29,076	375,226	375,000	392,000	412,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		215,000	36,338	468,936	468,000	489,000	514,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		258,000	43,614	562,839	562,000	587,000	618,000
ケヤキ1	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	87	87,000	14,622	188,697	188,000	196,000	206,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		130,500	21,925	282,948	282,000	295,000	310,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		174,000	29,244	377,394	377,000	394,000	414,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		217,500	36,548	471,646	471,000	492,000	518,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		261,000	43,866	566,091	566,000	592,000	622,000
ケヤキ2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	136	136,000	18,738	241,813	241,000	254,000	265,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		204,000	28,099	362,622	362,000	382,000	398,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		272,000	37,476	483,626	483,000	510,000	531,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		340,000	46,838	604,436	604,000	638,000	664,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		408,000	56,214	725,439	725,000	765,000	797,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 2

種別：地拵えなし

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計	標準単価				
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4% (A+B+C)*8.4%	(D)	基礎	直営・自力
												(E)				(C×10%+E)	(E×10%+E)
イヌエン ジュ1	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	165	165,000	21,174	273,249	273,000	289,000	300,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		247,500	31,753	409,776	409,000	433,000	449,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		330,000	42,348	546,498	546,000	579,000	600,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		412,500	52,928	683,026	683,000	724,000	751,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		495,000	63,522	819,747	819,000	868,000	900,000
イヌエン ジュ2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	210	210,000	24,954	322,029	322,000	343,000	354,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		315,000	37,423	482,946	482,000	513,000	530,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		420,000	49,908	644,058	644,000	686,000	708,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		525,000	62,378	804,976	804,000	856,000	884,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		630,000	74,862	966,087	966,000	1,029,000	1,062,000
ヤマザクラ 1	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	16,554	213,629	213,000	224,000	234,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		165,000	24,823	320,346	320,000	336,000	352,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		220,000	33,108	427,258	427,000	449,000	469,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		275,000	41,378	533,976	533,000	560,000	586,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		330,000	49,662	640,887	640,000	673,000	704,000
ヤマザクラ 2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	160	160,000	20,754	267,829	267,000	283,000	293,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		240,000	31,123	401,646	401,000	425,000	441,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		320,000	41,508	535,658	535,000	567,000	588,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		400,000	51,878	669,476	669,000	709,000	735,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		480,000	62,262	803,487	803,000	851,000	883,000
ヤマモミジ 1	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	16,554	213,629	213,000	224,000	234,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		165,000	24,823	320,346	320,000	336,000	352,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		220,000	33,108	427,258	427,000	449,000	469,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		275,000	41,378	533,976	533,000	560,000	586,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		330,000	49,662	640,887	640,000	673,000	704,000
ヤマモミジ 2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	190	190,000	23,274	300,349	300,000	319,000	330,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		285,000	34,903	450,426	450,000	478,000	495,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		380,000	46,548	600,698	600,000	638,000	660,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		475,000	58,178	750,776	750,000	797,000	825,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		570,000	69,822	901,047	901,000	958,000	991,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地拵えなし

P 3

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
ポット苗 1	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	280	280,000	30,834	397,909	397,000	425,000	436,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		420,000	46,243	596,766	596,000	638,000	655,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		560,000	61,668	795,818	795,000	851,000	874,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		700,000	77,078	994,676	994,000	1,064,000	1,093,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		840,000	92,502	1,193,727	1,193,000	1,277,000	1,312,000
ポット苗 2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	330	330,000	35,034	452,109	452,000	485,000	497,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		495,000	52,543	678,066	678,000	727,000	745,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		660,000	70,068	904,218	904,000	970,000	994,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		825,000	87,578	1,130,176	1,130,000	1,212,000	1,243,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		990,000	105,102	1,356,327	1,356,000	1,455,000	1,491,000
大 苗 1	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	1,400	1,400,000	124,914	1,611,989	1,611,000	1,751,000	1,772,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		2,100,000	187,363	2,417,886	2,417,000	2,627,000	2,658,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		2,800,000	249,828	3,223,978	3,223,000	3,503,000	3,545,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		3,500,000	312,278	4,029,876	4,029,000	4,379,000	4,431,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		4,200,000	374,742	4,835,967	4,835,000	5,255,000	5,318,000
大 苗 2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	2,900	2,900,000	250,914	3,237,989	3,237,000	3,527,000	3,560,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		4,350,000	376,363	4,856,886	4,856,000	5,291,000	5,341,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		5,800,000	501,828	6,475,978	6,475,000	7,055,000	7,122,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		7,250,000	627,278	8,094,876	8,094,000	8,819,000	8,903,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		8,700,000	752,742	9,713,967	9,713,000	10,583,000	10,684,000
大 苗 3	1,000	-	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	830	830,000	76,255	984,060	984,000	1,067,000	1,082,000
	1,500	-	0.82	3.75	1.65	4.57	1.65			116,618		1,245,000	114,375	1,475,993	1,475,000	1,599,000	1,622,000
	2,000	-	1.10	5.00	2.20	6.10	2.20			155,610		1,660,000	152,511	1,968,121	1,968,000	2,134,000	2,164,000
	2,500	-	1.37	6.25	2.75	7.62	2.75			194,423		2,075,000	190,631	2,460,054	2,460,000	2,667,000	2,706,000
	3,000	-	1.65	7.50	3.30	9.15	3.30			233,415		2,490,000	228,766	2,952,181	2,952,000	3,201,000	3,247,000
大 苗 4	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	1,730	1,730,000	152,634	1,969,709	1,969,000	2,142,000	2,165,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		2,595,000	228,943	2,954,466	2,954,000	3,213,000	3,249,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		3,460,000	305,268	3,939,418	3,939,000	4,285,000	4,332,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		4,325,000	381,578	4,924,176	4,924,000	5,356,000	5,416,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		5,190,000	457,902	5,909,127	5,909,000	6,428,000	6,499,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 4

種別：地拵えなし

樹種	h a 当たり 本 数	労務費						資材費		経費計 (D)	標準単価						
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)		経費 (B)	苗木 単価	経費 (C)	共通仮設費 8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
大 苗 5	1,000	-	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	490	490,000	47,695	615,500	615,000	664,000	676,000
	1,500	-	0.82	3.75	1.65	4.57	1.65			116,618		735,000	71,535	923,153	923,000	996,000	1,015,000
	2,000	-	1.10	5.00	2.20	6.10	2.20			155,610		980,000	95,391	1,231,001	1,231,000	1,329,000	1,354,000
	2,500	-	1.37	6.25	2.75	7.62	2.75			194,423		1,225,000	119,231	1,538,654	1,538,000	1,660,000	1,691,000
	3,000	-	1.65	7.50	3.30	9.15	3.30			233,415		1,470,000	143,086	1,846,501	1,846,000	1,993,000	2,030,000
大 苗 6	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	870	870,000	80,394	1,037,469	1,037,000	1,124,000	1,140,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		1,305,000	120,583	1,556,106	1,556,000	1,686,000	1,711,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		1,740,000	160,788	2,074,938	2,074,000	2,248,000	2,281,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		2,175,000	200,978	2,593,576	2,593,000	2,810,000	2,852,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		2,610,000	241,182	3,112,407	3,112,000	3,373,000	3,423,000
イチョウ 1	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	160	160,000	20,754	267,829	267,000	283,000	293,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		240,000	31,123	401,646	401,000	425,000	441,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		320,000	41,508	535,658	535,000	567,000	588,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		400,000	51,878	669,476	669,000	709,000	735,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		480,000	62,262	803,487	803,000	851,000	883,000
イチョウ 2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	280	280,000	30,834	397,909	397,000	425,000	436,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		420,000	46,243	596,766	596,000	638,000	655,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		560,000	61,668	795,818	795,000	851,000	874,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		700,000	77,078	994,676	994,000	1,064,000	1,093,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		840,000	92,502	1,193,727	1,193,000	1,277,000	1,312,000
そ の 他 1	1,000	-	0.55	2.50	1.20	3.05	1.20	17,900	21,100	79,915	110	110,000	15,952	205,867	205,000	216,000	225,000
	1,500	-	0.82	3.75	1.80	4.57	1.80			119,783		165,000	23,921	308,704	308,000	324,000	338,000
	2,000	-	1.10	5.00	2.40	6.10	2.40			159,830		220,000	31,905	411,735	411,000	433,000	452,000
	2,500	-	1.37	6.25	3.00	7.62	3.00			199,698		275,000	39,874	514,572	514,000	541,000	565,000
	3,000	-	1.65	7.50	3.60	9.15	3.60			239,745		330,000	47,858	617,603	617,000	650,000	678,000
そ の 他 2	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	280	280,000	30,834	397,909	397,000	425,000	436,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		420,000	46,243	596,766	596,000	638,000	655,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		560,000	61,668	795,818	795,000	851,000	874,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		700,000	77,078	994,676	994,000	1,064,000	1,093,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		840,000	92,502	1,193,727	1,193,000	1,277,000	1,312,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 5

種別：地拵えなし

樹種	ha当たり 本数	労務費						資材費		共通仮設費 8.4% (A+B+C)*8.4%	経費計 (D)	標準単価					
		地拵費 経費 (A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)			経費 (B)	苗木 単価	経費 (C)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
コンテナ苗 (スキ・ヒキ)	1,000	-	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	199	199,000	23,251	300,056	300,000	319,000	330,000
	1,500	-	0.82	3.75	1.65	4.57	1.65			116,618		298,500	34,869	449,987	449,000	478,000	493,000
	2,000	-	1.10	5.00	2.20	6.10	2.20			155,610		398,000	46,503	600,113	600,000	639,000	660,000
	2,500	-	1.37	6.25	2.75	7.62	2.75			194,423		497,500	58,121	750,044	750,000	799,000	825,000
	3,000	-	1.65	7.50	3.30	9.15	3.30			233,415		597,000	69,754	900,169	900,000	959,000	990,000
コウヨウザ ン (コンテ ナ)	1,000	-	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	249	249,000	27,451	354,256	354,000	378,000	389,000
	1,500	-	0.82	3.75	1.65	4.57	1.65			116,618		373,500	41,169	531,287	531,000	568,000	584,000
	2,000	-	1.10	5.00	2.20	6.10	2.20			155,610		498,000	54,903	708,513	708,000	757,000	778,000
	2,500	-	1.37	6.25	2.75	7.62	2.75			194,423		622,500	68,621	885,544	885,000	947,000	973,000
	3,000	-	1.65	7.50	3.30	9.15	3.30			233,415		747,000	82,354	1,062,769	1,062,000	1,136,000	1,168,000
コウヨウザ ン (普通)	1,000	-	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	140	140,000	19,074	246,149	246,000	260,000	270,000
	1,500	-	0.82	4.35	1.80	5.17	1.80			130,523		210,000	28,603	369,126	369,000	390,000	405,000
	2,000	-	1.10	5.80	2.40	6.90	2.40			174,150		280,000	38,148	492,298	492,000	520,000	541,000
	2,500	-	1.37	7.25	3.00	8.62	3.00			217,598		350,000	47,678	615,276	615,000	650,000	676,000
	3,000	-	1.65	8.70	3.60	10.35	3.60			261,225		420,000	57,222	738,447	738,000	780,000	811,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：地植えA

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価				
		地枳費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)
スギ	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075	96,000	38,629	498,509	498,000	507,000	547,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523	144,000	46,311	597,639	597,000	611,000	656,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	192,000	54,008	696,963	696,000	715,000	765,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598	240,000	61,689	796,092	796,000	820,000	875,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225	288,000	69,386	895,416	895,000	923,000	984,000
ヒノキ	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075	91,000	38,209	493,089	493,000	502,000	542,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523	136,500	45,681	589,509	589,000	602,000	647,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	182,000	53,168	686,123	686,000	704,000	754,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598	227,500	60,639	782,542	782,000	804,000	860,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225	273,000	68,126	879,156	879,000	906,000	966,000
マツ	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075	86,000	37,789	487,669	487,000	495,000	535,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523	129,000	45,051	581,379	581,000	593,000	639,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	172,000	52,328	675,283	675,000	692,000	742,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598	215,000	59,589	768,992	768,000	789,000	844,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225	258,000	66,866	862,896	862,000	887,000	948,000
クヌギ	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075	86,000	37,789	487,669	487,000	495,000	535,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523	129,000	45,051	581,379	581,000	593,000	639,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	172,000	52,328	675,283	675,000	692,000	742,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598	215,000	59,589	768,992	768,000	789,000	844,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225	258,000	66,866	862,896	862,000	887,000	948,000
ケヤキ1	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075	87,000	37,873	488,753	488,000	496,000	536,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523	130,500	45,177	583,005	583,000	596,000	641,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	174,000	52,496	677,451	677,000	694,000	744,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598	217,500	59,799	771,702	771,000	792,000	848,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225	261,000	67,118	866,148	866,000	892,000	952,000
ケヤキ2	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075	136,000	41,989	541,869	541,000	554,000	595,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523	204,000	51,351	662,679	662,000	682,000	728,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	272,000	60,728	783,683	783,000	810,000	861,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598	340,000	70,089	904,492	904,000	938,000	994,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225	408,000	79,466	1,025,496	1,025,000	1,065,000	1,127,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 2

種別：地拵えA

樹種	ha当たり 本数	労務費							資材費		共通仮設費	経費計 (D)	標準単価				
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価		経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
イヌエン ジュ1	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	165	165,000	44,425	573,305	573,000	589,000	630,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		247,500	55,005	709,833	709,000	733,000	779,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150		330,000	65,600	846,555	846,000	879,000	930,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		412,500	76,179	983,082	983,000	1,024,000	1,081,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		495,000	86,774	1,119,804	1,119,000	1,168,000	1,230,000
イヌエン ジュ2	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	210	210,000	48,205	622,085	622,000	643,000	684,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		315,000	60,675	783,003	783,000	814,000	861,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150		420,000	73,160	944,115	944,000	986,000	1,038,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		525,000	85,629	1,105,032	1,105,000	1,157,000	1,215,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		630,000	98,114	1,266,144	1,266,000	1,329,000	1,392,000
ヤマザクラ 1	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	39,805	513,685	513,000	524,000	564,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		165,000	48,075	620,403	620,000	636,000	682,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150		220,000	56,360	727,315	727,000	749,000	799,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		275,000	64,629	834,032	834,000	861,000	917,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		330,000	72,914	940,944	940,000	973,000	1,034,000
ヤマザクラ 2	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	160	160,000	44,005	567,885	567,000	583,000	623,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		240,000	54,375	701,703	701,000	725,000	771,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150		320,000	64,760	835,715	835,000	867,000	918,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		400,000	75,129	969,532	969,000	1,009,000	1,065,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		480,000	85,514	1,103,544	1,103,000	1,151,000	1,213,000
ヤマモミジ 1	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	39,805	513,685	513,000	524,000	564,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		165,000	48,075	620,403	620,000	636,000	682,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150		220,000	56,360	727,315	727,000	749,000	799,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		275,000	64,629	834,032	834,000	861,000	917,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		330,000	72,914	940,944	940,000	973,000	1,034,000
ヤマモミジ 2	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	190	190,000	46,525	600,405	600,000	619,000	660,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		285,000	58,155	750,483	750,000	778,000	825,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150		380,000	69,800	900,755	900,000	938,000	990,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		475,000	81,429	1,050,832	1,050,000	1,097,000	1,155,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		570,000	93,074	1,201,104	1,201,000	1,258,000	1,321,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えA

P 3

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価										
		地枳費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)			
ポット苗1	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	280,000	54,085	697,965	697,000	725,000	766,000						
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523							420,000	69,495	896,823	896,000	938,000	985,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150							560,000	84,920	1,095,875	1,095,000	1,151,000	1,204,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598							700,000	100,329	1,294,732	1,294,000	1,364,000	1,423,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225							840,000	115,754	1,493,784	1,493,000	1,577,000	1,642,000
ポット苗2	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	330,000	58,285	752,165	752,000	785,000	827,000						
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523							495,000	75,795	978,123	978,000	1,027,000	1,075,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150							660,000	93,320	1,204,275	1,204,000	1,270,000	1,324,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598							825,000	110,829	1,430,232	1,430,000	1,512,000	1,573,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225							990,000	128,354	1,656,384	1,656,000	1,755,000	1,821,000
大苗1	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	1,400,000	148,165	1,912,045	1,912,000	2,052,000	2,103,000						
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523							2,100,000	210,615	2,717,943	2,717,000	2,927,000	2,988,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150							2,800,000	273,080	3,524,035	3,524,000	3,804,000	3,876,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598							3,500,000	335,529	4,329,932	4,329,000	4,679,000	4,761,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225							4,200,000	397,994	5,136,024	5,136,000	5,556,000	5,649,000
大苗2	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	2,900,000	274,165	3,538,045	3,538,000	3,828,000	3,891,000						
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523							4,350,000	399,615	5,156,943	5,156,000	5,591,000	5,671,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150							5,800,000	525,080	6,776,035	6,776,000	7,356,000	7,453,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598							7,250,000	650,529	8,394,932	8,394,000	9,119,000	9,233,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225							8,700,000	775,994	10,014,024	10,014,000	10,884,000	11,015,000
大苗3	1,000	276,805	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	830,000	99,507	1,284,117	1,284,000	1,367,000	1,412,000						
	1,500	276,805	0.82	3.75	1.65	4.57	1.65			116,618							1,245,000	137,627	1,776,050	1,776,000	1,900,000	1,953,000
	2,000	276,805	1.10	5.00	2.20	6.10	2.20			155,610							1,660,000	175,762	2,268,177	2,268,000	2,434,000	2,494,000
	2,500	276,805	1.37	6.25	2.75	7.62	2.75			194,423							2,075,000	213,883	2,760,111	2,760,000	2,967,000	3,036,000
	3,000	276,805	1.65	7.50	3.30	9.15	3.30			233,415							2,490,000	252,018	3,252,238	3,252,000	3,501,000	3,577,000
大苗4	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	1,730,000	175,885	2,269,765	2,269,000	2,442,000	2,495,000						
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523							2,595,000	252,195	3,254,523	3,254,000	3,513,000	3,579,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150							3,460,000	328,520	4,239,475	4,239,000	4,585,000	4,662,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598							4,325,000	404,829	5,224,232	5,224,000	5,656,000	5,746,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225							5,190,000	481,154	6,209,184	6,209,000	6,728,000	6,829,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えA

P 4

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地枳費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
大 苗 5	1,000	276,805	0.55	2.50	1.10	3.05	1.10			77,805		490,000	70,947	915,557	915,000	964,000	1,006,000
	1,500	276,805	0.82	3.75	1.65	4.57	1.65			116,618		735,000	94,787	1,223,210	1,223,000	1,296,000	1,345,000
	2,000	276,805	1.10	5.00	2.20	6.10	2.20	17,900	21,100	155,610	490	980,000	118,642	1,531,057	1,531,000	1,629,000	1,684,000
	2,500	276,805	1.37	6.25	2.75	7.62	2.75			194,423		1,225,000	142,483	1,838,711	1,838,000	1,960,000	2,021,000
	3,000	276,805	1.65	7.50	3.30	9.15	3.30			233,415		1,470,000	166,338	2,146,558	2,146,000	2,293,000	2,360,000
大 苗 6	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075		870,000	103,645	1,337,525	1,337,000	1,424,000	1,470,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		1,305,000	143,835	1,856,163	1,856,000	1,986,000	2,041,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	870	1,740,000	184,040	2,374,995	2,374,000	2,548,000	2,611,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		2,175,000	224,229	2,893,632	2,893,000	3,110,000	3,182,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		2,610,000	264,434	3,412,464	3,412,000	3,673,000	3,753,000
イチョウ 1	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075		160,000	44,005	567,885	567,000	583,000	623,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		240,000	54,375	701,703	701,000	725,000	771,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	160	320,000	64,760	835,715	835,000	867,000	918,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		400,000	75,129	969,532	969,000	1,009,000	1,065,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		480,000	85,514	1,103,544	1,103,000	1,151,000	1,213,000
イチョウ 2	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075		280,000	54,085	697,965	697,000	725,000	766,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		420,000	69,495	896,823	896,000	938,000	985,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	280	560,000	84,920	1,095,875	1,095,000	1,151,000	1,204,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		700,000	100,329	1,294,732	1,294,000	1,364,000	1,423,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		840,000	115,754	1,493,784	1,493,000	1,577,000	1,642,000
そ の 他 1	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075		110,000	39,805	513,685	513,000	524,000	564,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		165,000	48,075	620,403	620,000	636,000	682,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	110	220,000	56,360	727,315	727,000	749,000	799,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		275,000	64,629	834,032	834,000	861,000	917,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		330,000	72,914	940,944	940,000	973,000	1,034,000
そ の 他 2	1,000	276,805	0.55	2.90	1.20	3.45	1.20			87,075		280,000	54,085	697,965	697,000	725,000	766,000
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523		420,000	69,495	896,823	896,000	938,000	985,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	280	560,000	84,920	1,095,875	1,095,000	1,151,000	1,204,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598		700,000	100,329	1,294,732	1,294,000	1,364,000	1,423,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225		840,000	115,754	1,493,784	1,493,000	1,577,000	1,642,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 5

種別：地植えA

樹種	h a 当たり 本 数	労務費						資材費		共通仮設費	経費計	標準単価										
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)			
コンテナ苗	1,000	276,805	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	199,000	46,503	600,113	600,000	619,000	660,000						
	1,500	276,805	0.82	3.75	1.65	4.57	1.65			116,618							298,500	58,121	750,044	750,000	779,000	825,000
	2,000	276,805	1.10	5.00	2.20	6.10	2.20			155,610							398,000	69,754	900,169	900,000	939,000	990,000
	2,500	276,805	1.37	6.25	2.75	7.62	2.75			194,423							497,500	81,373	1,050,101	1,050,000	1,099,000	1,155,000
	3,000	276,805	1.65	7.50	3.30	9.15	3.30			233,415							597,000	93,006	1,200,226	1,200,000	1,259,000	1,320,000
コウヨウザン	1,000	276,805	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	249,000	50,703	654,313	654,000	678,000	719,000						
	1,500	276,805	0.82	3.75	1.65	4.57	1.65			116,618							373,500	64,421	831,344	831,000	868,000	914,000
	2,000	276,805	1.10	5.00	2.20	6.10	2.20			155,610							498,000	78,154	1,008,569	1,008,000	1,057,000	1,108,000
	2,500	276,805	1.37	6.25	2.75	7.62	2.75			194,423							622,500	91,873	1,185,601	1,185,000	1,247,000	1,303,000
	3,000	276,805	1.65	7.50	3.30	9.15	3.30			233,415							747,000	105,606	1,362,826	1,362,000	1,436,000	1,498,000
コウヨウザン (普通)	1,000	276,805	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	140,000	42,325	546,205	546,000	560,000	600,000						
	1,500	276,805	0.82	4.35	1.80	5.17	1.80			130,523							210,000	51,855	669,183	669,000	690,000	735,000
	2,000	276,805	1.10	5.80	2.40	6.90	2.40			174,150							280,000	61,400	792,355	792,000	820,000	871,000
	2,500	276,805	1.37	7.25	3.00	8.62	3.00			217,598							350,000	70,929	915,332	915,000	950,000	1,006,000
	3,000	276,805	1.65	8.70	3.60	10.35	3.60			261,225							420,000	80,474	1,038,504	1,038,000	1,080,000	1,141,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地拵えB

P 1

樹種	h a 当たり 本 数	労務費						資材費		共通仮設費	経費計	標準単価				
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価 (C)	経費 (D)	標準単価			
													8.4%	(E)	(C×10%+E)	(E×10%+E)
スギ	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	96,000	37,343	481,908	481,000	490,000	529,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80	17,900	21,100	130,523	144,000	45,025	581,038	581,000	595,000	639,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	192,000	52,721	680,361	680,000	699,000	748,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00	17,900	21,100	217,598	240,000	60,403	779,491	779,000	803,000	856,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60	17,900	21,100	261,225	288,000	68,100	878,815	878,000	906,000	965,000
ヒノキ	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	91,000	36,923	476,488	476,000	485,000	523,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80	17,900	21,100	130,523	136,500	44,395	572,908	572,000	585,000	629,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	182,000	51,881	669,521	669,000	687,000	735,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00	17,900	21,100	217,598	227,500	59,353	765,941	765,000	787,000	841,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60	17,900	21,100	261,225	273,000	66,840	862,555	862,000	889,000	948,000
マツ	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	86,000	36,503	471,068	471,000	479,000	518,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80	17,900	21,100	130,523	129,000	43,765	564,778	564,000	576,000	620,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	172,000	51,041	658,681	658,000	675,000	723,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00	17,900	21,100	217,598	215,000	58,303	752,391	752,000	773,000	827,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60	17,900	21,100	261,225	258,000	65,580	846,295	846,000	871,000	930,000
クヌギ	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	86,000	36,503	471,068	471,000	479,000	518,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80	17,900	21,100	130,523	129,000	43,765	564,778	564,000	576,000	620,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	172,000	51,041	658,681	658,000	675,000	723,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00	17,900	21,100	217,598	215,000	58,303	752,391	752,000	773,000	827,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60	17,900	21,100	261,225	258,000	65,580	846,295	846,000	871,000	930,000
ケヤキ1	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	87,000	36,587	472,152	472,000	480,000	519,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80	17,900	21,100	130,523	130,500	43,891	566,404	566,000	579,000	622,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	174,000	51,209	660,849	660,000	677,000	726,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00	17,900	21,100	217,598	217,500	58,513	755,101	755,000	776,000	830,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60	17,900	21,100	261,225	261,000	65,832	849,547	849,000	875,000	933,000
ケヤキ2	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	136,000	40,703	525,268	525,000	538,000	577,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80	17,900	21,100	130,523	204,000	50,065	646,078	646,000	666,000	710,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	272,000	59,441	767,081	767,000	794,000	843,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00	17,900	21,100	217,598	340,000	68,803	887,891	887,000	921,000	975,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60	17,900	21,100	261,225	408,000	78,180	1,008,895	1,008,000	1,048,000	1,108,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地拵えB

P 2

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
イヌエンジュ 1	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	165	165,000	43,139	556,704	556,000	572,000	611,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523		247,500	53,719	693,232	693,000	717,000	762,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40			174,150		330,000	64,313	829,953	829,000	862,000	911,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598		412,500	74,893	966,481	966,000	1,007,000	1,062,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225		495,000	85,488	1,103,203	1,103,000	1,152,000	1,213,000
イヌエンジュ 2	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	210	210,000	46,919	605,484	605,000	626,000	665,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523		315,000	59,389	766,402	766,000	797,000	842,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40			174,150		420,000	71,873	927,513	927,000	969,000	1,019,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598		525,000	84,343	1,088,431	1,088,000	1,140,000	1,196,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225		630,000	96,828	1,249,543	1,249,000	1,312,000	1,373,000
ヤマザクラ 1	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	38,519	497,084	497,000	508,000	546,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523		165,000	46,789	603,802	603,000	619,000	663,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40			174,150		220,000	55,073	710,713	710,000	732,000	781,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598		275,000	63,343	817,431	817,000	844,000	898,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225		330,000	71,628	924,343	924,000	957,000	1,016,000
ヤマザクラ 2	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	160	160,000	42,719	551,284	551,000	567,000	606,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523		240,000	53,089	685,102	685,000	709,000	753,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40			174,150		320,000	63,473	819,113	819,000	851,000	900,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598		400,000	73,843	952,931	952,000	992,000	1,047,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225		480,000	84,228	1,086,943	1,086,000	1,134,000	1,194,000
ヤマモミジ 1	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	38,519	497,084	497,000	508,000	546,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523		165,000	46,789	603,802	603,000	619,000	663,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40			174,150		220,000	55,073	710,713	710,000	732,000	781,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598		275,000	63,343	817,431	817,000	844,000	898,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225		330,000	71,628	924,343	924,000	957,000	1,016,000
ヤマモミジ 2	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	190	190,000	45,239	583,804	583,000	602,000	641,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523		285,000	56,869	733,882	733,000	761,000	806,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40			174,150		380,000	68,513	884,153	884,000	922,000	972,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598		475,000	80,143	1,034,231	1,034,000	1,081,000	1,137,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225		570,000	91,788	1,184,503	1,184,000	1,241,000	1,302,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えB

P 3

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価							
		地枒費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
ポット苗1	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				280,000	52,799	681,364	681,000	709,000	749,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				420,000	68,209	880,222	880,000	922,000	968,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	280			560,000	83,633	1,079,273	1,079,000	1,135,000	1,186,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598				700,000	99,043	1,278,131	1,278,000	1,348,000	1,405,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225				840,000	114,468	1,477,183	1,477,000	1,561,000	1,624,000
ポット苗2	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				330,000	56,999	735,564	735,000	768,000	808,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				495,000	74,509	961,522	961,000	1,010,000	1,057,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	330			660,000	92,033	1,187,673	1,187,000	1,253,000	1,305,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598				825,000	109,543	1,413,631	1,413,000	1,495,000	1,554,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225				990,000	127,068	1,639,783	1,639,000	1,738,000	1,802,000
大苗1	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				1,400,000	146,879	1,895,444	1,895,000	2,035,000	2,084,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				2,100,000	209,329	2,701,342	2,701,000	2,911,000	2,971,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	1,400			2,800,000	271,793	3,507,433	3,507,000	3,787,000	3,857,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598				3,500,000	334,243	4,313,331	4,313,000	4,663,000	4,744,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225				4,200,000	396,708	5,119,423	5,119,000	5,539,000	5,630,000
大苗2	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				2,900,000	272,879	3,521,444	3,521,000	3,811,000	3,873,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				4,350,000	398,329	5,140,342	5,140,000	5,575,000	5,654,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	2,900			5,800,000	523,793	6,759,433	6,759,000	7,339,000	7,434,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598				7,250,000	649,243	8,378,331	8,378,000	9,103,000	9,215,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225				8,700,000	774,708	9,997,423	9,997,000	10,867,000	10,996,000
大苗3	1,000	261,490	0.55	2.50	1.10	3.05	1.10			77,805				830,000	98,220	1,267,515	1,267,000	1,350,000	1,393,000
	1,500	261,490	0.82	3.75	1.65	4.57	1.65			116,618				1,245,000	136,341	1,759,449	1,759,000	1,883,000	1,934,000
	2,000	261,490	1.10	5.00	2.20	6.10	2.20	17,900	21,100	155,610	830			1,660,000	174,476	2,251,576	2,251,000	2,417,000	2,476,000
	2,500	261,490	1.37	6.25	2.75	7.62	2.75			194,423				2,075,000	212,596	2,743,509	2,743,000	2,950,000	3,017,000
	3,000	261,490	1.65	7.50	3.30	9.15	3.30			233,415				2,490,000	250,731	3,235,636	3,235,000	3,484,000	3,558,000
大苗4	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				1,730,000	174,599	2,253,164	2,253,000	2,426,000	2,478,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				2,595,000	250,909	3,237,922	3,237,000	3,496,000	3,560,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	1,730			3,460,000	327,233	4,222,873	4,222,000	4,568,000	4,644,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598				4,325,000	403,543	5,207,631	5,207,000	5,639,000	5,727,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225				5,190,000	479,868	6,192,583	6,192,000	6,711,000	6,811,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えB

P 4

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価					
		地枒費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)
大 苗 5	1,000	261,490	0.55	2.50	1.10	3.05	1.10			77,805				898,955	898,000	947,000	987,000
	1,500	261,490	0.82	3.75	1.65	4.57	1.65			116,618				1,206,609	1,206,000	1,279,000	1,326,000
	2,000	261,490	1.10	5.00	2.20	6.10	2.20	17,900	21,100	155,610	490,000	69,660		1,514,456	1,514,000	1,612,000	1,665,000
	2,500	261,490	1.37	6.25	2.75	7.62	2.75			194,423	735,000	93,501		1,822,109	1,822,000	1,944,000	2,004,000
	3,000	261,490	1.65	7.50	3.30	9.15	3.30			233,415	980,000	117,356		2,129,956	2,129,000	2,276,000	2,341,000
大 苗 6	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				1,320,924	1,320,000	1,407,000	1,452,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				1,839,562	1,839,000	1,969,000	2,022,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	870,000	102,359		2,358,393	2,358,000	2,532,000	2,593,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598	1,740,000	182,753		2,877,031	2,877,000	3,094,000	3,164,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225	2,175,000	222,943		3,395,863	3,395,000	3,656,000	3,734,000
イチョウ 1	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				551,284	551,000	567,000	606,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				685,102	685,000	709,000	753,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	160,000	42,719		819,113	819,000	851,000	900,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598	240,000	53,089		952,931	952,000	992,000	1,047,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225	320,000	63,473		1,086,943	1,086,000	1,134,000	1,194,000
イチョウ 2	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				681,364	681,000	709,000	749,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				880,222	880,000	922,000	968,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	280,000	52,799		1,079,273	1,079,000	1,135,000	1,186,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598	420,000	68,209		1,278,131	1,278,000	1,348,000	1,405,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225	560,000	83,633		1,477,183	1,477,000	1,561,000	1,624,000
そ の 他 1	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				497,084	497,000	508,000	546,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				603,802	603,000	619,000	663,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	110,000	38,519		710,713	710,000	732,000	781,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598	165,000	46,789		817,431	817,000	844,000	898,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225	220,000	55,073		924,343	924,000	957,000	1,016,000
そ の 他 2	1,000	261,490	0.55	2.90	1.20	3.45	1.20			87,075				681,364	681,000	709,000	749,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523				880,222	880,000	922,000	968,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	280,000	52,799		1,079,273	1,079,000	1,135,000	1,186,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598	420,000	68,209		1,278,131	1,278,000	1,348,000	1,405,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225	560,000	83,633		1,477,183	1,477,000	1,561,000	1,624,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 5

種別：地植えB

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価					
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)
コンテナ苗	1,000	261,490	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	199	199,000	45,216	583,511	583,000	602,000	641,000
	1,500	261,490	0.82	3.75	1.65	4.57	1.65			116,618		298,500	56,835	733,443	733,000	762,000	806,000
	2,000	261,490	1.10	5.00	2.20	6.10	2.20			155,610		398,000	68,468	883,568	883,000	922,000	971,000
	2,500	261,490	1.37	6.25	2.75	7.62	2.75			194,423		497,500	80,086	1,033,499	1,033,000	1,082,000	1,136,000
	3,000	261,490	1.65	7.50	3.30	9.15	3.30			233,415		597,000	91,719	1,183,624	1,183,000	1,242,000	1,301,000
コウヨウザン	1,000	261,490	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	249	249,000	49,416	637,711	637,000	661,000	700,000
	1,500	261,490	0.82	3.75	1.65	4.57	1.65			116,618		373,500	63,135	814,743	814,000	851,000	895,000
	2,000	261,490	1.10	5.00	2.20	6.10	2.20			155,610		498,000	76,868	991,968	991,000	1,040,000	1,090,000
	2,500	261,490	1.37	6.25	2.75	7.62	2.75			194,423		622,500	90,586	1,168,999	1,168,000	1,230,000	1,284,000
	3,000	261,490	1.65	7.50	3.30	9.15	3.30			233,415		747,000	104,319	1,346,224	1,346,000	1,420,000	1,480,000
コウヨウザン (普通)	1,000	261,490	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	140	140,000	41,039	529,604	529,000	543,000	581,000
	1,500	261,490	0.82	4.35	1.80	5.17	1.80			130,523		210,000	50,569	652,582	652,000	673,000	717,000
	2,000	261,490	1.10	5.80	2.40	6.90	2.40			174,150		280,000	60,113	775,753	775,000	803,000	852,000
	2,500	261,490	1.37	7.25	3.00	8.62	3.00			217,598		350,000	69,643	898,731	898,000	933,000	987,000
	3,000	261,490	1.65	8.70	3.60	10.35	3.60			261,225		420,000	79,188	1,021,903	1,021,000	1,063,000	1,123,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地拵えC

P 1

樹種	h a 当たり 本 数	労務費						資材費		共通仮設費	経費計	標準単価					
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	(D)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
スギ	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	96,000	43,892	566,426	566,000	575,000	622,000	
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		144,000	51,574	665,556	665,000	679,000	731,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		192,000	59,271	764,880	764,000	783,000	840,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		240,000	66,952	864,009	864,000	888,000	950,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		288,000	74,649	963,333	963,000	991,000	1,059,000
ヒノキ	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	91,000	43,472	561,006	561,000	570,000	617,000	
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		136,500	50,944	657,426	657,000	670,000	722,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		182,000	58,431	754,040	754,000	772,000	829,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		227,500	65,902	850,459	850,000	872,000	935,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		273,000	73,389	947,073	947,000	974,000	1,041,000
マツ	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	86,000	43,052	555,586	555,000	563,000	610,000	
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		129,000	50,314	649,296	649,000	661,000	713,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		172,000	57,591	743,200	743,000	760,000	817,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		215,000	64,852	836,909	836,000	857,000	919,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		258,000	72,129	930,813	930,000	955,000	1,023,000
クヌギ	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	86,000	43,052	555,586	555,000	563,000	610,000	
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		129,000	50,314	649,296	649,000	661,000	713,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		172,000	57,591	743,200	743,000	760,000	817,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		215,000	64,852	836,909	836,000	857,000	919,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		258,000	72,129	930,813	930,000	955,000	1,023,000
ケヤキ1	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	87,000	43,136	556,670	556,000	564,000	611,000	
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		130,500	50,440	650,922	650,000	663,000	715,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		174,000	57,759	745,368	745,000	762,000	819,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		217,500	65,062	839,619	839,000	860,000	922,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		261,000	72,381	934,065	934,000	960,000	1,027,000
ケヤキ2	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	136,000	47,252	609,786	609,000	622,000	669,000	
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		204,000	56,614	730,596	730,000	750,000	803,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		272,000	65,991	851,600	851,000	878,000	936,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		340,000	75,352	972,409	972,000	1,006,000	1,069,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		408,000	84,729	1,093,413	1,093,000	1,133,000	1,202,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 2

種別：地植えC

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地枿費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
イヌエンジュ 1	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	165	165,000	49,688	641,222	641,000	657,000	705,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		247,500	60,268	777,750	777,000	801,000	854,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		330,000	70,863	914,472	914,000	947,000	1,005,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		412,500	81,442	1,050,999	1,050,000	1,091,000	1,155,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		495,000	92,037	1,187,721	1,187,000	1,236,000	1,305,000
イヌエンジュ 2	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	210	210,000	53,468	690,002	690,000	711,000	759,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		315,000	65,938	850,920	850,000	881,000	935,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		420,000	78,423	1,012,032	1,012,000	1,054,000	1,113,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		525,000	90,892	1,172,949	1,172,000	1,224,000	1,289,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		630,000	103,377	1,334,061	1,334,000	1,397,000	1,467,000
ヤマザクラ 1	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	45,068	581,602	581,000	592,000	639,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		165,000	53,338	688,320	688,000	704,000	756,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		220,000	61,623	795,232	795,000	817,000	874,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		275,000	69,892	901,949	901,000	928,000	991,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		330,000	78,177	1,008,861	1,008,000	1,041,000	1,108,000
ヤマザクラ 2	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	160	160,000	49,268	635,802	635,000	651,000	698,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		240,000	59,638	769,620	769,000	793,000	845,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		320,000	70,023	903,632	903,000	935,000	993,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		400,000	80,392	1,037,449	1,037,000	1,077,000	1,140,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		480,000	90,777	1,171,461	1,171,000	1,219,000	1,288,000
ヤマモミジ 1	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	110	110,000	45,068	581,602	581,000	592,000	639,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		165,000	53,338	688,320	688,000	704,000	756,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		220,000	61,623	795,232	795,000	817,000	874,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		275,000	69,892	901,949	901,000	928,000	991,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		330,000	78,177	1,008,861	1,008,000	1,041,000	1,108,000
ヤマモミジ 2	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	190	190,000	51,788	668,322	668,000	687,000	734,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		285,000	63,418	818,400	818,000	846,000	899,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		380,000	75,063	968,672	968,000	1,006,000	1,064,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		475,000	86,692	1,118,749	1,118,000	1,165,000	1,229,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		570,000	98,337	1,269,021	1,269,000	1,326,000	1,395,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えC

P 3

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価					
		地枒費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
ポット苗1	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	280	280,000	59,348	765,882	765,000	793,000	841,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		420,000	74,758	964,740	964,000	1,006,000	1,060,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		560,000	90,183	1,163,792	1,163,000	1,219,000	1,279,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		700,000	105,592	1,362,649	1,362,000	1,432,000	1,498,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		840,000	121,017	1,561,701	1,561,000	1,645,000	1,717,000
ポット苗2	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	330	330,000	63,548	820,082	820,000	853,000	902,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		495,000	81,058	1,046,040	1,046,000	1,095,000	1,150,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		660,000	98,583	1,272,192	1,272,000	1,338,000	1,399,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		825,000	116,092	1,498,149	1,498,000	1,580,000	1,647,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		990,000	133,617	1,724,301	1,724,000	1,823,000	1,896,000
大苗1	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	1,400	1,400,000	153,428	1,979,962	1,979,000	2,119,000	2,176,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		2,100,000	215,878	2,785,860	2,785,000	2,995,000	3,063,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		2,800,000	278,343	3,591,952	3,591,000	3,871,000	3,950,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		3,500,000	340,792	4,397,849	4,397,000	4,747,000	4,836,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		4,200,000	403,257	5,203,941	5,203,000	5,623,000	5,723,000
大苗2	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	2,900	2,900,000	279,428	3,605,962	3,605,000	3,895,000	3,965,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		4,350,000	404,878	5,224,860	5,224,000	5,659,000	5,746,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		5,800,000	530,343	6,843,952	6,843,000	7,423,000	7,527,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		7,250,000	655,792	8,462,849	8,462,000	9,187,000	9,308,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		8,700,000	781,257	10,081,941	10,081,000	10,951,000	11,089,000
大苗3	1,000	339,459	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	830	830,000	104,770	1,352,034	1,352,000	1,435,000	1,487,000
	1,500	339,459	0.82	3.75	1.65	4.57	1.65			116,618		1,245,000	142,890	1,843,967	1,843,000	1,967,000	2,027,000
	2,000	339,459	1.10	5.00	2.20	6.10	2.20			155,610		1,660,000	181,025	2,336,094	2,336,000	2,502,000	2,569,000
	2,500	339,459	1.37	6.25	2.75	7.62	2.75			194,423		2,075,000	219,146	2,828,028	2,828,000	3,035,000	3,110,000
	3,000	339,459	1.65	7.50	3.30	9.15	3.30			233,415		2,490,000	257,281	3,320,155	3,320,000	3,569,000	3,652,000
大苗4	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	1,730	1,730,000	181,148	2,337,682	2,337,000	2,510,000	2,570,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523		2,595,000	257,458	3,322,440	3,322,000	3,581,000	3,654,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150		3,460,000	333,783	4,307,392	4,307,000	4,653,000	4,737,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598		4,325,000	410,092	5,292,149	5,292,000	5,724,000	5,821,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225		5,190,000	486,417	6,277,101	6,277,000	6,796,000	6,904,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えC

P 4

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計 (D)	標準単価				
		地枒費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4% (A+B+C)*8.4%	基礎 (E)	直営・自力 (C×10%+E)
大 苗 5	1,000	339,459	0.55	2.50	1.10	3.05	1.10			77,805	490,000	76,210	983,474	983,000	1,032,000	1,081,000
	1,500	339,459	0.82	3.75	1.65	4.57	1.65			116,618	735,000	100,050	1,291,127	1,291,000	1,364,000	1,420,000
	2,000	339,459	1.10	5.00	2.20	6.10	2.20	17,900	21,100	155,610	980,000	123,905	1,598,974	1,598,000	1,696,000	1,757,000
	2,500	339,459	1.37	6.25	2.75	7.62	2.75			194,423	1,225,000	147,746	1,906,628	1,906,000	2,028,000	2,096,000
	3,000	339,459	1.65	7.50	3.30	9.15	3.30			233,415	1,470,000	171,601	2,214,475	2,214,000	2,361,000	2,435,000
大 苗 6	1,000	339,459	0.55	2.90	1.20	3.45	1.20			87,075	870,000	108,908	1,405,442	1,405,000	1,492,000	1,545,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523	1,305,000	149,098	1,924,080	1,924,000	2,054,000	2,116,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	1,740,000	189,303	2,442,912	2,442,000	2,616,000	2,686,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598	2,175,000	229,492	2,961,549	2,961,000	3,178,000	3,257,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225	2,610,000	269,697	3,480,381	3,480,000	3,741,000	3,828,000
イチョウ 1	1,000	339,459	0.55	2.90	1.20	3.45	1.20			87,075	160,000	49,268	635,802	635,000	651,000	698,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523	240,000	59,638	769,620	769,000	793,000	845,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	320,000	70,023	903,632	903,000	935,000	993,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598	400,000	80,392	1,037,449	1,037,000	1,077,000	1,140,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225	480,000	90,777	1,171,461	1,171,000	1,219,000	1,288,000
イチョウ 2	1,000	339,459	0.55	2.90	1.20	3.45	1.20			87,075	280,000	59,348	765,882	765,000	793,000	841,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523	420,000	74,758	964,740	964,000	1,006,000	1,060,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	560,000	90,183	1,163,792	1,163,000	1,219,000	1,279,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598	700,000	105,592	1,362,649	1,362,000	1,432,000	1,498,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225	840,000	121,017	1,561,701	1,561,000	1,645,000	1,717,000
そ の 他 1	1,000	339,459	0.55	2.90	1.20	3.45	1.20			87,075	110,000	45,068	581,602	581,000	592,000	639,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523	165,000	53,338	688,320	688,000	704,000	756,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	220,000	61,623	795,232	795,000	817,000	874,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598	275,000	69,892	901,949	901,000	928,000	991,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225	330,000	78,177	1,008,861	1,008,000	1,041,000	1,108,000
そ の 他 2	1,000	339,459	0.55	2.90	1.20	3.45	1.20			87,075	280,000	59,348	765,882	765,000	793,000	841,000
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523	420,000	74,758	964,740	964,000	1,006,000	1,060,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40	17,900	21,100	174,150	560,000	90,183	1,163,792	1,163,000	1,219,000	1,279,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598	700,000	105,592	1,362,649	1,362,000	1,432,000	1,498,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225	840,000	121,017	1,561,701	1,561,000	1,645,000	1,717,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

種別：地植えC

P 5

樹種	ha当たり 本数	労務費						資材費		共通仮設費	経費計	標準単価										
		地植え 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)		苗木 単価	経費 (C)	8.4%	(A+B+C)*8.4%	(D)	基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)			
コンテナ苗	1,000	339,459	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	199,000	51,766	668,030	668,000	687,000	734,000						
	1,500	339,459	0.82	3.75	1.65	4.57	1.65			116,618							298,500	63,384	817,961	817,000	846,000	898,000
	2,000	339,459	1.10	5.00	2.20	6.10	2.20			155,610							398,000	75,017	968,086	968,000	1,007,000	1,064,000
	2,500	339,459	1.37	6.25	2.75	7.62	2.75			194,423							497,500	86,636	1,118,018	1,118,000	1,167,000	1,229,000
	3,000	339,459	1.65	7.50	3.30	9.15	3.30			233,415							597,000	98,269	1,268,143	1,268,000	1,327,000	1,394,000
コウヨウザン	1,000	339,459	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	249,000	55,966	722,230	722,000	746,000	794,000						
	1,500	339,459	0.82	3.75	1.65	4.57	1.65			116,618							373,500	69,684	899,261	899,000	936,000	988,000
	2,000	339,459	1.10	5.00	2.20	6.10	2.20			155,610							498,000	83,417	1,076,486	1,076,000	1,125,000	1,183,000
	2,500	339,459	1.37	6.25	2.75	7.62	2.75			194,423							622,500	97,136	1,253,518	1,253,000	1,315,000	1,378,000
	3,000	339,459	1.65	7.50	3.30	9.15	3.30			233,415							747,000	110,869	1,430,743	1,430,000	1,504,000	1,573,000
コウヨウザン (普通)	1,000	339,459	0.55	2.90	1.20	3.45	1.20	17,900	21,100	87,075	140,000	19,074	585,608	585,000	599,000	643,000						
	1,500	339,459	0.82	4.35	1.80	5.17	1.80			130,523							210,000	28,603	708,585	708,000	729,000	778,000
	2,000	339,459	1.10	5.80	2.40	6.90	2.40			174,150							280,000	38,148	831,757	831,000	859,000	914,000
	2,500	339,459	1.37	7.25	3.00	8.62	3.00			217,598							350,000	47,678	954,735	954,000	989,000	1,049,000
	3,000	339,459	1.65	8.70	3.60	10.35	3.60			261,225							420,000	57,222	1,077,906	1,077,000	1,119,000	1,184,000

令和6年度1期（植栽）標準単価基礎

消費税 10%

P 1

種別：地拵えなし（500本/ha）

樹種	ha当たり 本数	労務費									資材費		共通仮設費	経費計 (D)	標準単価		
		地拵費 経費(A)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (B)	苗木 単価	経費 (C)	8.4%		基礎 (E)	直営・自力 (C×10%+E)	請負・委託 (E×10%+E)
													(A+B+C)*8.4%				
スギ	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	96	48,000	7,681	99,129	99,000	103,000	108,000
ヒノキ	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	91	45,500	7,471	96,419	96,000	100,000	105,000
マツ	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	86	43,000	7,261	93,709	93,000	97,000	102,000
クヌギ	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	86	43,000	7,261	93,709	93,000	97,000	102,000
ケヤキ1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	87	43,500	7,303	94,251	94,000	98,000	103,000
ケヤキ2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	136	68,000	9,361	120,809	120,000	126,000	132,000
イヌエンジュ1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	165	82,500	10,579	136,527	136,000	144,000	149,000
イヌエンジュ2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	210	105,000	12,469	160,917	160,000	170,000	176,000
ヤマザクラ1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	110	55,000	8,269	106,717	106,000	111,000	116,000
ヤマザクラ2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	160	80,000	10,369	133,817	133,000	141,000	146,000
ヤマモミジ1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	110	55,000	8,269	106,717	106,000	111,000	116,000
ヤマモミジ2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	190	95,000	11,629	150,077	150,000	159,000	165,000
ポット苗1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	280	140,000	15,409	198,857	198,000	212,000	217,000
ポット苗2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	330	165,000	17,509	225,957	225,000	241,000	247,000
大苗1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	1,400	700,000	62,449	805,897	805,000	875,000	885,000
大苗2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	2,900	1,450,000	125,449	1,618,897	1,618,000	1,763,000	1,779,000
大苗3	500	0	0.27	1.25	0.55	1.52	0.55	17,900	21,100	38,813	830	415,000	38,120	491,933	491,000	532,000	540,000
大苗4	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	1,730	865,000	76,309	984,757	984,000	1,070,000	1,082,000
大苗5	500	0	0.27	1.25	0.55	1.52	0.55	17,900	21,100	38,813	490	245,000	23,840	307,653	307,000	331,000	337,000
大苗6	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	870	435,000	40,189	518,637	518,000	561,000	569,000
イチヨウ1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	160	80,000	10,369	133,817	133,000	141,000	146,000
イチヨウ2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	280	140,000	15,409	198,857	198,000	212,000	217,000
その他1	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	110	55,000	8,269	106,717	106,000	111,000	116,000
その他2	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	280	140,000	15,409	198,857	198,000	212,000	217,000
コンテナ苗 (スギ・ヒノキ)	500	0	0.27	1.25	0.55	1.52	0.55	17,900	21,100	38,813	199	99,500	11,618	149,931	149,000	158,000	163,000
コウヨウザン (コンテナ)	500	0	0.27	1.25	0.55	1.52	0.55	17,900	21,100	38,813	249	124,500	13,718	177,031	177,000	189,000	194,000
コウヨウザン (普通)	500	0	0.27	1.45	0.60	1.72	0.60	17,900	21,100	43,448	140	70,000	9,529	122,977	122,000	129,000	134,000

令和6年度1期（植栽）標準単価基礎

消費税 10%  
P 1

種別：一貫作業（伐倒～植栽）

樹種	ha当たり 本数	労務費								資材費		共通仮設費	経費計 (E)	標準単価				
		伐木造材 経費(A)	地拵費 経費(B)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (C)	苗木 単価		経費 (D)	(A+B+C+D)*8.4%	基礎 (F)	直営・自力 (D×10%+F)	請負・委託 (F×10%+F)
スギ	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	96	96,000	85,915	1,108,724	1,108,000	1,117,000	1,218,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		144,000	93,208	1,202,830	1,202,000	1,216,000	1,322,000
ヒノキ	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	91	91,000	85,495	1,103,304	1,103,000	1,112,000	1,213,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		136,500	92,578	1,194,700	1,194,000	1,207,000	1,313,000
マツ	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	86	86,000	85,075	1,097,884	1,097,000	1,105,000	1,206,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		129,000	91,948	1,186,570	1,186,000	1,198,000	1,304,000
クスギ	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	86	86,000	85,075	1,097,884	1,097,000	1,105,000	1,206,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		129,000	91,948	1,186,570	1,186,000	1,198,000	1,304,000
ケヤキ1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	87	87,000	85,159	1,098,968	1,098,000	1,106,000	1,207,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		130,500	92,074	1,188,196	1,188,000	1,201,000	1,306,000
ケヤキ2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	136	136,000	89,275	1,152,084	1,152,000	1,165,000	1,267,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		204,000	98,248	1,267,870	1,267,000	1,287,000	1,393,000
イヌエンジュ1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	19,693	165	165,000	86,830	1,120,527	1,120,000	1,136,000	1,232,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			29,540		247,500	94,587	1,220,631	1,220,000	1,244,000	1,342,000
イヌエンジュ2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	19,693	210	210,000	90,610	1,169,307	1,169,000	1,190,000	1,285,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			29,540		315,000	100,257	1,293,801	1,293,000	1,324,000	1,422,000
ヤマザクラ1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	19,693	110	110,000	82,210	1,060,907	1,060,000	1,071,000	1,166,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			29,540		165,000	87,657	1,131,201	1,131,000	1,147,000	1,244,000
ヤマザクラ2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	19,693	160	160,000	86,410	1,115,107	1,115,000	1,131,000	1,226,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			29,540		240,000	93,957	1,212,501	1,212,000	1,236,000	1,333,000
ヤマモミジ1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	19,693	110	110,000	82,210	1,060,907	1,060,000	1,071,000	1,166,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			29,540		165,000	87,657	1,131,201	1,131,000	1,147,000	1,244,000
ヤマモミジ2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	19,693	190	190,000	88,930	1,147,627	1,147,000	1,166,000	1,261,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			29,540		285,000	97,737	1,261,281	1,261,000	1,289,000	1,387,000
ポット苗1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	280	280,000	101,371	1,308,180	1,308,000	1,336,000	1,438,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		420,000	116,392	1,502,014	1,502,000	1,544,000	1,652,000

令和6年度1期（植栽）標準単価基礎

消費税 10%  
P 3

種別：一貫作業（伐倒～植栽）

樹種	h a 当たり 本 数	労務費								資材費		共通仮設費	経費計	標準単価				
		伐木造材 経費(A)	地拵費 経費(B)	運搬費 (普通)	植付費 (普通)	植付費 (特殊)	計 (普通)	計 (特殊)	労務単価 (普通)	労務単価 (特殊)	経費 (C)	苗木 単価	経費 (D)	(A+B+C+D)*8.4%	経費計 (E)	基礎 (F)	直営・自力 (D×10%+F)	請負・委託 (F×10%+F)
ポット苗 2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	330	330,000	105,571	1,362,380	1,362,000	1,395,000	1,498,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		495,000	122,692	1,583,314	1,583,000	1,632,000	1,741,000
大 苗 1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	1,400	1,400,000	195,451	2,522,260	2,522,000	2,662,000	2,774,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		2,100,000	257,512	3,323,134	3,323,000	3,533,000	3,655,000
大 苗 2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	2,900	2,900,000	321,451	4,148,260	4,148,000	4,438,000	4,562,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		4,350,000	446,512	5,762,134	5,762,000	6,197,000	6,338,000
大 苗 3	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	830	830,000	147,571	1,904,380	1,904,000	1,987,000	2,094,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		1,245,000	185,692	2,396,314	2,396,000	2,520,000	2,635,000
大 苗 4	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	1,730	1,730,000	223,171	2,879,980	2,879,000	3,052,000	3,166,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		2,595,000	299,092	3,859,714	3,859,000	4,118,000	4,244,000
大 苗 5	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	490	490,000	119,011	1,535,820	1,535,000	1,584,000	1,688,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		735,000	142,852	1,843,474	1,843,000	1,916,000	2,027,000
大 苗 6	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	870	870,000	150,931	1,947,740	1,947,000	2,034,000	2,141,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		1,305,000	190,732	2,461,354	2,461,000	2,591,000	2,707,000
イチヨウ 1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	160	160,000	91,291	1,178,100	1,178,000	1,194,000	1,295,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		240,000	101,272	1,306,894	1,306,000	1,330,000	1,436,000
イチヨウ 2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	280	280,000	101,371	1,308,180	1,308,000	1,336,000	1,438,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		420,000	116,392	1,502,014	1,502,000	1,544,000	1,652,000
その他 1	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	110	110,000	87,091	1,123,900	1,123,000	1,134,000	1,235,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		165,000	94,972	1,225,594	1,225,000	1,241,000	1,347,000
その他 2	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	280	280,000	101,371	1,308,180	1,308,000	1,336,000	1,438,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		420,000	116,392	1,502,014	1,502,000	1,544,000	1,652,000
コンテナ苗	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	199	199,000	94,567	1,220,376	1,220,000	1,239,000	1,342,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		298,500	106,186	1,370,308	1,370,000	1,399,000	1,507,000
コウヨウザン	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	249	249,000	98,767	1,274,576	1,274,000	1,298,000	1,401,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		373,500	112,486	1,451,608	1,451,000	1,488,000	1,596,000
コウヨウザン (普通)	1,000	613,186	235,818	0.55	2.50	1.10	3.05	1.10	17,900	21,100	77,805	140	140,000	89,611	1,156,420	1,156,000	1,170,000	1,271,000
	1,500	613,186	235,818	0.82	3.75	1.65	4.57	1.65			116,618		210,000	98,752	1,274,374	1,274,000	1,295,000	1,401,000

令和6年度1期（植栽）標準単価基礎

労務資材単価

名称	単価	単位	単価規格
労務単価	21,100	円/人	特殊作業員
労務単価	17,900	円/人	普通作業員
スギ	96	円/本	林業用苗木規格による苗木全般
ヒノキ	91	円/本	林業用苗木規格による苗木全般
マツ	86	円/本	林業用苗木規格による苗木全般
クヌギ	86	円/本	林業用苗木規格による苗木全般
ケヤキ 1	87	円/本	林業用苗木規格による1年生苗木
ケヤキ 2	136	円/本	林業用苗木規格による2年生苗木
イヌエンジュ 1	165	円/本	1年生：根元径7.0mm上、地上長60cm上
イヌエンジュ 2	210	円/本	2年生：根元径10.0mm上、地上長100cm上
ヤマザクラ 1	110	円/本	1年生：根元径6.0mm上、地上長60cm上
ヤマザクラ 2	160	円/本	2年生：根元径8.0mm上、地上長100cm上
ヤマモミジ 1	110	円/本	1年生：根元径6.0mm上、地上長60cm上
ヤマモミジ 2	190	円/本	2年生：根元径8.0mm上、地上長100cm上
ポット苗 1	280	円/本	地上長50cm上（樹種：ヤマザクラ、ヤマモミジ、コナラ、ケヤキ等有用広葉樹）
ポット苗 2	330	円/本	地上長80cm上（樹種：ヤマザクラ、ヤマモミジ、コナラ、ケヤキ等有用広葉樹）
大苗 1	1,400	円/本	地上長150cm上 鉢付（樹種：ヤマザクラ、ヤマモミジ、ケヤキ）
大苗 2	2,900	円/本	地上長200cm上 鉢付（樹種：ヤマザクラ、ヤマモミジ、ケヤキ）
大苗 3	830	円/本	地上長150cm上（樹種：コウヨウザン）
大苗 4	1,730	円/本	地上長150cm上 鉢付（樹種：コウヨウザン）
大苗 5	490	円/本	地上長150cm上（樹種：チャンチンモドキ、センダン、ユリノキ）
大苗 6	870	円/本	地上長150cm上 鉢付（樹種：チャンチンモドキ、センダン、ユリノキ）
イチヨウ 1	160	円/本	地上長60cm上
イチヨウ 2	280	円/本	地上長100cm上
その他 1	110	円/本	地上長60cm上（樹種：上記以外のその他有用広葉樹）
その他 2	280	円/本	地上長100cm上（樹種：上記以外のその他有用広葉樹）
コンテナ苗	199	円/本	林業用苗木規格による苗木（樹種：スギ、ヒノキ）
コウヨウザン	249	円/本	林業用苗木規格による苗木
コウヨウザン（普通）	140	円/本	林業用苗木規格による苗木

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

○植栽関係標準歩掛

1. 地拵え

種別：地拵え（人力）

（1haあたり）

		労務費				
		地拵歩掛	計	労務単価	諸経費 (2%)	経費 (A)
地拵えA (草地・灌木地)	特殊作業員	7.40	7.40	17,900	2,649	135,109
	普通作業員	7.40	7.40	21,100	3,122	159,262
	計	14.80	14.80		5,771	294,371
	施業範囲による歩掛割合※1			人力	70%	206,060
				機械	30%	70,745
合計						276,805
地拵えB (ササ1.0m以下)	特殊作業員	6.85	6.85	17,900	2,452	125,067
	普通作業員	6.85	6.85	21,100	2,890	147,425
	計	13.70	13.70		5,342	272,492
	施業範囲による歩掛割合※1			人力	70%	190,744
				機械	30%	70,745
合計						261,490
地拵えC (ササ1.0m超)	特殊作業員	9.65	9.65	17,900	3,454	176,189
	普通作業員	9.65	9.65	21,100	4,072	207,687
	計	19.30	19.30		7,526	383,876
	施業範囲による歩掛割合※1			人力	70%	268,713
				機械	30%	70,745
合計						339,459

種別：地拵え（機械）

名称	運転手(特殊)	工程	労務費(円)	適用
特殊運転手	24,200	4.54	<b>109,868 (A)</b>	運転時間は、 6.72時間*4.54人 ※2
	運転時間(h/ha)	損料単価(円/h)	損料(円)	
BH0.45m3	28.46	2,530	72,004	
アタッチメント	28.46	592	16,848	
			<b>88,852 (B)</b>	
	燃料単価(円/L)	燃料消費量(L)	燃料(円)	燃料消費量は、
燃料(軽油)	142	261.26	<b>37,098 (C)</b>	0.153*60×28.46 ※3
合計 (A+B+C)			<b>235,818</b>	

2. 苗木運搬、仮植、植付け

区分		1haあたりの植栽本数						歩掛単位	歩掛	備考
		500本以上	1,000本以上	1,500本以上	2,000本以上	2,500本以上	3,000本以上			
運搬	(普通作業員)	0.27人	0.55人	0.82人	1.10人	1.37人	1.65人	1,000本	0.55人	人肩運搬
植付	(普通作業員)	1.45人	2.90人	4.35人	5.80人	7.25人	8.70人	100本	0.29人	コンテナ苗以外
		1.25人	2.50人	3.75人	5.00人	6.25人	7.50人	100本	0.25人	コンテナ苗
	(特殊作業員)	0.60人	1.20人	1.80人	2.40人	3.00人	3.60人	100本	0.12人	コンテナ苗以外
		0.55人	1.10人	1.65人	2.20人	2.75人	3.30人	100本	0.11人	コンテナ苗
合計	コンテナ苗以外	2.32人	4.65人	6.97人	9.30人	11.62人	13.95人			
	コンテナ苗	2.07人	4.15人	6.22人	8.30人	10.37人	12.45人			

# 標準単価基礎 主伐（車両系・機械）

収穫表 黄色部分のみ入力 地位級：2 スギ 植栽時本数 3,000本/ha

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

間伐条件 黄色部分のみ入力

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

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

適用工程

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

歩留り(A)

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

(B)

労務単価	特殊作業員	21,100	21,100
	普通作業員	17,900	17,900
	運転手（特殊）	24,200	24,200

区分	搬出量	100-	備考
	(A)×(B)×(諸雑費)	(円)	
直接費	選木(4%)		
	伐倒(6%)	202,979	
	プロセッサ ハーベスタ他	156,800	
	集材	253,407	諸雑費率 65% (車両系)
	計	613,186	(a)
共通仮設費	8.40%	51,507	(b):(a)*8.4%
標準単価	合計	664,693	(a)+(b)
基礎単価（税抜）		664,000	
消費税相当額(自力・直営)		2,488	
標準単価(自力・直営)		666,000	
請負消費税相当額		66,400	10%
標準単価（請負）		730,000	