
The Florida Forest Steward

A Quarterly Newsletter for Florida Landowners and Resource Professionals



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Fall – Winter 2008

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Over 90 people participated in the Stewardship Tour at Bud and Karen Turner's property in Okaloosa County. Thanks to all involved for making this tour a success!
(Photo by Bob Stobaugh, NRCS)

Perspectives on Florida's Forest Stewardship Program

By Chris Wynn, Florida Fish and Wildlife Conservation Commission

Today is yesterday's future. The Florida Forest Stewardship Program was created by the Division of Forestry in 1991 and has been helping private landowners manage multiple natural resources ever since. A great deal of gratitude is owed to personnel from several different agencies who helped form the program 18 years ago as well as the many agency staff, consultants and landowners who helped shape it to what it is today.

Florida's Forest Stewardship Program is recognized nationally and best known for bringing resource professionals together from different agencies to deliver top-notch technical assistance to landowners who wish to wisely manage their property's multiple natural resources. Over 2,640 landowners have received a Stewardship management plan specific to their property with site specific recommendations derived from multiple experts. These plans have provided resource management guidance for more than 750,000 acres.



To date, 234 of these landowners have been certified through the Stewardship Program, and received recognition for significant conservation accomplishments on more than 85,000 acres.

Thousands of landowners have been educated through various workshops and field days held across the state using Stewardship funds and local matching funds. During past workshops, we have had opportunities to learn from both landowners and resource professionals and have fostered life-long working relationships. One of the greatest benefits of the Stewardship Program involves the relationship between the agencies delivering the program. The Stewardship Program has driven the Division of Forestry (DOF), Fish and Wildlife Conservation Commission (FWC) and University of Florida IFAS to communicate much more effectively while sharing expertise about multiple resource conservation.

Despite these accomplishments, the Stewardship Program is struggling to deal with Federal funding cuts. These cuts have forced DOF to reduce the technical assistance funding to FWC. Funds that paid FWC biologists in the past have been cut in half, thus reducing the amount of biologist time available to assist foresters and landowners. These cuts are not the choice of DOF or FWC, and neither agency thinks the cuts are good so we will continue to work together to overcome these setbacks.

Tomorrow is today's future. I had a chance to fly up the coast from Tampa to Tallahassee on a clear day last week. With a birds-eye view out the window I found myself gazing over the landscape. I love the broad perspective of a window seat at 30,000. I spotted a plume of smoke from

what I hoped was a prescribed burn on a Stewardship property. I saw a field filled with cows, possibly owned by a certified Florida Steward. I saw huge sections of land completely forested, maybe recommended through a Stewardship plan. From the air, seeing the matrix of different land uses and habitats that make up Florida is incredible. It's also eye-opening to the fact that all Floridians benefit from private land conservation efforts. To insure these benefits, we owe private landowners more than we can currently give them and recognize the need to seek additional resources and methods of assistance.

In these economically-tight times it is increasingly important to better document Stewardship Program accomplishments while looking for ways to "do more with less." We, your program administrators, will be seeking new efficiencies and sources of funding to enhance the Stewardship program. We (DOF and FWC) will jointly be exploring new partnerships with additional agencies to leverage support for the Stewardship Program and improve landowner assistance.

We are considering changing the name of this newsletter to reflect the broader meaning of stewardship (management of multiple resources) and to help recruit additional readers and stewards.

It is important that everyone involved (foresters, biologists, consultants, and landowners) with the Stewardship Program be understanding of our financial limitations and more willing than ever to work together to make sure existing partnerships and future accomplishments continue. Thank you for taking the time to read this article;

for caring about the future of the Stewardship Program; and providing any constructive thoughts you might have.

American Tree Farm System Endorsed by the International Programme for the Endorsement of Forest Certification Schemes

By Bob Simpson, American Forest Foundation

Family forest owners in the U.S., who own nearly two-thirds of the country's forestlands, are applauding the international approval of the American Tree Farm System® (ATFS) by the Programme for the Endorsement of Forest Certification schemes (PEFC). PEFC is an international, independent, non-profit, non-governmental organization, founded in 1999 which promotes sustainably managed forests through independent third party certification. Sponsored by the American Forest Foundation, ATFS is the oldest and largest forest conservation, certification, and advocacy program in the United States.

Family forest landowners welcomed the endorsement by PEFC for certifying sustainably produced wood, a step that will open the door to new green markets for wood that is sustainably produced on their land. The Geneva-based PEFC made the announcement after a 14-month rigorous review designed to provide assurance to purchasers that certified wood and paper products are in fact produced from sustainably managed forests.

Forest landowners who voluntarily commit the extra time and expense to produce wood sustainably under the ATFS system will now qualify for access to the international markets that they never had before. Traditional markets for U.S. wood have been shrinking as more foreign wood

gains control into those markets, and this endorsement may help U.S. growers.

Only about 10 percent of the global wood market currently comes through forest certification systems. Now with ATFS, PEFC has 500 million certified acres. At this size and growing rapidly, PEFC is by far the largest global program for certifying sustainable forests. Canada, Norway, Finland, Spain, Brazil, the Malaysian Republic, and many other European countries are among those with PEFC-approved forest certification systems. This is the second such approval for the U.S., with the first being the Sustainable Forestry Initiative.

For more information contact Bob Simpson, Senior Vice President, American Forest Foundation at (202) 463-2458 or bsimpson@forestfoundation.org.

Glen Harris Selected as National Tree Farm Inspector of the Year

By Phil Gornicki, Florida Forestry Association

Glen Harris (Smurfit-Stone Container Enterprise, Starke, Florida) has been selected by the American Tree Farm System as the 2008 National Outstanding Tree Farm Inspector of the Year. This prestigious award was presented to Glen during the National Tree Farmer Convention, held in Portland, Oregon on October 16-18. Glen has been involved in the Tree Farm Program for approximately 20 years. He is an active member of the Florida Tree Farm Committee, and has been a Florida District Chairman for the past two years. Glen is very

enthusiastic about all things “Tree Farm” and a devoted believer in the program. When Florida decided to renew its commitment to the Tree Farm program a few years ago, Glen was one of the key individuals that made the effort work. It is not possible to overstate Glen’s value to our Tree Farm program in Florida. Glen was selected as Florida’s 2007 Florida Tree Farm Inspector of the Year. His Tree Farm district is always very efficient in completing its required yearly inspections early. The Florida Tree Farm Committee’s only concern is trying to replace him when he decides to retire!

Glen, center in photo below, recently took on (with his usual enthusiasm) the task of erecting specially constructed, over-sized Tree Farm signs in strategic high-visibility locations in this state. These signs are of 4’ x 4’ and 8’ x 8’ size. Glen first scopes out prime sites for the signs, meets with the tree farmer, and helps in the sign installation (which in the case of the 8’ sign is no easy task). Glen takes the time to promote Tree Farm whenever he can, such as during Florida’s annual forestry



“teachers tour” (to introduce educators to forest management), civic group presentations, Arbor Day programs and various fairs and festivals.



Greg Dunn (above), Service Forester of the Year

By Jeff Doran, Florida Forestry Association

Answering the call for public assistance is required of every Florida Division of Forestry Forester, but doing so successfully in an area over 1,000 square miles is no small feat. Greg Dunn, County Forester for St. Johns and Flagler Counties, has done just that for the past ten years, and his hard work has earned him the Florida Forestry Association’s 2008 Service Forester of the Year Award.

His knowledge of landowner needs and forestry issues has made him a tremendous asset to his community, and is often sought out for all types of forestry advice. Dunn has taken the lead in educating landowners of the potential benefits of sequestering carbon and earning valuable “carbon credits” on private forestlands. He works very closely with local

government officials to assure that “greenbelt” land appraisal is being applied correctly and equitably to the landowners he works with.

In addition, Dunn was instrumental in helping secure a conservation easement on a 5,500 acre tract for a landowner who wanted to insure that her land would always be protected. Greg is also a certified Tree Farm inspector, and works with many small and large landowners in enrolling their forests in the American Tree Farm System and Forest Stewardship Program.

Forester Dunn recognizes the serious nature of fire management issues in his area, and has assisted many landowners obtain fire mitigation grants to help reduce hazardous accumulations of forest fuels through prescribed burning and mowing. He has also served for several years as an information officer on one of Florida’s incident management teams, and serves a local “point of contact” for fires in St. Johns County.

The Service Forester of the Year Award is presented to Florida government foresters who work beyond the call of duty to promote forestry and to serve forest landowners through their activities. Congratulations Greg!

Operation Oak 2008-09

By Brian M. Zielinski, National Wild Turkey Federation

The National Wild Turkey Federation’s (NWTF) Operation Oak program is dedicated to restoring and creating oak habitat throughout the southeast. Last year alone, this program provided over 10,000 oak trees for planting on private lands throughout Florida.

The NWTF has once again shown its commitment to this program in Florida and will have 15,000 trees available to private landowners, including white oak, live oak, swamp chestnut oak, cherry bark oak, and persimmon. All trees will be shipped to pre-determined, centralized locations within the panhandle and peninsular, FL for pick up in February 2009. A minimum request of 100 trees will be required, in addition to membership to the NWTF.

The NWTF will send a letter to all interested landowners with an application form attached and completed applications must be received no later than December 15, 2008 to be considered for the program.

If you are interested in participating in this program for 2008-09, please contact Brian M. Zielinski, NWTF Regional Biologist, (386) 804-6691 or bzielinski@nwtf.com to be placed on the mailing list. Thank You!

Corrections Related to Ad Valorem Taxation in the Last Issue

By Chris Demers, Editor

The article on family forests in the last issue of the Forest Steward prompted some interesting and helpful feedback about this and related issues.

Regarding the information on ad valorem taxation on page 5 of that issue, some of the information about recently passed and pending legislation was incorrect or incomplete.

Regarding House Bill 909, the purpose of this legislation, according to a

summary of the language on the Florida House of Representatives Web site, was to clarify factors that property appraisers must consider in deriving just valuation. It was stated in the newsletter article, and in other sources where this information was derived, that the Bill “eliminates a property appraiser’s presumption of correctness when an appraisal is contested.” However, there is nothing in the legislation that explicitly does this. As is the case in most legislation some language may be subject to interpretation, and this concept has been spread out of an interpretation, not the language itself. It was also stated that the Bill “provides that no minimum acreage be required to qualify for the greenbelt agricultural assessment.” This is false only in that there has never been a minimum acreage requirement to begin with.

Regarding Amendment 4, to be voted on the upcoming general election, the details would be determined in the final legislation, if that Amendment passes. That said, the article, and other sources, stated that landowners who place their land in a perpetual conservation easement will be exempt from property taxes. Whether or not this will be a complete exemption is subject to determination by the final legislation, if the measure is passed. Also this Amendment creates a new classification of current use for lands used for conservation purposes. It is not equal to agricultural classification. The rate at which conservation lands would be taxed is again subject to determination by the final legislation, if approved.

Congratulations Certified Forest Stewards and Tree Farmers!



Scott Amberson (L)
with Adam Parden,
Escambia County



Andrew Byrd (L)
with Johnny Sabo,
Calhoun County



Frank Richards (R) with
Mike Mathis,
Holmes County



Rodney Gilmore (R),
Patricia Gilmore and
Mike Mathis,
Holmes County



Samuel Sparling (R) with Brian Cobble,
Suwannee County

Not Shown:

Bill Bryan, Forest Steward,
Marion County

Grady Hartzog, Tree Farmer,
Gilchrist County

Grace Jones, Tree Farmer,
Gilchrist County

Hal Lynch, Tree Farmer,
Lafayette County

Manning Miller, Forest Steward,
Liberty County

Dr. Earnest Nicolitz, Forest Steward,
Gilchrist County

Steve and Kitty Quina, Forest Stewards
(recertified), Gilchrist County

William Roberts, Tree Farmer,
Gilchrist County

Jerry and Kathie Wallmeyer,
Forest Stewards, Lafayette County



Tax Tips for Forest Landowners for the 2008 Tax Year

*by Linda Wang, Forest Taxation Specialist
and John L. Greene, Research Forester, Southern Research Station*

This bulletin summarizes key federal income tax provisions for forestland owners, foresters, loggers, forest product businesses, and tax practitioners. It is current as of October 1, 2008, and supersedes Management Bulletin R8-MB 130. Consult your tax and legal professionals for advice on your particular tax situation.

Timber Sales

If you have held standing timber for over 12 months, income from the sale or disposal of the timber generally qualifies as a long-term capital gain. This is an advantage since, among other reasons, long-term capital gains are taxed at lower rates than ordinary income and are not subject to self-employment tax. Short-term capital gains are taxed at the same rates as ordinary income. For most individual forestland owners, the tax rate for long-term capital gains is 15%. From 2008–2010, however, a special 0% rate applies to long-term capital gains which, when added to your ordinary income fit under the ceiling for the 15% bracket for ordinary income (\$32,550 for single taxpayers, \$65,100 for married taxpayers filing jointly). Also, income from timber which a C corporation has held for more than 15 years is subject to a 15% capital gains tax rate, effective one year beginning on May 22, 2008.

Example 1. In 2008 you sold 200 tons of pine sawtimber out of a total of 1,000 tons on your entire tract for \$8,000. Your basis for the entire tract is \$10,000 and your sale expenses were \$900. Your depletion unit is \$10/ton ($\$10,000 \div 1,000$ tons). Your taxable gain is \$5,100 ($\$8,000 - (200 \text{ tons} \times \$10/\text{ton}) - \$900$).

If you sell cut timber, only the gain from appreciation of the standing timber can qualify as a capital gain; the value added by cutting and hauling the timber is ordinary income. Further, you only can treat the value of the standing timber as a long-term capital gain if you have a an IRC section 631(a) election in effect. Make the election on Form T, Part II.

Investors report timber income on Form 1040, Sched. D, and active business owners report it on Form 4797. If you claim a depletion deduction, sell timber lump-sum under section 631 (b), or make or use a 631(a) election, you also must file Form T; the form is available at <http://www.irs.gov/pub/irs-pdf/ft.pdf>. Partnerships and LLCs file Form 1065, Sched. K and K-1. S corporations report it on Form 1120S, Sched. K and K-1, and C corporations on Form 1120.

If you receive payments from the sale or disposal of timber in 2 or more years, you can use the installment method to spread the income – and the tax on it – over the years you receive

payments. Report an installment sale first on Form 6252, and then the amount can be carried over either to Form 4797 or Sched. D of Form 1040.

Timber Management Expenses

If you manage your forestland for profit – as an investment or a trade or business – you can deduct ordinary and necessary timber management expenses. These include timber cruises, fees paid a consulting forester, brush control, protecting the forest from fire, insects and disease, tools of short useful life, precommercial thinning, timber stand improvement, hired labor, and mid-rotation fertilization. Costs associated with reforestation, including supervision by a forester and brush control, are subject to the reforestation deduction and amortization provisions (see below). Costs associated with a timber sale, including a pre-sale timber cruise, are deductible from the sale proceeds. Property taxes and interest paid also are currently deductible, but you may elect to capitalize them if doing so provides a tax benefit. Car and truck expense related to timber activities also may be deducted using either the standard mileage allowance (50.5 cents per mile for 2008) or the actual expenses (including depreciation if you own the vehicle).

For investors, property taxes are fully deductible in the Taxes You Paid section of Form 1040, Sched. A. Other management expenses, however, must be reported in the Job Expenses and Certain Miscellaneous Deductions section, where they are combined with other such deductions and only the amount that exceeds 2% of your adjusted gross income is deducted. Active business owners deduct all management expenses, including property taxes and interest paid, on Form 1040, Sched. C. Management deductions may be disallowed unless you can substantiate them. This makes it important to keep supporting records such as sales slips, receipts, invoices, canceled checks, and mileage records and have them on hand for an IRS examination or audit.

Forest Planting Cost

You can deduct outright the first \$10,000 per year (\$5,000 per year for married couples filing separately) of reforestation expenses per qualified timber property and amortize (deduct) any additional amount over 8 years. These provisions apply both to the cost of establishing a plantation and practices to encourage natural regeneration.

Example 2. You planted pine seedlings in 2008 at a cost of \$6,000. You can deduct all \$6,000 outright because it is less than \$10,000. Investors take the deduction on the front of Form 1040, as an adjustment to income; material participants take it on Form 1040, Sched. C or F (if you qualify as a farmer).

If the planting cost had been \$14,000, you only could deduct \$10,000 outright. But you could take an amortization deduction for 1/14th of the remaining \$4,000 (\$287) on your tax return for 2008, 1/7th (\$571) on your returns for 2009 through 2014, and the last 1/14th on your return for 2015. Elect to amortize and show your deductions on Form 4562, Part VI.

Depreciation and the First-Year Expensing

You may take annual depreciation deductions to recover your investment (basis) in property such as timber equipment, machinery, buildings, bridges, culverts, temporary roads, fences or the surfaces of permanent roads you placed in service for timber production. Cars, light-duty trucks, logging equipment, and road building equipment generally are depreciated over a 5-year period. If you purchased property for your timber business in 2008, you can elect to expense up to \$250,000, subject to phase-out and taxable income limitations, up from \$128,000. In addition, for property purchased and placed in service in 2008, a bonus depreciation in the amount of 50% of the property costs is available.

Cost-share Payments

If you received a payment from a public cost-share program, you also should receive a Form 1099-G. If the program is approved under section 126, however, you can elect to exclude a calculated portion of the payment from your gross income. Approved federal programs include the Conservation Reserve Program (CRP), Environmental Quality Incentives Program (EQIP), Wildlife Habitat Incentives Program (WHIP), and Wetlands Reserve Program (WRP). Cost-share programs for southern pine beetle and mountain pine beetle are under IRS review, but as of press time, had not been approved for exclusion. Several state programs also qualify.

The amount of a cost-share that can be excluded is the present value of the larger of \$2.50 per acre or 10% of the average annual income from the property over the last 3 years. Calculating present value requires using an interest rate, but the IRS has provided little guidance as to what rate to use.

Example 3. You received a \$3,000 cost-share from EQIP in 2008. Your only income from your 40-acre forestland in the last 3 years was \$9,000 from a 2006 timber sale. Using 7.56%, the 2008 Farm Credit Bank interest rate for your region, you can exclude all \$3,000 of the cost-share from your gross income: $\$2.50 \times 40 \text{ acres} = \100 and $10\% \times (\$9,000 \div 3) = \300 ; the present value of \$300, the larger of the two amounts, is $\$300 \div 7.56\% = \$3,968$, which is more than the cost-share. Attach a statement to your tax return showing the amount and nature of the cost-share payment and how you determined the excludable amount.

CRP Rental Payments

Land rental payments received under CRP are not cost-shares and cannot be excluded from gross income. Beginning in 2008, however, CRP rental payments are exempt from self-employment tax for taxpayers who are retired or disabled.

Timber Basis

Basis is a measure of your investment in timber. The total cost of acquiring purchased forestland should be allocated proportionately among capital accounts for the land, the timber, and other capital assets acquired with them. The fair market value of inherited forestland should be allocated similarly. This usually results in a *step-up* in basis because the fair market value of the property is higher than the decedent's basis.

Establishing your basis can lower your income tax by reducing the taxable amount of timber income. It also can help you recover reforestation costs or your investment in timber lost in a casualty or theft. If you did not establish your basis when you first acquired your timber, you can do it retroactively. You may need a professional forester to determine the volume and value of the timber at the time you acquired it. If you acquired your timber or forestland many years ago, you should compare the potential tax savings from establishing your basis retroactively with the time and expense involved, to see whether it is financially worthwhile. Report your original basis in timber and land on Form T, Part I.

Timber Casualty Losses

You can take a deduction for timber lost in a casualty – an event that is sudden, unexpected, and unusual, like a fire, ice storm or hurricane. Start with the timber “block” that includes the damaged area (if you keep track of all your timber in one account, that is your timber block). Your deduction is the lesser of the decrease in value caused by the casualty or your basis in the timber block.

Example 4. This year a hurricane destroyed timber on your 50-acre tract. Your forester estimates the timber was worth \$10,000 before the storm but only \$1,000 after, a \$10,000 decrease in value. Your basis in the timber is \$2,000. Your casualty loss deduction is \$2,000, the lesser of the two numbers.

Keep in mind the IRS may verify your basis and damage estimate. Report a casualty loss on Form 4684, Section B; adjust your timber basis on Form T, Part II.

Like-Kind Exchanges

Instead of selling appreciated timberland, paying tax on the income and then acquiring replacement property using after-tax dollars, you can structure the transaction as a like-kind exchange (section 1031 exchange) so that gains are not currently taxed. To qualify, you must identify the replacement property within 45 days after closing on the relinquished property. The exchange must be completed by the earlier of the 180 days after the closing of the relinquished property or the due date (including extensions) of the tax return in the tax year of exchange.

Conservation Easements

You can take a charitable contribution deduction for donation of a permanent conservation easement. The amount you can deduct for 2008 is limited to 50% of your adjusted gross income, but you can carry forward any unused amount to be deducted over the next 15 years. If you generate more than 50% of your total income from a timber business, the amount you can deduct is limited to 100% of your adjusted gross income.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or a part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.

Forest Stewardship Workshop:

Use Prescribed Fire Safely and Effectively



Why Burn?

How does weather impact the burn?

Liability and regulations?

What are effects on plants, wildlife, soil and air?

**A burn demonstration will be conducted
if conditions allow.**

Program is free, lunch provided
REGISTER NOW:

3 Dates and Locations:

January 20, 2009; 8:00 am – 4:00 pm, Eastern Time; Austin Cary Memorial Forest, 10625 NE Waldo Road (SR 24), Gainesville, FL 32609. Contact Benjamin Koubek, flboy275@ufl.edu, (352) 846-2374 to register.

January 29, 2009; 8:00 am – 4:00 pm, Eastern Time; Florida Center for Wildfire and Forest Resources Management Training, 24059 Childs Road, Brooksville, FL 34601, Contact Shaun Stewart, (352) 754-6865 or stewars@doacs.state.fl.us to register.

February 17, 2009; 8:00 am – 4:00 pm, Central Time; Blackwater River State Forest, Bear Lake Pavilion. Contact the Santa Rosa County Extension Office at (850) 675-6654 to register.

Directions to all facilities on back



Funding for Florida's Forest Stewardship Program is provided by the USDA Forest Service through the Florida Department of Agriculture and Consumer Services Division of Forestry and a grant from the Sustainable Forestry Initiative

Directions

Austin Cary Memorial Forest Conference Center, 10625 NE Waldo Road, Gainesville, FL 32609:

The Forest is located about 3 miles north of Gainesville on Waldo Road. Enter the gate and follow the road around to the Conference Center. See this link for details:

http://www.sfrc.ufl.edu/handbook/ACMF_map.pdf or call Benjamin at (352) 846-2374.

Florida Center for Wildfire and Forest Resources Management Training, 24059 Childs Road, Brooksville, FL 34601:

From the North

- Take I-75 To Exit 314 (Bushnell, Rt 48)
- Go Right (West) On Rt 48 Approximately ½ Mile To Cr 616 (Look For The Sign For "Sumter Correctional Institute")
- Turn Left (South) and go to the Stop sign
- Turn Right (West) On Rt 476
- Go Approximately 10 Miles To Rt 41
- Turn Right (North) On Rt 41
- Go Approximately 1 Mile To Childs Road
- Turn Left At The Forestry Training Center Sign
- Please Park In The Gravel Parking Lot

Traveling From The South:

- Take I-75 To Exit 309 (Webster)
- Go Right (West) On Rt 476b
- Approximately 3 Miles To Rt 476
- Turn Left (West) On Rt 476 And Travel To Rt 41
- Turn Right (North) On Rt 41
- Go Approximately 1 Mile To Childs Road
- Turn Left At The Forestry Training Center Sign.
- Please Park In The Gravel Parking Lot

See http://www.fl-dof.com/training_education/wtc_location.html for a map.

Blackwater River State Forest, Bear Lake Pavilion, located on the north side of State Highway 4, about two miles east of its intersection with Santa Rosa County Highway 191, in the Santa Rosa County portion of Blackwater River State Forest.

If traveling on Interstate 10 from Pensacola:

- Take exit 22 (Avalon Blvd.) and drive about five miles north to US 90 (Caroline St.) on the west side of Milton.
- Go east about two miles and turn north at the Burger King on Santa Rosa County Highway 87 (Stewart St.).
- Go about one mile north and turn east in front of Milton High School on Santa Rosa County Highway 191 (Munson Highway).
- Follow Highway 191 about 20 miles to its intersection with State Highway 4.
- Turn east on Hwy 4 and go two miles to the entrance to Bear Lake.

If traveling on Interstate 10 from Tallahassee:

- Take exit 56 (State Highway 85, also Ferdon Blvd.) and go north about 3 miles to US Highway 90.
- Turn west on US 90 and go about 4 miles to State Highway 4.
- Turn north on Hwy 4 and go about 4 miles to the community of Baker.
- At the traffic light, turn left, following State Highway 4 about 11 miles to the entrance to Bear Lake.

Questions about this or other Florida Forest Stewardship Program activities can be directed to Chris Demers at (352) 846-2375, or by email at cdemers@ufl.edu. For more Forest Stewardship information and events see the Florida Forestry Information Web site at:

http://www.sfrc.ufl.edu/Extension/florida_forestry_information/index.html

Timber Price Update

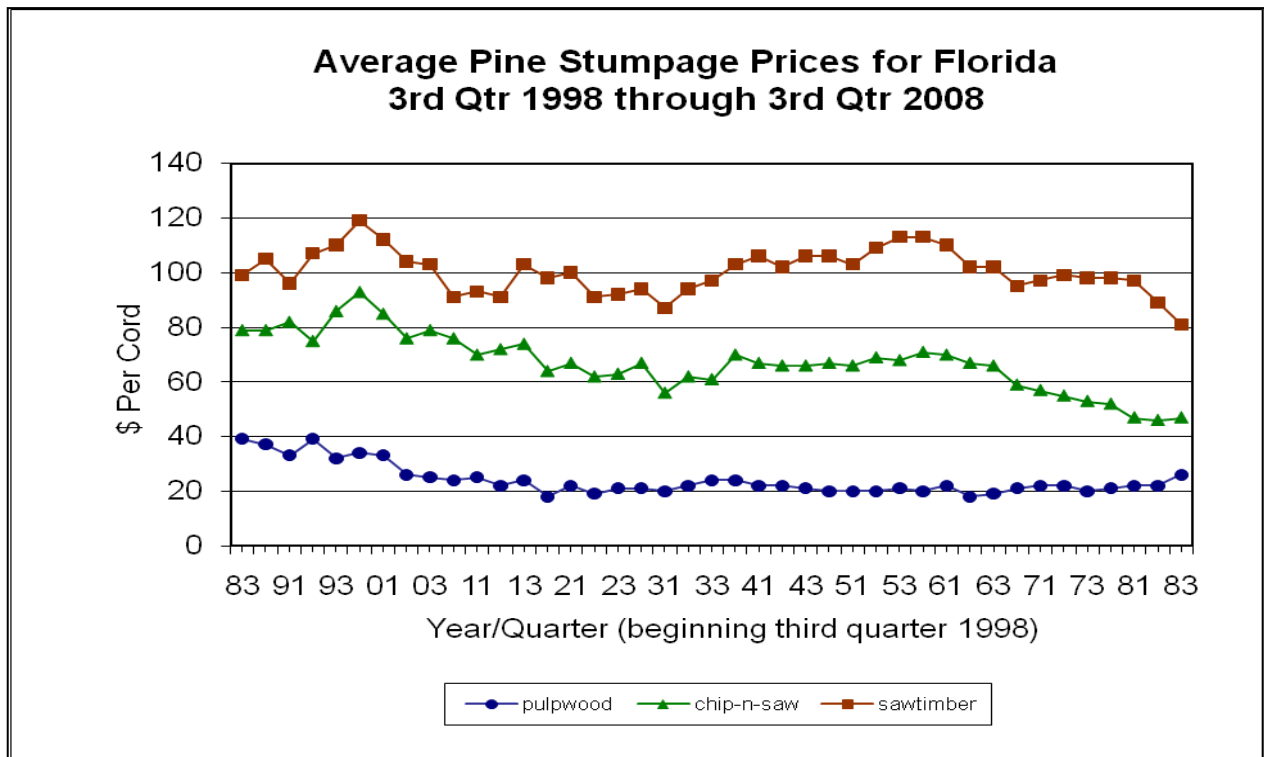
The timber pricing information below is useful for observing trends over time, but does not necessarily reflect current conditions at a particular location. Landowners considering a timber sale are advised to solicit the services of a consulting forester to obtain current local market conditions. Note that price ranges per ton for each product are also included.

Stumpage price ranges reported across Florida in the **3rd Quarter 2008** Timber Mart-South (TMS) report were:

- Pine pulpwood: \$17 - \$35/cord (\$6 - \$13/ton), ↑ (from average 2nd Quarter 2008 prices)
- Pine C-N-S: \$38 - \$56/cord (\$14 - \$21/ton), ↑
- Pine sawtimber: \$56 - \$96/cord (\$21 - \$36/ton), ↓
- Pine plylogs: \$79 - \$108/cord (\$29 - \$40/ton), ↑
- Pine power poles: \$125 - \$159/cord (\$47 - \$59/ton), ↑
- Hardwood pulpwood: \$14 - \$27/cord (\$5 - \$9/ton), ↑

Trend Report

Average stumpage prices were up this quarter for all products except sawtimber, which took a hard hit, due in large part to a weak housing market. Pulpwood prices continue to climb and chip-n-saw prices strengthened for the first time since early 2006. Hardwood stumpage prices gained as well, up more than \$1 per ton across the region. The current financial crisis is driving the major market indicators for most sectors. Distress in housing and credit markets and high energy costs continue to take their toll on wood product markets, especially lumber and panels.



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UPCOMING EVENTS	
Date	Event, Location, Contacts
November 15	<i>Conservation Forestry Field Day, 9 am to 1:30 pm CT, Gould Tree Farm, Washington County, FL.</i> Topics will include prescribed fire, using herbicides, gopher tortoise management and assistance programs. Call the Washington County Extension Office for more information or to register (850) 638-6180.
December 2	<i>13th Annual Exotic Species Workshop for Southwest Florida, Florida Gulf Coast University,</i> registration will open around November 3. Contact the Workshop Chair, Takato Sato, 239-353-8442 x 222, Takako_Sato@fws.gov .
January 20	<i>Forest Stewardship Workshop: Use Prescribed Fire Safely and Effectively, 8 am – 4 pm ET, Austin Cary Memorial Forest near Gainesville, FL.</i> Contact Benjamin Koubek, flboy275@ufl.edu , (352) 846-2374 to register.
January 29	<i>Forest Stewardship Workshop: Use Prescribed Fire Safely and Effectively, 8 am – 4 pm ET, Florida Center for Wildfire and Forest Resources Management Training near Brooksville, FL,</i> Contact Shaun Stewart, (352) 754-6865 or stewars@doacs.state.fl.us to register.
February 17	<i>Forest Stewardship Workshop: Use Prescribed Fire Safely and Effectively, 8 am – 4 pm CT, Black Water River State Forest.</i> Contact the Santa Rosa County Extension Office at (850) 675-6654 to register.

For more information and events about Florida's Forest Stewardship Program and forest management visit:
www.sfrc.ufl.edu/Extension/florida_forestry_information/index.html

The Florida Forest Steward is a University of Florida Cooperative Extension Service, Florida Division of Forestry and Florida Tree Farm joint project:

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