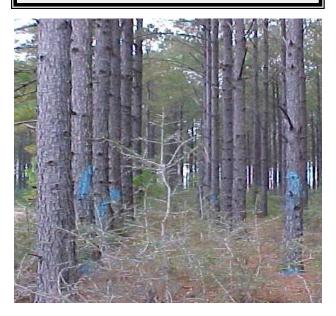
The Florida Forest Steward

A Quarterly Newsletter for Florida Landowners and Resource Professionals

Volume 17, No. 4 Winter - Spring 2011

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Stewardship: Still Relevant Today?

By Dr. Michael Andreu, Assistant Professor, UF-IFAS SFRC

Welcome to a new year, as the current director of the Florida Forest Stewardship Extension Program I would like to take this opportunity to share my vision of how the program should move forward over the next year. During a recent conversation with some colleagues a comment was made that "stewardship" is an old word and doesn't have a place in our modern vernacular. This caused me to pause and think about what "stewardship" really means, to better decide if the idea was still relevant to forest landowners today.

Stewardship is defined as "the careful and responsible management of something entrusted to one's care" (www.merriam-webster.com).

So while the word is indeed old, first appearing in the 1400's, is the concept of stewardship still germane?

Yes, I believe that it is; perhaps now more than ever. Unlike other things we own, forest land is not just a commodity to be traded like some kind of widget.









Instead it is something that brings an unwritten obligation to "care" for it to those who are fortunate enough to hold title to it. You might ask, why is this responsibility more important now than ever in the past? The answer is simple. While the human population is increasing at unprecedented rates, the land base is not. In addition, for the first time in human history, globally, more people live in urban areas than on rural lands and this trend is expected to continue. So the disconnect that we in the field of forestry see with the general public not understanding the social, ecological and economic values and benefits derived from healthy and functioning forest lands is likely to increase. Therefore it is imperative for those who own forest land, to fully appreciate these values, and "manage" the land in a way that will ensure that those benefits can be appreciated not only by the current generation but by future generations.

I recently became a father, and while I previously thought I understood the motivation behind caring about future generations, it wasn't until I held my own son that this abstract idea really hit home; this is not just an academic exercise. The idea of stewardship has real meaning and importance to each and every one of us; it has real meaning to me and to my son. If you are fortunate enough to own a piece of forest land, you have been "entrusted" with the obligation to care for this piece of the world. It is the goal of the Florida Forest Stewardship Program to provide vou with the best scientific information available so that you can "carefully and responsibly manage" your land for your enjoyment and benefit and, indirectly, for the benefit of the rest of society. We will also strive to educate those who do not own forest land about the value that you as landowners, as Forest Stewards, bring to

us all so that they can appreciate the services you provide and the benefits they receive from your efforts.

To better achieve these goals, Chris Demers and I are planning to start a series of charrettes or conversations with those who have a vested interest in forest land stewardship (landowners, forestry consultants, professional land managers, academics and public officials) so that we can learn what kinds of information others think we need to provide to Florida's forest landowners and how best to deliver it. If you would like to share your thoughts or ideas with us, or to be part of these conversations, please feel free to contact us by email (mandreu@ufl.edu or cdemers@ufl.edu) or phone. Through these conversations we hope to make "stewardship "a point of pride for those who can call themselves forest stewards because it will be recognized as a privilege and obligation with which we have entrusted them.

Enhance Timber Profits and Wildlife Habitat by Extending Pine Rotations

By Ricky Lackey, Babe McGowan, Joseph Bryan and Chris Demers

On November 5th, 2010 in Live Oak, FL the Florida Fish & Wildlife Conservation Commission teamed up with Florida Division of Forestry and others to present a common sense approach to managing even-aged pine stands for maximum return on investment while simultaneously increasing wildlife habitat. This workshop and workshops to follow are an attempt to educate landowners and improve the forestry practices on private non-industrial timberland to achieve better returns on timber investments and improved wildlife

habitat. This article will summarize the information covered during the November workshop.

The private forest landscape in the Southeast is generally dominated by overstocked, even-aged stands of planted pines managed on a short rotation, yielding pulpwood and chip-n-saw sized trees. In light of changes in the timber market and landowner objectives, this management strategy may not be the best for most private non-industrial landowners. By increasing pine rotations and implementing multiple thinnings and prescribed fire, a landowner can dramatically increase their return on investment, while creating a beautiful fire maintained pine stand that also provides great wildlife and recreational value.

Forest Management

Short-rotation pine management provides limited wildlife use and no potential to grow higher-value timber products such as sawtimber, poles and plylogs. Stands that remain dense can also encounter forest health issues related to insects and diseases. A more productive approach, in terms of timber and wildlife, is to groom a pine plantation into a healthy, adequately stocked forest. This can take place in a series of 3 thinnings. The first thinning is

the most important as it sets the stage for the rate of growth for the duration of that rotation (see Table 1).

Tree selection to secure the best trees in the stand is of utmost importance at this stage, because the trees with larger crowns will grow faster than those with smaller crowns. To clarify, the last cut at age 30 in Table 1 is a final clearcut harvest.

When to Thin? The sooner the better. The least valuable forest product, pulpwood, comes out of the first thinning. If executed correctly there should only be one thinning that is entirely pulpwood (see Figure 1, next page). The main factor determining when the first thinning takes place is the ratio of living crown. The live crown is measured as the distance from the lowest living limb to the top as a percentage of total height. To sustain maximum growth response it is preferable to have more than 40% live crown ratio on the desirable trees that are to be left after thinning. Depending on the site, the first thinning can take place anywhere from 10-15 years.

Density and stocking should be based first on the quality and growth potential of trees being left and second, the density at which these trees are being left. Basal

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Thin Age	Average Volume Removed (Tons per Acre) *Average Site Index of 70			Total Volume Removed (Tons per	Overall Percentage by Product Class	
		PW	CNS	SAW	Acre)	Product Class
12	2	45			45	25% PW
18	8	5	20		25	10% Topwood
24	4	5 (topwood)		20	25	10% CNS
30	0	15 (topwood)		90	105	55% Sawtimber
					200	

^{*}Volumes shown are an average of various, planted loblolly and slash pine-stands located in AL, FL, and GA and are meant to illustrate, in general, how a well-managed, planted pine-stand should perform.

area, a common expression of stand density, is the cross-sectional area of a tree at 4.5 feet (breast height), calculated in square feet. This figure is usually reported as the sum square feet area on a sampled acre.

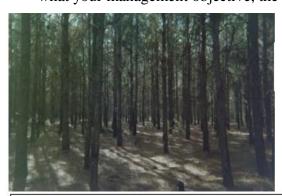
Target residual basal area for every thinning in order to promote forest health and best financial return should be somewhere between 50 and 80 square feet per acre of the very best trees capable of producing a higher value product. Many forestry and wildlife professionals have found that the retention of around 65 square feet basal area per acre of the best trees in the stand is the most profitable stocking to leave.

After the thinning has been completed, the entire stand should be 99% high quality trees capable of producing a higher valued forest product for the future thinning/harvest regime.

<u>How to thin</u>? The row pattern of thinning is perhaps the most often discussed and certainly the least important factor in thinning planted pines. Modern equipment, though large, is capable of taking out trees in other rows between cut rows, as in a 5th row thinning. No matter what your management objective, the

further apart the cut rows, the better. It is best to remove trees based on selection from fewer cut rows rather than taking out every 3rd or 4th row. Removing every 3rd row is essentially clear cutting 33% of the stand without regard to quality and leaves only 66% of the stand to select from. Leaving the trees distributed over a larger portion of the stand is much more profitable, long-term, due to better tree selection. The premise for thinning is to take out the poor trees and leave the healthy crop trees for potential future harvest. For best results, hire a professional forester to mark every thinning, including the first. Do not assume the harvester operator will leave the trees appropriate for the long-term health and productivity of the stand.

The financial benefits of manually marking and adequately thinning a planted pine stand early by far outperforms any stand that is thinned late and not marked by a professional forester. Many stands managed in the fashion described above will and have yielded well over \$5,000.00/acre over a 30-35 year rotation. Not only do the longer rotations increase revenue through higher value products, but your cash flow is increased due to income from multiple thinnings.



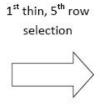




Figure 1. First thinning in a stand of 13 yr old field slash pine, 5th row selection, leaving 65 sqft of basal area per acre. Before thinning there were about 600 trees per acre in this stand, which was thinned to leave 160 trees per acre. A first thinning can yield excellent results for wildlife and forestry with no sacrifice to either. This particular thinning netted about \$440 per acre of pulpwood and is on track for a second thinning approximately 5 years following the first.

Wildlife Considerations

Forest management in planted pines is often mistaken to be at odds with sound wildlife management practices but that doesn't need to be the case. Let's look at the techniques mentioned above and see how they affect wildlife.

Stand age at first thinning: The earlier any stand is thinned, the sooner sunlight can reach the ground and fire can be applied. Sunlight and fire are the two main ingredients when managing for upland wildlife in the Southeast. If managing longleaf, this is less of an issue, because fire can be used at virtually any time. This is crucial however if managing other species, such as slash and loblolly pines. Fire is great, but is not effective without sunlight reaching the ground to promote the grasses and herbs that carry it. By thinning early and appropriately you allow adequate sunlight (70-80% at noon) to hit the forest floor encouraging plant growth, which provides fuel as well as food and cover for most upland wildlife species in the Southeast. Multiple thinnings during a rotation, as mentioned earlier, keeps the canopy open.

Basal area: For wildlife, a residual basal area of 65 sqft/acre basal area is at the high end for the range of basal area (40-65 sqft/acre) that produces good habitat, particularly that for bobwhite quail. Research shows that a basal area of 40 or less does not limit quail abundance, but when trying to manage for both, timber and wildlife, the management strategies described in the forest management section above fit the mold, even for quail. In most cases, implementing strategies that benefit quail are very beneficial for other game and non-game species adapted to fire. Furthermore, if the logging ramps and other openings are utilized as weed

fields or food plots, the wildlife value is enhanced even more.



Figure 2. 13 yr old slash pine stand six months after 1st thinning. Notice the explosion of groundcover facilitated by sunlight and soil disturbance. A prescribed burn will only enhance the groundcover vegetation.

The Big Picture

Most of the decline in neo-tropical birds and other grassland/shrub species, such as quail, can be attributed to habitat fragmentation and lack of fire. An increase in commercial development, clean farming, and densely planted pine stands have all contributed to this fragmentation and decline over the last few decades. If the strategies presented here were applied to the millions of acres of planted pine stands in the Southeast, we could dramatically reduce fragmentation and increase the acreage of prescribed burning.

For example, many planted pine stands in the rural parts of the Southeast are adjacent to other dense pine stands, improved pasture, or crop fields (see Figure 3, next page). This fragmented configuration on the landscape provides limited wildlife habitat.

On the other hand (see Figure 4), if those planted pine stands are thinned early and often, and carried out to 30+ years using fire as a key management tool, then adjacent



Figure 3. Multiple dense pine stands adjacent to improved pasture and crop fields.

cover and food is provided in the event that a neighboring stand is clear-cut.

During the past few decades, with the advent of urban/suburban sprawl and rising interest in wildlife and forest resources, land has become an increasingly invaluable commodity. As land stewards we have the responsibility to promote healthy forests while maintaining the integrity and diversity of wildlife and land resources. It is possible to do this while realizing profitable timber revenues. Be informed and demand the best for your property.

To begin the process of doing this on your property, we recommend finding a consulting forester or biologist that can design and implement a forest or wildlife management strategy for your property. For additional advice on thinning for forest health and wildlife or other forestry or wildlife concerns, contact your state wildlife biologist, local county forester, or county extension agent.

<u>Calendar note</u>: On May 13, 2011, this topic will be addressed at one of the FL-GA Game Management Series, entitled "Balancing Timber & Wildlife for Upland Game", taking place in Gadsden County.



Figure 4. Multiple pine stands of different ages adjacent to pasture and crop fields. (Figure 3 is on the same scale as Figure 4).

In the next issue we'll explore another timber management option, the selection system, which retains the forest stand in perpetuity and provides outstanding wildlife habitat benefits.

About the authors:

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Babe McGowan, Georgia Registered Forester. Joseph Bryan, Forester, Rock Creek Capital. Chris Demers, Forest Stewardship Coordinator, University of Florida.

Landowner Assistance Organizations

By Stan Rosenthal, Forestry Extension Agent, UF-IFAS Leon County Extension

There are many associations out there for landowners who are interested in help with managing their land. There are three associations that help protect landowner's rights/abilities to continue to produce forest products for sale from their land. They are the Florida Forestry Association, the Florida Farm Bureau and the American Forest Foundation. These organizations spend a considerable amount of time promoting and protecting landowners' ability to manage land through education and the monitoring of relevant rules, regulations and tax issues.

The Florida Forestry Association was incorporated in 1926 and has grown to a 1,600 member organization that provides advocacy, information, education, networking and strength in numbers to help protect and encourage landowner's ability to manage forestlands. This Association works with federal, state and local governments to help promote an economic climate favorable to the forest products industry and forest management. They also educate loggers and landowners on how to keep up with the changing world through the Master Logger course, publications and meetings. Learn about the Florida Forestry Association on the web:

http://www.floridaforest.org/index.php

The Florida Farm Bureau is the sunshine state's largest general agricultural organization with more than 140,000 member-families representing Farm Bureaus in 60 Florida counties. Its mission is "to increase the net income of farmers and ranchers, and to improve the quality of rural life." They have been around for 69 years in Florida, where agriculture is second only to tourism in economic importance. Membership provides a multitude of benefits, and you don't have to be a farmer. For more information about the Florida Farm Bureau see their web site: http://www.floridafarmbureau.org/

The American Forest Foundation, through its American Tree Farm System, represents a nationwide community of more than 87,000 individuals and families joined by their desire for excellence in forest stewardship. These landowners share a commitment to protect watersheds and wildlife habitat, conserve soil, and provide recreational opportunities, while producing the wood that America needs for thousands of useful products.

More than 58% of the productive forests in America are owned by ordinary citizens, not government or industry. Florida now has over 900 certified Tree Farms, covering more than 600,000 acres of land. To qualify for Tree Farm certification, woodlands must be: 10 acres or more; under management with a written and implemented plan that accounts for water quality, wildlife habitat, soil conservation and biodiversity, as well as production of forest products; protected from fire, insects, disease, and destructive grazing; and reforested in a timely manner after harvesting.

If you would like additional information on Tree Farm certification in Florida, or if you meet the qualifications outlined above and want to have your property inspected, email them at **phil@forestfla.org**. (The Florida Forestry Association helps manage this program)

The American Tree Farm System web page is at www.treefarmsystem.org. There are many other important organizations and government agencies that help landowners in other ways. They of course include the Florida Forest Steward program, which incorporates the Florida Division of Forestry, the Florida Fish and Wildlife Conservation Commission and the University of Florida/Institute of Food and Agricultural Sciences (IFAS) Extension. Others that might be of interest would be National Wild Turkey Federation, Ducks Unlimited, and the USDA Farm Services Agency and Natural Resources Conservation Service.

It is important that landowners get and stay involved with the larger forest community. As with all groups, failure to be active and organized will mean little attention to our issues by policy makers and society.

COOPERATIVE FORESTRY TECHNOLOGY UPDATE

1720 Peachtree Road NW, Atlanta, GA 30309



Updated Tax Tips for Forest Landowners for the 2010 Tax Year

by Linda Wang, National Timber Tax Specialist and John L. Greene, Research Forester, Southern Research Station

This bulletin is updated as of Dec. 20, 2010, to include the changes from Public Law 111-312 enacted on Dec. 17, 2010. It provides tax tips for woodland owners and their tax advisors in the preparation of the 2010 individual tax return. Please be aware the information presented here is not legal or accounting advice. Consult your legal and tax advisors for more complete information.

Timber as Personal, Investment or Business Property

The tax rules vary depending on whether your woodland is personal, income-producing (investment), or business property. You must make this determination for your holding each tax year. If you do not have a profit motive, your timber may be personal property, which provides limited opportunities for deductions. If you have a clear profit motive, your property may be an investment property, or it may be business property if your management activity is more regular, frequent, and intensive than required for an investment. A written management plan is one of the best places to document a profit motive. For a timber held as a business, you also must determine whether you materially participate in its operation, in order to establish whether you face restrictions (called *passive loss restrictions*) on the deduction of business losses. The tests for material participation are based on factors including the number of hours of your participation.

Example 1: You grow timber for profit and asset appreciation but do not conduct it as a business. Your woodland is investment property.

Example 2: You manage your timber as the sole proprietor of a business. You keep business records, including the number of hours of your participation in the business to establish that you materially participate in its operation. Your woodland is business property for tax purposes.

Timber Sales

The net sale amount, not the gross proceeds from a sale, is taxed. You may deduct depletion (see below) and expenses from the sale. Report the sale of timber held as an investment on Schedule D, as a long-term capital gain if you owned the timber more than 1 year or a short-term capital gain if not. Report the sale of timber held as a business on Form 4797 and Schedule D, whether you sold it outright (lump-sum) or pay-as-cut (sec. 631(b)).

Example 3: You sold for \$8,000 standing timber held as investment more than 1 year and incurred \$800 in sales expenses. Assuming your basis in the timber (see below) is zero your net tax-

able amount from the sale is \$7,200 (\$8,000 - \$800), which you report on Schedule D. If you held the timber as a business, you would report the sale on Form 4797 and Schedule D.

Income from sale of *cut* (vs. *standing*) timber is taxed in two parts. The difference between the fair market value (FMV) of the standing timber on the first day of your tax year and your basis in it is taxed as a capital gain (to qualify as a long-term capital gain you must have held the timber more than 1 year before cutting it for use in your business). The difference between the proceeds from the sale of the cut products and the sum of the FMV of the standing timber and the cost of converting it into products for sale is taxed as ordinary income (sec. 631(a)).

Example 4: You paid a contractor \$2,000 to cut standing timber you had held more than 1 year into logs, then sold the logs to a mill for \$30,000. The FMV of the standing timber was \$23,000 on Jan. 1 and your basis in it was \$1,000. Make a sec. 631(a) election on Form T, Part II. Then report a \$22,000 long-term capital gain (\$23,000 - \$1,000) on Form 4797, and \$5,000 in ordinary income (\$30,000 - 23,000 - \$2,000) on Schedule C.

For 2010, the maximum rate for long-term capital gains is 15%, or 0% for amounts that fit under the ceiling for the 15% tax bracket if added to your ordinary income (\$34,000 for single tax-payers, \$68,000 for married tax-payers filing jointly).

Installment Sales

An installment sale involves receiving one or more payments after the year of sale. Interest is charged on deferred payments. The advantage of an installment sale is that it allows you to defer tax by spreading your gain over 2 or more years.

Example 5: You sold timber for \$10,000 (\$8,000 after deducting depletion and sales expenses) in 2010. The buyer paid you \$5,000 in 2010 and \$5,000 plus interest in 2011. Your gross profit percentage is 80% (\$8,000 ÷ \$10,000). Report only a \$4,000 gain for 2010 (\$5,000 x 80%), using Form 6252.

Timber Basis and Depletion

Your basis in purchased timber is the total cost of acquisition (e.g., purchase price, survey, legal fees). Your basis in inherited timber is its FMV on the date of death, but your basis in gifted timber is the lesser of its FMV or the donor's basis. Your basis in land and timber acquired together should be divided in proportion to their FMV and kept in separate accounts. If you didn't allocate basis when you acquired your woodland a professional forester can determine it retroactively, but you should weigh the cost

against the potential tax savings.

Example 6: In 2010 you bought a deed to 1,000 MBF of timber for a total cost of \$212,000. Your basis in the timber is \$212,000, even though your forester estimates its FMV is \$220,000.

If you have a timber sale or a casualty loss, you can take a deduction against your timber basis. To calculate your depletion deduction for a sale, divide your basis by the total volume of timber (the *depletion unit*) then multiply by the number of units sold.

Example 7: Continuing with example 6, you immediately sold 200 MBF of timber for \$220/MBF. Your depletion unit is \$212/MBF ($$212,000 \div 1,000 MBF$) and your depletion is \$42,400 ($$212 \times 200 MBF$).

Timber Management Expenses

If you have a profit motive for your woodland, you can deduct ordinary and necessary timber management expenses, such as costs incurred to protect the woodland from insects, disease or fire, control brush, or do a precommercial thinning or mid-rotation fertilization. Management expenses for property held as an investment are subject to a 2% of adjusted gross income (AGI) reduction on Schedule A. In contrast, expenses for business property may be deducted in full on Schedule C. You may add to your timber basis expenses subject to the 2% AGI reduction and recover them when you sell the timber.

Reforestation Costs

Sec. 194 allows tax deductions for the cost of reforesting your woodland following a harvest or afforesting open land. You may deduct the first \$10,000 (\$5,000 for married couples filing separately) per year of such expenses per qualified timber property. Any additional amount may be deducted (*amortized*) over 84 months. Costs for both artificial and natural regeneration qualify.

Example 8: You spend \$7,000 to reforest your woodland following a harvest. If you hold the woodland as an investment, deduct the full amount as an adjustment to gross income on the front of Form 1040; if you hold it as business property, deduct it on Form 1040, Schedule C or F (if you qualify as a farmer; see below).

Example 9: You spent \$17,000 to reforest your property. Deduct \$10,000 plus 1/14th of the remaining \$7,000 (\$500) in 2010. Deduct 1/7th of the \$7,000 (\$1,000) in years 2011 through 2016, and the last 1/14th (\$500) in 2017. Report the amortization deductions on Form 4562, Part VI.

Depreciation, Bonus Depreciation, and First-Year Expensing

Capital expenditures such as those for logging equipment, bridges, culverts, fences, temporary roads, or the surfaces of permanent roads may be deducted (*depreciated*) over the property's useful life. For example light-duty trucks and logging equipment are depreciated over 5 years. You also may take bonus depreciation equal to 50% of the cost of qualified property placed in service on or before Sep. 8, 2010, and 100% through the end of year. If you purchased qualifying property (generally tangible personal property, but not improvements to land, buildings, or components of buildings) for your forest business in 2010, you can elect to expense up to \$500,000, subject to a \$2 million phaseout and business taxable income limitations (*first-year expensing*).

Cost-share Payments

Sec. 126 allows recipients of payments from approved public cost-

share programs to exclude all or part of the payments from their income. Approved federal programs include the Forest Health Protection Program (e.g., the southern pine beetle and mountain pine beetle cost-shares), the Conservation Reserve Program, Environmental Quality Incentives Program, Wildlife Habitat Incentives Program, and Wetlands Reserve Program. Approved state programs also qualify. The excludable amount is the present value of the greater of \$2.50 per acre or 10% of the average annual income from the property over the last 3 years. You generally cannot claim an exclusion if the cost may be expensed. You also may not claim a deduction for an expenditure reimbursed with the cost share and at the same time exclude the cost share from your income.

Example 10: You received a \$4,000 cost-share from the Conservation Reserve Program for your 100-acre woodland. Assuming no income from the property in the last 3 years, you can exclude \$3,275 ((\$2.50 x 100 acres) \div 7.63%). The interest rate is from the Farm Credit System Bank. If you had \$9,600 income from the property, you could exclude the entire cost-share: $(10\% \text{ x ($9,600 } \div 3)) \div 7.63\% = \$4,194 > \$4,000$. Attach a statement to your tax return describing the cost-share program and your calculations.

Casualty and Theft Losses

The loss of timber from a casualty—a sudden, unexpected, and unusual event such as a fire or storm—may result in a tax deduction. The deduction is limited to the lesser of the decrease in FMV caused by the casualty or your basis in the timber block (the area or unit you use to keep track of your basis in the timber that was damaged). Similarly, a theft loss deduction is limited to the lesser of the decrease in FMV or your basis in the stolen timber. A competent appraisal usually is required.

Example 11: A fire caused \$5,000 in damage to your timber (\$9,000 before-fire FMV - \$4,000 after-fire FMV). Your basis in the affected block is \$2,000. Your loss deduction is the lesser amount, or \$2,000. Report the loss on Form 4684, Section B, and adjust your timber basis (reduce it to zero) on Form T, Part II.

Example 12: Continuing with example 11, you sold the damaged timber for \$2,000 in a salvage sale. You have a taxable gain of \$2,000 (\$2,000 - \$0 basis), but you can defer tax on the gain by using it to acquire qualified replacement property (e.g., reforestation) within the allowable replacement period (generally 2 years).

Filing Form T

You must file Form T, Forest Activities Schedule, if you claim a depletion deduction, sell cut products under sec. 631(a), or have a lump-sum sale of timber held as business property (sec. 631(b)).

Schedules C and F

Taxpayers in the trade or business of farming (e.g., crops, dairy, or livestock) file Schedule F. Woodland business owners also file Schedule F if their timber ownership is incidental to a farming operation; otherwise, they should use Schedule C.

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 allprograms.) 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.

Congratulations Certified Forest Stewards and Tree Farmers!



H.M. Warner and grandson, William, Tree Farmers, Suwannee County



James Jernigan, Forest Steward, Santa Rosa County



Sybil and Everal Allen, Hamilton County



Mary Fridman (center) with daughter, Erinn Koch, John Koch (taking picture) and dog, Shawnee, Suwannee County



Charles (L) and Edward (R) Paramore with Mike Mathis, Holmes County

Not Pictured:

Bill Wiley, Forest Steward, Hamilton County

Robert Helmling, Forest Steward, Putnam County



David McPhaul with sister, Debbie, Cathy Hardin and Mike Wilson, Gadsden County

Not Pictured:

Ed Kerstein, Forest Steward, Holmes County

Harry Johnston, Forest Steward, Putnam County

For more information about becoming a Certified Forest Steward or Tree Farmer, call your County Forester or learn about it at:

http://www.fl-dof.com/forest_management/cfa_steward_index.html http://www.floridaforest.org/tree_farm.php

Forest Stewardship Workshop:

Longleaf Pine Forest Restoration & Management

Once growing across much of this region, longleaf pine has many favorable characteristics for landowners with long-term, multiple-use land management objectives. Longleaf pine yields a large proportion of high value solid wood products, is adapted to fire and is resistant to many insects and diseases. When burned regularly, longleaf pine forests provide ideal habitat for a diverse array of plants and animals. This program will provide the current state of knowledge and practice for regenerating and managing longleaf pine forests, including groundcover restoration and



Cost is \$10/person, lunch and program materials included.

REGISTER NOW:

2 Dates and Locations:

February 24, 2011; 8:30 am – 3:00 pm, Eastern Time; Austin Cary Memorial Forest. 10625 NE Waldo Road, Gainesville, FL 32609. Register on-line at http://fsp-workshop022411.eventbrite.com/. By phone, contact Chris Demers at (352) 846-2375.

March 3, 2011; 8:30 am – 3:00 pm, Central Time; Blackwater River State Forest, Bear Lake Pavilion. Register on-line at http://fsp-workshop030311.eventbrite.com/. By phone, contact Janis at the UF-IFAS Santa Rosa County Extension Office at (850) 675-6654.

Directions to facilities on back

















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 Chris at (352) 846-2375.

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.

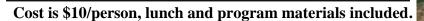
For more Forest Stewardship information andevents see the Florida Forestry Information Web site at:

http://www.sfrc.ufl.edu/forest_stewardship

Forest Stewardship Workshop: Manage the Pond & Mind the Creek

Water features such as ponds, lakes, rivers and springs provide important habitat for fish, birds and other wildlife. They are also important components our water supply. This program will focus on managing ponds for recreational and/or fee fishing, with guidance on protecting water and enhancing wildlife habitat along lakes, rivers and other water features.





REGISTER NOW:

3 Dates and Locations (*Directions to all facilities on back*):

April 8, 2011; 9:00 am – 3:00 pm, Eastern Time; Blitch Plantation, Property of John and Shirley Rudnianyn, 13200 NW 110th Ave, Reddick, FL. Details and registration on-line at http://fsp-workshop040811.eventbrite.com/. By phone, contact Cindy at the Marion County Extension Office at (352) 671-8400.

April 28, 2011; 9:00 am – 3:00 pm, Central Time; UF-IFAS Holmes County Extension Office, 1169 E Hwy 90, Bonifay, FL 32425. Details and registration on-line at http://fsp-workshop042811.eventbrite.com/. By phone, contact the Holmes County Extension at (850) 547-1108.

May 12, 2011; 9:00 am – 3:00 pm, Eastern Time; UF-IFAS Highlands County Extension Office, 4509 George Blvd, Sebring, FL 33872. Details and registration on-line at http://fsp-workshop051211.eventbrite.com/. By phone, contact the Highlands County Extension at (863) 402-6540.











Directions

Blitch Plantation House 13200 NW 110th Ave, Reddick, FL 32686

- -From I-75, take exit 368 (Irvine, CR 318).
- -Travel west on CR 318 1/10 mile to CR 225
- -Turn left on CR 225 and travel south 3 miles to CR 316
- -Turn left on CR 316 and travel west 3 miles to NW 110th Ave.
- -Turn left onto NW 110th Ave and travel south 2 miles to paved driveway on right.
- -Turn right onto driveway, press gate ringer to announce arrival and open gate.
- -Follow paved road west ½ mile to brick house on left.

UF-IFAS Holmes County Extension Office 1169 E Hwy 90, Bonifay, FL 32425

- -From I-10, take Exit #112 (SR-79) and go north approximately 1.8 miles into Bonifay.
- -Turn right at the first traffic light onto US-90 East and go 1 mile.
- -The Holmes County Extension office is on the right at the Holmes County Ag Center.

UF-IFAS Highlands County Extension Office 4509 George Blvd, Sebring, FL 33872

- -The Extension Office is located at the intersection of US-27 and George Boulevard, at the Highlands County Agricultural Civic Center Complex in Sebring.
- -This complex is on the west side of US-27. There is a yellow flashing light at the intersection.
- -It is located approximately 1 mile south of Highlands Regional Hospital and ½ mile north of the intersection of US-98, US-27, and SR-66. The concrete, one-story, off-white building is located in the middle, in front of the building.

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:

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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 Southeast average price information for biomass fuel is now included.

Price ranges reported in the 4th Quarter 2010 Timber Mart-South (TMS) report were:

Florida Stumpage Prices

- Pine pulpwood: \$22 \$37/cord (\$8 \$14/ton), \(\frac{1}{2}\) from 3rd Qtr
- Pine C-N-S: \$28 \$53/cord (\$11 \$20/ton), \
- Pine sawtimber: \$66 \$96/cord (\$25 \$36/ton), \
- Pine plylogs: \$76 \$98/cord (\$28 \$37/ton), ↑
- Pine power poles: \$136 \$176/cord (\$51 \$66/ton), ↑
- Hardwood pulpwood: \$11 \$31/cord (\$4 \$11/ton), ↑

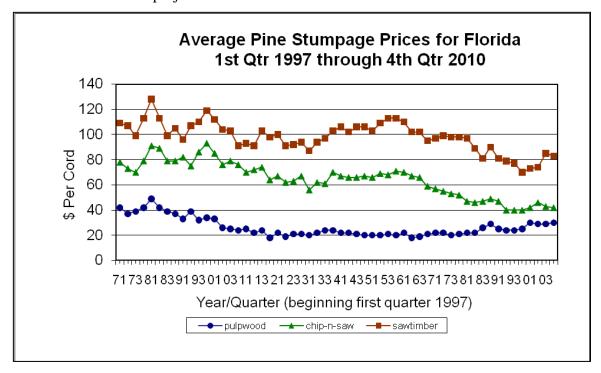
Biomass Fuel Prices*

- In-woods
 - whole tree pine: \$13 \$19/ton
- In-woods
 - whole tree hardwood: \$12 \$17/ton

*Southeast average low and high price ranges per ton, fuel quality chips from tops, limbs, limited bole material or otherwise pre-commercial material

Trend Report

Average stumpage prices in Florida were mixed this quarter, while price trends were on the decrease for the major products, on average, across the Southeast region. Dry weather and adequate supplies to meet demand generally kept prices lower in the last quarter of 2010. As with the other products, average biomass prices decreased again as supply remains well above demand from current projects.



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Upcoming Natural Resource and Small Farm Events				
Date	Event, Location, Contacts			
February 17	Silviculture Best Management Practices Workshop, 10 am - 3:30 pm ET, UF-IFAS Hamilton County Extension Office, 1143 US Hwy 41 NW, Jasper, FL. Register by February 14th! Contact Greg Staten, (386) 792-1269 or Greg.Staten@freshfromflorida.com			
	2011 Tree & Landscape Shortcourse, 8 am - 3 pm, Trinkle Center, Hillsborough Community College – Plant City Campus, \$30 fee per person, materials and lunch included. Details and registration online: http://2011shortcourse.eventbrite.com/.			
February 24	Silviculture Best Management Practices Workshop, 10 am - 3:30 pm ET, SJRWMD Jacksonville Service Center, 7775 Baymeadows Way, Suite 102, Jacksonville, FL. 4 Cat 1 CFEs will be available. Register by February 18th! Call or Email Robin Holland (352) 732-1273, Robin.Holland@freshfromflorida.com			
	Small Scale Mushroom Production on Hardwood Logs, Live Oak, FL. For more information, contact Lydia Von Borstel at 386-362-1725 ext. 109 or lvonborstel@ufl.edu .			
February 25	Wildlife Food Plot Workshop, 9:00 am to 12:00 pm, UF-IFAS Range Cattle Research and Education Center, Ona, FL. Details and registration here http://wildlifefoodplot.eventbrite.com/			
March 11-12	2011 Bee College, St. Augustine, FL. See http://entnemdept.ifas.ufl.edu/honeybee/extension/index.shtml for more info.			
March 14-15 and 18-19	Starting a Successful Hydroponic Business, Live Oak, FL. For more information, contact Lydia Von Borstel at 386-362-1725 ext. 109 or lvonborstel@ufl.edu .			
March 18	2010-11 FL-GA Game Management Update Series, Nuisance Animals, Trulock Plantation, Thomas / Grady County, GA. Cost is \$25, lunch and materials included. Details and registration on-line: http://flgagmus.eventbrite.com/			
Anrill	2010-11 FL-GA Game Management Update Series, Food Plots, Alford Arm Greenway, Tallahassee, FL. Cost is \$25, lunch and materials included. Details and registration on-line: http://flgagmus.eventbrite.com/			
Anrii 70	2010-11 FL-GA Game Management Update Series, Vegetation Management for Upland Wildlife, Dixie Plantation, Jefferson County, FL. Cost is \$25, lunch and materials included. Details and registration on-line: http://flgagmus.eventbrite.com/			
	2010-11 FL-GA Game Management Update Series, Balancing Timber & Wildlife for Upland Game, Cobey Property, Gadsden County, FL. Cost is \$25, lunch and materials included. Details and registration on-line: http://flgagmus.eventbrite.com/			
-Also see Forest Stewardship Workshop Announcements inside this issue-				

For more Forest Stewardship Program information see: sfrc.ufl.edu/forest_stewardship

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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