



Hurricane Recovery Workshop:

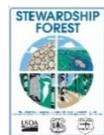
Taking the Next Steps to Salvage and Restoration of Forests and Natural Resources Impacted by Hurricane Michael

Calhoun County, FL

Date: February 12, 2019
9:00 am to 5:00 pm CST
Rivertown Community Church
19359 Highway 71
Blountstown, Florida 32424

October 2018 lingers on for many in west Florida. Hurricane Michael exploded onto shore in the central Florida Panhandle and barreled its way north, leaving behind an 80-mile wide path of destruction. Approximately three million acres of forestland was hit, with economic damages conservatively estimated to be \$1.3 billion.

You are not alone. Many, if not most, forest landowners in this region are still looking for answers to difficult questions. What assistance is available? What do I do with trees still on the ground? Can I get reimbursed for losses? Can I get assistance with replanting? What are the tax implications? What is the status of forest product markets? Thank you for joining us today for this hurricane recovery workshop for forest landowners, provided by the Florida Tree Farm Program. A panel of experts from a wide array of expertise will lead the discussion and help answer your questions. The Florida Forest Service, University of Florida IFAS Extension, Florida Tree Farm Program, Florida Forestry Association, Florida Farm Bureau, Farm Credit of Northwest Florida, Florida Fish and Wildlife Conservation Commission, USDA Natural Resources Conservation Service and Farm Service Agency, forest and natural resource professionals, forest products industry, tax professionals, and fellow Tree Farmers and forest landowners are here.



This event is provided by the Florida Tree Farm Program and supported by the USDA Forest Service via the Florida Department of Agriculture and Consumer Service's Florida Forest Service, Florida Sustainable Forestry Initiative Implementation Committee, American Forest Foundation, and a host of additional sponsors listed on the back.



Hurricane Recovery Workshop: *Taking the Next Steps to Salvage and Restoration of Forests and Natural Resources Impacted by Hurricane Michael*

February 12, 2019

Calhoun County, FL

9:00-9:45 am	Registration and Networking	
9:45-9:50	Welcome	John Alter, Florida Tree Farmer
	Florida Tree Farm Program	
9:50-10:50	Landowner Perspective	Salem Saloom, Alabama Tree Farmer
10:50-11:00	Farm Credit of Northwest Florida	Emily Lowe
	Florida Farm Bureau Federation	Allen Scheffer
11:00-11:30	Natural Resource Conservation Service	Nathan Fikkert
11:30-12:00	Farm Service Agency	TBD
12:00-1:15 pm	LUNCH / Networking	Provided by Sponsors
1:15-2:00	Florida Forest Service	Jim Karels, Director
2:00-2:30	Tax Information	Sara Applewhite, Carr, Riggs & Ingram, LLC
2:30-2:45	BREAK	
2:45-3:00	University of Florida IFAS	Dr. Pat Minogue
3:00-3:15	Florida Forestry Association / Industry	Mike Branch
3:15-3:30	Association of Consultant Foresters	Joe Shiver, Consultant Forester
3:30-3:45	BREAK	
3:45-4:45	Panel Discussion / Questions	
4:45-5:00	Closing	Steve Lloyd, Florida Tree Farm Program President

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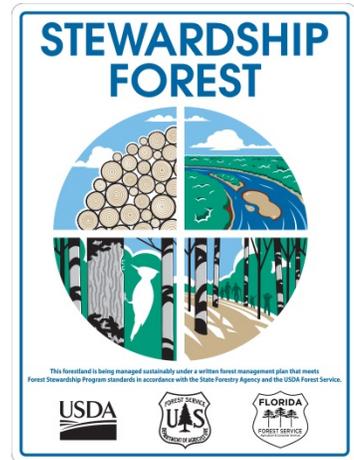
Workshop Resource Contacts

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Florida's Forest Stewardship Program

Forest Stewardship is active management of forest land to keep it in a productive and healthy condition for present and future generations, and to increase the economic, environmental and social benefits of these lands. Forest Stewards are landowners who manage their forest lands on a long-term basis by following a multiple resource management plan.

The Forest Stewardship Program addresses the improvement and maintenance of timber, wildlife, soil and water, recreation, aesthetics, as well as forage resources.



Eligibility

Private forest landowners with at least 20 acres of forest land and a desire to manage their ownerships according to Stewardship principles can participate in the Forest Stewardship Program. Also, adjacent landowners, with similar management objectives, may combine their holdings to meet this acreage limitation.

Benefits to Landowners

- A customized management plan that is based on the landowner's objectives. The plan will include forest stand characteristics, property maps, management recommendations, and a five-year time line for future planning. This plan also serves as documentation of active management on the property that may help reduce tax liability.
- An opportunity for public recognition as a certified "Forest Steward".
- Educational workshops, tours and the quarterly Florida Land Steward newsletter developed and distributed by the University of Florida, IFAS Cooperative Extension Service and other partners.

How to Enroll

Contact your local Florida Forest Service County Forester and tell them that you would like to have a Forest Stewardship Plan prepared for your property. More information and application online at: <http://FreshFromFlorida.com/ForestStewardship>



Tree Farm Program

The American Tree Farm System® is a program of the American Forest Foundation and was founded in 1941 to promote the sustainable management of forests through education and outreach to family forest landowners. Nearly 26 million acres of privately owned forestland and 80,000 family forest landowners in 46 states are enrolled in the program and committed to excellence in forest stewardship. About half of all Tree Farms are located in the South.

Eligibility

Private forest landowners with at least 10 acres of forest land and have a desire to manage their ownerships according to sustainable forestry guidelines can participate in Tree Farm.

Benefits to Landowners

Tree Farmers are good stewards of their forestland, committed to protecting watersheds and wildlife habitat and conserving soil. They manage their forestland for various reasons, including timber production, wildlife, recreation, aesthetics, and education/outreach. Florida Tree Farmers receive many benefits:

- Representation on local, state, and federal issues affecting forestland owners.
- Exposure to a network of forestry professionals and landowners committed to sustainable forestry.
- Invitations to workshops, tours and the quarterly Florida Land Steward newsletter produced by University of Florida IFAS and other partners.
- Certification that meets international standards of sustainable forest management.
- Participation in local, state, regional, and national Outstanding Tree Farmer of the Year awards and recognition.

Getting into the Program

Contact your local Florida Forest Service County Forester and tell them that you would like to join the Tree Farm program. More information is available at:

<https://www.treefarmssystem.org/florida>



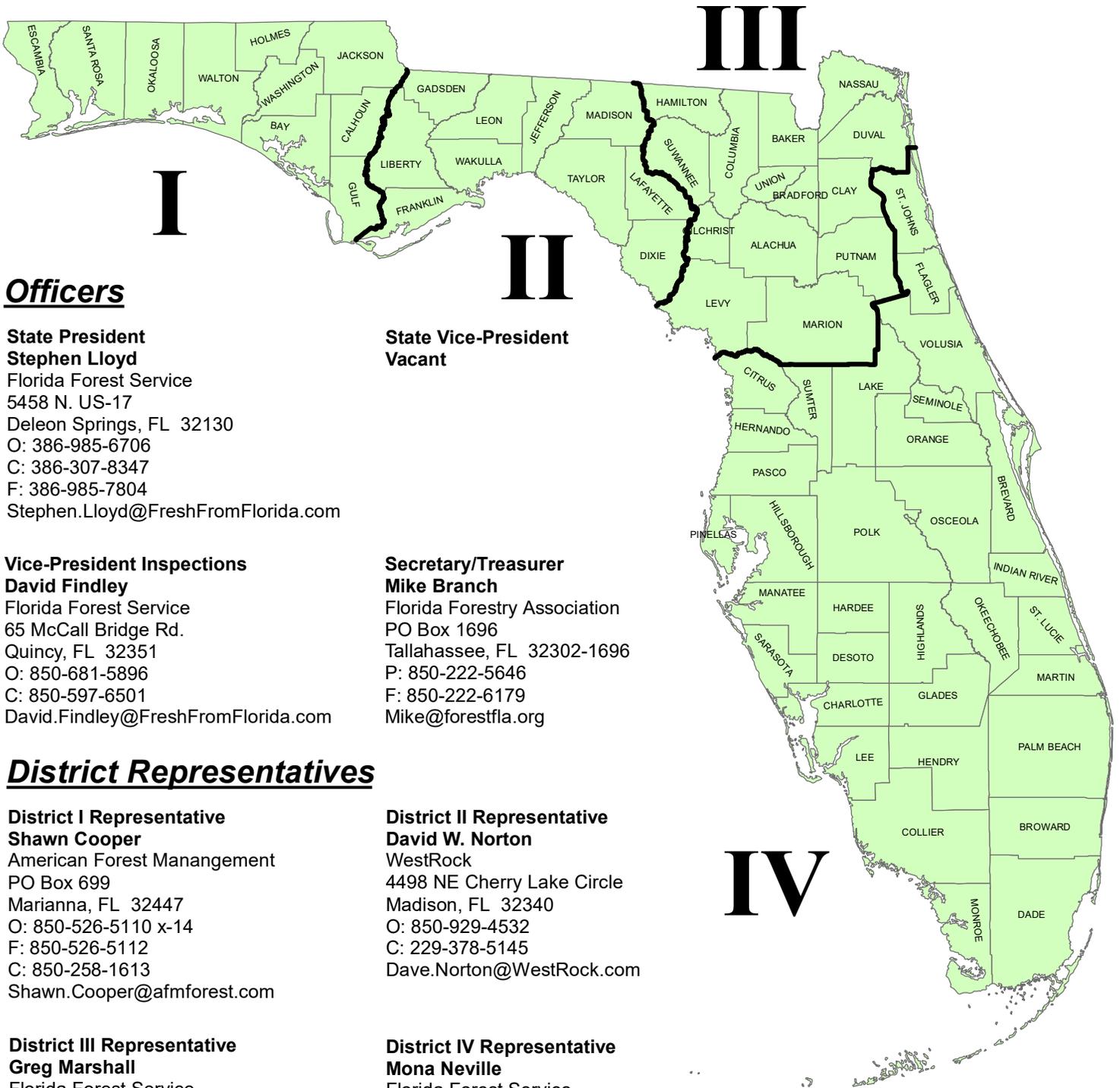
Florida Tree Farm Program, Inc. Districts, Officers, and District Reps.

Administered by the Florida Forestry Association

Revised: January 28, 2019



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Bio for Salem Saloom, MD

Keynote Presenter

February 12, 2019

Blountstown, Florida

Salem, wife Dianne, and son Patrick own and manage Saloom Properties, LLC, awarded the National Outstanding Tree Farmers of the Year in 2010. Saloom Properties has been transitioning into longleaf since being devastated by Hurricane Ivan in 2004 planting over 1000 acres into longleaf since 2006. Their 2,200 acres tree farm is located near Evergreen, Alabama. As a general surgeon, Salem and Dianne serve as short-term surgical missionaries in developing countries. Saloom Properties has hosted numerous educational field days where longleaf is the centerpiece for large and small woodland owners. They annually participate in Forest in the Classroom/Classroom in the Forest educational 5th grade program where school children visit their Tree Farm. Other larger educational field days have been hosted by the Salooms. Salem is a past Commissioner of 7-member Governor appointed Alabama Forestry Commission Board. He has been a past chair of the Woodland Operating Committee for the American Forest Foundation and serves on the AFF Board of Trustees as well as on the Board of the Longleaf Alliance. He has served as the private landowner representative on the Longleaf Partnership Council. With his experience on the AFF's National Public Affairs Committee, Salem organized and facilitated the first two of Alabama's Grassroots Advocacy Workshops in 2012 and 2013. He is a member of Congresswoman Martha Roby's Agriculture Advisory Committee. Salem and Dianne were awarded the 2010 Alabama Governor's Forest Conservationist Award and the 2011 National Wild Turkey Federation's National Woodland's Conservation Award. He is a member of the Episcopal Church and has served on several diocesan commissions and committees and recently completed a 10 year faculty service on CREDO, a national Episcopal clergy wellness program. He is an Eagle scout.

Hurricane Ivan in 2004 was massively destructive to our tree farm. Its devastation not only impacted our forest but also our lives and all living flora and fauna within the forests. Our response to the tragedy changed our lives and changed how we manage our tree farm today. This is a story of taking an opportunity and making lemonade out of lemons.

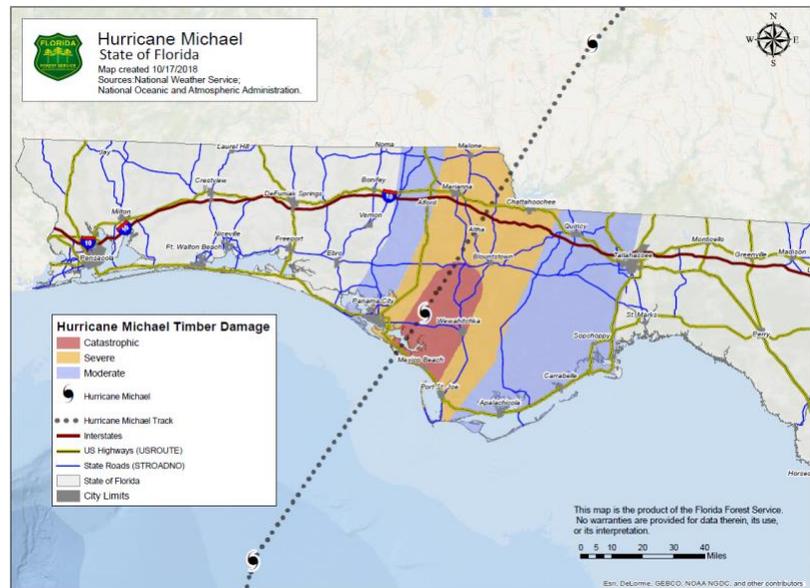
How one responds to a destructive storm determines the future outcomes. Our stories have common ground.

Timber Damage Assessed After Hurricane Michael

By Dr. Jarek Nowak, Forest Utilization Specialist, Florida Forest Service

Florida's forestry community was severely impacted by Hurricane Michael on October 10, 2018, and it will take time to assess the full extent of the damage incurred – and even longer to recover from the most intense hurricane on record to hit the Florida Panhandle.

Michael came ashore near Mexico Beach, east of Panama City, at around 1 p.m. EDT with Category 4 wind speeds of 155 MPH, just 2 MPH shy of being declared a Category 5, the highest hurricane speed category. It is the fourth highest on record among the most intense hurricanes to hit the continental United States. The storm surge inundated coastal forests and communities with over seven feet of ocean water, setting new records in many places. Such wind speeds and storm surge caused catastrophic damage to our communities, timber resources and forest products industry in one of the most heavily forested parts of Florida.



Florida Forest Service crews were at work immediately, assessing timber damages sustained in affected areas. Initially, wind speed zones were utilized to draft preliminary timber damage zones. These zones were refined based on flight observations made by Commissioner of Agriculture Adam H. Putnam and Jim Karels, State Forester and Director of the Florida Forest Service, as well as ground reconnaissance by the Forest Management Bureau. Additionally, a team of industry experts were consulted, which included University of Florida forest scientists and economists.

By our estimates, catastrophic timber damages occurred in a 20-mile swath, affecting 347,000 acres extending from the town of Mexico Beach toward Blountstown. Some were estimated up to 95 percent, while in other instances, entire timber stands were wiped out. The catastrophic

zone was flanked on each side by the severe damages zone, which was approximately 40 miles across and about 1 million acres in size, extending north to the Florida state line.

The severe timber damage zone was estimated to be up to 75 percent of volume from before the hurricane. As wind speeds tapered rapidly on each side of the hurricane traversing the Panhandle, the moderate timber damage zone extended up to 40 miles to the east and west from Hurricane Michael's path. In the moderate zone, timber damages were estimated to be affecting 15 percent of before the hurricane volumes on estimated 1.4 million acres of forest land.

Calhoun County was the most affected by acres alone – 324,000 acres in total, about half and half in catastrophic and severe damage zones. Bay County was also hit hard with a total of 281,000 acres of timber

damage, roughly equally split in all three damage intensity zones. While Gulf County totaled slightly less affected acreage, its damages were only in the catastrophic and severe zones, similar to Calhoun.

The 11 counties impacted are some of the top-timber producing in the state, totaling 2.81 million acres damaged and an estimated 72 million tons of timber affected. In addition to Bay, Calhoun and Gulf, other affected counties were Franklin, Gadsden, Holmes, Jackson, Leon, Liberty, Wakulla and Washington.

Florida Forest Service foresters are continuing damage assessments on the ground as of this writing. Timber damage value for trees broken, uprooted or just severely leaning was also estimated and totaled nearly \$1.3 billion. This initial valuation shows \$772 million for bottomland hardwood timber and \$201 million for mixed pine and hardwood



timber. Timber processing facilities, such as pulp mills, sawmills, pellet and OSB manufacturing were also adversely affected.

Direct damages to timber and timber-processing facilities are only part of Hurricane Michael's impact to our forestry community. Other future potential costs and impacts to forest landowners and the forest industry in Florida include increased

wildfire danger due to the fuels on the ground, which is equivalent to 2.3 million log truck loads. There is ongoing significant cost of debris removal for timber that cannot be salvaged.

Reforestation costs could be as high as \$240 million on pine stands alone in the catastrophic and severe damaged areas. Additionally, we may be facing loss of additional timber because of pine beetle outbreaks, wind

damage and reduced value of remaining timber because of poor form.

Be that as it may, our collective resolve is strong. The Florida Forest Service is committed to working together to help rebuild our communities and regrow our forests so that we can continue providing for our families, our state and the nation, while doing what we truly love.



Photos courtesy of the Florida Forest Service.

Article originally published in Florida Forests, Fall/Winter 2018 issue. Used by permission of the Florida Forestry Association.

HURRICANE MICHAEL: RECOVERY BEGINS

By Lee Ann Fisch, Florida Forestry Association

When Hurricane Michael slammed into the Florida Panhandle, it left a path of destruction through the heart of the state's forestland. Almost three million acres of timberland -- an area almost the size of Connecticut -- fell victim to the storm's incredible strength.

According to Florida Forestry Association Executive Vice President Alan Shelby, much of the timber suffered damage that degrades its potential use. Some will be useful as pole or saw logs, but most of the wood salvaged will likely be chipped for use as pulp, pellets or biomass.

"The force of the storm not only uprooted the trees," he explained, "it also snapped and twisted the wood, piling trees on top of each other."

"Imagine that your house is for sale," Shelby

continued. "You have taken great care of it for 20 years, maybe financed a new roof and appliances to make sure you receive top dollar for your investment. And then a hurricane blows through, mangling the roof, creating water damage, and blowing out windows. Even if you can sell it, it will only be worth a small percentage of its previous value. That's the hand our Tree Farmers have been dealt."

Greg Marshall, President of the Florida Tree Farm Program, agreed.

"The salvage value of the wood is minimal compared to the investments made over the past 10, 20 years or more," he said.

Marshall also explained another challenge Tree Farmers face:

"Tree Farmers are unique in that they are not able to plant another crop and

harvest again in a few months months. Even after reforestation, more than a decade will pass before a Tree Farmer receives the first income from his or her investment."

Tree Farmers were not the only ones impacted by the storm, noted Shelby.

"The hurricane also affected mills, their employees and the consumers who buy their products," he said.

"Lumber, paper towels, processed foods, fragrances, and cell phone screens are just a few of the more than 5000 items that require forest products."

It doesn't stop there, noted Association President Edward Cole.

"Several communities in Florida are built around forestry. The impact to the forestry community will undoubtedly be felt across the state."

Cole cited a 2017 study conducted by the University of Florida/IFAS, illustrating that forestry's economic impact isn't confined to the back roads of rural North Florida. Thanks to secondary markets and the processing of finished products, such as box plants, the impact can be felt in in surprisingly large



degrees in Miami-Dade, Hillsborough and Polk Counties as well.

“When Hurricane Michael hit the Panhandle, it struck a blow to the state as a whole,” said Cole. “Our forests are an invaluable resource, a key element to both our economy and our environment. In light of the severe financial losses incurred, the need for help with reforestation cannot be stressed enough.”

The Farm Service Agency began accepting applications for its Emergency Forest Restoration Program, which provides cost-share assistance with reforestation practices in impacted areas. Interested parties were advised to contact their local FSA service center.

“Recovery will require a long-term commitment,” said Cole. “There was extensive damage to timber

in an area covering almost three million acres. Even if every acre is replanted, the new trees won’t be merchantable for another 15 years. In the interim, consuming mills will be faced with a serious lack of raw material.”

To begin the recovery process, the Association formed a task force to serve as a clearinghouse for information and to help identify the biggest challenges – and possible solutions – in moving forward. The Association also participated in listening sessions with a diverse group of policymakers, including Commissioner of Agriculture and Consumer Services Adam Putnam, staff from Senator Marco Rubio’s office and Secretary of Agriculture Sonny Perdue.

The Association also immediately started working with the governor’s office to lift truck weight restrictions

in Florida and to establish reciprocal transportation agreements with Georgia and Alabama to help keep the wood flowing to available markets.

“We continue to gather all available resources and house them on a special hurricane recovery page we created on our website to make it easier for our members and others to find the most current information,” said Shelby. “We are also working with the task force and other state forestry associations on policy changes needed on state and federal levels.”

A tough road lies ahead but, according to Shelby, the forestry community is known for its resilience and resourcefulness:

“No matter what the challenge, I would bet on them every time,” he said.

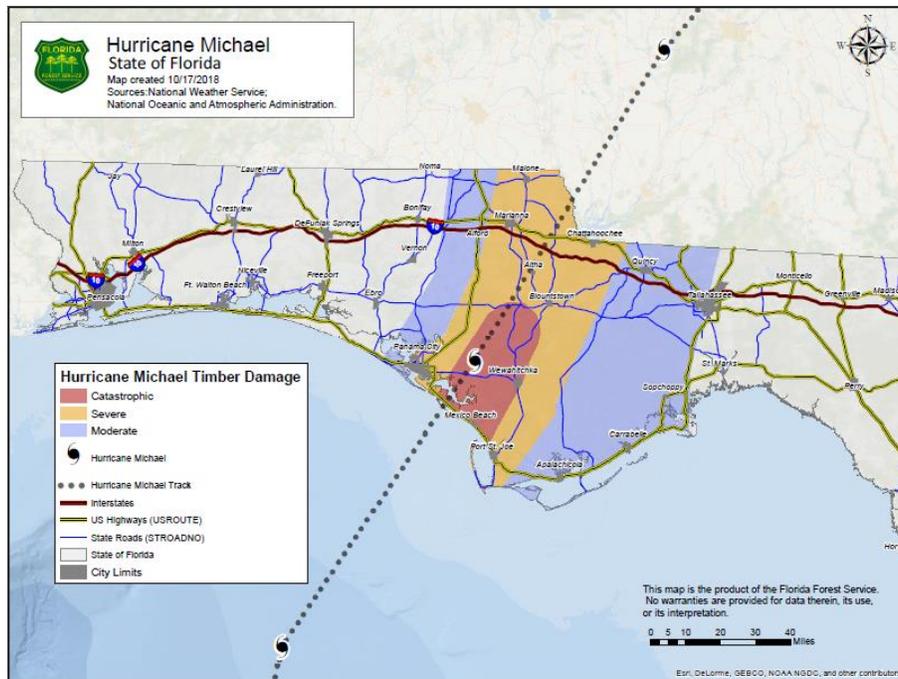
Photo courtesy of the Florida Forest Service.

Article originally published in Florida Forests, Fall/Winter 2018 issue. Used by permission of the Florida Forestry Association.

Florida Emergency Hurricane State and Private Forestry Programs

INTRODUCTION

This request provides a summary of Hurricane Michael's impact on Florida's forest resources, an overview of damages and mitigation actions prescribed in response.



SUMMARY

Hurricane Michael made landfall near Mexico Beach, FL on Wednesday, October 10, 2018 as a **Category 4 major hurricane**. With destructive windspeeds and a devastating storm surge, Michael was **one of the most intense hurricanes to ever make landfall in the United States**. Winds topped at 155 miles per hour and only slightly diminished as the hurricane moved through, exiting the state and still impacting land with wind gusts of 125 – 150 miles per hour. **The eye of Hurricane Michael was unprecedented, leaving damage across an 80-mile wide swath that encompassed 11 counties in the Florida Panhandle.**

Timber damage ranges from catastrophic (95% loss) to severe (75% loss) and moderate (15% loss), totaling an **estimated 2.8 million acres**. Utilizing FIA volume data to calculate average tons per acre and applying average TimberMart-South product stumpage prices, **a total timber loss value has been conservatively estimated at \$1.3 billion.**

Approximately **72 million tons of timber is broken or blown over**, equating to **2.5 million log trucks of wood on the ground**. **Salvage operations are highly challenged** by this extensive volume of timber, impeded road access, contractor availability and market conditions. These **limitations on timely removals create increased fire danger across the large geographic impacted area.**

Following this catastrophic event, **additional resources are needed to recover** the Florida Panhandle forests, in part, as **this vital resource provides healthy watersheds and is critically important in retaining jobs**, especially in the hardest hit counties who rely heavily on this industry.



Florida Emergency Hurricane State and Private Forestry Programs

LANDOWNER ASSISTANCE: Crop Loss Payments and Reforestation

Over 16,000 forest landowners were impacted by Hurricane Michael and have few options for recovery. Unlike annual crops, timberland insurance is not commonly available. In addition, forest landowners have up-front costs that are not realized on their investment until harvest. With this overwhelming loss of income, these landowners will not be inclined to reforest without some support. **More than 1,389,850 acres of pine timber sustained catastrophic and severe losses** with additional pockets of blowdown in the moderate loss area. These forest landowners need assistance with both bridging their investment gap and reforestation through the Wildfires and Hurricanes Indemnity Program or Tree Assistant Program funding and with Florida Block Grants.

Crop Loss Payments for Landowners Committed to Reforestation

50% of Estimated Landowner Need: \$369,978,426

- Calculations based upon catastrophic and severe damage acreages for pine and hardwood acreages.
- Based upon average tons per acre per age class and expected products from each age class.
- Values calculated on TimberMart-South 3rd quarter 2018 Region 2 prices.
- If stand has been salvaged, photographs and stump cruise will be used to determine payment for loss.
- Applicants will have a formal written commitment to reforest land.
- Limited to 15,000 acres per entity.
- Loss based on age of stand.

Reforestation 75/25 Cost Share

Estimated Landowner Need: \$182,519,925

- Approximately 486,720 pine acres will qualify under a 75/25 incentive payment.
- Maximum of \$375 per acre to the landowner.
- Funding will be used to pay for site preparation, seedlings and planting of appropriate species to the site.
- Applicants will have on-site needs assessed by a forestry resource professional.
- No Adjusted Gross Income test for landowners in Block Grant categories.
- Limited to 15,000 acres per entity.

Total Request: \$552,498,351



Over 16,000 forest landowners were impacted by Hurricane Michael.



Florida Emergency Hurricane State and Private Forestry Programs

WILDFIRE: Prevention + Mitigation, Suppression and Hazardous Fuel Reduction

The volume of dead and down fuels left in the aftermath of Hurricane Michael has created the **potential for a significant increase in the number, intensity and duration of wildfires over the next 3-10 years**. Typically, there are 4.87 tons per acre of available fuel. Our new reality is an average of 58 tons per acre, a **ten-fold increase in the amount of fuel on the ground**. In the catastrophic area, there are over 100 tons per acre.

Fire managers anticipate a **substantial surge in the difficulty of suppressing wildfires in both the wildlands and the wildland urban interface (WUI)**. According to the Communities at Risk layer in the Southern Wildfire Risk Assessment Portal, there are **518 communities at risk**. Communities in the severe and catastrophic areas have over 1,000 miles of perimeter potentially exposed to these new heavy fuel loads.

The **amount of large fuels on the ground far exceed the ability of current suppression resources**. The response to this situation requires a multi-pronged approach of wildfire prevention and mitigation, suppression and hazardous fuel reduction.

A wildfire prevention team will help educate residents and visitors of the increased potential of wildfire danger and measures that can be taken to help prevent wildfire starts. To provide adequate suppression forces, increased cooperation with local fire departments as well as additional positions and heavy fire suppression equipment, including a Type III helicopter, are imperative.

Wildfire Prevention and Mitigation:	\$ 720,000
Wildfire Suppression:	\$18,769,600
<u>Hazardous Fuel Reduction:</u>	<u>\$ 5,419,450</u>
Total Wildfire Request:	\$24,909,050



Florida Emergency Hurricane State and Private Forestry Programs

FOREST HEALTH

Forest health threats are expected after flooding and severe wind damage. Pine bark beetles, including Southern Pine Beetle, and **invasive species are likely to invade** hurricane-impacted areas and **detrimentally affect forest regeneration and restoration on state and private lands**. Remaining standing timber, stressed by hurricane force winds, will become more susceptible to bark beetle infestations. Invasive species expected to invade include cogon grass, kudzu, Chinese privet, Chinese tallow and Japanese climbing fern. Funding is required for additional surveying and monitoring of insect pests and control of invasive species on private and public lands as well as education and outreach to landowners. Funding also supports a temporary position to coordinate treatment and education programs. Invasive plant treatment costs are expected to average about \$150 per acre.

Request: \$1,200,000

URBAN and COMMUNITY FORESTRY PROGRAM

Florida Panhandle **communities sustained significant damage** to their **urban forest canopy**. Many trees are wind damaged while other trees are expected to drown following prolonged inundation. Approximately **776,000 people live in the 11-county impacted area** and rely on the numerous values of the urban forest. The loss of tree cover has and will continue to create **negative economic, ecological and aesthetic consequences**. These include **decreased property values, loss of tourism appeal, cleanup and recovery costs, increased storm water runoff, loss of energy conservation benefits and degraded air quality**. Damaged trees also pose **safety hazards to citizens and structures**. In many cases, enhancements to remaining urban forests are needed to improve their overall health and to reduce damage from future storms. A significant portion of homes, communities and recreational activities in the Florida Panhandle are part of the wildland urban interface. With industry partners and community cooperatives, educating homeowners and citizens about tree care, defensible space and the non-timber benefits of trees will be a crucial mission. Helping these communities restore and properly manage its forest resources will ensure the long-term success of recovery efforts.

Request: \$1,240,000



Florida Emergency Hurricane State and Private Forestry Programs

FOREST INVENTORY and ANALYSIS (FIA)

There is an **immediate need to reanalysis timber inventories in the impacted zones**. This data is necessary to provide post hurricane forest inventory numbers that will **help future forest management decisions**. The FIA program will provide that information through early plot remeasurements. This would necessitate measurement of 166 FIA plots during a three to four-month period. Funding includes out-of-state crews to conduct these plot measurements.

Request: \$400,000

FOREST STEWARDSHIP PROGRAM

Nearly 80%, or 2.2 million acres, of the timber damaged by Hurricane Michael is privately owned. In the catastrophic and severe impact areas, approximately 9,000 landowners own at least 10 acres of forest and an additional 7,900 own forest acreage in the moderate impact area, totaling **over 16,000 forest landowners in the 11-county impacted area**.

Due to the severity and breadth of damage to stands as well as processing facilities, **private landowners have few options**. Unlike annual crops, timberland insurance is not commonly available. In addition, forest landowners have up-front costs that are not realized on their investment until harvest. **Without guidance and assistance, many of these landowners may not elect to clean-up and re-establish their forests**. These losses would be felt both in the number of forestry related jobs and the water quality and quantity important to groundwater as well as outflows to the Gulf of Mexico.

To provide adequate technical assistance for landowners to keep forests as forests, additional staff is imperative to deliver the message and incentive funding for both losses incurred and reforestation. Funding includes additional temporary technical staff to augment existing service forester positions and consultants writing landscape scale forest recovery plans, LiDAR data to inform where to strategically incorporate outreach resources, outreach materials and increased nursery production to meet the needs for reforestation during the next planting year.

Request: \$2,540,000

FLORIDA EMERGENCY HURRICANE STATE and PRIVATE FORESTRY PROGRAMS REQUEST 2018

Landowner Assistance: Crop Loss Payments and Reforestation	\$552,498,351
Wildfire Prevention and Mitigation	\$ 720,000
Wildfire Suppression	\$ 18,769,600
Hazardous Fuel Reduction	\$ 5,419,450
Forest Health Program	\$ 1,200,000
Urban and Community Forestry Program	\$ 1,240,000
Forest Inventory and Analysis (FIA)	\$ 400,000
Forest Stewardship Program	\$ 2,540,000
Total Request	\$582,787,401



Assessment and Management of Hurricane Damaged Timberland¹

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Tropical storms and hurricanes have damaged timberland across Florida and other southern states. When hurricane- or tropical storm-force winds rip through forestland, the remaining twisted, broken and damaged timber is no longer the same merchantable product as it was before the storm (see Figure 1). In addition to timber value and infrastructure losses, many forest landowners are also concerned about potential problems, such as bark beetles and wildfire, which may add to their woes in coming months. Every year, southern timberland is damaged by hurricanes, ice storms, or tornadoes somewhere in the region. In response, a variety of information sources have been developed to address the many issues associated with such damage. This fact sheet summarizes information and guidelines from these sources, with a focus on Florida. It provides guidance to forestland owners for assessing severe storm damage, handling salvage operations and timber sales, minimizing potential impacts of other disasters after the storm, dealing with financial issues such as income tax casualty losses, and altering management plans. The references listed at the end may provide landowners with additional information relevant to their particular situation. (see Figure 1).



Figure 1. Catastrophic damage from category 4 hurricane winds in Bay County, Florida.

Credits: James R. Karels, October 2018

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2. Alan Long, former professor; Rick Williams, former assistant professor; Chris Demers, forest stewardship coordinator, UF/IFAS School of Forest Resources and Conservation; Jarek Nowak, Utilization Specialist, Florida Forest Service; Nicole Strong, Extension specialist, Oregon State University; Jib Davidson, manager, Columbia Timber Company; and John Holzaepfel, forester, Natural Resources Planning Services; UF/IFAS Extension, Gainesville, FL 32611.

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Sources for Assistance

You do not have to deal with your losses alone. However, recognize that most of the sources described below are limited in the number of people they can help, and working with your neighbors or doing your own research may provide a good first step until other help is available.

Financial Assistance for Disaster-Damaged Forest Stands

The USDA Farm Service Agency (FSA) administers many safety-net programs to help producers recover from eligible losses. The Emergency Forest Restoration Program (EFRP) helps the owners of non-industrial private forests restore forests damaged by natural disasters. The EFRP does this by authorizing payments to owners of private forests to restore disaster-damaged forests. For more information, see <https://www.fsa.usda.gov/programs-and-services/disaster-assistance-program/emergency-forest-restoration/index>

The FSA [Emergency Conservation Program](#) provides funding and technical assistance for farmers and ranchers to rehabilitate farmland damaged by natural disasters. For more information, see <https://www.fsa.usda.gov/programs-and-services/conservation-programs/emergency-conservation/index>

Producers located in counties that receive a primary or contiguous disaster designation are eligible for low-interest [emergency loans](#) to help them recover from production and physical losses. Compensation also is available to producers who purchased coverage through the [Noninsured Crop Disaster Assistance Program](#), which protects non-insurable crops against natural disasters that result in lower yields, crop losses, or prevented planting. USDA encourages farmers and ranchers to contact their local FSA office to learn what documents can help the local office expedite assistance, such as farm records, receipts, and pictures of damages or losses.

Find your USDA Service Center contacts at: <https://offices.sc.gov.usda.gov/locator/app>

Technical Assistance

Forestry consultants, county foresters, timber dealers and brokers, wood processing mills, landowner assistance programs, and UF/IFAS Extension agents may be able to assist you with assessing your damages and determining your next steps. Find your Extension agent at: <https://sfyl.ifas.ufl.edu/find-your-local-office/>.

County foresters are employees of the Florida Forest Service (FFS) and are listed in the government pages of your telephone book and on the FFS website, <http://www.fresh-fromflorida.com/Divisions-Offices/Florida-Forest-Service/For-Landowners/County-Foresters>. County foresters also maintain lists of forestry consultants and logging companies that operate in your area. If you have access to the Internet, use your favorite search engine, such as Google™, to find help. Key words such as “Florida forestry,” “Florida timber buyers,” “Florida foresters,” and other similar terms will help narrow your search.

Another source of timber buyers is the Florida Forestry Associations website, <http://www.floridaforest.org/>. Click on the Master Logger Search Tool. Input your county at the bottom of the page as well as adjacent counties for a complete list of Master Loggers in your area. A private consultant can also help you evaluate your stand conditions and plan sales of the damaged timber. Other private consultants can be found through the Association of Consulting Foresters of America, Inc. website, <http://www.acf-foresters.org>.

Telephone numbers for loggers, timber dealers, brokers, and wood processing mills can be found in the Yellow Pages of your telephone book under “Timber.” Check our Directory of loggers and timber buyers at http://sfrc.ufl.edu/extension/florida_forestry_information/directory/loggers.html.

Given the high demand for assistance following major disasters, property size, and, more importantly, timber volume will influence how much help you will be able to receive. It will be very difficult, if not impossible, to have a small volume of timber harvested. If a number of adjacent landowners are willing to work together to arrange for a salvage timber sale, then the combined timber volume may enhance the chances for hiring logging crews and receiving reasonable stumpage prices.

Assessing Damage Timber

The first critical step for planning salvage harvests or handling tax losses is to determine the extent and type of damage across your property. Using an aerial photo or map of your property, walk all the boundaries and throughout the stands (if you can do so safely) and note on the photo or map the locations of the major pockets and types of damage. Take pictures to show the actual property damage **before** any cleanup or salvage operations begin. The extent of tree damage and location, and average tree diameter,

might influence your salvage decisions. At several locations throughout the damaged parts of your stands it will be important to count and record the numbers (or percentages) of trees that are undamaged or in one of the following categories:

1. Uprooted hardwoods or pines.
2. Broken tops or major stems with less than four main live limbs left on the tree.
3. Broken tops or major stems with four or more main live limbs left on the tree.
4. Severely bent pines.
5. Major wounds, more than 2 inches deep and/or over 1 square foot in size.

For both hardwoods and pines, if trees are reasonably vertical and have at least four main live limbs remaining on the tree (category 3) they will probably survive, although growth will likely be reduced until the crown redevelops. They can be retained for removal in a future thinning or final harvest, but continue to carefully monitor the trees through the next year for infestations of bark beetles, since the trees have been stressed and wounds are likely present.

Trees that are bent, broken (with three or fewer live limbs), or splintered (categories 2 and 4) probably have internal wood damage such as ring shake and pulled fibers and all or part of the tree may not be suitable for lumber or plywood but could be used for pulpwood, mulch, woody biomass for energy, or particleboard. Ring shake may be less of an issue if the trees have only been subject to winds in one direction; severe winds from alternating directions can lead to twisting and torque stresses. Broken stems, however, inevitably lead to some ring shake and pulled fibers. When merchandizing a section of the tree as solid wood product such as chip-n-saw, sawlog, or plylog, the logger often must start the log several feet past the break to avoid these defects.

Uprooted (category 1) and leaning trees are more likely to have undamaged wood, may dry out more slowly than broken trees, and could still be suitable for lumber if harvested within 1 to 2 months, before blue stain or decay fungi discolor the wood or wood-boring insects create holes in the trees. If major wounds (category 5) are extensive, pine bark beetles could threaten residual pine trees. Also, wood borers and decay may be a problem soon, and the trees should be harvested as soon as possible.

Roads and Infrastructure

Part of the damage assessment should focus on roads, fences, gates, stream crossings and any other structures on the property. If they are damaged you should note what needs to be done to maintain or repair them. You must have enough access to support 80,000 pound log trucks and the accompanying logging equipment. Again, pictures will prove very helpful for documenting expenditures and repairs.

High Priority Problems

Value of storm-damaged timber decreases with time for a number of reasons: blue stain or decay fungi, wood borers, further losses from bark beetles, large volumes of wood on the market, and higher harvesting costs in damaged stands. Prompt action to assess timber and conduct salvage harvests should focus on the highest value timber (large diameters), which may only be useful for pulpwood, mulch, energy wood or particleboard once stain and decay fungi or wood borers set in. Several factors influence the amount of time that it takes for wood to degrade from a solid wood product to a less valuable product such as pulpwood. Some factors include weather conditions, type of damage, and whether the timber is immediately dead or perhaps still initially alive after the storm event. As a general rule, damaged timber that could be sold for lumber or plywood should be harvested within one or two months.

Potential for Insects, Disease, or Wildfire

The more severely the timber is damaged, the more likely is an attack by insects. Trees with less than three remaining limbs are most likely to be attacked as well as those that are bent, leaning, or scarred. The southern pine beetle (SPB) is the most serious threat to storm-weakened pine timber. This insect is capable of killing even healthy trees under favorable outbreak conditions. If such conditions occur, they will most likely be in late spring or summer the year after the storm. Cool winter temperatures and sufficient rainfall should reduce tree stress until the following spring. Weakened pines emit a scent that is attractive to SPB, and once the beetles settle in, an infestation may engulf large areas of pine timber. An uncontrolled SPB infestation can kill hundreds of acres of pine timber in a relatively short time span. The other pine bark beetles (species of engraver or *Ips* beetles and the black turpentine beetle) also attack weakened, injured and stressed pines; and under more normal conditions, individual infestations seldom encompass more than 10–15 trees. These beetles usually attack scattered single trees, or two to three trees in a group. However, when stands of pine are suffering high stress,

larger, more extensive infestations can occur. Salvaging damaged trees as soon after the storm as possible is the best way to prevent pine bark beetle infestations.

Whether the standing timber is heavily damaged or not, branches, leaves, and broken tops litter the forest floor after a storm and become potential fuel for a wildfire the following spring. Bush-hogging, crushing, roller chopping or prescribed burning will help reduce those fuels.

Decisions to Make

Once you have assessed the damage, you are in a much better position to determine whether you need to consider a salvage harvest or whether the stand has a sufficient number of healthy trees to recover on its own. The North Carolina Forest Service offered these guidelines in 2002, modified for Florida in this publication:

1. If there is only minor bending or leaning of merchantable-size trees with intact root systems, the trees will naturally recover, and it is probably best to wait and see before exploring salvage options.
2. If trees have only minor damage and the timber is still green and standing, don't rush to salvage; wait and see if they will naturally recover.
3. If less than 20 percent of the trees in your forest appear to be damaged, don't harvest the entire tract. If most of the damage is in one area or small pockets, consider small clearcuts of those areas. If, instead, the damaged trees are scattered throughout the stand, leave it for a thinning operation when timber markets improve.
4. If the majority of the timber stand is broken down and salvage is needed, get professional guidance in finding a timber buyer.
5. Have patience during this time and use good business sense. Disreputable timber buyers may seek to take advantage of less knowledgeable or inexperienced sellers of timber when they are not represented by a professional forester. Use the resources available to you to make sure you are getting all that your timber may be worth.

Salvage the Stand

If you determine that a salvage harvest is necessary, you should plan that harvest as soon as possible to best utilize the timber and redeem its value rather than let it go to waste and attract insects. The available salvage period varies according to the expected product, but would not usually

exceed 60–90 days. Sometimes, under certain conditions, the salvage period can exceed 90 days. The North Carolina Forest Service's Evaluation and Management Of Storm Damage to Southern Yellow Pines (https://ncforestservice.gov/Managing_your_forest/pdf/EvaluationMngt-Storm-DamageSYellowPines.pdf) suggests that trees in damage categories 1, 2, 4, and 5 (see "Assessing Timber Damage," above) should be harvested as soon as possible. Harvesting trees with category 3 damage (broken tops, but major stems standing with four or more main live limbs) can be delayed to the next thinning or when timber markets improve.

Timber salvage operations are more time consuming than regular harvesting; therefore, the prices paid for the damaged timber will be lower than prices for standing timber. From a logging point of view, it takes two to three times as long to salvage one load of downed timber as it does to harvest a regular load of logs. As production times increase, so do logging costs, and these increases are especially noticeable if salvage operations are conducted separately for lumber versus pulpwood or woody biomass products. Thus, salvage harvests will be least costly if all products are merchandized at one time. Several other factors also influence salvage results. A broken tree may not be able to be converted to lumber or plywood and may have to be sold as pulpwood regardless of its size; with that in mind, salvage harvests for pulpwood can be delayed for up to six months. However, dead timber often dries out rapidly and has less dollar value when weight scaled. In fact, most mills will not accept timber when the bark is falling off the tree.

What about hardwoods?

Hardwood trees that are standing and have even a small portion of the crown remaining will probably recover in time. Large hardwood trees that are uprooted should be removed, especially those near structures. Hardwood trees with large damaged areas on the trunk or large broken limbs may be infected with decay fungi, which, after several years, will weaken a tree structurally and make the tree more susceptible to future wind damage. Damaged hardwood trees in residential areas that are not removed should be properly pruned to eliminate broken branches and branch stubs and promote rapid healing. Homeowners are reminded to contact their insurance agent concerning the loss of shade trees, pines, or hardwoods, or property damage caused by falling trees.

Tax Considerations

Timber Casualty Loss Deductions

If you have trees that have blown over, had tops severed, trunks split or other damage that stopped growth or resulted in tree death, you may be eligible to file for casualty loss deductions for income tax purposes (Greene 2004, Wang 2008). To be allowed as a casualty deduction, a loss to one's timber must be caused by natural or other external factors acting in a sudden, unexpected, and unusual manner. A sudden event is one that is swift, not gradual or progressive. An unexpected event is one that is ordinarily unanticipated and one that you do not intend. Hurricanes should fit those IRS definitions.

Unfortunately, most timber casualty losses are limited to the adjusted basis of the timber. The general rule is that the amount of deductible loss is the lesser of the decrease in the fair market value of the timber or the adjusted basis (minus any income received from a salvage operation and/or any insurance proceeds). Part of the casualty loss deduction depends on how the timber is held, the type of property and how it is used, the timber's age and merchantability, and other nontimber asset income and expenses that will influence this deduction. It is extremely important to work this out with your tax advisor and/or a knowledgeable consulting forester. Be sure to ask your forester if he or she has the necessary expertise to advise you in this area.

To claim a loss deduction, you must make an authentic attempt to sell and salvage the damaged timber and keep records of your attempt to do so. You must also identify the damaged or destroyed object or property. For timber, this identification is expressed in terms of the specific units of volume destroyed such as board feet, cords, cubic feet, etc. However, several recent court cases led the IRS to issue Revenue Ruling 99-56, which allows loss deductions to be calculated on a "block" method (Greene 2004; Wang 2018).

When you salvage your timber, be sure to get a written contract to protect the residual trees and your forest land. Identify what type of trees are to be salvaged such as those that are broken, downed or bent at certain angles, and what trees are to be left on the site, if any. Finally, determine how you will be paid for the salvaged timber and include this information in the contract. For more information on marketing timber and timber sale contracts, see this UF/IFAS Extension publication: <http://edis.ifas.ufl.edu/fr130>.

If your receipts from a salvage sale are greater than your adjusted basis in the timber, you will have a taxable gain, which is a separate transaction from the casualty loss

deduction and must be reported as a gain. However, the gain and tax on it can be postponed by using it to purchase qualifying replacement property within an allowable replacement period.

Casualty losses should be reported to the IRS with Federal Form 4684 and as a deduction on your tax return for the year the loss takes place. If the casualty loss resulted from a presidentially declared disaster (as was the case after many recent hurricanes), you can choose to deduct the loss on an original or amended tax return for the year immediately before the year the disaster took place (Greene 2004). It is also recommended that you make sure you get documentation of the date of the casualty, the location of the damage, property appraisals, and, if possible, photographs of the property before and after the disaster occurred.

Young Plantations

If you have maintained your records of costs incurred in young plantations, you may also be able to receive casualty loss deductions for those stands. The amount that you may claim is calculated by dividing the costs for establishing the stand to date by the total number of acres in plantation. The value per acre multiplied by the number of acres destroyed is the amount you can claim.

Non-business Casualty Losses

You may also deduct damage sustained to personal property, such as downed trees in your yard. To do so you need all the documentation required for business casualty losses. The amount that you may claim is based on the fair market value (FMV) of your property. Once you have calculated the decrease in FMV caused by the loss, you need to subtract \$100.00 from the total loss for each event as well as subtract 10% of your adjusted gross income from your combined losses from all events during the year. Also, if you receive insurance or other reimbursements (such as loan forgiveness), these need to be subtracted from the amount of loss that you calculate for deduction.

A certified public accountant, a tax attorney, or a knowledgeable consulting forester with a good tax background are the best options for high quality tax information and assistance.

Timber Tax and Financial Assistance

Information Sources

Haney, H.L., W.L. Hoover, W.C. Siegel, and J.L. Greene. 2001. Forest Landowners' Guide to the Federal Income Tax. Agriculture Handbook 718. U.S. Department of Agriculture, Forest Service, Washington, D.C. 157 p.

National Timber Tax website. <http://www.timbertax.org>. This site has information you will need in order to file casualty loss deductions.

<https://www.irs.gov/credits-deductions-for-individuals> [18 October 2018]. This website includes information for filing for tax deductions as well as the appropriate forms. See <https://www.irs.gov/help/contact-your-local-irs-office> to find contact information for your local office.

<http://www.fs.fed.us/spf/coop/programs/loa/tax.shtml> This website provides links to a number of tax-related documents and articles, including Agriculture Handbook 718; it also includes a sample timber sale contract.

<http://www.disasterassistance.gov/>. This website includes information on all federal assistance programs.

Management Plan Revisions

Once you have dealt with damage assessment, salvage operations, and financial issues, one more important post-storm step will be to revise your management plan to reflect the changes. Regeneration plans, harvest schedules, and activities to minimize future potential problems will undoubtedly need to be reviewed and updated, especially for those activities that will be necessary in the next few years and for which technical and financial assistance might become available. The county or consulting forester who helped you prepare your last plan will be your best first contact for this process. If you do not have a current management plan, now may be a good time to develop one as you deal with the changes before you.

Additional Sources of Assistance

USDA offers a variety of programs and services to help communities, farmers, ranchers, and businesses that have been hard hit by Hurricanes and other natural disaster events. To find out how USDA can further assist you, visit USDA's Storm Disaster Page at <https://www.fsa.usda.gov/programs-and-services/disaster-assistance-program/index>. This Florida Forest Service page has information on available resources and services for forest landowners in recover after a hurricane: <https://www.freshfromflorida.com/Divisions-Offices/Florida-Forest-Service/Our-Forests/Forest-Health/Forest-Recovery-After-a-Hurricane>.

References

Barry, P.J., C. Doggett, R.L. Anderson, and K.M. Swain, Sr. 1998. How to evaluate and manage storm-damaged forest areas. USDA Forest Service Southern Region Management Bulletin R8 MB 63.

The North Carolina Forest Service website http://www.ncforests.gov/Managing_your_forest/damage_recovery.htm contains many pages and fact sheets related to storm damage and response.

Greene, John. 2004. Loss deductions for timber damaged or destroyed by a natural disaster. <http://www.fs.fed.us/spf/coop/library/LossDeduct.pdf>

Wang, Linda. 2018. Income tax deduction for timber casualty loss. USDA Forest Service. 2 pg <https://timbertax.org/Income%20Tax%20Deduction%20on%20Tree%20Losses%20from%20Casualty.pdf>

Steps to Marketing Timber¹

Chris Demers and Alan Long²



Marketing timber involves selling forest products in a competitive market to get the best return on your investment or to meet other objectives. This process requires some planning and pre-sale preparation before you advertise or talk to prospective buyers. Timber sales should be approached in a business-like manner to ensure that both the seller and buyer are satisfied with the results. Following are some important guidelines to follow when planning and conducting a timber sale.

Start with Your Objectives and Financial Situation

Timber is sold for many reasons. The most obvious reason is to convert the timber asset into money. However, the decision to sell timber should be based on the objectives

you have for your land. You may harvest trees in order to regenerate or improve the future value of a stand, reduce stand density (thinning), salvage damaged timber, maximize profits, improve wildlife habitat, or develop recreational opportunities. These types of management decisions should start with a written management plan, which outlines your objectives, identifies the steps necessary to achieve them, provides a timetable to guide management activities, and is the first step to a successful harvest.

Consider Your Tax Situation

How you treat the expenses and income associated with your forestland for tax purposes depends on the scope and nature of your timber-related activities. If you have a small holding with occasional transactions, you would most likely treat these activities as an investment. If your holdings produce regular and continuous transactions, your forestland may constitute a business. Regardless of your tax status, it is extremely important to maintain thorough records for all management activities and costs.

Money from a timber sale could significantly raise your taxable income, but part of that money is your investment, or basis, in the timber sold. The basis must be adjusted up for new purchases or investments and down for sales and disposals. In general, it is most often advantageous to report your timber sale income as a capital gain rather than as ordinary income. Capital gain income is taxed at a lower rate than ordinary income and is not subject to the self-employment tax. These points are made to emphasize

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2. Chris Demers, forest stewardship coordinator; and Alan Long, professor (retired); school of Forest Resources and Conservation; UF/IFAS Extension, Gainesville, FL 32611.

the importance of considering federal income taxes and knowing your tax status before planning a timber sale, but they are by no means complete. Consult a tax attorney, certified public accountant or a knowledgeable forester about your specific tax situation. For the latest timber tax updates and information see <http://www.timbertax.org/>.

Financed Property

If your property is financed, the timber on it is probably covered by the mortgage and, if so, might be part of the lender's collateral. If it is, the lender will require notification and may require that all or a part of the proceeds from a timber sale be applied to the loan. Regardless, the timber buyer will need a release from the mortgage. This will need to be determined and all relevant arrangements made in writing with the lender before you sell timber in order to avoid future legal or financial complications.

Know What You Are Selling and Its Value

To determine the value of the timber you are selling you should know what products you have to sell. Unless you have experience with forest inventory, it is best to seek the services of a professional forester for this. A forester can accurately estimate the number and volume of trees by product class and then appraise the current market value of the timber you want to sell. This is extremely important because the price of different product classes can vary significantly and will dictate in part how much the buyer will pay for the timber. This information will be worth the price of the inventory when it is time to sell. As with some other forest operations, per acre costs for inventory tend to increase for small properties and non-uniform stand conditions.

Your timber is worth as much as the buyer will pay for it at a certain time. This price is determined by current market conditions, local competition for particular tree sizes, mill requirements, difficulty of logging a site, harvesting equipment, total volume in each product class, size of the sale, volume per acre, quality of the timber, and distance to different mills. All these factors interact to cause timber prices to vary considerably from place to place and over time, and this variability will affect the price a buyer will pay for your timber. In addition, each buyer may have a different set of cost constraints that will influence what the buyer can offer for a particular sale.

Time Your Sale Strategically

Try to sell your timber when prices are high relative to past prices and expected future values. It is easy to compare current and past prices, but anticipating how prices will change in the future is much more difficult. This requires some knowledge about the behavior of timber prices and markets over time.

Timber price trends have two components: long-term trends and short-term fluctuations. Long-term trends are controlled by major economic factors such as building construction, global paper consumption, foreign currency exchange rates, mill openings and closures, and availability and accessibility of timber resources locally and in other regions. These market trends last for periods of years or decades. Short-term fluctuations often coincide with the seasons or certain weather conditions. Over much of the South, periods of very wet weather can inhibit loggers' ability to harvest timber, resulting in a decreased timber supply and subsequent increased prices. Conversely, timber prices tend to decrease or remain stable during dry weather, when timber is more accessible and supplies increase. As a rule of thumb, it is best to sell timber when current prices are above the long-term trend line. Take advantage of active market periods and avoid selling, if possible, during periods of decreased demand for your products. The advantage of growing trees is that you can usually "bank on the stump" until market conditions improve. Salvage sales after fires or hurricanes obviously do not enjoy this luxury. Information about the timber market can be obtained by subscribing to timber market periodicals and checking with local timber buyers, foresters, and forest owners.

To track trends, you can obtain average prices for the past 3 to 12 months from your local UF/IFAS Extension office.

Decide on a Selling Method: Negotiation or Sealed Bid

The two selling methods used in the South are negotiation and sealed bids. In a **negotiation**, the seller arrives at a price after negotiating with one or more potential buyers. This method may yield a fair price but it may not be as high as the value of a bid sale that receives responses from a larger number of potential buyers. Sellers do not usually have as much information about current market values as the buyers in a negotiation. However, negotiation is necessary and appropriate when: the tract is small and/or irregular; small volumes are sold per acre; timber is sold from a thinning or salvage sale; there are few mills within a reasonable trucking distance; specialty products are sold;

and when the seller prefers or has a previous working relationship with a certain buyer.

In a **sealed-bid** timber sale, the seller advertises the sale to as many prospective buyers as possible. The seller may specify a minimum bid or the right to refuse all bids. Potential buyers submit confidential written offers that are opened at a specified time and place. Each bidder is allowed a single bid and no bids are accepted after the bid closing. Sealed bids are most appropriate when the area to be harvested is large and uniform (i.e., clearcut harvest). Sealed bids historically have yielded the highest price to the landowner and take advantage of competition among buyers. Generally, the likelihood of finding a buyer who is willing and able to offer a high price increases with the number of bids. This selling method is not suitable for small, irregular tracts; and it eliminates opportunities for negotiation.

Decide on a Payment Method: Lump Sum or Pay-As-Cut

A critical step in marketing timber is deciding on the payment method. The two methods of payment for timber are lump sum and pay-as-cut. In a **lump sum** payment, the seller and buyer agree, either by negotiation or through the bid process, on a total price for the timber before it is cut and the full payment is made at contract closing. A lump sum can also be paid in installments. This payment method is best when the sale boundary is easily defined and the timber to be cut is uniform. The advantages of lump sum payments for sellers are that they receive full payment before harvesting begins and risk of timber loss is transferred to the buyer. When sealed bids are used for lump sum sales the seller uses competition among buyers to find the buyer willing to pay the highest price, and the landowner may benefit if a particular buyer overestimates the amount of timber in the sale. On the other hand, and depending on the circumstances, some bidders may offer a lower price for lump sum than they would for pay-as-cut because of their costs for: (1) spending time to accurately determine the amount of timber in the sale before they bid; (2) financing the money they would pay you before the harvest begins; and (3) shouldering the risk of loss once the bid is accepted. Keep in mind that this type of sale may take longer to complete because both the seller and buyer should have an accurate inventory of the products to be harvested. Therefore, it may not be the best method when trying to salvage timber after a fire, storm, or other disaster.

The **pay-as-cut** payment, or *scale sale*, is the most common method of selling timber. This type of sale requires the seller and buyer to agree on per-unit prices and specifications for each product before harvesting. There is usually an initial advance payment or deposit, with subsequent payments as the timber is harvested. The seller retains ownership of the timber and risk of loss until it is harvested. This method is best when: the seller needs to sell quickly, thinning, harvesting areas with difficult or uncertain access, a timber cruise will be difficult or inaccurate because of non-uniform conditions, or when the seller wants to ensure capital gains tax treatment of income. Close monitoring of this type of sale is critical because improper sorting of the timber products by the logger can significantly reduce the income from the sale. Another disadvantage of this kind of sale is that the total amount of income is unknown until the end of the sale.

Tax tip: income from both lump sum and pay as cut timber sales can generally be treated as capital gains if your woodland is categorized as a business or investment.

Advertise the Sale and Select a Buyer

The sale advertisement or notice of a sealed bid sale should include specific information about the sale and be distributed to as many prospective buyers as possible. County foresters can provide a list of reputable timber buyers in your area. The following items should be in the notice:

- **Your name, address, and phone number** and/or that of the forester managing the sale.
- **The location of the timber.** A map, legal description, and directions, as well as how the sale boundaries will be marked.
- **Description of the timber.** Keep this general, such as all timber or timber within a specific unit.
- **Type of bid.** Lump sum or pay-as-cut.
- **Time when buyers can inspect the sale area.** Usually at least one month is allowed between the notice and bid opening.
- **Date, time, and location of bid opening and notification of winning bidder.** Also notify all unsuccessful bidders promptly.
- **Down payment.** This is not necessary, but if you require it, an amount of 5 to 10 percent of the bid price is reasonable and should be returnable to unsuccessful bidders.

- **Provisions for payment.** Specify preference for a personal or certified cashier's check and time of payment.
- **Limitations or special ownership considerations.** Include provisions for best management practices, harvesting deadline, access restrictions, times when loggers cannot operate (e.g., during wet weather), leave trees for wildlife, restoring roads, etc.
- **Performance bond requirement.** Often 10 percent of the sale price (less on large sales) is held in escrow to ensure that the buyer abides by the contract terms. The deposit is refunded immediately following the sale given adherence to contract requirements.
- **Insurance requirements.** Always insist on a certificate of insurance: workers compensation, general liability, and vehicle.
- **Requirement that a Master Logger conduct the logging operation.**
- **Statement of the right to refuse all bids.**
- **A copy of your timber sale contract if you have one you prefer.**

Sale notices can be distributed to potential buyers by mail, fax, personal delivery, or as some sellers now do, through the Internet. You may want to know something about the potential buyers' credentials and reputations. Choose carefully the recipients of your notice. Once you advertise for bids, you are obligated to sell your timber to the highest bidder, unless you do not want bidders on your next sale. The Florida Forestry Association maintains a Master Logger Directory, which lists loggers that have completed an educational program in safety, proper harvesting techniques, business management, and environmental protection and regulations. This directory is available online at <http://www.floridaforest.org/>. Many mills will not purchase timber today unless the loggers have completed the Master Logger program. A poor logging job may be expensive to correct.

Contract with a Buyer

The sale transaction must include a formal, legally binding, written agreement specifying the responsibilities and expectations of both parties. A well-written sale contract will save both the seller and buyer money by eliminating problems, or even litigation, that can result from misunderstandings. The contract will ultimately serve as the mechanism by which any disputes are resolved.

The contract does not need to be lengthy or complex but it must reflect the expectations and responsibilities of the

seller and buyer. An effective timber sale contract will contain the following provisions:

- **Identification of parties.** Include addresses, phone numbers, and e-mail.
- **Method of payment.** This should specify the amount the purchaser agrees to pay the seller as a lump sum or pay-as-cut as well as how the buyer will provide verification of the amount of timber cut and paid for.
- **General description of timber sold.** Describe how the trees or harvest area will be marked, and a provision for trees that grow into a merchantable size during the contract period.
- **Care of property.** Describe each part of the property that could be subject to damage (i.e., fences, roads, bridges, buildings, nest boxes, residual trees, etc.). Include allowable limits of damage and provisions for repair or payment for damages.
- **Arbitration.** Specify a method for settling disputes. Arbitration panels are generally preferred over litigation in courts.
- **Guarantee of ownership.** All buyers will require a title search and an abstract that show clear ownership, especially if a lump sum payment is agreed on.
- **Right of ingress and egress.** Provide buyer the right to come and go to remove timber. Specify entrances and roads to use.
- **Harvest method.** Address the layout of log decks, log roads, and areas to be cut. State any restrictions on equipment use and logging during wet periods or other times (e.g., hunting season). Include provisions for use of Silvicultural Best Management Practices, compliance with environmental regulations, local ordinances, and specify that you reserve the right to inspect the logging site and, if necessary, halt all operations.
- **Penalties for noncompliance.** Detail penalties for noncompliance with contract terms. Address penalties for activities such as cutting non-designated timber, as well as for damaged property, including damages to adjacent landowners' property. Specify provisions for payment of penalties and an escrow account or performance bond.
- **Length of agreement.** State the beginning and end dates of the agreement and provisions for or against renewing the contract if it expires before harvesting is complete.
- **Insurance requirements and indemnification of seller.**

- **Bottom line.** Signatures of all parties, signature dates, notarization of agreement, and registration at the courthouse.

In addition to the above contract provisions, you may wish to consider additional clauses to cover special situations. One that can prevent many problems is a statement for or against assignment of the contract to a third party. You may be fully protected by the contract between you and the buyer but that protection may be compromised if the buyer reassigned the contract to another logger or mill.

Try to prepare a short contract with clauses that are relevant and important to you. Long, complicated, restrictive contracts may scare buyers away and make supervision of the operation difficult. Buyers sometimes have pre-written contract forms, which may satisfactorily reflect your objectives, but the decision to use a buyer's contract should be based on sound legal advice.

Supervise the Operation

Review the contract with the logger, timber buyer, or forester before harvesting begins; and be sure they understand your harvest objectives. If they know you and are familiar with your objectives they should make a greater effort to do a good job; their reputation depends on it. You and/or a forester should visit the area frequently once the operation begins to make sure it is in compliance with the contract terms. Violations of the contract should be addressed immediately. Once the harvest is complete according to the terms of the contract, write a letter releasing the buyer from the contract and refund the performance bond.

Assistance

Professional foresters can assist you in selling your timber. Consulting foresters, county foresters, and industry foresters are all available in varying capacities to help you through the process. Consulting foresters can perform all duties of the sale, including an inventory, the sale contract, and harvesting supervision for a fee. Research has shown that timber sales handled by qualified consultants consistently bring significantly more money than sales sold by landowners on their own. Landowners can get a directory from the Association of Consulting Foresters (ACF) or can go to ACF's website to find an ACF member in their area. The Florida Division of Forestry also maintains a consultant directory, by geographic area, that is available free to landowners. See <http://edis.ifas.ufl.edu/FR125> for tips on selecting a consulting forester.

County foresters' services are free but they are limited to technical advice on management practices and management plan preparation for properties 160 acres or less. Your county forester can be found in the phone book under State Government Offices, Florida Division of Forestry.

Industry foresters can also provide management and marketing assistance via their landowner assistance program (LAP), which can be found under timber company names in the phone book or on the Internet. A typical LAP is free of charge and helps with timber sales, reforestation, mapping, and other land management tasks.

Other recommended sources of assistance include an attorney for counsel on the sale contract and an accountant, for advice about the sale with respect to your specific tax situation.

Conclusion

Marketing your timber or other forest products is usually the culmination of a long investment strategy and a means to reach a variety of resource management objectives. It deserves patient planning, careful consultation and a keen knowledge of what and why you are selling. It is also the beginning of the next management period for your property. Planning for forest regeneration should be as much a part of your sale as wise marketing.

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5

Steps to Assistance

How to Get Assistance from NRCS for Farms, Ranches and Forests

1 PLANNING

Visit your local NRCS field office to discuss your goals and work with staff on a conservation plan.

2 APPLICATION

With the help of NRCS, complete an application for financial assistance programs.

3 ELIGIBILITY

Find out if you're eligible for NRCS' variety of financial assistance programs.

4 RANKING

NRCS ranks applications according to local resource concerns.

5 IMPLEMENTING

Put conservation to work by signing a contract and implementing conservation practices.

Get Started with NRCS

Do you farm or ranch and want to make improvements to the land that you own or lease?

Natural Resources Conservation Service offers technical and financial assistance to help farmers, ranchers and forest landowners.

1 Planning

To get started with NRCS, we recommend you stop by your local NRCS field office.

We'll discuss your vision for your land.

NRCS provides landowners with free technical assistance, or advice, for their land. Common technical assistance includes: resource assessment, practice design and resource monitoring. Your conservation planner will help you determine if financial assistance is right for you.

2 Application

We'll walk you through the application process. To get started on applying for financial assistance, we'll work with you:

financial assistance, we'll work with you:

- To fill out an AD 1026, which ensures a conservation plan is in place before lands with highly erodible soils are farmed. It also ensures that identified wetland areas are protected.
- To meet other eligibility certifications.

Once complete, we'll work with you on the application, or CPA 1200.

Applications for most programs are accepted on a continuous basis, but they're considered for funding in different ranking periods. Be sure to ask your local NRCS district conservationist about the deadline for the ranking period to ensure you turn in your application in time.

3 Eligibility

As part of the application process, we'll check to see if you are eligible.

To do this, you'll need to bring:

- An official tax ID (Social Security number or an employer ID)
- A property deed or lease agreement to show you have control of the property; and
- A farm tract number.

If you don't have a farm tract number, you can get one from USDA's Farm Service Agency. Typically, the local FSA office is located in the same building as the local NRCS office. You only need a farm tract number if you're interested in financial assistance.

4 Ranking

NRCS will take a look at the applications and rank them according to local resource

concerns, the amount of conservation benefits the work will provide and the needs of applicants.

5 Implementing

If you're selected, you can choose whether to sign the contract for the work to be done.

Once you sign the contract, you'll be provided standards and specifications for completing the practice or practices, and then you will have a specified amount of time to implement. Once the work is implemented and inspected, you'll be paid the rate of compensation for the work if it meets NRCS standards and specifications.

USDA is an equal opportunity provider and employer.

To find out more, go to: www.nrcs.usda.gov/GetStarted

HURRICANE RECOVERY ASSISTANCE AVAILABLE THROUGH FLORIDA FARM BUREAU HURRICANE MICHAEL RELIEF FUND



Available through February 15, 2019

Many farm families in Northwest Florida have suffered unprecedented losses due to Hurricane Michael. As part of its response to the crisis, Florida Farm Bureau has created a fund that will help North Florida farm families recovering from the storm. North Florida producers with agriculture-related losses or expenses resulting from Hurricane Michael's wind and flooding may qualify for assistance from the Hurricane Michael Relief Fund for Agriculture. However, the Fund for Agriculture is not limited to members of Florida Farm Bureau Federation.

Apply for assistance at:

<https://www.floridafarmbureau.org/news/hurricane-michael-relief-fund-accepting-applications-for-aid/>

Contact:

Allen Scheffer

Florida Farm Bureau Federation

Cell: (352) 538-3182

allen.scheffer@ffbf.org

http://edis.ifas.ufl.edu/TOPIC_Forest_Management_and_Stewardship

- [Assessing the Economic Feasibility of Short-Rotation Woody Crops in Florida](#)
- [Assessment and Management of Hurricane Damaged Timberland](#)
- [Beyond the Trees: A Systems Approach to Understanding Forest Health in the Southeastern United States](#)
- [Carbon Stocks on Forest Stewardship Program and Adjacent Lands](#)
- [Cooperation and Communication: Benefits for Non-Industrial Private Forest Landowners](#)
- [Dead Wood: Key to Enhancing Wildlife Diversity in Forests](#)
- [Florida's Forest Stewardship Program: An Opportunity to Manage Your Land for Now and the Future](#)
- [Forest Management in the Interface: Forest Health](#)
- [Forest Management in the Interface: Practicing Visible Stewardship](#)
- [Forest Resource Information on the Internet: Connecting to Today's Online Resources](#)
- [Genetically Improved Pines for Reforesting Florida's Timberlands](#)
- [Improving, Restoring, and Managing Natural Resources on Rural Properties in Florida: Sources of Financial Assistance](#)
- [Improving, Restoring, and Managing Wildlife Habitat in Florida: Sources of Technical Assistance for Rural Landowners](#)
- [Longleaf Pine Regeneration](#)
- [Making the Most of Your Mast](#)
- [Management Practices to Support Increased Biodiversity in Managed Loblolly Pine Plantations](#)
- [Marking First Thinnings in Pine Plantations: Potential for Increased Economic Returns](#)
- [Opportunities for Uneven-Aged Management in Second Growth Longleaf Pine Stands in Florida](#)
- [Ownership Succession: Plan Now for the Future of Your Land](#)
- [Selecting a Consulting Forester](#)
- [Steps to Marketing Timber](#)
- [Stewardship Ecosystem Services Study Series: Assessing Forest Water Yield and Regulation Ecosystem Services in the Lower Suwannee River Watershed, Florida](#)
- [Ten Tips for Encouraging the Use of Your Pine Plantations by Game Species](#)
- [Ten Tips for Increasing Wildlife Biodiversity in Your Pine Plantations](#)
- [Thinning Southern Pines—A Key to Greater Returns](#)
- [Tips for Integrating Land and Wildlife Management: Deer in Forests](#)
- [Tips for Integrating Land and Wildlife Management: Quail and Timber](#)
- [What is in a Natural Resource Management Plan?](#)
- [What to Expect in a Forest Inventory](#)

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- Set Up Venue
- Provided Venue

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- Coordinating with Courtney and facilitating.

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- Coordinating

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- Coordinating

Salem Saloom

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Speakers

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- Allen Scheffer, Florida Farm Bureau
- Nathan Fikkert, NRCS
- Sara Applewhite, Carr, Riggs & Ingram, LLC
- Dr. Pat Minogue, University of Florida IFAS
- Joe Shiver, Association of Consultant Foresters
- Jim Karels, Director Florida Forest Service

Sponsors

- SFI-FLSIC, John Johnson
- AFF, Chris Erwin
- Enviva, Shawn Cook
- Corteva, Dow Dupont, Logan Martin
- Red River Specialties, Cub Smith
- Farm Credit, Leisa Andrews
- American Forest Management, Shawn Cooper

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- Food
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 - Shawn Cook, Enviva
 - Shawn Cooper, AFM
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