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CAPITAL IDEAS

The Newsletter of the Alabama Forest Owners' Association, Inc.

Advocate for the Forest Owner

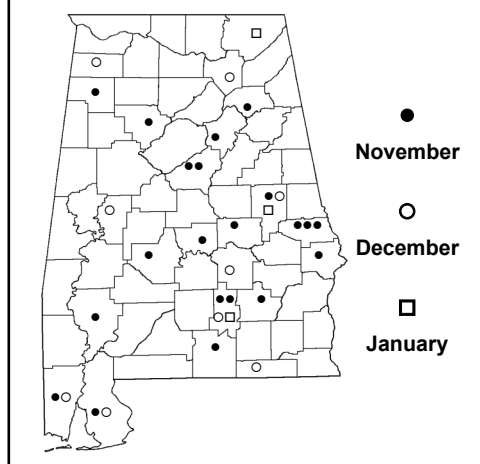
November 2017 Vol. 36, No. 11

www.AFOA.org

P. O. Box 361434
Birmingham, Alabama
35236-1434



CALENDAR OF EVENTS



NOVEMBER 2017

November 1...Crenshaw County 9 AM - 4 PM. **Wire-grass Region Alabama Naturalist Program** at Landmark Park, 430 Landmark Drive, Dothan. Topic of session: **Alabama's Arthropods**. This program's goal is to help promote awareness, understanding, and respect for Alabama's natural world. Fee: \$30/session. Contact [Doyle Keasal](mailto:Doyle.Keasal@alabamaforestowners.org) at (334) 750-6735.

November 1...Online 12 PM Noon CT. **Hardwood Forest Management for Health and Productivity** webinar will cover ecology and management in hardwood stands of the southeastern U.S., with a focus on timber management. Presenter: Dr. Wayne Clatterbuck, University of Tennessee. Call Bill Hubbard at (706) 340-5070.

November 2 & 3...Dallas County 7:30 AM. **Chainsaw Safety Workshop** at Block Park, 108 Dallas Avenue, Selma. First day will cover best practices and chainsaw knowledge and maintenance. Second day will be in the field working on limbing and bucking best practices. Public is welcome, but will have to provide their own personal protective equipment (chainsaw chaps, hearing protection, hard hat, and eye protection). Fee: \$20/day. Contact [Jack Rowe](mailto:Jack.Rowe@alabamaforestowners.org) at (251) 589-5572.

November 2...Walker County 9 - 10:30 AM. **Forestry Planning Committee Meeting** at 1501 North Airport Road, Jasper. **Forest landowners are welcome to attend and participate** in this meeting. Contact [Andrew Baril](mailto:Andrew.Baril@alabamaforestowners.org) at (205) 388-6893.

November 2...Clarke County 6 PM. **Wild Game Cook-Off** at Thomasville Golf & Recreation Park Clubhouse, 1250 Country Club Drive, Thomasville. Attend the cook-off and enjoy live music, door prizes, youth activities, and sample wild game recipes. Fee: \$40; youth under 15 free. Call the Alabama Wildlife Federation at 1-800-822-9453.

November 4-5...St. Clair County. **Alabama Youth Trappers Education Workshop** passes on the historical aspects of trapping, biological information concerning furbearers and furbearer management, and allows students to learn the proper techniques that include the use of trapping as a sound wildlife management tool. Contact [Mike Sievering](mailto:Mike.Sievering@alabamaforestowners.org) at (205) 339-5716.

November 7-8...Statesboro, Georgia. **Longleaf Pine Establishment and Management** at Bulloch County Ag Center, 151 Langston Chapel Road. Come learn more on effectively establishing and managing longleaf pine stands with an emphasis on seedling survival and reasonable stand growth. CFE and CLE hours availa-

ble. Fee: \$210; lunch included. Contact [Ingvar Elle](mailto:Ingvar.Elle@alabamaforestowners.org) at (706) 583-0566.

November 8...Mobile County 8 AM. **Forestry Field Day** at J. D. Hendry Family Forest, Highway 45, mile marker 22. A **drone demonstration** will be included. Contact [Tracey Hall](mailto:Tracey.Hall@alabamaforestowners.org) at (251) 441-6505x3.

November 8...Etowah County 9 AM. **Chainsaw Safety Workshop** at 3200 West Meighan Blvd., Gadsden. Workshop will cover proper handling care and operation of both electric and gas saws. Fee: \$10. Contact [Eric Schavey](mailto:Eric.Schavey@alabamaforestowners.org) at (256) 547-7936.

November 8...Lee County 11 AM - Noon. **Costs and Trends of Southern Forestry Practices**, a program in the Auburn School of Forestry & Wildlife Sciences Seminar Series at Auburn University, SFWS Room 1101. Speaker: Adam Maggard, Auburn University. Refreshments served. For more information email Dr. Brenda Allen at allenbm@auburn.edu.

November 8...Elmore County 12 PM Noon. **PALS (People Against A Littered State) Governor's Awards** at Marriott at Capitol Hill, Prattville. Call Alabama PALS at (334) 263-7737.

November 9...Tallapoosa County 9 AM - 4 PM. **East Central Region Alabama Naturalist Program** at Wind Creek State Park. Topic of session: **Alabama's Arthropods**. See November 1, for details.

November 9...Shelby County 10 AM. **Board Meeting of Alabama Forever Wild Land Trust** at the 4-H Conference Center, 892 Four H Road, Columbiana. This meeting will provide an opportunity for any individual who would like to make comments concerning the program. The public is invited to attend this meeting and is urged to submit comments. For more information call (334) 242-3484. *Editor's Note: Will the availability of more "Free" public hunting land hurt or hinder a landowner's recreational/hunting lease income opportunities?*

November 9...Shelby County 6 - 8 PM. **Dinner and Discussion at The Boot** at Brook Highland, 5279 Highway 280, Birmingham, AL 35242. **Focus on youth: Bring a high school age child or grandchild to view several great (but very brief) videos on careers in the forest. Dutch Treat dinner** at 6 PM. *Limited seating.* To attend RSVP AFOA at (205) 624-2225 or rll@afoa.org.

November 9...Russell County 6 PM. **Forestry Dinner** at 91 Longview Street, Seale. Speaker: Dr. Nancy Lowenstein. Fee: \$10. Contact [Jennifer Davidson](mailto:Jennifer.Davidson@alabamaforestowners.org) at (334) 298-6845.

November 9...Covington County 6 PM. **Wild Game Cook-Off** at the Covington Center Arena, Andalusia. Attend the cook-off and enjoy live music, door prizes, youth activities, and sample wild game recipes. Fee: \$40; Youth under 15 free. Call the Alabama Wildlife Federation at 1-800-822-9453.

November 11...Baldwin County 9 AM - 4 PM. **Annual Stockton Sawmill Days** at Live Oak Landing, State Highway 225, Stockton. Witness log-rolling, pole climbing, cross-cut sawing, boom walking, and other activities performed by professional lumberjacks. Other items of interest: portable sawmill operating, basket making, syrup making, and much more. Bring a lawn chair. Fee: \$15; children under 12 free. Contact [Gale Colvert](mailto:Gale.Colvert@alabamaforestowners.org) at (251) 375-4171.

November 11-12...Marion County. **Alabama Adult Trappers Education Workshop** passes on the historical aspects of trapping, biological information concerning furbearers and furbearer management, and allows students to learn the proper techniques that include the use of trapping as a sound wildlife management

tool. Contact [Mike Sievering](mailto:Mike.Sievering@alabamaforestowners.org) at (205) 339-5716.

November 14...Crenshaw County 9 AM - 4 PM. **Wire-grass Region Alabama Naturalist Program** at Landmark Park, 430 Landmark Drive, Dothan. Topic of session: **Alabama's Freshwater Ecosystems & Wetlands**. See November 1, for details.

November 14...Lee County 4 PM. **Fall Landowner Workshop** at Mary Olive Thomas Demonstration Forest on Moores Mill Road, Auburn. GPS Coordinates: 32.5782, -85.4237. The workshop will feature a **portable sawmill demonstration**. Fee: \$10; BBQ plate included. Must pre-register by November 10 for meal count. Call Lee County Extension at (334) 749-3353.

November 14-16...Lufkin, Texas. **Longleaf Academy: Fire & Longleaf F201** at the Texas A&M Forest Service, 2127 S. 1st Street. Topics will include: fire ecology, fire in young longleaf, ignition patterns, fireline tools, burn plans, and more. Live fire demo weather permitting. Fee: \$150; two lunches included. Contact [Casey White](mailto:Casey.White@alabamaforestowners.org) at (334) 427-1029.

November 15...Newberry Florida 9:30 AM ET. **Managing Pine Forests for Multiple Goals** at the Pinkoson Property, 5518 SW SR 45. This tour will feature longleaf pine forest habitat, demonstrations of management activities and discussions about wildlife enhancement. Wear appropriate outdoor attire and rain gear. Contact [Dave Conser](mailto:Dave.Conser@alabamaforestowners.org) at (352) 395-4927.

November 15-19...Albuquerque, New Mexico. **Society of American Foresters (SAF) National Convention** at the Albuquerque Convention Center. Fee: \$750; \$20 discount if paid by November 14. Contact SAF at 1-866-897-8720 or membership@safnet.org.

November 16...Autauga County 8 AM - 2 PM. **Fall Landowner Tour** at Rick Williams Property. Call for directions or use GPS Coord: 32.478661, -86.852540. Topics include: Raptor presentation by Southeastern Raptor Center in Auburn, Hardwoods on erodible terrain, Snakes, and Understory gone wild. Door prizes include a Husqvarna chainsaw. A local Autauga Natural Resources Stewardship Award will be presented. Nominations needed. Alternate rain date is November 17. Fee: \$15; breakfast and lunch included. Call Autauga Forestry & Wildlife Stewardship Council at (334) 365-5532x2403.

November 16...Lee County 5:30 - 7:30 PM. **Deer Management: Improving Your Property's Whitetail Value** at 600 S. 7th Street, Opelika. Speaker: Jordan Graves, Natural Resources Extension Agent. Fee: \$10; meal provided. Must pre-register by November 13 for meal count. Call Lee County Extension at (334) 749-3353.

November 20-21...Tifton, Georgia. **Forest Management for Gamebirds** at the University of Georgia (UGA), Tifton Campus. This course will focus on the relationship between intensive forest management, gamebird habitat requirements, and gamebird ecology. Instructor: Dr. Mark McConnell, UGA. Fee: \$295. Contact [Ingvar Elle](mailto:Ingvar.Elle@alabamaforestowners.org) at (706) 583-0566.

November 28-29...Athens, Georgia. **Nuisance Wildlife** at Flinchum's Phoenix, Whitehall Forest, 650 Phoenix Road. Course content will focus on urban nuisance wildlife damage prevention and control. Topics include: Laws, Regulations, Traps, Handling, Repellents, Habitat Modification, and more. Instructor: Dr. Michael Mengak. Fee: \$325; \$50 discount if paid by November 7. Contact [Ingvar Elle](mailto:Ingvar.Elle@alabamaforestowners.org) at (706) 583-0566.

November 29...Pike County 9 AM - 4 PM. **Chainsaw Safety Workshop** at Troy Parks and Recreation, 601

(CALENDAR OF EVENTS CONTINUED ON PAGE 5)

| STANDING TIMBER VALUES | | | | |
|------------------------|------------------------|------|--------------------------|-------|
| PINE | Pulpwood \$ per ton | | Chip-N-Saw \$ per ton | |
| Alabama | 3Q16 | 3Q17 | 3Q16 | 3Q17 |
| North | 8.15 | 7.81 | 15.53 | 14.06 |
| South | 10.54 | 8.90 | 18.12 | 16.31 |
| Average | 9.35 | 8.36 | 16.83 | 15.19 |

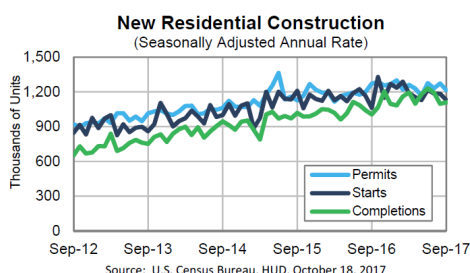
Pine Pulpwood — 5,350 lbs./cord
Pine Sawtimber — 15,000 lbs./1000 Board Feet (Scribner)
3rd Quarter, 2016 (3Q16) and 3rd Quarter, 2017 (3Q17)
from Timber Mart-South, University of Georgia.
★For Timber Mart-South subscription details, call (706) 542-4756 or visit www.tmart-south.com M2 11/2017

- Dow-Jones Industrial Average: 23329.46
 - 10-year Treasury yield: 2.444%
 - Dollar: 113.74 Yen; Euro: \$1.1813
 - Oil: \$52.18/barrel
 - Gold: \$1,275.40/roy ounce
- Source: *The Wall Street Journal*, 10/26/17

THE HARDWOOD PULPWOOD PRICE was highest in Alabama in the 3rd quarter at \$11.19 per ton. It was lowest in North Carolina at \$3.98. Source: *Timber Mart-South ~ Market News Quarterly*, 3Q17.

| STOCK MARKET REPORT | | | | |
|-------------------------|------|-----------------|----------|--|
| Company or Fund Name | | Price Per Share | | |
| | | 10/14/16 | 10/16/17 | |
| Potlatch (PCH) | REIT | 39.29 | 52.45 | |
| Rayonier (RYN) | REIT | 25.69 | 29.82 | |
| Weyerhaeuser Co. (WY) | REIT | 31.38 | 35.02 | |
| Louisiana Pacific (LPX) | | 19.01 | 28.28 | |
| WestRock (WRK) | | 46.71 | 59.12 | |
| (CUT)* | ETF | 24.39 | 39.90 | |
| (WOOD)** | ETF | 48.90 | 69.23 | |

Stock Market Report courtesy of Howard Sokol, Raymond James Financial Services, Birmingham, Alabama.
* Guggenheim MSCI Global Timber ETF (CUT)
** iShares Global Timber & Forestry ETF (WOOD)



| LUMBER & SHEATHING PRICES | | |
|--------------------------------|----------|----------|
| Source: Random Lengths | 10/19/16 | 10/18/17 |
| MidWeek Market Report | | |
| 2 x 4 lumber * | \$320 | \$448 |
| 7/16" Oriented Strand Board ** | \$287 | \$455 |

* 2x4 #2&Btr KD Western S-P-F (mill base price) (per 1000 board feet)
** 7/16" OSB (North Central) (f.o.b. mill prices) (per 1000 square feet)

INFORMATION YOU CAN TAKE TO THE BANK: *Timber Mart-South ~ Market News Quarterly*, 3Q17, reported that "hardwood prices typically increase in the 3rd Quarter, and that trend remained this year. Hardwood sawtimber at \$30.38 per ton [southwide average] was up Q/Q for the 20th time in the last 22 years."

THE GEORGIA-PACIFIC SAWMILL that will open in Talladega next year will consume 150 truckloads of logs daily. The mill is the "first of several we have in our current plan. The demand for lumber continues to improve as the housing market recovers, so we are evaluating similar investments in Georgia, Texas and Mississippi." Source: *Southern Loggin' Times*, 10/17.

CLASSIFIED SECTION

| CERTIFIED PUBLIC ACCOUNTANTS | | | |
|--|----------------|----------------|--|
| JamisonMoneyFarmer PC | Tuscaloosa, AL | (205)345-8440 | |
| Sheldon, Rogers & Bryan, PC | Mobile, AL | (251)345-1252 | |
| Richard, Harris, Ingram and Bozeman, PC | | (334)277-8135 | |
| CONSULTING FORESTER - Member: ACF | | | |
| C. V. Forestry Services | Clayton, AL | (334)775-8345 | |
| Melisa V. Love, RF, ACF | Opelika | (334)745-7530 | |
| Joseph E. Rigby, RF, ACF | Georgiana | (334)265-8200 | |
| Larson & McGowin, Inc. | Mobile, AL | (251)438-4581 | |
| Eddie Carlson, RF, ACF | Montgomery | (334)270-1291 | |
| McKinley & Lanier Forest Res. | Tuscaloosa | 1-800-247-0041 | |
| Arthur C. Dyas, RF, ACF | Mobile, AL | (251)331-4017 | |
| Gibson Forest Mgmt., Inc. | Aliceville, AL | (205)373-6168 | |
| Forestall Company, Inc. | Hoover | 1-800-844-0904 | |
| John R. Stivers, RF, ACF, CF | AL & GA | (334)253-2139 | |
| Sizemore & Sizemore, Inc. | Tallassee, AL | (334)283-3611 | |
| J. Pat Autrey | Fort Deposit | (334)227-4239 | |
| F & W Forestry Services | LaFayette | (334)864-9542 | |
| M & W Forestry Consultants | Ozark, AL | (334)432-0467 | |
| Edward F. Travis Co., Inc. | Mobile | (251)633-8885 | |
| CONSULTING FORESTER | | | |
| Stewart Forestry Services, Inc. | Decatur, AL | (256)350-9721 | |
| Midsouth Forestry Services, Inc. | Gordo, AL | 1-888-228-7531 | |
| Forever Green, Inc. | Leeds, AL | 1-800-498-5821 | |
| American Forest Mgmt. | Prattville, AL | (334)358-2345 | |
| Southern Forestry Cnslt. | Enterprise, AL | (334)393-7868 | |
| Eiland Forestry & Real Estate | Trussville | (205)655-0191 | |
| Foster Land Management, LLC | Central Ala. | (205)826-7741 | |
| www.ChesnutForestry.com | Northeast AL | (706)936-0699 | |
| Lang Forestry Consultants, LLC | Selma | (334)375-1065 | |
| Cliff A. Logan & Associates, Inc. | Eutaw, AL | (205)372-9321 | |
| Graham Forestry & Appraisal | Butler, AL | (205)459-2472 | |

| CONSULTING FORESTER - continued | | | |
|---|--|--|--|
| Richard Crenshaw, RF | Greenville, AL | (334)382-3826 | |
| EQUIPMENT FOR SALE | | | |
| Tree Trans-planter 4" diameter tree, 6 spade (901)481-7184 | | | |
| INSURANCE | | | |
| Hunting Lease & Timberland Liability Group Policies Alabama Forest Owners' Association (205)624-2225 | | | |
| LAND FOR SALE | | | |
| Tutt Land Company | www.tuttland.com | (334)534-1315 | |
| Carlson Land Services | Montgomery | (334)270-1291 | |
| Hudson Hines Real Estate | www.hudsonhinesrealestate.com | | |
| American Forest Mgmt. | Prattville, AL | (334)358-2345 | |
| Southeastern Land Group, Inc. | | 1-866-751-5263 | |
| Farm & Timber Land | AL, GA, TN, FL | www.selandgroup.com | |
| John Hall & Co. | www.johnhallco.com | (334)270-8400 | |
| National Land Realty | NationalLand.com | (855)NLR-LAND | |
| Larson & McGowin, Inc. | Mobile, AL | (251)438-4581 | |
| Southeastern Realty & Auction Co | John Hall | (334)534-0525 | |
| Longleaf Land Co. LLC | longleafland.com | (334)493-0123 | |
| Mossy Oak Properties - Logan Land Co. | | 1-877-377-5263 | |
| Target Auction Company | All of SE | 1-800-476-3939 | |
| Real Estate Auctions | | www.targetauction.com | |
| McKeithen Land & Realty, LLC | | (251)974-5656 | |
| Whitetail Properties | Chris McCune | (205)331-8516 | |
| LAND MANAGEMENT SERVICES | | | |
| Scotch Land Management, LLC | Fulton, AL | (334)637-2128 | |
| POND MANAGEMENT | | | |
| Honey Hole Fisheries | Ralph, AL | (205)333-3665 | |
| POSTED SIGNS | | | |
| Alabama Forest Owners' Association (205)624-2225 | | | |

| PROFESSIONAL LANDMEN / GEOLOGISTS | |
|--|--|
| Joseph L. Stephenson, Professional Landman, Birmingham jstephenson2177@charter.net (205)790-0452 Royalty audits, leasing mineral rights, etc. | |
| REAL ESTATE APPRAISALS | |
| Larson & McGowin, Inc. Mobile, AL (251)438-4581 | |
| Graham Forestry & Appraisal Butler, AL (205)459-2472 | |
| TIMBER BUYER | |
| Blue Ox Forestry, Inc. (334)875-5100 | |
| IndusTREE Timber, Inc. (334)567-5436 | |
| Ronny Wimberley Land & Timber Division 1-877-292-0056 | |
| Ideal Timber Company, Inc. 1-888-220-5591 | |
| TIMBER SALE ASSISTANCE | |
| TIMBER BUYER LIST for your county. Printed on gummed labels ready for mailing prospectus. Just tell us the county in which your timber is located. \$15 per county. MEMBERS ONLY. AFOA, Box 361434, Birmingham, AL 35236 | |
| TREE PLANTING EQUIPMENT & SERVICES | |
| Site Preparation & Tree Planting Services. For a list in your county, call AFOA at (205)624-2225. | |
| TREE SEED FOR SALE | |
| LOUISIANA FOREST SEED CO. (318)443-5026 | |
| TREE SEEDLINGS FOR SALE | |
| INTERNATIONAL FOREST COMPANY 1-800-633-4506 TECHNOLOGY THAT GROWS CONTAINER SEEDLINGS | |
| ArborGen, LLC Selma: 1-800-222-1280 or (334)872-5452 | |
| SUPERIOR TREES, INC. Lee, FL (850)971-5159 | |
| WHITE CITY NURSERY Autauga Co. (334)365-2488 Pines & Hardwoods for Forestry, Wildlife, Landscapes | |
| Weyerhaeuser Company Premium Pine and Hardwood Seedlings 1-800-635-0162 | |
| Whitfield Farms & Nursery - Containerized Longleaf Pine Twin City, GA ph. (912) 515-4103 WhitfieldPineSeedlings.com / whitfieldfarms@live.com | |
| WOODLAND MULCHING | |
| Sand MT Land & Timber North Alabama (256)504-6320 | |
| CLASSIFIED ADVERTISING RATES: First Line \$85.00/year. | |

PURPLE PAINT MEANS KEEP OUT!

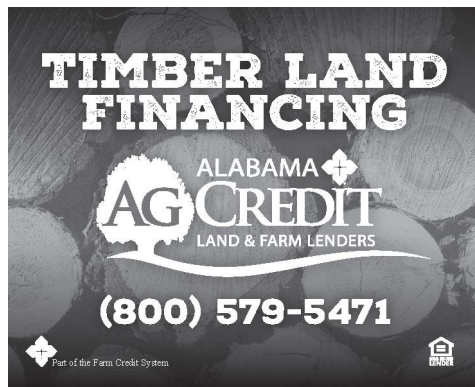
Vertical lines of purple paint on trees or posts facing out from the property must be at least eight inches in length and at least 1 inch in width. The paint must be at least 3 feet from the ground and not over 5 feet above the ground. We checked with Forestry Suppliers (1-800-543-4203) and Nelson Paint Company (1-334-834-6393) and both said they had purple boundary paint in stock. The purple paint law was passed by the Alabama state legislature and signed into law earlier this year.



POSTED! NO TRESPASSING! AFOA provides signs to our members for two different purposes:

- **Yellow signs (on the left):** This land is leased to hunters. We're not opposed to hunting, but we are opposed to trespassing!
- **Orange signs (on the right):** No trespassing. This means you!

For information on how to order the signs, call AFOA at (205) 624-2225 or go to www.afoa.org/posted.htm. We sell them for 45 cents each plus \$4.50 per order, so if you order 100 signs, the total cost would be \$49.50. They are good looking, tough 8" x 10" plastic signs. These signs are available only to AFOA members and the hunters who lease land from them. We've sold more than two hundred thousand of them over the past 20 years!



WHEN CANADIAN GOVERNMENTS sell stumpage below market price in order to provide jobs for Canadian mill workers, the resulting low-cost lumber competes directly with the production of U.S. sawmills. About 30% of the softwood lumber used in the U.S. is imported from Canada. While we usually read press accounts prompted by complaints of U.S. sawmills, we seldom think about the huge effect the sale of low-cost stumpage has on all stumpage growers in the U.S. Imagine that you owned about half the timber in Alabama and you sold it for much less than what it would bring on an open bid sale. The rest of us, owners of 100 and 200 acres, would have a hard time competing against you. *So, it has been suggested* that low-cost Canadian stumpage harms Alabama sawmills and Alabama stumpage growers — and indirectly **depresses the value of our forestland.**

The Wildlife Group

2858 County Road 53
Tuskegee, Alabama 36083
1-800-221-9703

| | |
|----------------------|------------------------|
| Sawtooth Oak | Japanese Persimmon |
| Gobbler Sawtooth | Thornless Blackberries |
| Burr Oak | Methley Plum |
| Chinese Chestnut | Chickasaw Plum |
| Dwarf Chinquapin Oak | Black Berries |
| Callaway Crab Apple | Tree Protectors |
| Yates Apple | And More!! Persimmon |

Creating a wildlife habitat is our business.

CHAD M. ELLIS, a former volunteer firefighter in Elmore County, will spend time on probation and pay fines after pleading guilty to setting fires in two vacant houses and setting one woodland fire. Ellis is a former assistant chief of the Deatsville Volunteer Fire Department. He will have to attend counseling and is barred from service with any fire department for life. Source: www.usnews.com, 10/13/17.



HURRICANE EFFECTS ON STUMPAGE PRICES: An AFOA member reported that he recently sold mature pine stumpage for \$35 per ton, about \$11 above current normal prices. The buyer needed the wood in a hurry to supply a plywood mill. If you are faced with a similar situation, we strongly urge you to seek the counsel of a consulting forester before signing a contract. AFOA can provide you with names of consultants who seek work in your county.

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**Improved Longleaf
& Advanced Generation Slash
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Steve Meeks 877-809-1737 Linc: 18*14655

www.meeksfarms-nurserys.com

BALDWIN COUNTY VOTERS will again go to the polls to decide on a property tax on December 12. This "new" tax can be approved by 50 per cent of the voters plus one. December 12 is also the date voters will pick a new U.S. Senator in Alabama.

FOREST PROFILES: CONSULTING FORESTERS by Jessica Nelson



Forest Owner Services in

Rockford, Alabama is a two-person forestry consultancy founded by [Sara Baldwin](#) and her husband, [Doug McConnell](#). They both earned degrees in forestry in the 1980's and began by managing family land, earning a TREASURE Forest designation in 1987. They work primarily with family landowners with anywhere from 40 to 400 acres. Baldwin says in addition to forest management and real estate services, they often help families plan for the next generation, including plans to keep the land intact. She says for many of their clients, the primary objective is maintaining a piece of private land for recreation and enjoyment. Their specialty is helping families achieve multiple objectives for their land. Managing timber alongside recreation is not only feasible, she says, but can enhance many recreational activities. For example, a thinning or clear-cut on forty acres can provide a diversity of views for horseback riding. "It's also far and away the best way to manage for deer," she says, because they get a variety of browse conditions as stands of different ages grow. "Management is about deciding what you're going to prioritize, and what you're going to schedule when," Baldwin says. Some activities, like ATV trail riding, can create additional management issues like stream siltation over time. They ask the right questions to help landowners continue enjoying their land through the years.

Income Tax Deduction on Timber Loss from Casualty

Dr. Linda Wang

National Timber Taxation Specialist, USDA Forest Service October 2, 2017

Timber destroyed by the hurricane, fire, earthquake, ice, hail, tornado, and other storms are "casualty losses" that may allow the property owners to take deductions on their federal income tax returns. The key for most cases is to figure out the "adjusted basis" of the timber.

The "Adjusted Basis" of Timber

Generally, the cost or the measure of your investment in the property you own is the property's basis. The original basis is defined as follows: 1) for purchased timber property, it is the purchase price and related costs (such as legal fee and timber cruises); 2) for gifted timber property, it is the donor's adjusted basis in most instances; 3) for inherited timber property, it is the fair market value (or alternative value if so elected) on the date of death (or alternative valuation date). The "adjusted basis" of a property is the original basis reduced or added by adjustments over the term of ownership (e.g., new purchase increases your timber basis while timber sale decreases your timber basis).

If you have not determined your timber basis at the time of acquisition, you may use the current timber volume, timber growth over the years, and the timber value at the time of acquisition to retroactively establish it. Establishing timber basis often takes time and forestry expertise plus the tax knowledge. The benefit of setting up your timber basis is that it allows a deduction from timber sale and casualty loss.

Tax Deduction Rules for Casualty Loss

For Timber Held for Personal Use. A personal-use timber property is defined as one that is held primarily for personal enjoyment (vs. income production from the timber). The amount of personal casualty loss is subject to these deduction limits: first, the deductible casualty loss is the lesser of the fair market value loss or the property's adjusted basis.

Insurance or other reimbursement you received reduce the casualty loss. Second, an individual can take casualty loss when the amount of loss exceeds \$100 per casualty. Next, the deductible amount of loss is limited to the sum of the amount of personal casualty gains plus the amount of personal casualty losses for the tax year that exceeds 10 percent of adjusted gross income (AGI). Finally, casualty loss deduction is claimed under "itemized deductions" on Schedule A.

Example 1: Mr. Thompson owned timber primarily for personal use, not for profit. In 2017, his timber was completely destroyed by the hurricane. The adjusted basis of his timber is \$10,000. The fair market value of the timber immediately before the loss is \$9,100. The taxpayer's adjusted gross income for the year is \$40,000. His casualty loss deduction is \$5,000 (\$9,100 - \$100 - 10% x \$40,000). He claims the deduction as an "itemized deduction."

Note for taxpayers impacted by Hurricane Harvey, Irma and Maria, Congress passed special tax law on September 29, 2017 to provide tax relief. The 10 percent AGI reduction and the "itemized deduction" requirements for personal casualty loss are eliminated.

For Timber Held as Investment or Business. Deductible casualty loss for timber held mainly for business or investment purposes is the smaller of the adjusted basis of timber and the difference of the

fair market value immediately before and after the casualty. Salvage sale is reported separately.

Example 2: A fire damaged Mrs. Smith's woodland tract. Before the fire, the fair market value of the timber was \$10,000. But after the fire, the timber is worth only \$1,000. So the fair market value loss of her timber is \$9,000 (\$10,000 - \$1,000). Assuming your timber basis is 5,000, the amount of casualty loss deduction is only \$5,000, not \$9,000.

Casualty losses are reported first on Form 4684. For timber investment property, the loss is then entered into Schedule A of Form 1040. For timber business property, the loss is entered on Form 4797.

In general, you can deduct a casualty loss only in the tax year in which the casualty occurred. However, for federally declared disaster area, you may elect to apply the casualty loss in your prior year's tax return. Compare your current year and last year's tax bracket and any expenses for amending the prior year's tax return.

"Single Identified Property". Treasury regulations require that casualty loss is determined with respect to the "single identifiable property". This can be the "timber block" (even if only a portion of it is actually damaged) if you keep the timber tax records (account) together for the block.

Example 3: Mrs. Smith owns a timber property that contains 1000 MBF of pine sawtimber (\$9,000 basis) on it. She kept the property in one account. A tornado destroyed 300 MBF. The adjusted basis for the casualty loss purpose is \$9,000, not just \$2,700 (\$9,000 / 1000 MBF x 300 MBF). But the loss valuation must also be appraised for the entire tract or block, which may cost more.

Gain from Salvage Sale. A taxable gain may result if the salvage sale exceeds the adjusted basis of the timber and related selling expenses. But you may elect to postpone paying taxes on the gain if the proceeds are re-invested in timber such as planting trees, purchase of timberland and stock (at least 80%) of timber corporations.

Consult Your Forester. To establish the timber basis and appraise the fair market value loss of the timber immediately before and after the casualty, you may need to consult a professional forester to determine the relevant timber volume in thousand board feet, cords or tons and the value of timber.

Proof of Loss and Tax Records. It is important that you have records to support your casualty loss deduction, but do not attach them to your return. Document information about the casualty (time, nature of the event and the area affected). Carefully prepare the appraisals from the hired services by professional foresters and/or appraisers.

Overall, the tax laws provide a deduction for the loss of timber caused by casualty. Because of the complicated restrictions on the casualty loss calculation, if the timber basis is low or zero, there may be little or no deductions in the end. So it makes sense to weigh the cost of appraisal against the potential tax savings.

Disclaimer: This material has been prepared for informational purposes only, and is not intended to provide tax, legal or accounting advice. Please consult your own tax, legal and accounting advisors before engaging in any transaction.

Adapted for space and content from [Income Tax Deduction on Timber and Landscape Trees Loss from Casualty](#) by Dr. Linda Wang.
www.fs.fed.us/spf/coop/library/tax_deduction_loss_casualty.pdf

MEMBERSHIP APPLICATION

MEMBER SERVICE REQUESTS

- ☐ I own 40 or more acres of forestland in Alabama and would like, at no cost to me, an Initial Consultation with a member of the Association of Consulting Foresters.*
- ☐ I am enclosing \$15 for a Timber Buyer List for _____ County.
- ☐ Guidelines for Hunting Lease Agreement
- ☐ Model for a Timber Sale Contract
- ☐ Application for Hunting Lease Liability Insurance Coverage *
- ☐ Application for Timberland Liability Insurance Coverage *
- ☐ _____ 8" x 10" Posted Signs. Enclosed is 45¢ per sign plus \$4.50 S & H ("No Trespassing Hunt Club" - yellow) ("No Trespassing—Period" - orange) circle one
- ☐ AFOA T-Shirt — Short Sleeve, \$11 (call for colors and sizes)
- ☐ AFOA Ball Cap: Send me AFOA Ball Cap: Black, Camo with dark or light logo, Hunter Orange, Neon Yellow, and Royal Blue. Circle one. \$13 each.

* This service is for landowners only. Hunters may only use the hunting lease liability

(Mr.)(Mrs.)(Ms.)

Name of Landowner (person, family, partnership, corporation, LLC, etc.)*

(Mr.)(Mrs.)(Ms.)

Name of Person Representing Landowner (optional)*

Mailing Address

City State Zip Code

Telephone: home Telephone: work

Telephone: fax E-Mail Address (we do not share)

State(s) and County(ies) Where Forestland Is Located — Please List.

MEMBERSHIP FEES

(1st class postage will cause your newsletter to arrive several days earlier than bulk rate)

1 YEAR

- ☐ Regular Member - Bulk Rate Postage \$16
- ☐ Regular Member - 1st Class Postage \$28
- ☐ Sustaining Member - 1st Class Postage \$160

2 YEARS

- ☐ Regular Member - Bulk Rate Postage \$31
- ☐ Regular Member - 1st Class Postage \$55
- ☐ Sustaining Member - 1st Class Postage \$320

3 YEARS

- ☐ Regular Member - Bulk Rate Postage \$46
- ☐ Regular Member - 1st Class Postage \$82
- ☐ Sustaining Member - 1st Class Postage \$480

SEND APPLICATION & PAYMENT TO:

AFOA, Inc.
P. O. Box 361434
Birmingham, AL 35236

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(CALENDAR OF EVENTS CONTINUED FROM PAGE 1)

Enzor Road, Troy. According to the Center for Disease Control and Prevention, there are over 36,000 chainsaw related injuries each year. This frequently used lawn and farm tool can be seriously dangerous if the proper precautions and procedures are not used. This workshop is targeted at general public and municipality use of chainsaws and will include topics like Safety Practices & Equipment, Chainsaw Design, Ergonomics, Starting, Limbing & Bucking and Basic Felling. There will be an in-classroom session and outside demonstrations. Lunch provided. To register, call Pike Extension at (334) 566-0985.

DECEMBER 2017

December 1-3...Franklin County. **Alabama Youth Trappers Education Workshop**. See November 4-5 for details. Contact [Mike Sievering](#) at (205) 339-5716.

December 5...Crenshaw County 9 AM - 4 PM. **Wire-grass Region Alabama Naturalist Program** at Landmark Park, 430 Landmark Drive, Dothan. Topic of session: **Alabama's Forest Lands**. See November 1, for details.

December 7...Atlanta, Georgia 8:30 AM - 4:30 PM ET. **Wood Flows and Cash Flows: Investment Research & Strategic Analysis for the Forest Industry** at the Georgia Tech Global Learning Center, 84 5th Street NW. Fee: \$TBD. Contact [Heather Clark](#) at (770) 725-8447.

December 7...Tallapoosa County 9 AM - 4 PM. **East Central Region Alabama Naturalist Program** at Wind Creek State Park. Topic of session: **Alabama's Birds and Mammals**. See November 1, for details.

December 9...Marshall County 9 AM - 5 PM. **Traditional Hunter Education Course** at Guntersville State Park Lodge, Dogwood Room. No fee. Call Matthew Moran at (251) 626-5474. Successfully completing an approved hunter education course is mandatory for all non-supervised Alabama hunting license buyers

born on or after August 1, 1977. There are some exceptions. There are other courses being taught at various locations in December as well as online only courses. Contact [Marisa Futral](#) at 1-800-245-2740.

December 9-10...Mobile County. **Alabama Youth Trappers Education Workshop**. See November 4-5 for details. Contact [Mike Sievering](#) at (205) 339-5716.

December 11-12...Athens, Georgia. **Southern Forestry and Natural Resource Management GIS Conference** at The Georgia Center for Continuing Education, 1197 South Lumpkin Street. This conference encompasses topics related to the use of Geographic Information Systems (GIS) in forestry and natural resource management. Some specific topics include: Creating inventory data from LiDAR data, Evaluating erosion repair techniques with low cost UAV, Approaches to Unmanned Aerial Systems (UAS)-based seedling survival counts, Satellite imagery in Forestry, Comparison of new technologies to accurately measure tree size and location, and more. Fee: \$275; \$25 discount if paid by November 10. Contact [Ingvar Elle](#) at (706) 583-0566.

December 12...Statewide. **Republican Roy Moore and Democrat Doug Jones face off in race for U.S. Senate**.

December 12...Montgomery County. **Special Primary Election** for Senate District 26 seat formerly held by Dr. Quinton Ross. If needed, a runoff will be held February 27, and the general election will be May 15, 2018. If no primary or run-off is necessary, the general election will be February 27.

December 12...Baldwin County. **Property Tax Vote for Baldwin County**. "The current 1 mill tax requiring 60 percent approval was first passed in March 1988 and expired at the end of fiscal year 2016-17. By allowing it to expire, the county can ask voters to replace it with a 1 mill tax under a different amendment to the Alabama Constitution, which requires only a simple majority [50% plus 1]."

December 12-13...Athens, Georgia. **Deer Ecology & Management** at Flinchum's Phoenix, Whitehall Forest, 650 Phoenix Drive. This course will benefit those interested in wildlife management on their land, especially deer enthusiasts. Fee: \$325; \$75 discount if paid by November 21. Lunch provided on day 1. Contact [Ingvar Elle](#) at (706) 583-0566.

December 15-17...Geneva County. **Alabama Youth Trappers Education Workshop**. See November 4-5 for details. Contact [Mike Sievering](#) at (205) 339-5716.

December 29-31...Hale County. **Alabama Youth Trappers Education Workshop**. See November 4-5 for details. Contact [Mike Sievering](#) at (205) 339-5716.

JANUARY 2018

January 11...Tallapoosa County 9 AM - 4 PM. **East Central Region Alabama Naturalist Program** at Wind Creek State Park. Topic of session: **Alabama's Amphibians & Reptiles**. See November 1, for details.


January 16...Crenshaw County 9 AM - 4 PM. **Wire-grass Region Alabama Naturalist Program** at Landmark Park, 430 Landmark Drive, Dothan. Topic of session: **Alabama's Birds and Mammals**. See November 1, for details.

January 19-21...Jackson County. **Alabama Youth Trappers Education Workshop**. See November 4-5 for details. Contact [Mike Sievering](#) at (205) 339-5716.

January 28-30...Pine Mountain, Georgia. **Southeastern Society of American Foresters (SAF) Annual Meeting** at the Lodge and Spa at Callaway Gardens. Theme: "Trees: Growing...Selling...Using". Landowners are welcome to attend this meeting of professional foresters. Fee: \$TBD. Contact [Sharon Dolliver](#) at (478) 628-1196.

...

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ROLLOVERS KILL: 46% of farm deaths in Indiana (229 deaths) were related to tractors. A

University of Iowa study found that one in ten operators will overturn a tractor in his or her lifetime. "Eighty percent of deaths caused by tractor overturns involve experienced operators. One in seven farmers involved in tractor overturns is permanently disabled." Source: *The Progressive Farmer*, Oct. 2017.



"ABBY WAS INSPIRED to get involved in forest management due to her love of the land. 'We love Delhi, the Catskills and our little piece of heaven, and we want to be good stewards and keep it in the family for another five generations,' she said. She most enjoys the permanence of the land. 'I have been coming to Platner Brook since I was born, 62 years ago, and remember being here with my great-grandmother Rose and now with my daughter Jane — **so five generations, the same hill, the same brook**, seeing tiny cedars grow to towering cedars in the course of my lifetime. I like seeing changes.' When asked about advice she would give to other forest owners, she laughed, 'I'm not in a position to give advice yet, except to say, **get out and enjoy your land!**'" Source: **Member Profile: Abigail (Abby) Addington-May** by Briana Binkerd-Dale, *New York Forest Owner*, Sept-Oct 2017.

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IMPRESSIVE NUMBERS: 45 percent of family forest acres have received management advice and 32 percent of family forest acres have a written management plan, according to an article in *Alabama's Treasured Forests*, Summer 2017, by Adam Maggard and Rebecca Barlow, **Reasons & Objectives for Owning Timberland.** *The authors seemed concerned that the numbers were so low, but we were surprised and heartened that they were so high.*

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"HEIR PROPERTY is the leading cause of Black involuntary land loss." Source: Center for Minority Land & Community Security, *Ala. Treasured Forest*, Summer 2017.



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SAME ADVICE AS LAST YEAR:

- ◆ Grow pines with high enough quality (straight trees, tight growth rings) to make power poles.
- ◆ Find a consulting forester skilled in hardwood management, especially oaks.

Data source: Timber Mart-South quarterly reports from 1989 to present. Not corrected for inflation.

SUGGESTIONS FOR A FIRST-TIME WOODLAND BUYER:

- **Buy** land within an hour of your home, unless it happens to have a cabin or a place to park a camper.
 - **Look** for a parcel that has direct access to a public road rather than an easement.
 - **Consider** finding a lender that offers long-term, fixed rate financing for rural land.
- Source: *Wisconsin Woodlands*, Fall 2017

