CALIFORNIA TREE SCHOOL 2025

Santa Cruz Session

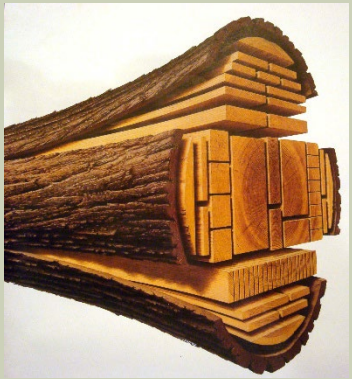
April 5, 2025
San Lorenzo Valley High School, Felton CA

TREE AND FOREST VOLUME MEASUREMENTS

Presented by
Ed Orre

WHAT UNIT OF MEASURE IS MOST COMMONLY USED TO MANAGE FORESTS??

- Answer: A Board Foot But why?



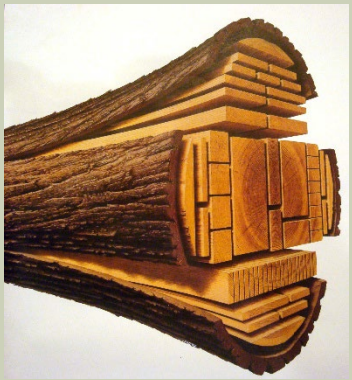
WHY USE A BOARD FOOT?

The board foot is the primary unit of measure for:

- Volume of standing timber
- Value of standing timber
- Volume growth or loss of trees/forests over time
- Volume of defect in trees
- Cost of logging and other forest management activities
- Quantity and price of selling logs
- Tax on selling logs
- Volume of lumber.

WHY USE A BOARD FOOT?

~ A log loader at work. (ALRT courtesy photo)



- Home depot sells a 2 in. x 4 in. x 8 ft Premium #2 Grade Fir Dimensional Lumber for $3.82 per board. Based upon the measurements above, a 2”x4”x8’ board contains 5.333 bf. - Talley

- $3.82 / 5.333 bf = 71.629 cents per board feet.

- Standard Commercial units are in 1,000 bf or MBF

- 1,000 bf x $0.71629 = $716.29/MBF

- Therefore, Home Depot is selling 8ft 2x4s for $716.29/MBF

Fir vs. Redwood Value

A 2 in. x 6 in. x 16 ft. #2 Premium Grade Fir Dimensional Lumber board has 16bf per board for $16.42 per board. This extends to $1,026.25 per MBF

A 2 in. x 6 in. x 16 ft. Construction Common Redwood Board for, the answer is $36.88 per board. The board is the same size but the price per MBF is $2,305.00 per MBF!

LOG RULES

The USFS has developed industry standards that allows three Log Rules:

1. The International 1/4-Inch Rule. This is another standard Forest Service rule, which probably gives a closer lumber-volume estimate than other log rules in common use. This rule measures logs to the nearest 5 board feet. As the name implies, it allows for a saw kerf of one-fourth inch. It is a rule based on a formula applied to each 4-foot section of the log and assumes a taper of one-half inch in each 4 feet. For practical purposes, the scaling cylinder becomes a part of a cone (a frustrum) with a taper of 2 inches in 16 feet. This rule generally results in a log scale relatively close to lumber tally when logs are sawed in a reasonably efficient mill.

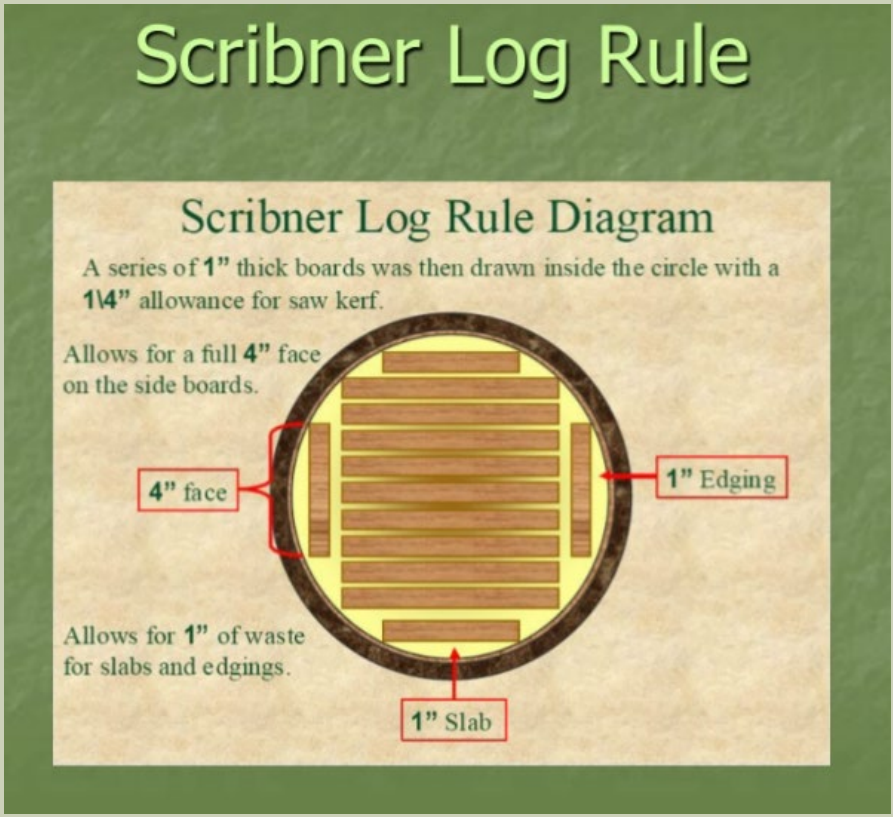
2. The Smalian Cubic Volume Rule. This rule uses the Smalian Formula, which is an equation for finding the volume of the frustum of a paraboloid. It can be shown generally in the form:

   A = Large-end cross-section area (ft2)
   a = Small-end cross-section area (ft2)
   L = Log Length (ft)

LOG RULES (CONT.)

3. The Scribner Decimal C Rule. This rule rounds contents to the nearest 10 board feet. For example: Logs that according to the Scribner rule have volumes between 136 and 145 board feet are rounded to 140 board feet and shown as 14.

This rule is a diagram rule based on diagrams of circles. These diagrams show in cross section the number of 1-inch boards the small end of a log will produce under assumed conditions.



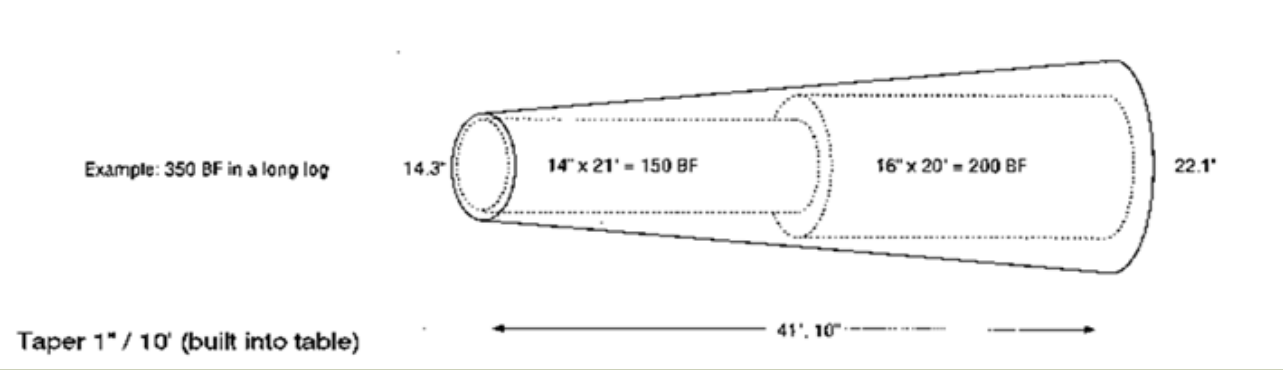
LOG RULES (CONT.)

The Scribner Decimal C Rule.

The “Decimal C Rule” means the estimated log volume is rounded to the nearest 100bf.

Example:

Logs that according to the Scribner rule have volumes between 146 and 155 board feet are rounded to 150 board feet and recorded as 15.

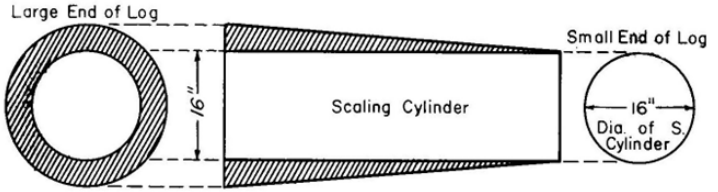


SCRIBNER VOLUME OF A LOG

Table 2. Scribner Decimal C Log Rule, Board Feet.

Diameter of log, small end, inside bark (in)	(Board foot volumes in tens **0's omitted** – no taper considered)													
	Length of Log in Feet													
	6	7	8	9	10	11	12	13	14	15	16	17	18	20
	Contents of log in board feet													
6	0.5	0.5	0.5	0.5	1	1	1	1	1	1	2	2	2	2
7	.5	1	1	1	1	2	2	2	2	2	3	3	3	3
8	1	1	1	1	2	2	2	2	2	2	3	3	3	3
9	1	2	2	2	3	3	3	3	3	3	4	4	4	4
10	2	2	3	3	3	3	3	4	4	5	6	6	6	7
11	2	2	3	3	4	4	4	5	5	6	7	7	8	8
12	3	3	4	4	5	5	6	6	7	7	8	8	9	10
13	4	4	5	5	6	7	7	8	8	9	10	10	11	12
14	4	5	6	6	7	8	9	9	10	11	11	12	13	14
15	5	6	7	8	9	10	11	12	12	13	14	15	16	18
16	6	7	8	9	10	11	12	13	14	15	16	17	18	20
17	7	8	9	10	12	13	14	15	16	17	18	20	21	23
18	8	9	11	12	13	15	16	17	19	20	21	23	24	27
19	9	10	12	13	15	16	18	19	21	22	24	25	27	30
20	11	12	14	16	17	19	21	23	24	26	28	30	31	35
21	12	13	15	17	19	21	23	25	27	28	30	32	34	38
22	13	15	17	19	21	23	25	27	29	31	33	35	38	42
23	14	16	19	21	23	26	28	31	33	35	38	40	42	47
24	15	18	21	23	25	28	30	33	35	38	40	43	45	50
25	17	20	23	26	29	31	34	37	40	43	46	49	52	57
26	19	22	25	28	31	34	37	41	44	47	50	53	56	62
27	21	24	27	31	34	38	41	44	48	51	55	58	62	68
28	22	25	29	33	36	40	44	47	51	54	58	62	65	73
29	23	27	31	35	38	42	46	49	53	57	61	65	68	76
30	25	29	33	37	41	45	49	53	57	62	66	70	74	82
31	27	31	36	40	44	49	53	58	62	67	71	75	80	89
32	28	32	37	41	46	51	55	60	64	69	74	78	83	92
33	29	34	39	44	49	54	59	64	69	73	78	83	88	98
34	30	35	40	45	50	55	60	65	70	75	80	85	90	100
35	33	38	44	49	55	60	66	71	77	82	88	93	98	109
36	35	40	46	52	58	63	69	75	81	86	92	98	104	115
37	39	45	51	58	64	71	77	84	90	96	103	109	116	129
38	40	47	54	60	67	73	80	87	93	100	107	113	120	133
39														
40	45	53	60	68	75	83	90	98	105	113	120	128	135	150

18 - Exhibit 01
The Scaling Cylinder of a Log—Scribner Decimal C Rule

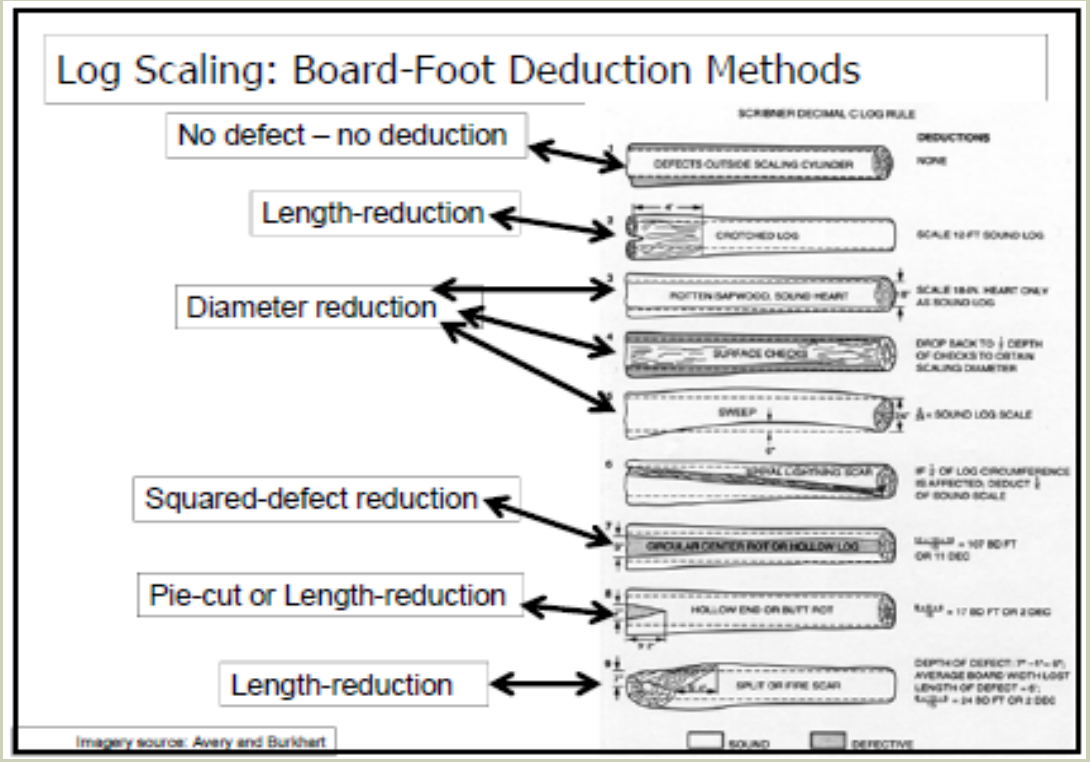


Measure the narrowest way first

Second measurement at a right angle

LOG SCALING

WHAT IS DEFECT?



Defect is measured in a log using 4 types of methods

1. Diameter deduction methods
2. Squared defect methods
3. Pie-Cut methods
4. Length deduction methods

Types of defect:

- Bark seams
- Breaks and splits
- Burls
- Cat Faces
- Heart Checks
- Weather hecks
- Frost Cracks
- Crook
- Crotch
- Fire Scars
- Large knots
- Knot Clusters
- Rotten Knots
- Metal
- Lightning Scars
- Massed Pitch
- Pitch Seams
- Pitch Spangles
- Pitch Rings
- Stump Pull
- Shake
- Conk Rot
- Heart Rot
- Stump Rot
- Sap Rot
- Twist
- Worms & Bugs

LOG SCALING (CONT.)

Weight scaling

Ramp scaling

SAWMILLS

SAWMILLS

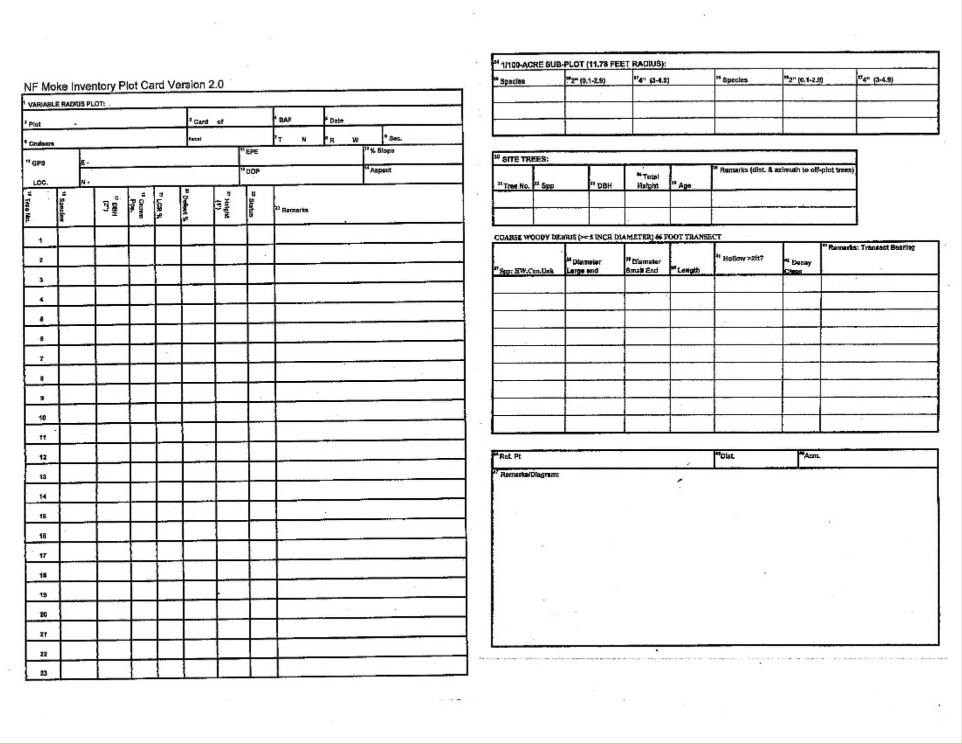
Big Creek Lumber Sawmill
Note the slabs coming off a gangsaw allow the recovery of a usable board

TIMBER CRUISING

How many logs and how many boards are in these trees???

TIMBER CRUISING (CONT.)

How do I measure every tree in the forest???



NF Moke Inventory Plot Card Version 2.0

VARIABLE RADIUS PLOT:

Plot	Card of	BAF	Date	
Cruisers	Parcel	T N	R W	Sec.

GPS LOC.	E -	EPE	% Slope
	N -	DOP	Aspect

Tree No.	Species	DBH (.1")	Crown Pos.	LCR %	Defect %	Height (1')	Status	Remarks
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								

1/100-ACRE SUB-PLOT (11.78 FEET RADIUS):

Species	2" (0.1-2.9)	4" (3-4.9)	Species	2" (0.1-2.9)	4" (3-4.9)

SITE TREES:

Tree No.	Spp	DBH	Total Height	Age	Remarks (dist. & azimuth to off-plot trees)

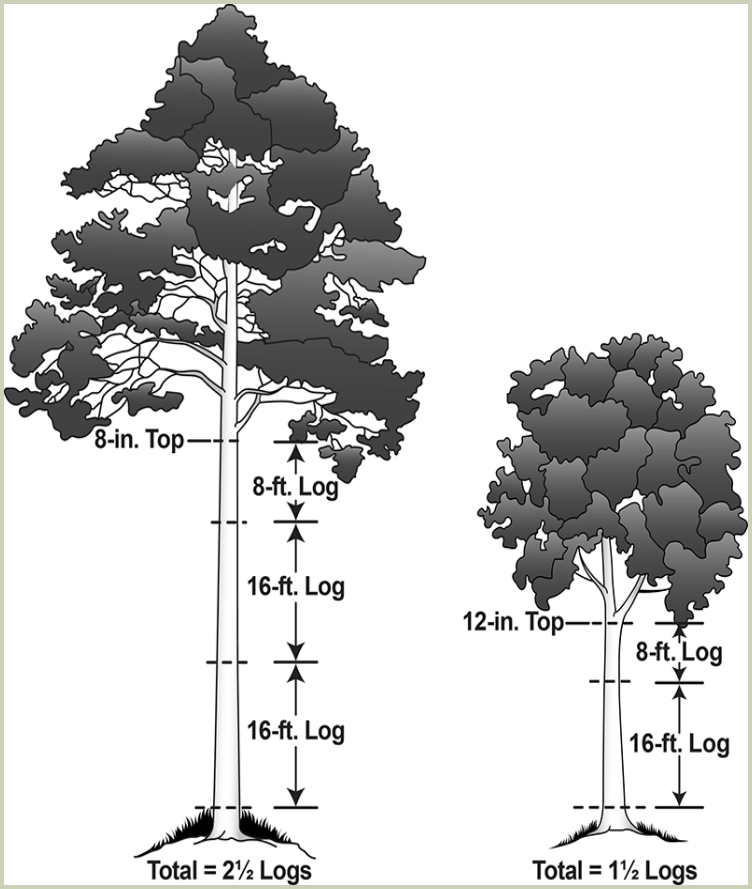
COARSE WOODY DEBRIS (>= 5 INCH DIAMETER) 66 FOOT TRANSECT

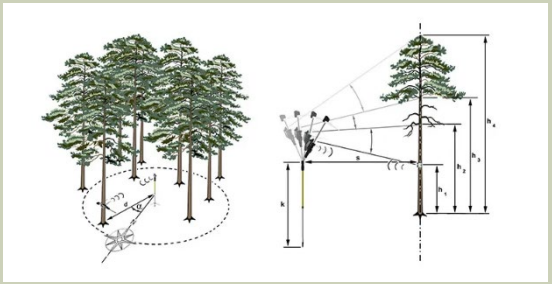
Spp: HW,Con,Unk	Diameter Large end	Diameter Small End	Length	Hollow >2ft?	Decay Class	Remarks: Transect Bearing

Ref. Pt	Dist.	Azm.

Remarks/Diagram:

TIMBER CRUISING (CONT.)





TIMBER CRUISING (CONT.)

Table 5. Gross Volume of Trees, Scribner Log Scale Form Class 78.

DBH	Merchantable height in number of 16-foot logs										
	1	1-1/2	2	2-1/2	3	3-1/2	4	4-1/2	5	5-1/2	6
In.	Volume in board feet										
10	28	36	44	48	52	-	-	-	-	-	-
11	38	49	60	67	74	-	-	-	-	-	-
12	47	61	75	85	95	100	106	-	-	-	-
13	58	76	94	107	120	128	136	-	-	-	-
14	69	92	114	130	146	156	166	-	-	-	-
15	82	109	136	157	178	192	206	-	-	-	-
16	95	127	159	185	211	229	247	-	-	-	-
17	109	146	184	215	246	268	289	-	-	-	-
18	123	166	209	244	280	306	331	-	-	-	-
19	140	190	240	281	322	352	382	-	-	-	-
20	157	214	270	317	364	298	432	459	486	-	-
21	176	240	304	358	411	450	490	523	556	-	-
22	194	266	338	398	458	504	549	588	626	-	-
23	214	294	374	441	508	558	607	652	698	-	-
24	234	322	409	484	558	611	665	718	770	-	-
25	258	355	452	534	617	678	740	799	858	-	-
26	281	388	494	585	676	745	814	880	945	-	-
27	304	420	536	636	736	811	886	959	1032	-	-
28	327	452	578	686	795	877	959	1040	1120	1190	1261
29	354	491	628	746	864	953	1042	1132	1222	1306	1389
30	382	530	678	806	933	1028	1124	1224	1325	1421	1517
31	411	571	731	871	1011	1117	1223	1328	1434	1541	1648
32	440	612	784	936	1089	1206	1322	1432	1543	1661	1779
33	469	654	838	1001	1164	1280	1414	1534	1654	1783	1912
34	487	695	892	1066	1239	1373	1507	1636	1766	1906	2046
35	530	742	954	1141	1328	1473	1618	1757	1896	2044	2192
36	563	789	1015	1216	1416	1572	1728	1877	2026	2182	2338
37	596	836	1075	1290	1506	1670	1835	1998	2160	2324	2488
38	629	882	1135	1366	1596	1769	1942	2118	2295	2466	2637
39	666	935	1204	1449	1694	1881	2068	2251	2434	2616	2799
40	703	988	1274	1532	1791	1993	2195	2384	2574	2768	2961

Scribner Vol. = (17.53508L – 0.59242L2 – 22.50365) + (3.02988 – 0.02302L2 – 4.34381L)D + (0.51593L –0.02035L2 –0.01969)D2

~Where L= Number of 16 foot logs, D = DBH

SDSF Volume Table

	Scribner Volume per Tree	
DBH	Redwood	Douglas-fir
12	70	130
14	130	190
16	200	270
18	270	360
20	350	460
22	450	560
24	550	680
26	660	810
28	780	950
30	900	1,100
32	1,040	1,260
34	1,180	1,430
36	1,340	1,610
38	1,500	1,800
40	1,670	2,000
42	1,850	2,210
44	2,040	2,430
46	2,230	2,660
48	2,440	2,910
50	2,650	3,160
52	2,880	3,420
54	3,110	3,690
56	3,350	3,980
58	3,600	4,270
60	3,860	4,570
62	4,130	4,890
64	4,400	5,210
66	4,690	5,550
68	4,980	5,890
70	5,280	6,250

Rwd GV = "=ROUND(((1.09517*(DBH^2)-83.44442)*1),-1)"
DF GV = "=ROUND(((1.28633*(DBH^2)-57.58913)*1),-1)"

FOREST INVENTORY

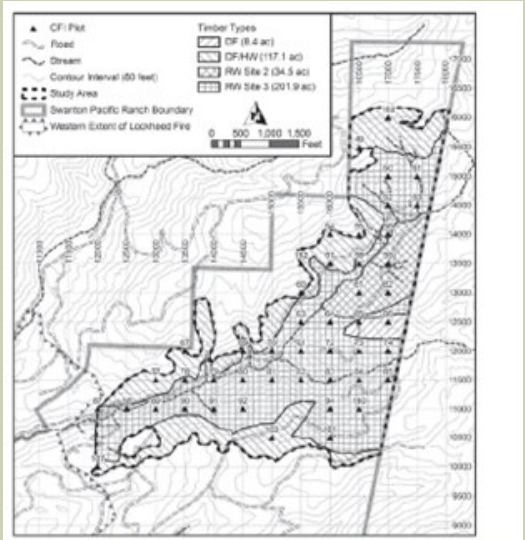


Figure 1—Swanton Pacific Ranch CFI plots and vegetation types in study area.

Example CFI Inventory data from CalPoly Swanton Pacific

Table 3—*Swanton Pacific Ranch FORSEE current status for redwood vegetation types.*

Inventory	Acres	Species Group	Plot Number	TPA	BA	QMD	BF/AC	CF/AC	%SE TPA	%SE BA	%SE BF/AC	%SE CF/AC
1989	236.36	Conifers	20	87.50	213.05	21.13	45,301	7,467	11	9	13	12
1989	236.36	Hardwoods	20	71.25	47.71	11.08	4,158	1,105	19	23	32	31
1989	236.36	Totals	20	158.75	260.76	17.35	49,459	8,571	10	8	11	10
1997	236.36	Conifers	23	128.26	222.25	17.82	52,091	8,379	10	6	11	10
1997	236.36	Hardwoods	23	88.70	52.00	10.37	6,137	1,502	30	22	27	26
1997	236.36	Totals	23	216.96	274.25	15.22	58,228	9,880	13	5	9	8
2008	236.36	Conifers	23	154.57	263.02	17.66	65,587	10,215	9	6	9	8
2008	236.36	Hardwoods	23	95.43	55.28	10.31	6,945	1,641	26	23	30	28
2008	236.36	Totals	23	250.00	318.30	15.28	72,532	11,856	11	5	8	7
2010	236.36	Conifers	20	105.50	253.27	20.98	64,446	10,019	11	6	10	9
2010	236.36	Hardwoods	20	46.75	48.19	13.75	6,775	1,573	21	24	28	27
2010	236.36	Totals	20	152.25	301.46	19.05	71,221	11,592	9	5	8	7

Using FORSEE and Continuous Forest Inventory Information to Evaluate Implementation of Uneven-aged Management in Santa Cruz County Coast Redwood Forests

Table 2—*Swanton Pacific Ranch FORSEE current status by inventory period for all vegetation types combined (361 acres).*

Inventory	Acres	Species Group	Plot Number	TPA	BA	QMD	BF/AC	CF/AC	%SE TPA	%SE BA	%SE BF/AC	%SE CF/AC
1989	361	Conifers	31	73.87	161.68	20.03	31,295	5,262	11	12	16	14
1989	361	Hardwoods	31	80.97	56.03	11.26	7,404	1,597	16	17	44	31
1989	361	Totals	31	154.84	217.72	16.06	38,699	6,859	9	9	14	12
1997	361	Conifers	33	122.12	191.63	16.96	42,930	6,927	9	8	12	11
1997	361	Hardwoods	33	106.82	67.90	10.80	10,387	2,268	22	16	26	21
1997	361	Totals	33	228.94	259.53	14.42	53,316	9,195	11	6	10	8
2008	361	Conifers	33	139.85	231.15	17.41	54,907	8,600	9	7	11	10
2008	361	Hardwoods	33	106.67	66.22	10.67	8,777	2,020	20	16	22	19
2008	361	Totals	33	246.52	297.37	14.87	63,683	10,620	10	6	9	7
2010	361	Conifers	30	81.50	209.60	21.71	51,789	8,044	12	9	13	11
2010	361	Hardwoods	30	55.33	57.32	13.78	8,545	1,930	16	16	22	20
2010	361	Totals	30	136.83	266.92	18.91	60,333	9,974	9	7	10	9

FOREST INVENTORY (CONT.)

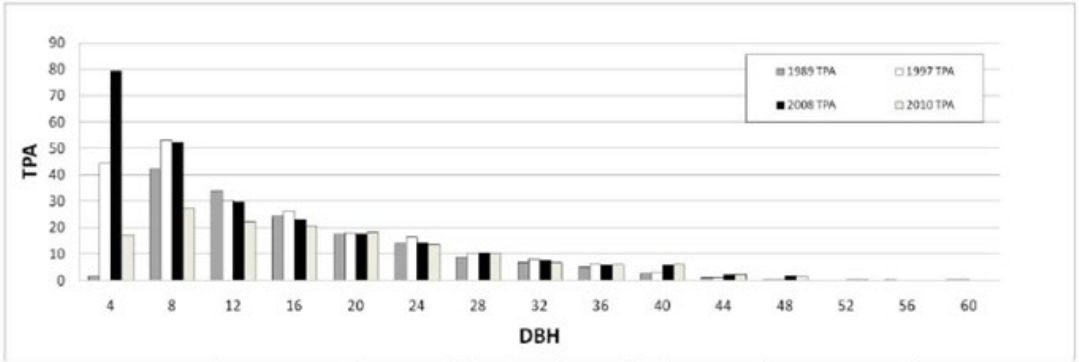


Figure 2—Stand structure for combined redwood site II and III vegetation types (includes hardwoods and conifers on 236.36 acres).

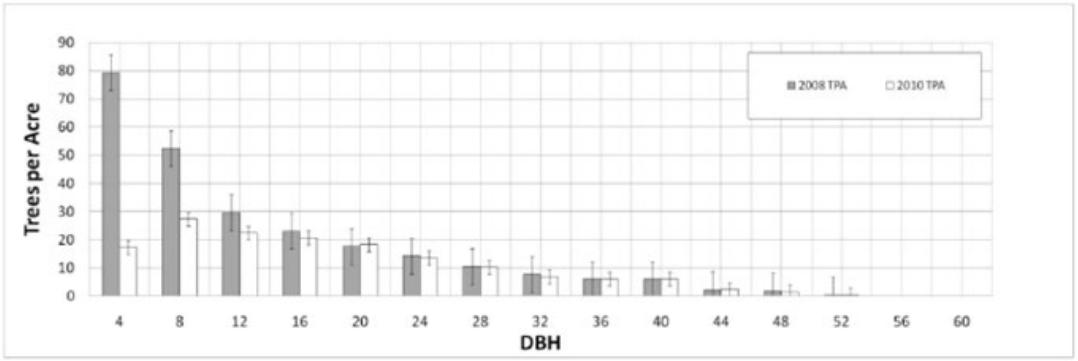


Figure 3—Stand structure for combined redwood site II and III vegetation types (236.36 acres). One standard error is illustrated.

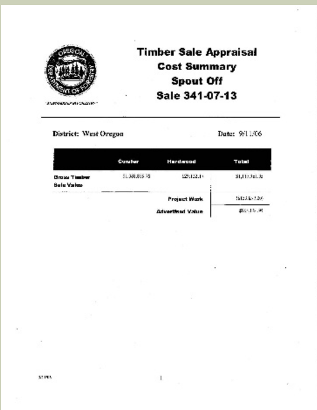
SELLING TIMBER

STUMPAGE SALE vs DELIVERED LOG SALE

STUMPAGE VALUE

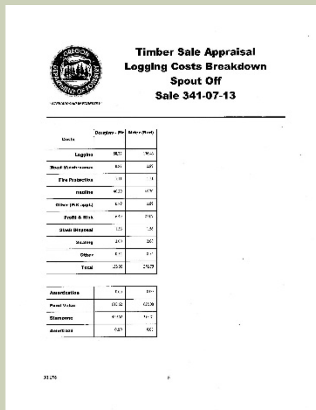
CALCULATING STUMPAGE VALUES

Let's look at an appraisal for a federal stumpage sale

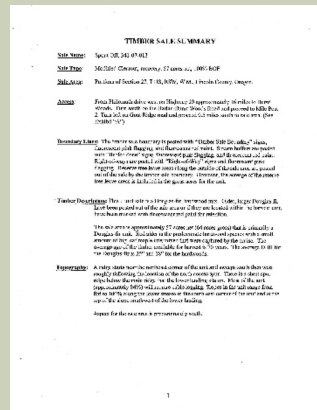


Timber Sale Appraisal
Cost Summary
Spout Off
Sale 341-07-13

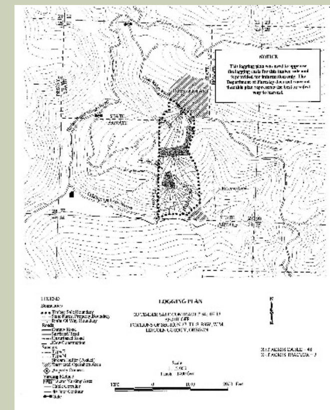
District: West Oregon

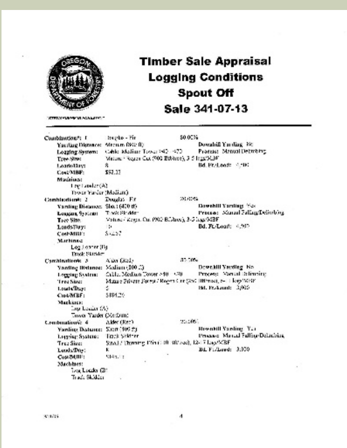


Timber Sale Appraisal
Logging Costs Breakdown
Spout Off
Sale 341-07-13

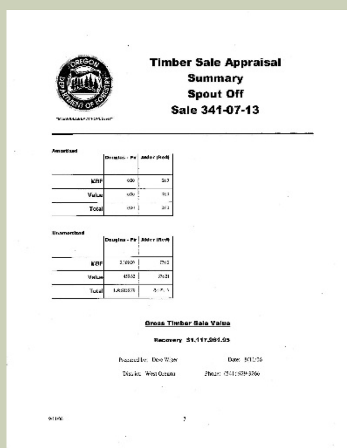


TIMBER SALE SUMMARY



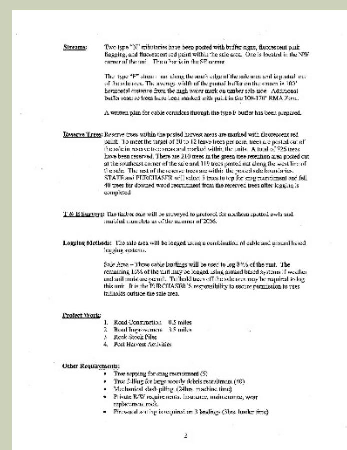


Timber Sale Appraisal
Logging Conditions
Spout Off
Sale 341-07-13



Timber Sale Appraisal
Summary
Spout Off
Sale 341-07-13

Gross Timber Sale Value



YIELD TAXES

STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
OFFICE OF THE DIRECTOR
PO BOX 942879, SACRAMENTO, CA 94279-0104
(916) 309-8300 • FAX (916) 324-2554
www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

Amy Tong
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

December 17, 2024

NOTICE OF ADOPTED IMMEDIATE HARVEST VALUES
(PERIOD OF JANUARY 1 THROUGH JUNE 30, 2025)

Section 38204[a] of the Revenue and Taxation Code requires that on or before December 31, 2024, the California Department of Tax and Fee Administration (the Department) shall estimate the Immediate Harvest Values of and adopt schedules for each species or subclassification of timber harvested between January 1 and June 30, 2025.

On December 17, 2024, the suggested Immediate Harvest Value Schedules for timber harvested between January 1 and June 30, 2025, were discussed at a public hearing that was held by the Department at 10:00 a.m., in Room NE 133, CDTFA-651 Bannon Street, Sacramento, CA, 95811. The meeting was also made available to the public by conference call. The suggested values were developed by the Timber Advisory Committee (TAC) in consultation with Department staff at the November 7, 2024, Timber Advisory Committee Meeting.

In the absence of any public comment or concerns, the Department adopted the Immediate Harvest Value Schedules as recommended by the TAC for the period January 1 through June 30, 2025, on December 17, 2024.

Nicolas Maduros
Director
California Department of Tax and Fee Administration

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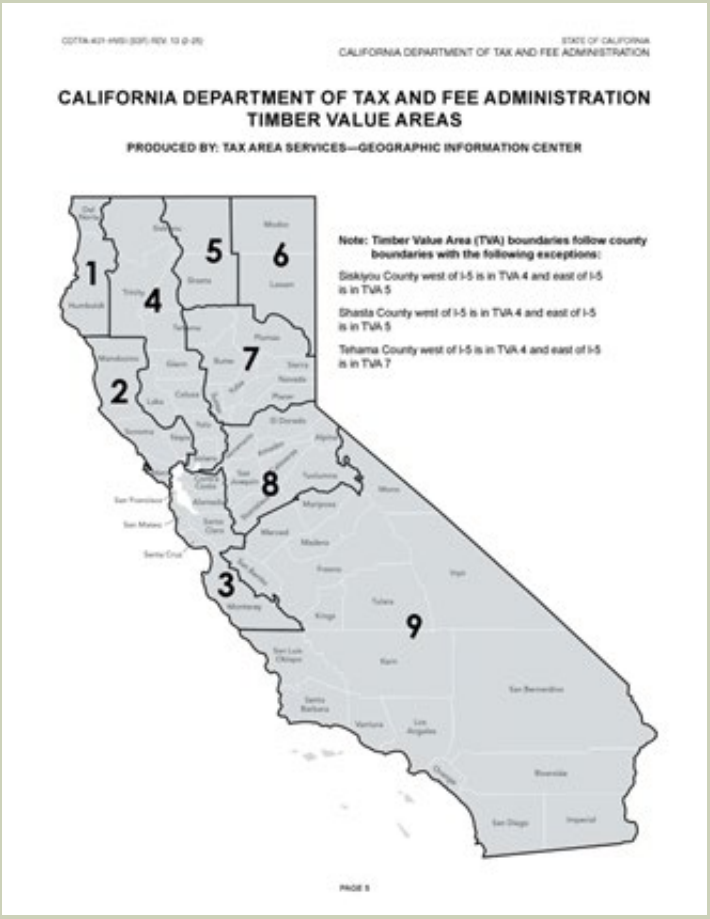

YIELD TAXES (CONT.)

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Calendar Year	County	Volume (Net MBF)	Net Volume: % Of Total	Net Volume: % Public	Market Value	Market Value: % Of Total	Market Value: % Public
2023	Orange	0	0.00	0.00	$0	0.00	0.00
2023	Placer	44,515	3.06	2.01	$3,945,662	1.18	1.13
2023	Plumas	236,528	16.26	8.61	$14,804,401	4.45	15.64
2023	Riverside	0	0.00	0.00	$0	0.00	0.00
2023	Sacramento	0	0.00	0.00	$0	0.00	0.00
2023	San Benito	0	0.00	0.00	$0	0.00	0.00
2023	San Bernardino	0	0.00	0.00	$0	0.00	0.00
2023	San Diego	0	0.00	0.00	$0	0.00	0.00
2023	San Francisco	0	0.00	0.00	$0	0.00	0.00
2023	San Joaquin	0	0.00	0.00	$0	0.00	0.00
2023	San Luis Obispo	0	0.00	0.00	$0	0.00	0.00
2023	San Mateo	7,077	0.48	0.00	$3,758,840	1.13	0.00
2023	Santa Barbara	0	0.00	0.00	$0	0.00	0.00
2023	Santa Clara	1,884	0.12	0.00	$1,314,410	0.39	0.00
2023	Santa Cruz	13,425	0.92	0.00	$7,898,639	2.37	0.00

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YIELD TAXES (CONT.)

HARVEST VALUES SCHEDULE, EFFECTIVE JANUARY 1, 2025, THROUGH JUNE 30, 2025
Adopted by the California Department of Tax and Fee Administration on December 17, 2024

TABLE 1—MISCELLANEOUS HARVEST VALUES—This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, cull logs, fuelwood, hardwood peeler and sawlogs, chips, shavings, biomass and topwood, poles and pilings, posts, split products, small sawlogs miscellaneous (SSM), and miscellaneous conifers. SSM are conifer logs of any species, except coastal redwood, where the average net volume per 16-foot log for all sawlogs removed from a timber harvest operation during the reporting quarter is less than 65 BF, Scribner short-log scale. Cull logs are to be reported in adjusted gross MBF. For cull logs measured in tons, use a conversion factor of 4 tons per adjusted gross MBF, Scribner scale. For a listing of species included in the miscellaneous conifer category, see the SPECIES instructions on page 1. Except for split products, small sawlogs, poles and pilings, and miscellaneous conifers, the items in this table are to be reported in column F (Misc. Harvest Volume Table 1 Unit Measure) on CDTFA-401-APT, *Timber Tax Harvest Report*.

MISCELLANEOUS HARVEST VALUES (TABLE 1)

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas Trees, Natural—Miscellaneous	XNM	LF	0.60
Christmas Trees, Natural—Red Fir	XNR	LF	1.40
Christmas Trees, Natural—White Fir	XNW	LF	0.60
Christmas Trees—Plantation	XP	LF	1.50
Cull Logs	CUL	Adjusted Gross MBF	5.00
Fuelwood, Hardwood	FWH	Cords	20.00
Fuelwood, Miscellaneous	FWM	Cords	10.00
Hardwood Peeler and Sawlogs	HW	Green Tons	20.00
Chips, Shavings, Biomass, and Topwood	CS	Tons	0.00
Poles and Pilings—Small DF (20-50')	PSD	Net MBF	400.00
Poles and Pilings—Large DF (51'-up)	PLD	Net MBF	460.00
Poles and Pilings—PP, TF (all sizes)	PFP	Net MBF	140.00
Posts—Round	PST	8 LF	0.20
Split Products—Redwood	TR	Net MBF	75.00
Split Products—Miscellaneous	TM	Net MBF	10.00
Small Sawlogs—Miscellaneous[1]	SSM	Net MBF	140.00
Miscellaneous Conifer Species	CM	Net MBF	60.00

NO ADJUSTMENTS OR DEDUCTIONS FOR THIS TABLE

[1] Do not include coastal redwood volume in the *Small Sawlog—Miscellaneous* category.

HARVEST VALUES SCHEDULE, EFFECTIVE JANUARY 1, 2025, THROUGH JUNE 30, 2025
Adopted by the California Department of Tax and Fee Administration on December 17, 2024

TABLE G—GREEN TIMBER HARVEST VALUES—This table shows the taxable harvest values per MBF for timber by species, size, and timber value area. Make the adjustments (shown below the table) for the logging system, small total volume on the harvest operation, and low volume per acre on the harvest operation.

GREEN TIMBER (TABLE G)
Tractor Logging (Logging Code T)

SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPG	Over 300	1	10	10	10	80	140	130	120	120	80
		150-300	2	10	10	10	80	130	130	120	120	70
		Under 150	3	10	10	10	80	100	130	120	120	20
Hemlock-Fir	FG	N/A	N/A	130	130	N/A	190	230	230	200	120	70
Douglas Fir	DFG	Over 300	1	300	310	10	330	390	280	250	250	N/A
		150-300	2	280	300	10	320	390	280	250	250	N/A
		Under 150	3	260	230	10	310	390	280	250	250	N/A
Incense Cedar	ICG	N/A	N/A	130	50	N/A	140	170	160	170	170	120
Redwood	RG	Over 300	1	1010	1060	760	N/A	N/A	N/A	N/A	N/A	N/A
		150-300	2	970	840	700	N/A	N/A	N/A	N/A	N/A	N/A
		Under 150	3	700	760	650	N/A	N/A	N/A	N/A	N/A	N/A
Port Orford Cedar	PCG	Over 125	1	300	N/A	N/A	300	N/A	N/A	N/A	N/A	N/A
		125 and Under	2	200	N/A	N/A	200	N/A	N/A	N/A	N/A	N/A

ADJUSTMENTS

LOGGING SYSTEM:

Deduct $100 for volumes which were yarder/skyline logged (Logging Code S).

Deduct $350 for volumes which were helicopter logged (Logging Code H).

SMALL TOTAL VOLUME:

Deduct $50 if total volume harvested this quarter is less than 300 MBF.

Deduct $100 if total volume harvested this quarter is less than 100 MBF.

Deduct $150 if total volume harvested this quarter is less than 25 MBF.

LOW VOLUME PER ACRE:

Deduct $30 if the average volume harvested this quarter is under 5 MBF per acre.

$1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS

HARVEST VALUES SCHEDULE, EFFECTIVE JANUARY 1, 2025, THROUGH JUNE 30, 2025
Adopted by the California Department of Tax and Fee Administration on December 17, 2024

TABLE S—SALVAGE HARVEST VALUES—This table shows the taxable harvest values per MBF for timber by species, size, and timber value area. Make the adjustments (shown below the table) for the logging system and for small total volume on the harvest operation.

SALVAGE TIMBER (TABLE S)
Tractor Logging (Logging Code T)

SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPS	Over 300	1	1	1	1	30	90	40	20	30	20
		150-300	2	1	1	1	30	80	40	20	30	20
		Under 150	3	1	1	1	30	60	40	20	30	10
Hemlock-Fir	FS	N/A	N/A	80	60	N/A	100	140	110	50	60	40
Douglas Fir	DFS	Over 300	1	150	160	1	180	350	140	130	170	N/A
		150-300	2	140	150	1	170	340	140	130	170	N/A
		Under 150	3	130	120	1	160	330	140	130	170	N/A
Incense Cedar	ICS	N/A	N/A	60	20	N/A	70	80	60	90	110	80
Redwood	RS	Over 300	1	760	790	570	N/A	N/A	N/A	N/A	N/A	N/A
		150-300	2	650	630	520	N/A	N/A	N/A	N/A	N/A	N/A
		Under 150	3	530	570	490	N/A	N/A	N/A	N/A	N/A	N/A
Port Orford Cedar	PCS	Over 125	1	220	N/A	N/A	220	N/A	N/A	N/A	N/A	N/A
		125 and Under	2	150	N/A	N/A	150	N/A	N/A	N/A	N/A	N/A

ADJUSTMENTS

LOGGING SYSTEM:

Deduct $100 for volumes which were yarder/skyline logged (Logging Code S).

Deduct $350 for volumes which were helicopter logged (Logging Code H).

SMALL TOTAL VOLUME:

Deduct $50 if total volume harvested this quarter is less than 300 MBF.

Deduct $100 if total volume harvested this quarter is less than 100 MBF.

Deduct $150 if total volume harvested this quarter is less than 25 MBF.

$1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS

QUESTIONS?