

ALABAMA'S

TREASURED

FORESTS

A Publication of the Alabama Forestry Commission

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- ▶ **The True Costs of Living in the Forest**
- ▶ **Volunteer Group Formed at Geneva State Forest**
- ▶ **From the Stump to the Woodworking Shop**
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Fall 2013

Message from the *STATE FORESTER*

We have all heard the saying, “time flies when you’re having fun.” The time has certainly flown by since I became State Forester on February 1, 2007. However, there is another saying, “nothing stays the same forever,” and both of these adages fit into my decision to retire from the Alabama Forestry Commission. While this choice was not an easy one, it will allow me to enjoy the company of the man I married over 35 years ago, our three grown children, and two wonderful grandsons.

I would like to take the opportunity to express my profound appreciation and love for my husband, John Casey, Jr. He has always been my biggest supporter, in-house counselor, and best friend. Without his sacrifice, support, and love, I would never have been able to enjoy such a challenging and rewarding career.

My career as a forester began with International Paper in Bay Minette, Alabama, and ironically, after more than 40 years, it will end in Montgomery, Alabama. Over the years, I have received opportunities that allowed me to grow not only as a professional forester but also as a person. I have worked in all of the Southern states and in the Northeast, but no location has been as rewarding as the state of Alabama.

Since I began my tenure with the AFC, I have been honored to work with agency personnel and others who care deeply about the natural resources of this state. We recognize the benefits that all Alabamians enjoy as a result of the dedication and hard work of those private forest landowners who own over 80 percent of Alabama’s forestland. What an amazingly positive experience it has been, working with landowners who not only strive to properly manage their forests, but are also willing to share their experiences and expertise with other forest landowners.

I wish that more people could see and appreciate the work of Alabama Forestry Commission employees. They take great pride in what they do for the state’s forest landowners, homeowners, communities, and citizens, as well as our children. Their jobs are difficult and often dangerous, especially when they are called out as first responders on wildfires and natural disasters. They do not work normal 8-hour days, Monday through Friday. Instead, they can be on call 24/7, frequently spending their nights and weekends fighting wildfires alongside volunteer fire departments, or assisting with tours and other educational efforts. In recent years, due to budget reductions, the agency has been forced to reduce our workforce, which makes what they do even more impressive.

AFC employees strive day after day to do the best job for our customers, the people of Alabama. It has been an honor to work with them and to serve as your State Forester. I thank you for this opportunity, and I wish God’s blessings on you all.

Linda Casey



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Photo by Elishia Ballentine



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Wildlife

WELCOME HERE

*By Joel D. Glover, Certified Wildlife Biologist
Alabama Wildlife & Freshwater Fisheries Division*

Upon a high ridge in central Coosa County lies a TREASURE Forest known as Barton Ridge Plantation. As with many properties today, the primary objective on Barton Ridge is recreation. The recreation is based largely on the secondary objective, which is wildlife.

To say Barton Ridge is managed for multiple-use is a gross understatement. Property owners, Howard and Elizabeth Barton, made a wise move several years ago when they hired Brian Walker to manage their land. Brian is a certified wildlife biologist who now works for Black Ridge Land Company. Based on the owner's objectives, he and his staff have worked in conjunction with agency personnel to craft a wildlife and recreation showplace.

Great wildlife populations result in awesome recreational opportunities. To that end, the staff is managing extensively for quail, deer, and turkey habitat. Approximately 75 acres of cool

and warm season crops are planted annually, in addition to many acres of habitat that is maintained in natural vegetation.

Approximately 100 acres of pine is burned each year on a rotational basis. Recently, 48 acres have been planted in longleaf pine to enhance early successional habitat, and another 100 acres have been thinned providing multiple wildlife and timber benefits. A 50-acre kudzu-infested stand was clear cut, then the area was treated and replanted with loblolly pine. Additionally, two fish ponds have been built and stocked. These ponds are monitored and fertilized on a regular basis. Wood duck boxes have been erected on creeks and ponds; beaver and predators are being trapped.

Wildlife populations are closely monitored on Barton Ridge. After cooperating in the state deer management program for over ten years, the property staff continues to collect harvest data. Observation data for deer and turkey is recorded, and a census for deer and turkey is conducted each year. The Alabama



Department of Conservation and Natural Resources Wildlife Division also partnered with Barton Ridge staff members to conduct a five-year deer herd health and reproduction study.

The extensive habitat and harvest management employed on Barton Ridge has allowed the realization of the primary objective of tremendous recreational opportunities. Whether you want to hunt large white-tailed bucks in winter, sit on the porch of the rustic cabin listening to turkeys and enjoying the beautiful rhododendron-covered hillsides on a spring morning, or spend the day fishing for bass and bluegill, you can do it all on Barton Ridge. Plus, an extensive road system is maintained on the property that facilitates nature study as well as all terrain vehicle (ATV) adventures.

As the property is used exclusively for recreation, this includes many children taking their first deer or turkey. On a personal note, there is currently a fine buck mounted in my son Caleb's room. The deer, his first, was taken on Barton Ridge. Although the "boy" is now 6'5" tall and weighs 250 pounds with many deer to his credit, the memory of his first buck will forever be special and I will always thank the folks at Barton Ridge for making that happen.

In addition to promoting good stewardship, Barton Ridge is also a strong supporter of conservation educa-

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Wildlife WELCOME HERE

(Continued from page 5)

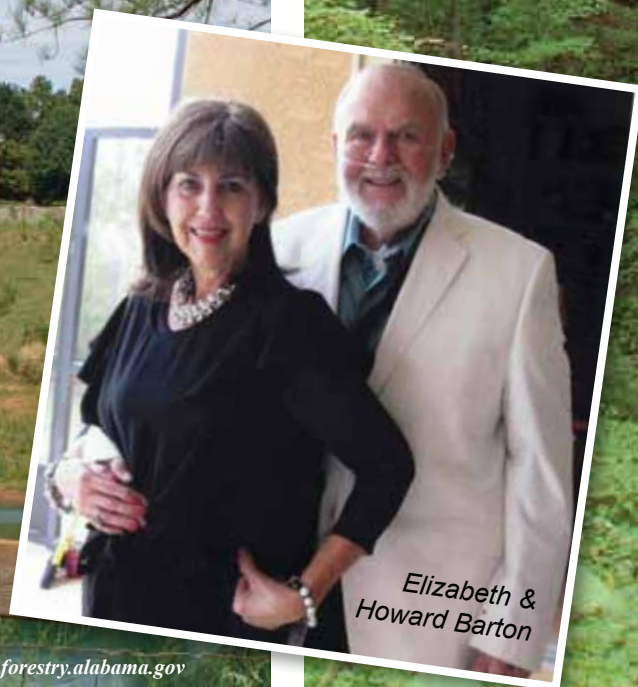
tion. The Bartons have graciously made the property available to numerous groups for nature study and educational programs. Local Boy Scout troops have held scouting weekends and campouts there. Local 4H teams have trained in forestry and wildlife management on the property. Although difficult to measure, this training was obviously effective evidenced by the multiple state and national championships the teams have garnered. Two “Rick Smith Bird Dog Training Seminars” have been hosted on the property, along with a deer co-op meeting.

Barton Ridge has also worked closely with the Coosa County Forestry Planning Committee (CCFPC) in hosting TREASURE Forest landowner tours, as well as four Adopt-a-School programs where every fifth grade student in the county visited the property. Students receive instruction concerning the soil, erosion, forestry, wildlife, and water. For many of these children, it is their first “hands-on” trip to the outdoors.

As the 2010 winner of the prestigious Helene Mosley Memorial TREASURE Forest Award, Barton Ridge hosted the Alabama Central Region Forestry Field Day in 2011 with approximately 150 landowners from across the state touring the property. Although they left somewhat soggy, the tour was still considered a great success.

Barton Ridge has graciously shared their resources in an effort to promote natural resources stewardship in Coosa County and across the state. This type of mentoring is imperative for other landowners to learn practices and techniques they can put in place on their own property.

The dictionary defines a “treasure” as a precious or valuable possession. Through consultation with professionals and the implementation of their recommendations, the Bartons have developed their property into a place very deserving of the name TREASURE Forest. 🏡



Elizabeth & Howard Barton

Alabama Farmers Federation

Alabama TREASURE Forest Association



Joins

*By Debra Davis
Alabama Farmers Federation*

A statewide group focused on improving Alabama forestlands recently voted to affiliate with the Alabama Farmers Federation, the state's largest farm organization. Alabama TREASURE Forest Association (ATFA) members approved the merger at the organization's annual conference in Ozark, October 4-5. The affiliation became effective immediately.

With similar mission statements, merging the groups seemed natural, said ATFA President Billy Blackwell, who also serves as mayor of Ozark. "By being a member of the ATFA and the Farmers Federation, forest landowners will have a more prominent voice," Blackwell said. "This affiliation will help our members and our ability to market forestry as a viable, renewable industry on a state, national, and international level."

Blackwell said ATFA would continue its education programs, noting affiliation with the Farmers Federation will enhance its ability to grow county chapters. He praised leaders of both groups for negoti-

ating the affiliation. "Working on this partnership with ATFA board members and officials of the Alabama Farmers Federation has been a rewarding experience," Blackwell said. "We could not have had a better working relationship."

Alabama Farmers Federation President Jimmy Parnell said the Federation welcomes ATFA members. "Many TREASURE Forest Association members also are Farmers Federation members," said Parnell. "This affiliation will strengthen efforts to serve forest landowners throughout the state. Agriculture, forestry, and related industries contributed \$70.4 billion to Alabama's economy. It's important we work to keep the forestry industry strong and growing in Alabama."

The Alabama Farmers Federation represents 17 Alabama-grown commodities, including timber, which is produced in every county.

Alabama Farmers Federation Forestry Division Director Rick Oates will serve as a director of the ATFA, which will be a separate association under the Federation

structure. "The Farmers Federation and the ATFA both have a strong history of representing forest landowners," Oates said. "This merger will increase opportunities to spread the message of good forestry to both rural and urban communities."

The Alabama TREASURE Forest Association was formed in 1991 and has about 3,600 members. The Alabama Farmers Federation is the state's largest farm organization with more than 365,000 members.†

For more information about Alabama Farmers Federation ~ Forestry Division or ATFA, contact Rick Oates at ROates@AlfaFarmers.org or (334) 613-4305.



Laurel Wilt D

Confirmed on Trees in Green

*By Dana Stone, Forest Health Coordinator
Alabama Forestry Commission*



Photo by Michael C. Thomas, Florida Dept of Agric & Consumer Services. Bugwood.org

isease ne County

In late summer, the existence of laurel wilt disease was positively identified in Greene County. After “wilting” sassafras trees were recognized along Highway 43 in the southern portion of the county in September, Alabama Forestry Commission personnel collected stem samples from one of these symptomatic trees and sent them to the USDA Forest Service laboratory for verification. The results of the analysis confirmed the presence of laurel wilt fungus (*Raffaelea lauricola*). This makes the third county in Alabama to receive confirmation of the pathogen; the disease was detected in Marengo and Mobile counties in 2011.

In North America, trees in the laurel (*Lauraceae*) family are susceptible to laurel wilt. Redbay and swampbay are the most common host species of the disease, but sassafras is being attacked more frequently. Other laurel species such as avocado, pondspice, pondberry, spicebush, and camphor are also potential hosts.

The only known causal agent of laurel wilt disease is the redbay ambrosia beetle (*Xyleborus glabratus*), imported from Southeast Asia. It has continued to spread into new territories by natural progression and the movement of infested fire wood. Since its initial detection in Georgia in 2002, the disease has spread into five other southeastern states – South Carolina, North Carolina, Florida, Mississippi, and Alabama.

Approximately 1/16 inch long and dark brown to black, the redbay ambrosia beetle will bore into a host tree and infect it with the deadly laurel wilt fungus. The fungus moves through the vascular system of the tree disrupting the flow of water and nutrients, resulting in dark purple to black streaks in the sapwood. Leaves on the affected tree eventually turn olive-grey to reddish-brown. In most cases, the symptom of wilting leaves first appears on a single branch, but soon afterwards will be present throughout the entire crown. At times, small round entrance holes are noticeable on the stems from which toothpick-like tubes of compacted sawdust may protrude. The affected tree eventually dies within 4 to 12 weeks after the initial attack.

Controlling this disease can be quite difficult. Salvaging infested trees and chipping the wood into small one-inch pieces can impede the spread. Burning the wood or covering it with a tarpaulin can also stop the movement of redbay ambrosia beetles. Another useful action is halting the transport of infested wood long distances to prevent new introductions of this disease into unaffected areas.

If wilting leaves are identified on redbay or sassafras trees, please contact your local Alabama Forestry Commission office. At this time, early detection is the best method for documenting and potentially stopping the spread of this disease. For more information on laurel wilt, redbay ambrosia beetles, and other non-native invasive pests, visit www.dontmovefirewood.org



THE TRUE COSTS OF LIVING IN THE FOREST

By Lloyd Burton

***Editor's Note:** This year we've been fortunate in the Deep South to receive adequate rainfall, helping to maintain low wildfire stats. However, this situation could change in a moment. Our state previously experienced several consecutive years of drought, and the devastating tornados in 2011 left thousands of acres of downed and damaged trees in their wake, thus creating a potential tinder box across much of the state.*

Although the following article was written in Colorado and focuses on Western wildfires, it certainly provides food for thought for all of us living in the Wildland Urban Interface (WUI). Many of the points addressed by the author can and do apply in Alabama. We may not have the Rockies, but we do have the foothills of the Appalachians, as well as nearly 23 million acres of timbered forestland. Residents and firefighter lives and property are just as much at risk here as in Colorado.

Can these same types of catastrophic wildfires occur here? Do we need to pay more attention to safer areas in the WUI? Do landowners bear the responsibility of safeguarding and preparing their homes and property for defending it against wildfire? These and many other questions and concerns need to be considered when living in the forest or the Wildland Urban Interface.

The Mountain West is in the line of fire. This is hardly news to those of us who live here, nor are the reasons: record droughts and high temperatures, as well as dead and dying forests denied their annual disease-killing and cleansing ground fires. We also have record numbers of people moving into the wildland-urban interface (WUI) intermingled with public lands. Fires starting in the WUI tend to be human-caused.

My students and I learned that states in our region take one of three approaches to get WUI residents to limit wildfire devastation on their property and in their communities:

- Common-standard states (California and Oregon) mandate mitigation measures (fire proofing structures and creating defensible space) for everyone living in the WUI.
- Local-option states (Arizona, Colorado, and New Mexico) have no statewide standards, and authorize but don't require local governments to adopt their own mitigation regulations.
- Hybrid states (Nevada and Utah) have statewide voluntary standards.

In local-option states like ours, we think of WUI wildfires as a problem for those living there. But as a Western WUI resident

for most of my life, I know this is not really true. Whenever and wherever a big WUI wildfire blows up, we all pay. We pay to put it out. Sometimes the best and bravest of our wildland firefighters — whom we put in harm's way — pay with their lives. We pay with fire-ravaged watersheds that pollute drinking water reservoirs with mudslides carrying burned slash, laden with tons of fire retardants whose long-term environmental effects we still don't understand.

Worse, we pay with the morale of courageous public servants. A WUI wildfire incident commander in one of my classes told me his crews once spent days battling a big fire in the Colorado WUI at some risk to themselves, saving unmitigated mountain-top homes that otherwise would have been lost.

Standing at one of these sites with a couple whose home his firefighters had preserved, the woman told him, "I can't find words to express the depth of my gratitude for your having spared our home and all its precious memories."

However, the man was bitter. Looking out over the burned landscape, he said disgustedly, "You should have let it burn. At least then I could have collected the insurance. Now I get to live on the moon."

"Let it burn?" my student asked himself. "Maybe next time I will." He has since left wildland firefighting, in part, he said, because we live in a state where we ask nothing of WUI residents and everything of our firefighters.

I've had owners of second homes in unregulated WUI jurisdictions tell me they'd rather lose their property to fire than thin their trees or remove shrubs. So if half the members of a community mitigate and the other half does not, the whole community still goes up in flames. And it's worse at bigger scales, as when one high country county mandates wildfire mitigation and the adjoining ones do not; or if the U.S. Forest Service thins undergrowth and dead trees at forest borders, but neighboring mountain communities won't.



In truth, all of us in Colorado co-habit a commons. We think in terms of individual land parcels and local political jurisdictions, but fire does not. In local-option states like ours, we rely mostly on voluntary cooperation among WUI property owners and communities to limit wildfires.

This fire season and last, the highest fatality rates among WUI residents and wildland firefighters has been in the local-option states of Arizona and Colorado. Arizona's Granite Mountain hot shots lost their lives trying to defend communities that had done little to protect themselves.

Short of becoming a mandatory common-standard state such as California or Oregon, we can do much more here in Colorado to mitigate against catastrophic fire, like our neighboring states have already done. We can adopt uniform recommended state-wide standards for WUI wildfire mitigation, like Utah. We can require sellers of property in red zones to inform prospective buyers of the heightened risk, and require signed acknowledgment of that risk by the buyer at time of sale, as in California.

We can also adopt a "Communities at Risk" system, like Arizona's. This public access database rates fire risk in WUI communities using both natural factors and the degree to which localities are actively implementing a Community Wildfire Protection Plan. The state can do after-incident investigations of

every significant wildfire in the WUI to determine whether those burn areas had been adequately mitigated. Utah holds non-mitigating counties liable for wildfires that start on their land.

We can limit new residential land development in the WUI to fire-adapted jurisdictions that have actively implemented Community Wildfire Protection Plans (CWPPs). And we can indemnify fire services that choose not to deploy forces into unmitigated areas.

Will these measures contour, condition, and limit the rights of private property owners in the WUI? You bet. Will they call to account local governments in the WUI that are doing nothing or even making matters worse? Absolutely. And will

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LIVING IN THE FOREST

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these measures save resident and firefighter lives and property in the WUI? Yes, as the experience of neighboring states has shown.

Every time local governments in local-option states like ours authorize new residential development in the WUI with no mitigation requirements, they endanger the lives of the people who will move there, as well as the firefighters who will try to save them when the next fire comes. The greatest physical dangers may lie up in the WUI, but we all bear the moral and fiscal responsibility for facing them. We are all paying the price of living in the Wildland Urban Interface.☞

Lloyd Burton, Ph.D., is a professor of law and public policy in the School of Public Affairs at the University of Colorado Denver. He is co-director of the school's program concentration in environmental policy, management, and law.

To read the research project, go to www.ucdenver.edu/academics/colleges/SPA/Research/EAWG/Research/wildfires

You can reduce the risks of wildfire damaging your home or property by implementing a few simple preventive measures, and the Alabama Forestry Commission wants to help. For a free Wildfire Risk Assessment consultation, contact the AFC office in your county. To learn more, visit www.forestry.alabama.gov/homeowner_resources.aspx

To develop a Community Wildfire Protection Plan (CWPP), contact your local AFC office. For more information about resources available for communities, visit www.forestry.alabama.gov/community_resources.aspx

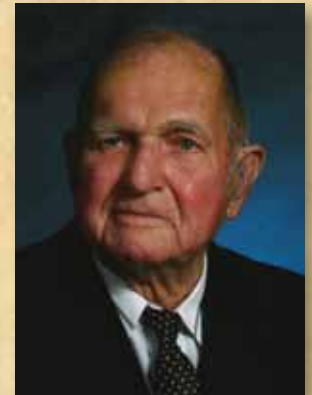
By incorporating "FireWise" tips into your community's existing disaster plan, you may see multiple benefits from a single action – perhaps impacting insurance ratings, public safety, natural resources, and government funding. Read more at www.forestry.alabama.gov/subdivision_resources.aspx



MEMORIAL

Cecil Owen Tanner 1924 - 2013

The Alabama Forestry Commission has lost another friend. Cecil Owen Tanner, well-known Mobile County farmer and civic leader, died at home on October 12, 2013, at the age of 89. A true Southern Gentleman and steward of the land, Mr. Tanner was a former commissioner and staunch supporter of the AFC.



Cecil Owen Tanner

Born on May 24, 1924, Tanner was a native and lifelong resident of Mobile County. Raised in the Crichton community, he was a direct descendant of John Willis Tanner, a veteran of the War of 1812, and of Isaac Tanner, a veteran of the Civil War. Following his graduation from Murphy High School in 1941, he served in the US Army in the European theater during World War II. He later attended the University of Alabama, and worked at Brookley Air Force Base and Teledyne Continental Motors until his retirement in 1975.

Appointed by Governor Guy Hunt to the Alabama Forestry Commission, Tanner served from January 1990 until November 1994. He was an active member of the Alabama Farmers Federation, serving on its Commodity Committees for 31 years. Tanner was a leader of the Mobile County Soil and Water Conservation District, responsible for providing leadership in conservation and development of Alabama's natural resources, and serving as state chairman for one year. He also served as President of the Mobile County Cattlemen's Association.

The Tanner family farm, a portion of the original Tanner land grant from 1841, was designated as a TREASURE Forest.☞

(Portions excerpted from the obituary published in *The Mobile Press-Register*, Oct. 14-16, 2013)



A photograph of a wooden deck with railings, situated on a grassy bank overlooking a calm lake. The deck is framed by several tall, slender pine trees. The water reflects the surrounding greenery and sky. In the background, a dense forest of pine trees stretches to the horizon.

Volunteer Group Formed at Geneva State Forest

*By John S. Powers, Area Wildlife Biologist
Alabama Wildlife and Freshwater Fisheries Division*

Geneva State Forest, owned by the Alabama Forestry Commission, is located in extreme northwestern Geneva County in south Alabama. Encompassing 7,280 acres of primarily longleaf pine timber, it is the

largest of Alabama's state forests. For many years, this tract comprised the eastern third of what was then Covington Wildlife Management Area (WMA). After approximately 15,000 acres of corporate-owned lands were withdrawn from the Covington WMA system, only Geneva

State Forest (GSF) remained. Subsequently, through a cooperative agreement between the Alabama Forestry Commission and the Alabama Department of Conservation and Natural Resources, a "new" Geneva State Forest Wildlife Management Area was formed.

Even though timber management is the primary objective of GSF, it provides the public with much more than just wood products and revenue. In addition to hunting, GSF provides the public with a wide range of recreational opportunities. These include fishing, hiking, primitive camping, picnicking, bird watching, and trail riding. While the concept of multiple use is widely encouraged on public lands, it is inevitable that enthusiasts belonging to various user groups will vie for their share of limited time and space, and friction among user groups will develop. How these conflicts are managed can be the difference between a successfully managed public recreational area and one that is not successful.

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Geneva State Forest

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GSF had its own set of user group frictions and conflicts, so in 2009, Geneva State Forest Supervisor Chris Mead was tasked with finding a solution to this rapidly growing problem. He conceived the idea of establishing a stakeholders committee to include representatives of all user groups having an interest in the use and management of GSF, as well as its continued availability for recreational use. Mead believed this committee could serve two important purposes. First, and perhaps foremost, committee meetings could provide an opportunity for stakeholders to air their concerns and desires. This, he hoped, would promote an atmosphere of mutual understanding and allow better cooperation and more consideration among groups. Secondly, common ground could be found among stakeholder groups, and this group of volunteers could undertake projects beneficial to all stakeholders. Moreover, a nonprofit organization could access government grants and other sources of funding to support projects beyond the budgets of financially strapped state agencies.

Over the next three years, a new organization to address the needs of GSF became a reality. The Geneva State Forest Stakeholder Volunteers (GSFSV) was officially incorporated as an LLC in 2012. The purpose and objectives of the GSFSV are the following:

1. To educate and promote stewardship to all who use the land, forest, trails, water, and facilities at Geneva State Forest

For those interested in hunting at Geneva State Forest Management Area go to outdooralabama.com in the public lands section for more information on rules, regulations, seasons, and bag limits.



in a manner that promotes multiple-use recreation while conserving and protecting the forest ecosystem.

2. To promote the importance of Alabama's forestland and to teach effective environmental procedures to children and adults by working cooperatively with schools, groups, clubs, etc.
3. To provide citizens with an appreciation of the aesthetic, environmental, economic, and recreational benefits provided to the public by Geneva State Forest as well as to educate citizens of the importance of protecting and enhancing our natural areas.
4. To inform citizens of the benefits derived from sound forest management and to encourage support.



In addition to hunting, GSF provides the public with a wide range of recreational opportunities which include fishing, hiking, primitive camping, picnicking, bird watching, and trail riding.

5. To provide a forum for presentation, discussion, and exchange of ideas, concepts, and perspectives among the public and members of organizations, associations, professional groups, businesses, and government entities that will promote multiple use and stewardship of Geneva State Forest into perpetuity.
6. To develop a long-term recreation plan for Geneva State Forest that covers all approved activities.
7. To acquaint the local community with GSFSV endeavors through mail, email, notices, radio broadcasts, video, etc.
8. To develop a simple, informative map of Geneva State Forest marked with designated points of interest.



Encompassing 7,280 acres of primarily longleaf pine timber, Geneva is the largest of Alabama's state forests.

The GSFSV has already made a real impact. Even before their official incorporation, the group hosted several landowner tours related to forest and wildlife management, as well as “classrooms in the forest” and field days for local schoolchildren. Since incorporation, the group has sponsored a haunted hayride, two trail rides to benefit charities, and both a guided horseback tour and a guided all-terrain vehicle tour of GSF with stationed speakers emphasizing the importance of both forest and wildlife management, as well as responsible outdoor recreation. Efforts currently are underway to acquire funding for an improved system of signs on GSF clarifying what recreational activities are permitted where.

What could be the most important accomplishment to date? Conflicts are greatly reduced as every group has a better perspec-

tive of the entire picture, and enjoyment of nature by the public has increased as well.

To learn more about the GSFSV, search for *Geneva State Forest Stakeholder Volunteers* on Facebook. ☪





Photo by Berns Miller

FOXES

in the Wildland Urban Interface

*By Brian Grice, Wildlife Biologist
Alabama Wildlife and Freshwater Fisheries Division*

Throughout most of the eastern and southeastern United States, foxes are often admired for their cunning and stealthy nature. To some people, seeing a fox in the wild is a captivating experience that awes and amazes. To others, the sight of foxes or physical evidence of their presence is unsettling. In recent years, the latter emotion has commonly been expressed as this canine species has made itself progressively more prominent within urban areas. As the sightings of foxes increase around homes and schools, the public's concern for children and pets has also increased.

Foxes are stealthy by nature and are most active during the early hours of morning and night. If weather permits, they will

also move during mid-day, such as when it is dark and gloomy. They readily adapt to most habitats within their range and have successfully established breeding populations within urban areas. Red and gray foxes have taken to this fragmented habitat arrangement quite well. Due to the abundance of readily available food sources such as pet food, compost piles, and even small pets, foxes are able to successfully establish den sites. However, it is not just food sources that attract them. Their ability to take advantage of undisturbed areas such as crawl spaces under homes, brush piles, and hollow trees allows them to live, feed, and breed year-round relatively undetected.

Although foxes are not generally destructive, disturbing odors are often emitted from their dens and they have the ability to carry and contract diseases such as rabies, canine distemper, and mange. Proactive methods and equipment have been developed (moving pet food indoors/exclusions around compost piles as well as frightening devices/repellants) to deter them from residing and feeding close to areas of concern.

If you have nuisance fox problems, check with your district Department of Conservation and Natural Resources office and local law enforcement officials to ensure that the approach you take is lawful and not disturbing to your neighbors. For more information on foxes and other potential nuisance animal concerns, visit www.out-dooralabama.com.[®]



Red fox found sleeping in the backyard.

Photo by Joseph Berger, Bugwood.org



Hardwood Stands

*By James P. Jeter, Hardwood Specialist
Alabama Forestry Commission*

When wearing the hat labeled “Hardwood Guy” for the AFC, I get asked to look at a lot of unique hardwood stands. In this article I would like to discuss the last two hardwood properties that I had the opportunity to visit.

Case One

On October 10, the Central Region Forestry Field Day/Landowner Tour was held on Dr. Chip Taylor’s property in Hale County. I had initially visited with Dr. Taylor three or so years prior to the tour, with the intent of seeing how he could possibly make improvements on one of his hardwood stands toward his primary management objective, wildlife, as well as his secondary management objective, timber production.

When walking through this stand with Dr. Taylor, we determined that it was not unique; actually it was quite commonplace. It consisted of a closed canopy stand of mixed hardwood species that had been selectively high-graded prior to his purchase of the property. Dr. Taylor indicated that he wanted to increase the cover in the understory, as well as start any natural regeneration for the next rotation. After an on-the-ground inspection — looking at sprouting potential, desired species composition, and the presence or lack of invasive species — a pretty direct plan was established. Being the methodical person he is, Dr. Taylor decided to make the leap and implement the recommendations. A consultant forester was hired, and specific attention was paid to

marking the desired species of leave trees, primarily oak, at a desired basal area per acre. The sale was made and monitored. The purchaser was experienced in logging hardwood. The plan was coming together; would it work? Would Dr. Taylor’s objectives be met?

If you happened to be on the 2013 tour or have talked to Dr. Taylor, the answer is a resounding “yes.” Just in an 18-month or so span, the understory has thickened up with browse and the ground is littered with plenty of oak regeneration. This station on the tour was an opportunity to show what the stand looked like before the cut (by looking at an adjacent stand) and comparing it to the recently manipulated stand. The best part is that Dr. Taylor is happy and pleased.

Results: A unique stand of hardwood that meets Dr. Taylor’s objectives. The key to success with this plan was:

1. Having clear objectives;
2. Being able to evaluate the stand before it was cut;
3. Following the plan — no shortcuts.

Case Two

On October 17, I attended another tour in the Coffeetown area of Clarke County. This property is in a trust that is managed by Regions Trust, out of Mobile. Mark Elliott, managing forester, and the Clarke County Planning Committee presented landowners and foresters an opportunity to look at some 22-year-old

HARDWOOD CORNER



hardwood plantations that had recently been commercially thinned. The plantations were old field plantings completed by Boise foresters in 1991. In talking with them, I found the species selection by site was made after consulting with Tom Cambre, who just happened to be the AFC Hardwood Specialist at the time.

You may ask, what is remarkable about all this? The uniqueness lies with the results and findings from these plantings and the thinning:

1. Crown closure was apparent by an early age.
2. Some species grew better than others (no surprise).

3. So far there has been no problem with block-planting single species.
4. Different thinning regimes yielded 30 to 40 tons per acre.
5. The difference in aesthetics (appearance) of different types of thinning (i.e., free thinning vs. row thinning, different residual basal area targets per acre).
6. Differences in potential for epicormic branching between different regimes.
7. Some species were browsed hard by deer just after planting.
8. What types of understory will develop after the thinning?
9. Hardwood seedlings will survive and thrive after being planted with a machine planter.



I could go on and on; this project is on a working scale and not a test plot. But this is real “in the field” forestry that can answer some of your questions.

I deeply appreciate the learning opportunities afforded to me by these two landowners. By their willingness to share the work they have completed, others may learn; they just have to look for such occasions. 🙏

Tracking Those Other Forest Products

“The roots of American ginseng have been harvested from the hardwood forests of eastern United States, along-side timber, since the mid-1700s. Very little is known about this non-timber commodity relative to timber, although significant volumes of ginseng root have been harvested from the same forests along with timber.”

Timber is certainly the best-known forest product, but since before the time of European settlement, people have harvested other plants from the forests for a wide range of purposes.

The U.S. Forest Service National Forest Inventory and Analysis (FIA) program has assessed timber product output (TPO) for more than 60 years by surveying the primary producers of industrial roundwood in each state on a three- to five-year cycle. TPO assessments track which tree species are cut, where logs originate, and the types of products that result. In the South, the Forest Service Southern Research Station FIA program tracks TPO for the 13 southern states.

Recognizing the importance of non-timber forest products – medicinal herbs as well as other edible and ornamental products, for example – FIA decided to develop a non-timber product output (NTPO) assessment system to provide information on this segment of the forest products industry. Jim Chamberlain, a research forest products technologist with the Forest Service Southern Research Station, began working with researchers from the Virginia Tech College of Natural Resources and Environment to develop the protocols needed to systematically monitor non-timber forest products. Focusing on medicinal forest products in Central Appalachia, they started in Virginia with American ginseng as a first case. The collaborators recently published an article on the relationship between hardwood timber harvest and the collection of American ginseng.

This study provides a starting point for developing a system which can periodically report growth and harvest data on all medicinal non-timber forest products. Findings from

data analysis will be integrated into a geographic information system to provide spatial representations of various aspects of the medicinal forest products segment.

Meanwhile, the system is already providing valuable insights into harvests of medicinal forest products in Virginia. “One of our first challenges was to identify the local buyers of these products,” says Chamberlain. “We focused first on buyers of American ginseng root, with the idea that they would also buy other medicinal forest products.”



Photo by Jim Chamberlain



Results from the collaborative bore this out. Surveys showed that ginseng buyers also bought more than 26,000 pounds of slippery elm bark, black cohosh root, wild yam root, goldenseal, bloodroot, trillium, false unicorn, pink lady slipper, true unicorn root, blue cohosh, and Virginia snakeroot.

“Through this effort, we’re now able to identify the FIA inventory units from which these products originate,” says Chamberlain. “In the future, we’ll expand the work to quantify volumes of other medicinal forest products harvested in similar habitat. The long-term goal is to create a system we can use to regularly track and more thoroughly value non-timber forest product outputs across the nation.”

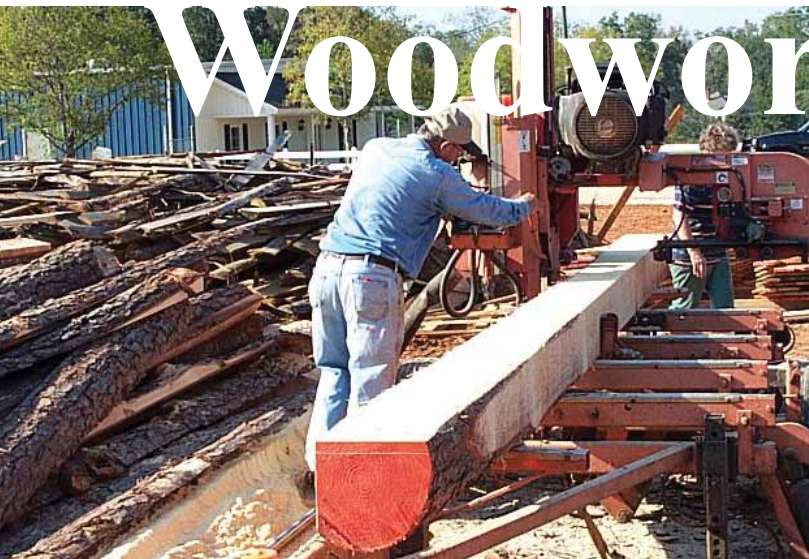
Adapted from FIA National Program newsletter; reprinted with permission from CompassLive, the online science magazine of the USDA Forest Service Southern Research Station. For more about forest science in the South, sign up for weekly updates from CompassLive at www.srs.fs.usda.gov/compass/.

“American ginseng root has been commercially harvested from eastern hardwood forests for more than 300 years. In the early 1700s, a Jesuit priest living near Montreal, Canada learned of a plant (*Panax ginseng* C.A. Mey) used in Chinese medicine that might be growing in Canadian forests. Soon after American ginseng (*Panax quinquefolius* L.) was found in nearby forests, a vibrant trade developed between the two countries. Commercial harvest began migrating south by the mid-1700s ... From the time of the American Revolutionary War (1775-1783) and the turn of the 20th century, the United States exported an estimated 20 million pounds of dried ginseng root to China.”

— Excerpt from “Understanding the Relationships between American Ginseng Harvest and Hardwood Forests Inventory and Timber Harvest to Improve Co-Management of the Forests of Eastern United States,” by James L. Chamberlain, Stephen Prisley, and Michael McGuffin (2013): *Journal of Sustainable Forestry*, DOI:10.1080/10549811.2013.798828
 If you would like to read the full article on the relationship between hardwood timber harvest and the collection of American ginseng, visit www.srs.fs.usda.gov/pubs/43651

Headquartered in Asheville, NC, the Southern Research Station is comprised of more than 120 scientists and several hundred support staff who conduct natural resource research in 20 locations across 13 southern states (Virginia to Texas). The Station’s mission is “...to create the science and technology needed to sustain and enhance southern forest ecosystems and the benefits they provide.” Learn more about the Southern Research Station at: www.srs.fs.usda.gov

From the Stump to the Woodworking Shop



*By Tim Albritton, State Staff Forester
USDA Natural Resources Conservation Service
with Walter Albritton*

My Dad and I have found great joy in making something with our own hands – especially something made of wood. It does not matter whether it's a wooden bowl, a stool, a "Lazy Susan" turntable, a bench, or a set of Adirondack chairs. We just enjoy using our God-given creativity to make things. And the joy goes up a notch when the object being created can be made from a tree harvested from our own land.

As a long-time forester I have met a lot of people who share this joy. Many friends who are TREASURE Forest landowners

in Alabama have been claiming this fun for years. Every time I meet one of them and see what they are doing, I want to go straight home and try it myself. Talented woodworkers inspire me!

Barnett King of Crenshaw County is a true woodworking handyman if there ever was one. He has been making things for years, usually from trees that have been blown down in a storm. Such trees are often pushed out of the way and wasted by a lazy man, but Barnett sees potential in a red oak tree blown down in a

storm. He gets the tree sawn into lumber and begins making things.

Dr. Robert Parker of Elmore County is a wooden bowl-making artist. He has made wooden bowls out of so many different species, you would hardly believe it. Each one has its own unique grain pattern, shape, and color. His presentation on how to make bowls at one of the TREASURE Forest conferences remains the best talk I have ever heard. When you watch Dr. Parker making a bowl, you realize you are watching a “Master” at work.

Roy Jordan of Marengo County has been a landowner and a leader in the TREASURE Forest movement in Alabama for many years. He and my Dad met when they were students at Auburn University, and they have been close friends ever since. Dad was even Roy’s pastor for several years in Demopolis. Once while visiting, Dad admired two large pieces of black walnut Roy had tossed aside in a barn. My Dad immediately “envisioned” two lovely end tables in that wood. I later turned Roy’s kind gift to my Dad into the two end tables that now attract attention in the great room of his home in Elmore County.

Often times a tree will have significant history behind it and that makes the project even more special. My grandmother planted some cedar trees in her front yard when my father was born in 1932. Over fifty years later the cedars were badly damaged by a storm and needed to come down. A friend from Marbury come over and sawed the cedar logs into lumber. Later, with the help of a master carpenter,

“In your workshop, an old piece of wood could become a useful thing of beauty!”



Crenshaw County TREASURE Forest landowner Barnett King, busy in his woodworking shop, sees potential in trees that have been blown down in storms.

my Dad used this cedar to make four beautiful cedar chests – one for each of his four daughters-in-law. Each chest was a memorable Christmas gift.

If you are fortunate enough to own a portable sawmill or live near someone who does, then you have some real opportunities to allow the creative juices to flow. My brother and I recently had a black walnut tree sawn into lumber that had been blown down in the storms of 2012. A relative of ours who owns a sawmill in our neighborhood, Randy Berkstresser, cut the tree into lumber. We saved money by allowing half the lumber to be his pay. After the lumber dried for a spell, I made a sitting bench out of some of the wood; my brother, Steve, is using the rest to make a custom bench top in his home. Black walnut makes beautiful furniture.

Using vine-curved saplings from my property, I have been making walking sticks
(Continued on page 24)



Using vine-curved saplings from his property, the author has been fashioning unique walking sticks for several years. Tree species from which these sticks were made include (left to right): black cherry, green ash with a black walnut handle, green ash, and privet.

From the Stump to the Woodworking Shop

(Continued from page 23)

sticks for years. These saplings may seem insignificant when you walk past them in the woods, but that is where imagination can take over. Cut one down, skin off the bark, begin sanding it down, and soon you may have a handsome walking stick in your hands.

Hopefully these ideas we have shared will encourage you to think creatively about the timber resources God has blessed you with on your TREASURE Forest. Wisely using what you have is good stewardship. If a tree falls because of a storm, old age, or is just left behind from a logging job, think of ways to redeem it. Release the power of your imagination. In your workshop, an old piece of wood could become a useful thing of beauty!



Master artisan and Elmore County TREASURE Forest landowner Dr. Robert Parker recognizes that every wooden bowl has its own distinctive grain pattern, shape, and color.



Photos by Hannah Albritton



After allowing time for the lumber to dry, Albritton, his father Walter, and brother Steve have made beautiful furniture such as Adirondack chairs from pine (left), tables from black walnut (left), and custom benches also from black walnut (below left and right) as well as red oak (below center).



Burning Issues

By Fletcher Scott

(Reprinted with permission from *Lake Martin Living*, a product of Tallapoosa Publishers, Inc.,)

Probably the first “tool” humans ever used was fire. From the earliest discoveries of human settlements on continents all over the earth, we see evidence of the use of fire for food, heat, and defense. Many papers have been written about the use of fire by these early cultures. Again today fire is used as a modern-day land management tool, but that has not always been the case.

Beginning around the 1890s with the establishment of the United States Forest Service under the guidance of Gifford Pinchot, fire was viewed as a destructive agent to American forests that needed to be eliminated. World War II posters depicting soldiers dressed as forest rangers were gradually replaced with pictures of “Bambi” on posters saying, “Fire Aids the Enemy.” These campaigns proved so effective that the Forest Service adopted “Smokey Bear” as a mascot. Signs with “Smokey” appeared everywhere declaring “Only YOU can prevent forest fires.”

Most Americans bought into this process, believing that *all* forest fires were destructive. Before I go any further, please understand that many out-of-control wildfires are certainly destructive; however, as with any tool used in a responsible way, fire can be useful. In fact, it cannot be duplicated; burning is the only way to achieve certain successional goals. By *successional*, I am referring to the various stages of growth in an ecological community over a period of time.

In the years following World War II, various private landowners and a few government agencies began to see the practical use of fire as a land management tool. Over time, the days of fire suppression were gradually replaced by the fire management techniques used today. Even some of the more reluctant government agencies are beginning to understand the role fire plays in the communities they are charged with managing.

Kent Hanby, a retired registered forester living in Dadeville, teaches Burn Management Certification courses at Auburn University. In cooperation with the Alabama Forestry Commission, Hanby has written a book entitled *Alabama Prescribed Burning Guide*, developed to help prescribed burn managers plan and safely conduct burns.

“Today we need to burn to provide the early succession growth stages required by many species of wildlife such as deer, turkey, and quail,” said Hanby. “Early Indians burned for a variety of reasons, such as keeping pathways clear to avoid being ambushed and to lure in wildlife. Modern-day landowners want to provide habitat for wildlife, too. So today, in order to achieve these goals, we need to learn how to burn confidently and competently.”

Earlier this year, Hanby conducted a prescribed burn on property owned by Bob Battistella near Camp Hill. The landowner’s plan is to burn several blocks of land over the next several years, encompassing

6 to 25 acres each. “I don’t plan on burning every block this year. I want to burn at least one block next February,” explained Battistella. “This would allow me to set up a burn cycle each year. That way I will have a bigger variation of successional growth stages for wildlife.”

Battistella, who is in the process of taking Hanby’s course and obtaining his burn certification, continued, “I also want to clean up ground clutter, kill off some sweetgum trees, and scarify seeds laying in the soil. Certain seeds won’t germinate unless they have been exposed to fire.”

The weather conditions Battistella looks for in order to burn are very specific. “I need the temperature to be in the 50s or 60s, relative humidity around 30 to 50 percent, and surface wind speed from 1 to 5 miles per hour. I want a wind out of the north to carry the smoke away from the county road. Fuel moisture



USFS

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Burning Issues

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must be between 6 and 9 percent.” He said, “It took about a month for these conditions to be in the desired range. We were scheduled to burn in February, but had to wait until March 8.”

Battistella also noted that deer and turkey are now coming into the areas that were burned off in the spring.

“Landowners have a legal right to burn their property,” Hanby explained. “In order to exercise this right, permits must be obtained and guidelines must be followed. A permit can be obtained from the Alabama Forestry Commission for any burn larger than one quarter of an acre. Any smaller area not requiring a permit must have a buffer or cleared area 25 feet around the burn. This is especially important in areas with houses or buildings nearby.”

Another landowner who frequently uses burning is Jerry Brown of Hackneyville. Brown burns for much the same reasons as Battistella. “Wildlife is greatly benefited by periodically burning areas that have become choked with undesirable species of plants such as sweetgum, poplars, and maple,” Brown said. “I have established a field of native warm season grasses that need periodic fires to help seeds germinate. Big bluestem, little bluestem, switch grass, and Indian grass all grow better with seasonal burning. These grasses provide excellent nesting and brooding cover for quail and turkeys. In fact, without fires, many species such as butterfly peas, partridge peas, and ragweed won’t reproduce very well. Even desirable plants, such as blackberry and sumac, need to be thinned by burning, because they can get too thick to be useful to most wildlife species.”

Brown has also established a stand of longleaf pines on a parcel of his property. “Longleaf pines evolved with fire. The needles of this tree are designed to protect the delicate bud that is enclosed. When exposed to fire, these needles singe and burn at a low temperature. By the time the needles are burned up, the fire has passed, leaving the growing tree unharmed,” he explained. “Fire also removes competing vegetation and allows light to reach the ground. This releases all kinds of forbs and legumes. Forbs are herbaceous (non-woody), broadleaf plants such as clovers, chicory, and sunflowers. Legumes are plants that make and store nitrogen, such as peas, beans, and nut grasses that provide beneficial food for wildlife.”

According to Brown, while wildlife can greatly benefit from the use of fire, when and how much should be burned depends

Immediately following a prescribed burn.



TREASURE Forest landowner Jerry Brown and AFC Clay County Ranger Nick Jordan keep a close watch on weather conditions during a prescribed burn.

on the overall objectives. “If you are primarily interested in timber management, then that type of burning can be prescribed. If your objectives are creating the best conditions for wildlife, then another type of burning can be used.” He continued, “Land kept in optimal wildlife condition is not necessarily pretty to the untrained eye. Scrubby trees, grassy openings, and even exposed soil are all vital components in wildlife habitat.”

Land use is constantly changing, and this often determines if fire can be used to enhance the ecology of a community. Still, for many acres of land, fire is the prescription of choice, not a destructive agent to be stamped out.†

Fletcher Scott is a retired teacher who taught science for 38 years at Benjamin Russell High School in Tallapoosa County. He is interested in nature, hunting, fishing, photography, and family.

A few months later, after fire has removed competing vegetation, light is allowed to reach the ground, releasing beneficial plants for wildlife.





Tax Tips for Forest Landowners for the 2013 Tax Year

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

This annual bulletin provides federal income tax reporting tips to assist forest landowners and their advisors in filing their 2013 income tax returns. The information presented here is current as of September 15, 2013.

Personal Use, Investment, or Business Property

If you do not own your forest land at least partly to grow timber for profit, it may be personal use property, which provides few opportunities for tax deductions. *Profit motive* is determined by factors including the time and effort you put into activities directly related to producing income; it also includes the expectation of future profit from appreciation in the value of your timber due to growth and enhanced quality. An investment might rely mostly on such appreciation in value, while a business would involve timber management activities on a more regular and continuous basis. It is a good idea to document your profit motive in a written forest management plan. If you are a farmer, the sale of annual crops results in ordinary income, but a qualified sale of timber results in a capital gain.

If you hold your forest land for business use, you must *materially participate* in its management in order to avoid the *passive loss rules*, which restrict the deduction of business costs. Investment property is not subject to these rules.

Example 1: A tree farmer owns and grows her timber for profit from appreciation in value but does not actively manage it. Her forest land may be investment property. Qualified expenses for managing her timber investment property are deductible on Schedule A, where they will be subject to a 2 percent of adjusted gross income reduction.

Timber Basis and Timber Depletion Deductions

Timber basis. You should allocate the basis of land, timber, and other assets (e.g., a bridge) that you acquire together in proportion to their fair market value (FMV) and record them in separate accounts. The basis of timber that you purchase is the total amount you paid for it (e.g., the purchase price and survey and legal fees). The basis of timber that you inherit is its FMV on the decedent's date of death, while the basis of timber you receive as a gift generally is the lower of its FMV or the donor's basis. If you didn't establish the basis at the time of acquisition, a consulting forester can determine it retroactively, but you should weigh the cost of doing so against the potential tax savings.

Example 2: You bought forest land for a total cost of \$30,000. The FMV of the bare land is 64 percent of total FMV and that of the timber (300 thousand board feet (MBF)) is 36 percent. The

basis of the land is \$19,200 (64% x \$30,000) and the basis of the timber is \$10,800 (36% x \$30,000).

Timber depletion deduction. Depletion is a deduction against timber sale proceeds, which reduces the tax due on the sale. This is one of the reasons you need a timber basis account. Calculate your timber depletion deduction by dividing your timber basis by the total volume of timber (the *depletion unit*), then multiplying by the units of timber sold.

Example 3: Continuing with Example 2, say you sold 200 MBF of the timber. Your depletion unit is \$36/MBF ($\$10,800 \div 300$ MBF) and your depletion deduction is \$7,200 ($\$36/\text{MBF} \times 200$ MBF).

Timber Sales

Sale of standing timber. Only the net gain from a timber sale, after deducting timber depletion and sale expenses, is taxed. Report the sale of standing timber held as an investment on Form 8949 and Schedule D. Report the sale of standing timber held for business use on Form 4797 and Schedule D, whether you sell it outright (lump-sum) or pay-as-cut (sec. 631(b)). If you sell timber outright in a business, you also are required to file Form T unless you only have an occasional timber sale (see below).

Example 4: You sold standing timber held as an investment for over one year for \$8,000, incurring \$950 in sale expenses. Assuming a depletion deduction of \$1,330, your net long-term capital gain is \$5,720 ($\$8,000 - \$950 - \$1,330$).

Sale of products cut from timber held for use in a business. If you cut your own timber or have it cut by a contractor working at your direction, either for sale or for use in your business, the gains are ordinary income unless you elect to use sec. 631(a) on Form T, Part II. If you so elect, the difference between the FMV of the standing timber on the first day of your tax year and its basis is a capital gain, and the difference between the proceeds from sale of the cut products and the sum of the FMV of the standing timber and the costs of converting it into products for sale (e.g., cutting, hauling, etc.) is ordinary income.

Example 5: You paid a contractor \$2,000 to cut standing timber held for *business use* for over one year into logs and sold the cut logs to a mill for \$30,000. The FMV of the standing timber was \$23,000 on January 1 and your basis in it was \$1,000. If you elect to use sec. 631(a) on Form T, Part II, report a \$22,000 long-term capital gain ($\$23,000 - \$1,000$) on Form 4797 and Schedule D, and \$5,000 of ordinary income ($\$30,000 - \$23,000 - \$2,000$)

(Continued on page 28)

on Schedule C. If you fail to make the election, all \$27,000 is ordinary income.

Installment Sales

An installment sale involves receiving one or more payments after the year of sale, allowing you to defer tax by spreading your gain over two or more years. Interest is charged on deferred payments.

Example 6: You sold timber for \$10,000 (\$8,000 after deducting timber depletion and sale expenses) in 2013. The buyer paid you \$5,000 in 2013 and will pay the remaining \$5,000, plus interest, in 2014. Your *gross profit percentage* is 80 percent ($\$8,000 \div \$10,000$). Report a \$4,000 gain for 2013 ($\$5,000 \times 80\%$), using Form 6252.

Timber Management Expenses

If you hold your forest land to grow timber for profit, you can deduct ordinary and necessary timber management expenses, such as the cost to protect the timber from insects, disease, or fire; control brush; do a pre-commercial thinning or mid-rotation fertilization; or maintain firebreaks. If you qualify as an investor, deduct these expenses on Schedule A, where they are subject to a 2 percent of adjusted gross income reduction; if you qualify as a material participant in a business, deduct them on Schedule C.

Reforestation Costs

All taxpayers except trusts may deduct up to \$10,000 (\$5,000 for married couples filing separately) per year of reforestation costs per *qualified timber property* (QTP). Qualifying costs include the direct costs to establish or reestablish a stand of timber by planting, seeding, or natural regeneration. Any amount over \$10,000 per year per QTP may be deducted over 84 months (*amortized*).

Example 7: You spent \$17,000 to reforest after a harvest. Deduct \$10,000, plus 1/14th of the remaining \$7,000 (\$500) on your 2013 tax return. Deduct 1/7th of the \$7,000 (\$1,000) on your returns for 2014–2019 and the last 1/14th (\$500) on your 2020 return. If you qualify as an investor, take the \$10,000 deduction as an adjustment to gross income on the front of Form 1040; if you hold your forest land for business use, take it on Schedule C. Elect to amortize and take amortization deductions on Form 4562, Part VI.

Depreciation, Bonus Depreciation, and Sec. 179 Expensing
Capital expenditures, such as for logging equipment, bridges, culverts, fences, temporary roads, or the surfaces of permanent roads, may be deducted over a set number of years (*depreciated*). For example, light-duty trucks and logging equipment are depreciated over five years. You also may take *bonus* depreciation equal to 50 percent of the cost of qualifying new property placed in service in 2013. Further, if you hold your forest land for business use, you may expense up to \$500,000 in qualifying property (generally tangible personal property) in 2013, subject to a \$2 million phase-out and business taxable income limitation (*sec. 179 expensing*).

Cost-share Payments on Form 1099-G

If you receive a cost-share payment from a qualified government program, you may exclude part or all of the payment from your income. Qualified federal programs include the Forest Health Protection Program (for southern pine beetle and mountain pine beetle), Conservation Reserve Program, Environmental Quality

Incentives Program, Wildlife Habitat Incentives Program, and Wetlands Reserve Program. Several state programs also qualify for exclusion. The excludable amount is the present value of the greater of \$2.50 per acre or 10 percent of the average annual income from the affected acres over the last three years. You cannot exclude part or all of a cost-share payment from your income and also claim a deduction for the expense reimbursed by the payment. Neither can you exclude part or all of a payment that reimburses a deductible forest management expense.

Example 8: You received a \$4,000 cost-share payment from the Conservation Reserve Program and used it as capital expenditure for your 100-acre woodland. If you had no income from the property in the last three years, you could exclude \$4,554 ($(\$2.50 \times 100 \text{ acres}) \div 5.49\%$). The interest rate is from the Farm Credit System Bank. If you had \$9,600 of income from the property, you could exclude the entire payment: $(10\% \times (\$9,600 \div 3)) \div 5.49\% = \$5,829 > \$4,000$. Attach a statement to your tax return describing the program and your calculations.

Timber Casualty and Theft Losses

Loss of timber from a casualty – a sudden, unexpected, and unusual event such as a fire or severe storm – may be deductible from your taxes. The deduction is the *lesser* of the decrease in FMV caused by the casualty or your basis in the timber block (the area you use to keep track of your basis). Similarly, a theft loss deduction is limited to the *lesser* of the decrease in FMV or your basis in the stolen timber. A competent appraisal usually is required.

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

Example 10: Continuing with Example 9, you sell the damaged timber for \$2,000 in a salvage sale. You have a taxable gain of \$2,000 ($\$2,000 - \0 basis), but you can defer tax on the gain by using it to acquire qualified replacement property (e.g., reforestation) within the allowable replacement period, generally two years.

Filing Form T (Timber)

You must file Form T (Timber), Forest Activities Schedule, if you claim a timber depletion deduction, sell cut products in a business (under sec. 631(a)), or sell outright timber held for business use. There is an exception for owners who only have an occasional timber sale, defined as one or two sales every three or four years. You must maintain adequate records, however, and if you hold your forest land for business use, it is prudent to file Form T.

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In Their Own Words...

Letters to the AFC

To Linda Casey,
Montgomery, Alabama:

January 14, 2013

On behalf of the Dauphin Island Park & Beach Board and Dauphin Island community at large, I wanted to thank you so much for all of your help and support over the last few months with the Audubon Bird Sanctuary. The work that was done went a long way for the health and recovery of the Bird Sanctuary and we could not have made the progress we made without the help of the Alabama Forestry Commission.

Gary [Cole], Benji [Elmore], and Josh [Ransier] were a pleasure to work with and I really appreciate all of their help. I hope that our working with the Alabama Forestry Commission will lead to a long-term partnership, and please know that we would love to help you in any way possible in the future. Again, thank you very much.

Sincerely,
Matthew W. Capps
Executive Director
Dauphin Island Park & Beach Board
Dauphin Island, Alabama

To Gary Cole,
AFC Southwest Regional Forester
Brewton, Alabama:

March 12, 2013

I wanted to take this opportunity to congratulate you and the Alabama Forestry Commission for the pleasant and professional manner of your employee, Benji Elmore. Benji performed a controlled burn on my timber property in Clarke County, Alabama.

We have been following the Alabama Forestry Commission's guidelines and suggestions with Benji's help and are extremely proud of the success we have had on our property.

Thank you so much for your guidance and allowing us to work with Benji Elmore to improve our property.

We would like to continue working with you and Benji on maintaining the guidelines set by the Commission in the future.

Thank you again,
David B. Ball
Paradise Farms
Mobile, Alabama

To Paul Williams,
Cleburne AFC Work Unit Manager
Heflin, Alabama:

March 8, 2013

I walked over my land in Borden Springs today to check out the burn of Monday. It was terrific . . . a good clean burn over almost all of the land [117 acres of longleaf]. I am sorry I could not be there, but we were traveling . . . and I'm glad you went forward with the burn.

Thanks for all your help.

Best Regards,
Tom Leslie
Atlanta, Georgia.

To Tim Browning,
Pickens County AFC,
Carrollton, Alabama:

May 6, 2013

I would like to thank you for your generous contribution made in support of the 47th Annual Aliceville Forestry Field Day. We had a great turnout! The students, teachers, and spectators all enjoyed the events and the lunch that was provided by Aliceville High School. It is only with your support that this event has been so successful for the past FOUR decades! Thank you sincerely for your contributions,

Dean Lewis
Chairperson, Forestry Field Day 2013
Aliceville Area Chamber of Commerce
Aliceville, Alabama

April 26, 2013

To Walker County AFC,
Jasper, Alabama:

Hello, my name is Beth-Anne Blair. I was one of the teachers from Sumiton School. I just wanted to write to say "Thank You" so much for today. We had a wonderful time and our kids really enjoyed it. We walked away feeling like our kids had learned so much. I have to say, it was obvious that you guys had put a lot of planning and thought into the activities for the day. It was very, very well organized. We hope we are able to come back next year.

Thanks so much,
Mrs. [Beth-Anne] Blair
Sumiton, Alabama

Fall 2013

June 13, 2013

To Elishia Ballentine,
Montgomery, Alabama:

Thank you for a great magazine. As an Alabama native, I am proud of AFC and the great work the Commission does and of the outstanding publication.

Martin W. Brunson, Ph.D.
Executive Director, Catch-A-Dream Foundation
Starkville, Mississippi

In Their Own Words (Continued)...

June 7, 2013

To Linda Casey,
Montgomery, Alabama:

Please allow me to express my sincere appreciation to Mr. Joseph Donnelly for making my recent visit to Alabama extremely worthwhile.

Last month I traveled from my home in Arizona to Alabama to see my 40-acre property of longleaf pine in Baldwin County. After cogongrass spraying the last two years and a prescribed burn last year, I wanted to see what there was to do for the property for the next two or three years.

On my first day, Mr. Donnelly made time to meet at the property despite any other responsibilities he may have had. Just as two years before, like an old friend, he was waiting for me – friendly and professional. In the hour we walked the property, he readily discussed the numerous questions I had sent him in advance about prescribed burns and fire lanes, cogongrass and other invasive species, timber stand improvements, and NRCS programs, various harvest options, natural regeneration, and risks from disease and fire . . . as I had been concerned about possible fire losses, I again asked Mr. Donnelly about fire risks. I had to smile and laugh when he told me the risk was very low because the property was “burned” and has the best firefighting crew in the country so close by. In parting, Mr. Donnelly invited me to the Baldwin County Forestry Field Day on Thursday . . .

That evening as I left Alabama, I was quite satisfied with what could be done for the property. For that I have Joey Donnelly to thank for his timely, professional guidance. Now I already look forward to returning to Alabama to see the natural regeneration, to see Joey Donnelly and some of the other fine people I met at the field day, and to enjoy more of Alabama’s natural beauty.

Sincerely,
David Weiss
Tucson, Arizona

April 3, 2013

To Bruce Springer,
AFC East Central Regional Forester
Montgomery, Alabama:

I felt compelled to write you following a recent experience with two of your employees, Blake Kelley and Ricky Porch. I rarely write letters; unfortunately when I do, it is to address a problem. This, however, is different.

Mr. Kelley and Mr. Porch were outstanding in their service and professionalism from initial contact through job completion. For this, in my opinion, they should be commended. Recently they performed a prescribed burn on my farm property in Rockford. With the initial consultation, they made recommendations, described the process and outlined the conditions and timeframe for completing. The project was accomplished flawlessly. Their attention to detail and follow-through is recognized and appreciated. Perhaps the biggest “surprise” was receiving a call following the burn – Mr. Kelley simply wished to know if I was “...satisfied and if there was anything else they could do for me.”

The private sector could learn a few things from your two state employees: 1) communication, 2) attention to detail, 3) follow through, and 4) follow up.

Thank you for the service you provide and the people you have delivering.

Sincerely,
Mike W. Sanford
Hoover, Alabama

To Linda Casey,
Montgomery, Alabama:

May 29, 2013

I would like to take a moment to express my sincere gratitude for the help provided to us by the Alabama Forestry Commission, more specifically the Franklin County Office.

I would particularly like to commend two of your employees, Neal Taylor and Casey Nichols. Mr. Taylor and Mr. Nichols were very instrumental during our recent prescribed burn. Both were very professional and demonstrated a desire to see that the burn went as planned.

I am very happy to report to you that due to the concerted efforts of these two professionals, Neal and Casey, along with close coordination with the Russellville Fire Department, that all aspects of the evolution went as good as it could have.

It is very encouraging to know that the Alabama Forestry Commission has such capable and qualified employees. Their professionalism is second to none and it gives me great confidence knowing that we have the required resources for future evolutions of this nature if warranted. Their tireless efforts as well as job performance were exceptional.

Thank you once again for your help and the Russellville Electric Board looks forward to working with the Alabama Forestry Commission, Franklin County office, in the future.

Sincerely,
Charles R. Canida
CEO, Russellville Electric Board
Russellville, Alabama

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May 6, 2013

To Paul Williams,
Cleburne AFC Work Unit Manager,
Heflin, Alabama:

As you know, your staff was on our property last week to perform firebreak and water diversion construction with your organization's John Deere tractors. Forestry Specialists Richard McCain and James Barker each worked on these projects over a two-day period: Tuesday, April 30, and Wednesday, May 1, 2013. Their performance exceeded our expectations!

Both my son Mark and I want to thank you for this fine service by these forestry professionals. Their work was performed on time, to our specifications and completed seamlessly in every aspect. They vastly improved our existing rutty interior dirt roads and also built over two miles of new firebreaks in a relatively short time.

Of interest, both of these men, independent of the other, told us (not less than a dozen times each) . . . "if you see something you don't like, please tell me and I'll do what you prefer." That is exceptional service and directed to the property owner's interests, which is a rare occurrence these days. Their personal interest, professionalism, promptness, and strong work ethics are very much appreciated by my family. We commend both of them! You have, in our view, two very special people on your staff. We hope our paths cross again, and soon.

Thank you for them and also thanks to you. Your organization holds a special place in our thoughts and minds.

April 10, 2013

To Johnnie Everitt and Daniel Goggans,
Colbert County AFC,
Tuscumbia, Alabama:

I just wanted to say "THANK YOU" for the excellent program that you presented for the Tuscumbia Kiwanis Club on April 9, 2013.

I have already received some very positive feedback on the program.

It is important to educate people about the work of the AFC, particularly with regard to wild-fire and prescribed burning - which is exactly what you did.

Thanks again!
Tom Counts
Wildlife Biologist
Conservation Services of Alabama
Tuscumbia, Alabama

To Linda Casey,
Montgomery, Alabama:

June 6, 2013

I would like to take this opportunity to thank you for the help provided to the City of Russellville by the Alabama Forestry Commission during our recent prescribed burn.

Mr. Neal Taylor and Mr. Casey Nichols both did a great job and were very professional during the burn. They were both very prepared and very helpful in making sure everything went as planned. Their hard work and job performance were exceptional.

Thank you again for your help and the City of Russellville looks forward to working with the Alabama Forestry Commission in the future. Please call on me any time I can be of assistance to your office.

Sincerely,
David R. Grissom
Mayor, City of Russellville
Russellville, Alabama

June 12, 2013

To Paul Hudgins,
Butler County AFC
Greenville, Alabama

I really enjoyed being a part of this year's Natural Resources Camp. I was truly impressed by what y'all have going on and especially by the fact that you have so many community volunteers who are willing to support and be involved in the camp. That is fantastic!

I had a blast going to beautiful Mussel Creek with your wonderful group of campers!

Thanks for letting me join you,
Mona Scruggs Dominguez
Water Quality Education Specialist,
Alabama Water Watch
4-H & Youth Development,
Alabama Cooperative Extension System
Auburn University, Alabama



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Friday, February 7, 2014

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Hear about new applied science related to natural resource management!

Applied Forestry & Wildlife Outreach Symposium	Awards Banquet
<p>Marriott Prattville Hotel & Conference Center 2500 Legends Circle Prattville 36066 Cost \$25.00 <i>until January 15, 2014*</i> 2:00 pm – 4:45 pm</p> <ul style="list-style-type: none"> • Chemical Site Preparation – Michelle Isenberg • Wild Hog Control – Chris Jaworowski • Dealing with Timber Taxes – Henry Barclay • Forest Certification – Chris Erwin • National Tree Farm Update – Salem Saloom 	<p>Marriott Prattville Hotel & Conference Center 2500 Legends Circle Prattville 36066 Cost \$35.00 <i>until January 15, 2014*</i> 5:00 pm – 7:30 pm</p> <ul style="list-style-type: none"> • Cocktail Reception (cash bar) • Dinner • Awards Presentation <ul style="list-style-type: none"> - TREASURE Forest - Tree Farm - County Committees



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