

CALIFORNIA STATE BOARD OF EQUALIZATION

**HARVEST VALUE SCHEDULES, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977**

(Adopted by the California State Board of Equalization March 1, 1977)

The harvest value schedule is used by the timber owner for preparation of the timber tax harvest report and tax return to the California State Board of Equalization. Nine timber value areas are designated within the state, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map printed on the reverse side, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

A timber harvest operation is defined for purposes of yield tax record purposes as:

- (1) Operations on public lands within the area of an individual timber sale contract between a public agency and a purchaser.
- (2) Operations on private lands within the area of a timber harvesting plan or a notice of timber operations, as submitted to the Department of Forestry, having the same combination of timber owner and land owner.

The harvest value schedule provides the taxable value of harvested timber usually as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the schedules for tax reporting purposes.

The harvest value schedule contains six separate tables as follows:

- TABLE 1 - Miscellaneous Harvest Values
- TABLE 2 - Size-Quality Rating for Old Growth
- TABLE 3 - Old Growth Harvest Values
- TABLE 4 - Young Growth Harvest Values
- TABLE 5 - Salvage Harvest Values
- TABLE 6 - Unsound Sapwood Harvest Values

Table 1, Miscellaneous Harvest Values, is applicable to all nine timber value areas. Table 1 shows such values for special items, and the unit of measurement is generally other than a board foot measurement. Christmas trees, fuelwood, and split products are found in this table. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144.

$$\frac{T'' \times W'' \times L''}{144} = \text{Board Feet per Piece}$$

TABLE 1 - MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees			
Natural miscellaneous species	XNM	Lineal feet	\$ 0.25
Natural red fir	XNR	Lineal feet	0.45
Natural white fir	XNW	Lineal feet	0.30
Plantation	XP	Lineal feet	0.50
Culls	CUL	Gross M board feet	-
Fuelwood, oak	FWO	Cords	\$ 4.00
Fuelwood, miscellaneous	FWM	Cords	1.00
Hardwood, chipwood & sawlogs	HW	Tons of logs	\$ 1.00
Poles & piling, small (20' - 40')	PS	Lineal feet	\$ 0.10
Poles & piling, medium (41' - 60')	PM	Lineal feet	0.20
Poles & piling, large (61' - up)	PL	Lineal feet	0.40
Split products, miscellaneous	TM	Net M board feet	\$10.00
Split products, redwood	TR	Net M board feet	30.00

No additional deductions for this table.

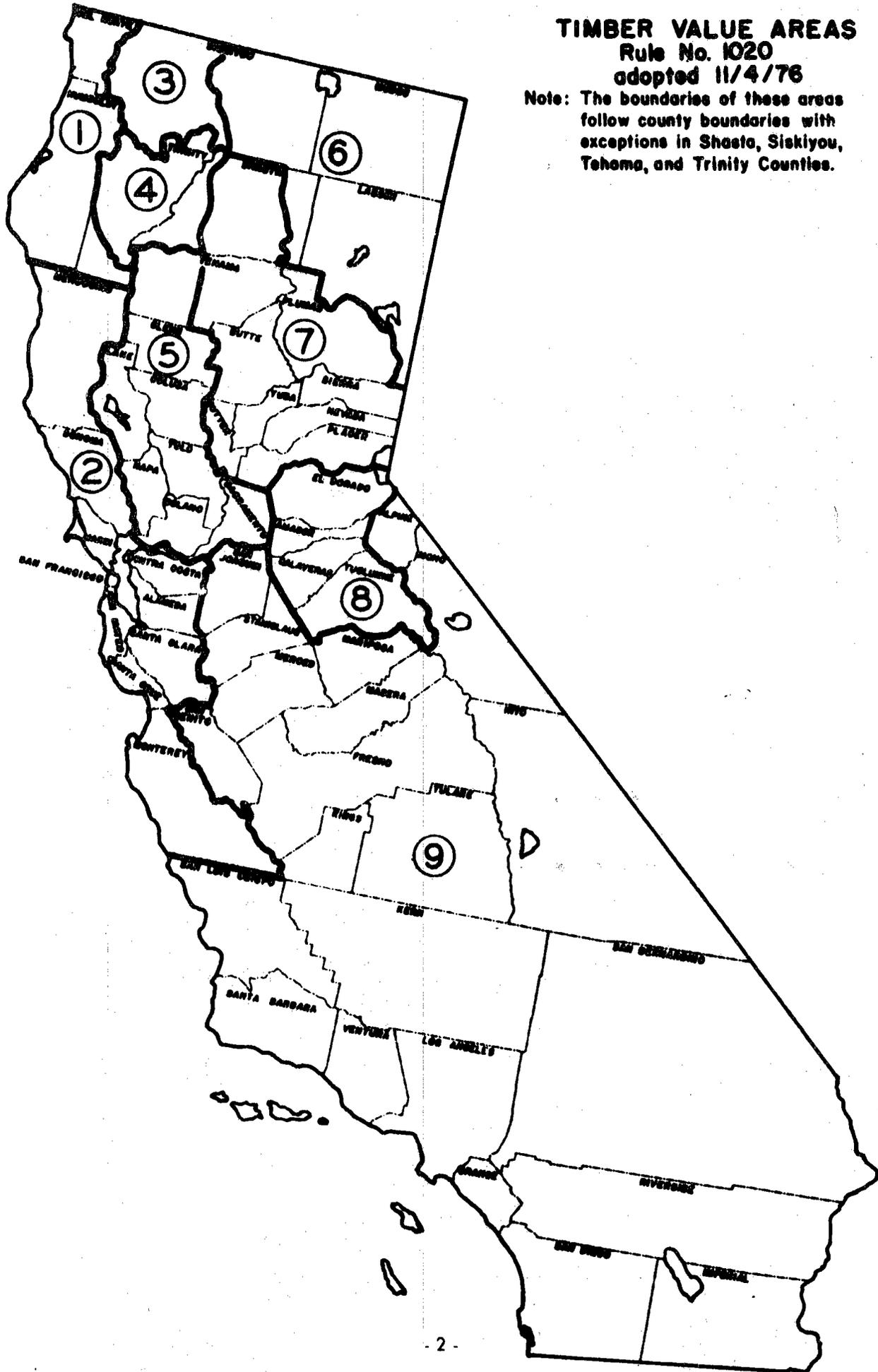
STATE BOARD OF EQUALIZATION

**TIMBER VALUE AREAS**

Rule No. 1020

adopted 11/4/76

Note: The boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.



Timber species or products are to be reported by using the appropriate code as shown in the tables. Jeffrey pine should be reported as ponderosa pine, western white pine as sugar pine, and lodgepole pine as miscellaneous conifers.

In timber value areas 1 and 2, coastal whitewoods include grand fir, spruce, western hemlock, and western red cedar. In timber value area 1, residual old growth redwood timber is defined as the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed.

Table 2, Size-Quality Rating for Old Growth Timber, provides two methods for the taxpayer to rate such timber where required. The taxpayer may use either method for tax reporting purposes. The first method rates the size of timber by the average volume per tree and the second method by the average number of logs per thousand (M) board feet.

Logging conditions for old growth timber in Table 3 and young growth in Table 4 are rated in five categories, and the taxpayer must report the volumes of timber harvested in each category. Additional adjustments are provided in Tables 3, 4, and 5 for low volumes per acre and small volumes of harvested timber within the timber harvest operation.

<u>LOGGING SYSTEM</u>	<u>LOGGING CODE</u>
Tractor	1
High-lead cable	2
Short-span skyline	3
Long-span skyline (1,000 +)	4
Helicopter	5

Table 3, Old Growth Harvest Values, shows the harvest values for such timber by species, quality if required, and logging system.

Table 4, Young Growth Harvest Values, shows the harvest values for such timber by species and logging system.

Table 5, Salvage Harvest Value, shows the value for such timber by species. A salvage timber harvest occurs if the harvest operation consists entirely of recently dead, dying or diseased timber. On Forest Service sales, salvage sales are such sales classified in this category by the Forest Service.

Table 6, Unsound Sapwood Harvest Value, shows the value for such timber by species and no additional deductions are permitted for this table. Unsound sapwood is timber harvested from older dead trees (standing or downed) if there is sufficient decayed or deeply surface-checked sapwood around the perimeter of the log to cause a loss of lumber within the scaling cylinder. This loss should be the equivalent of at least a one-inch diameter deduction. On Forest Service sales, unsound sapwood shall be such timber classified in this category by the Forest Service.

## CLASSIFICATION OF CONIFERS AS OLD GROWTH OR YOUNG GROWTH

The taxpayer shall use these guidelines to report volumes for certain species as either old growth or young growth timber. The harvest value schedules are based upon this classification and the old growth timber is usually rated additionally on its size-quality. Young growth timber is not rated for size-quality. On Forest Service sales, young growth timber shall be such timber classified by the Forest Service in this category prior to the sale.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. This classification may be made by the registered professional forester based upon an inventory or a statistical sample of the timber. Log scalers may be used to rate the timber relying primarily upon the wood and bark characteristics.

### CHARACTERISTICS

### OLD GROWTH TIMBER

### YOUNG GROWTH TIMBER

Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Older mature trees generally over 150 years except in the Redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees generally under 150 years except in the Redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 1**

**TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH**  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Redwood	Over 8,000	8,000 - 2,500	Under 2,500
Douglas fir	Over 3,300	3,300 - 1,300	Under 1,300
Ponderosa pine	Over 2,100	2,100 & Under	-
Sugar pine	Over 2,900	2,900 - 1,800	Under 1,800

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Redwood	Under 1.00	1.00 - 2.80	Over 2.80
Douglas fir	Under 2.40	2.40 - 3.80	Over 3.80
Ponderosa pine	Under 2.08	2.08 & Over	-
Sugar pine	Under 2.08	2.08 - 2.80	Over 2.80

**TABLE 3 - OLD GROWTH HARVEST VALUES \***  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$225	\$205	\$195	\$185	
		2	185	165	155	145	
		3	162	142	132	122	
Redwood, residual	RR	1	205	185	175	165	
		2	165	145	135	125	
		3	142	122	112	102	
Douglas fir	DFO	1	193	173	163	153	\$ 40
		2	168	148	138	128	40
		3	140	120	110	100	40
Ponderosa pine	PPO	1	130	110	100	90	25
		2	105	85	75	65	25
Sugar pine	SPO	1	195	175	165	155	60
		2	175	155	145	135	60
		3	150	130	120	110	60
Fir, inland	FO	-	60	40	30	20	5
Incense cedar	ICO	-	75	55	45	35	5
Whitewoods, coastal	WW	-	100	80	70	60	
Port Orford cedar	POC	-	450	430	420	410	
Conifers, miscellaneous	CM	-	50	30	20	10	

\* Deduct \$15 per M if harvest volume is under 10 M per acre.  
Deduct \$10 per M if total harvest operation is under 500 M.  
\$1 per M is minimum harvest value after deductions for table 3.

## TIMBER VALUE AREA 1

TABLE 4 – YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$120	\$100	\$ 90	\$ 80
Douglas fir	DFY	130	110	100	90
Ponderosa pine	PPY	80	60	50	40
Sugar pine	SPY	80	60	50	40
Fir, inland	FY	60	40	30	20
Incense cedar	ICY	75	55	45	35
Whitewoods, coastal	WW	100	80	70	60
Port Orford cedar	POC	450	430	420	410
Conifers, miscellaneous	CM	50	30	20	10

Deduct \$15 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 500 M.  
 \$1 per M is minimum harvest value after deductions for this table.

TABLE 5 – SALVAGE HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$ 85
Salvage sugar pine	SSP	95
Salvage fir, inland	SF	40
Salvage Douglas fir	SDF	105
Salvage incense cedar	SIC	22
Salvage Port Orford cedar	SPC	250
Salvage miscellaneous species	SCM	10
Salvage redwood old growth	SRO	120
Salvage redwood young growth	SRY	90
Salvage whitewoods, coastal	SWW	68

Deduct \$10 per M if total harvest operation is under 500 M.  
 \$1 per M is minimum harvest value after deductions for this table.

TABLE 6 – UNSOUND SAPWOOD HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	3
Unsound miscellaneous	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Redwood	Over 3,000	3,000 - 1,900	Under 1,900

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Redwood	Under 2.00	2.00 - 3.12	Over 3.12

TABLE 3 - OLD GROWTH HARVEST VALUES \*  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$204	\$184	\$174	\$164	
		2	178	158	148	138	
		3	157	137	127	117	
Douglas fir	DFO	-	130	110	100	90	\$ 27
Ponderosa pine	PPO	-	95	75	65	55	30
Sugar pine	SPO	-	120	100	90	80	32
Fir, inland	FO	-	45	25	15	5	3
Incense cedar	ICO	-	35	15	5	1	1
Whitewoods, coastal	WW	-	75	55	45	35	
Conifers, miscellaneous	CM	-	30	10	1	1	

TABLE 4 - YOUNG GROWTH HARVEST VALUES \*  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$110	\$ 90	\$ 80	\$ 70
Douglas fir	DFY	100	80	70	60
Ponderosa pine	PPY	60	40	30	20
Sugar pine	SPY	60	40	30	20
Fir, inland	FY	45	25	15	5
Incense cedar	ICY	35	15	5	1
Whitewoods, coastal	WW	75	55	45	35
Conifers, miscellaneous	CM	30	10	1	1

\* Deduct \$15 per M if harvest volume is under 10 M per acre.  
Deduct \$10 per M if total harvest operation is under 500 M.  
\$1 per M is minimum harvest value after deductions for tables 3 & 4.

**TIMBER VALUE AREA 2  
EXCEPT MENDOCINO COUNTY**

**TABLE 3 - OLD GROWTH HARVEST VALUES \***  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE			
			1	2	3	4
Redwood	RO	-	\$145	\$125	\$115	\$105
Douglas fir	DFO	-	\$100	80	70	60
Ponderosa pine	PPO	-	60	40	30	20
Sugar pine	SPO	-	90	70	60	50
Fir, inland	FO	-	25	5	1	1
Whitewoods, coastal	WW	-	55	35	25	15
Conifers, miscellaneous	CM	-	20	1	1	1

**TABLE 4 - YOUNG GROWTH HARVEST VALUES \***  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE		
		1	2	3
Redwood	RY	\$85	\$65	\$55
Douglas fir	DFY	70	50	40
Ponderosa pine	PPY	40	20	10
Sugar pine	SPY	40	20	10
Conifers, miscellaneous	CM	20	1	1

\* Deduct \$15 per M if harvest volume is under 10 M per acre.  
Deduct \$10 per M if total harvest operation is under 500 M.  
\$1 per M is minimum harvest value after deductions for tables 3 & 4.

**TIMBER VALUE AREA 2  
ALL AREAS**

**TABLE 5 - SALVAGE HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$ 25
Salvage sugar pine	SSP	30
Salvage fir, inland	SF	1
Salvage Douglas fir	SDF	12
Salvage incense cedar	SIC	1
Salvage miscellaneous species	SCM	1
Salvage redwood old growth	SRO	105
Salvage redwood young growth	SRY	68
Salvage whitewoods, coastal	SWW	43

Deduct \$10 per M if total harvest operation is under 500 M.

\$1 per M is minimum harvest value after deductions for this table.

**TABLE 6 - UNSOUND SAPWOOD HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977

(Adopted by the California State Board of Equalization, March 1, 1977)

TIMBER VALUE AREA 3

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1,800	1,800 - 900	Under 900
Sugar pine	Over 3,100	3,100 - 1,800	Under 1,800
Fir	Over 900	900 - 500	Under 500
Douglas fir	Over 2,200	2,200 - 1,200	Under 1,200

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Under 3.04	3.04 - 5.09	Over 5.09
Sugar pine	Under 1.63	1.63 - 2.51	Over 2.51
Fir	Under 3.58	3.58 - 5.57	Over 5.57
Douglas fir	Under 2.49	2.49 - 3.32	Over 3.32

TABLE 3 - OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$182	\$171	\$160	\$150	\$ 73
		2	169	158	147	137	73
		3	155	144	133	123	73
Sugar pine	SPO	1	215	204	193	183	90
		2	191	180	169	159	90
		3	169	158	147	137	90
Fir	FO	1	126	115	104	94	30
		2	100	89	78	68	30
		3	79	68	57	47	30
Douglas fir	DFO	1	181	170	159	149	43
		2	150	139	128	118	43
		3	120	109	98	88	43
Incense cedar	ICO	-	85	74	63	53	35
Port Orford cedar	POC	-	165	154	143	133	95
Conifers, miscellaneous	CM	-	25	14	3	1	1

Deduct \$7 per M if harvest volume is under 10M per acre.

Deduct \$10 per M if total harvest operation is under 250 M.

\$1 per M is minimum harvest value after deductions for these tables.

TIMBER VALUE AREA 3

TABLE 4 – YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$ 70	\$ 59	\$ 48	\$ 38
Sugar pine	SPY	70	59	48	38
Fir	FY	60	49	38	28
Douglas fir	DFY	80	69	58	48
Incense cedar	ICY	50	39	28	18
Port Orford cedar	POC	165	154	143	133
Conifers, miscellaneous	CM	25	14	3	1

Deduct \$7 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for these tables.

TABLE 5 – SALVAGE HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$ 65
Salvage sugar pine	SSP	65
Salvage fir	SF	50
Salvage Douglas fir	SDF	80
Salvage incense cedar	SIC	32
Salvage Port Orford cedar	SPC	165
Salvage miscellaneous species	SCM	10

Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

TABLE 6 – UNSOUND SAPWOOD HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	3
Unsound miscellaneous	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 4**

**TABLE 2 – SIZE-QUALITY RATING FOR OLD GROWTH**  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1,900	1,900 – 900	Under 900
Sugar pine	Over 2,600	2,600 – 1,500	Under 1,500
Fir	Over 700	700 – 400	Under 400
Douglas fir	Over 1,600	1,600 – 800	Under 800

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Under 2.51	2.51 – 4.08	Over 4.08
Sugar pine	Under 1.90	1.90 – 3.00	Over 3.00
Fir	Under 4.20	4.20 – 5.56	Over 5.56
Douglas fir	Under 2.04	2.04 – 3.37	Over 3.37

**TABLE 3 – OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$196	\$185	\$174	\$164	\$ 60
		2	178	167	155	145	60
		3	151	140	129	119	60
Sugar pine	SPO	1	216	205	194	184	75
		2	197	186	175	165	75
		3	174	163	152	142	75
Fir	FO	1	95	84	73	63	30
		2	82	71	60	50	30
		3	68	57	46	36	30
Douglas fir	DFO	1	156	145	134	124	50
		2	144	133	122	112	50
		3	126	115	104	94	50
Incense cedar	ICO	–	90	79	68	58	35
Conifers, miscellaneous	CM	–	25	14	13	3	1

Deduct \$7 per M if harvest volume is under 10 M per acre.

Deduct \$10 per M if total harvest operation is under 250 M.

\$1 per M is minimum harvest value after deductions for these tables.

**TIMBER VALUE AREA 4**

**TABLE 4 – YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$55	\$44	\$33	\$23
Sugar pine	SPY	55	44	33	23
Fir	FY	45	34	23	13
Douglas fir	DFY	60	49	38	28
Incense cedar	ICY	50	39	28	18
Conifers, miscellaneous	CM	25	14	13	3

Deduct \$7 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for these tables.

**TABLE 5 – SALVAGE HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$55
Salvage sugar pine	SSP	65
Salvage fir	SF	44
Salvage Douglas fir	SDF	60
Salvage incense cedar	SIC	30
Salvage miscellaneous species	SCM	10

Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 6 – UNSOUND SAPWOOD HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	3
Unsound miscellaneous species	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977.

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 5**

**TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH**  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1,700	1,700 - 900	Under 900
Sugar pine	Over 2,400	2,400 - 1,500	Under 1,500
Fir	Over 1,100	1,100 - 500	Under 500
Douglas fir	Over 1,800	1,800 - 1,000	Under 1,000

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Under 3.24	3.24 - 5.43	Over 5.43
Sugar pine	Under 2.29	2.29 - 3.33	Over 3.33
Fir	Under 4.10	4.10 - 6.99	Over 6.99
Douglas fir	Under 3.06	3.06 - 4.00	Over 4.00

**TABLE 3 - OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$190	\$177	\$166	\$156	\$ 60
		2	168	155	144	134	60
		3	135	122	111	101	60
Sugar pine	SPO	1	203	190	179	169	75
		2	189	176	165	155	75
		3	156	143	132	122	75
Fir	FO	1	56	43	32	22	30
		2	48	35	24	14	30
		3	35	22	11	1	30
Douglas fir	DFO	1	121	108	97	87	50
		2	97	84	73	63	50
		3	63	50	39	29	50
Incense cedar	ICO	-	60	47	36	26	30
Conifers, miscellaneous	CM	-	25	12	1	1	1

Deduct \$7 per M if harvest volume is under 10 M per acre.

Deduct \$10 per M if total harvest operation is under 250 M.

\$1 per M is minimum harvest value after deductions for this table.

**TIMBER VALUE AREA 5**

**TABLE 4 – YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$65	\$52	\$42	\$32
Sugar pine	SPY	65	52	42	32
Fir	FY	40	27	17	7
Douglas fir	DFY	45	32	22	12
Incense cedar	ICY	50	37	27	17
Conifers, miscellaneous	CM	25	12	2	1

Deduct \$7 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 5 – SALVAGE HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$25
Salvage sugar pine	SSP	30
Salvage fir	SF	1
Salvage Douglas fir	SDF	12
Salvage incense cedar	SIC	1
Salvage miscellaneous species	SCM	1

Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 6 – UNSOUND SAPWOOD HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977.

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 6**

**TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH**  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3,100	3,100 - 1,100	Under 1,100
Sugar pine	Over 3,800	3,800 - 1,900	Under 1,900
Fir	Over 2,000	2,000 - 800	Under 800
Douglas fir	Over 3,000	3,000 - 1,500	Under 1,500

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Under 1.72	1.72 - 3.33	Over 3.33
Sugar pine	Under 1.41	1.41 - 2.63	Over 2.63
Fir	Under 2.63	2.63 - 4.17	Over 4.17
Douglas fir	Under 1.74	1.74 - 2.74	Over 2.74

**TABLE 3 - OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$219	\$207	\$197	\$187	\$ 65
		2	183	171	161	151	65
		3	147	135	125	115	65
Sugar pine	SPO	1	232	220	210	200	85
		2	195	183	173	163	85
		3	154	142	132	122	85
Fir	FO	1	122	110	100	90	30
		2	103	91	81	71	30
		3	83	71	61	51	30
Douglas fir	DFO	1	183	171	161	151	40
		2	159	147	137	127	40
		3	125	113	103	93	40
Incense cedar	ICO	-	85	73	63	53	15
Conifers, miscellaneous	CM	-	25	13	3	1	1

Deduct \$7 per M if harvest volume is under 10 M per acre.

Deduct \$10 per M if total harvest operation is under 250 M.

\$1 per M is minimum harvest value after deductions for this table.

**TIMBER VALUE AREA 6**

**TABLE 4 – YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$75	\$63	\$53	\$43
Sugar pine	SPY	75	63	53	43
Fir	FY	60	48	38	28
Douglas fir	DFY	80	68	58	48
Incense cedar	ICY	75	63	53	43
Conifers, miscellaneous	CM	25	13	3	1

Deduct \$7 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 5 – SALVAGE HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$63
Salvage sugar pine	SSP	66
Salvage fir	SF	45
Salvage Douglas fir	SDF	80
Salvage incense cedar	SIC	32
Salvage miscellaneous species	SCM	20

Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 6 – UNSOUND SAPWOOD HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977.

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 7**

**TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH**  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2,900	2,900 - 1,400	Under 1,400
Sugar pine	Over 4,500	4,500 - 2,100	Under 2,100
Fir	Over 2,000	2,000 - 800	Under 800
Douglas fir	Over 3,300	3,300 - 1,300	Under 1,300

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Under 1.72	1.72 - 2.86	Over 2.86
Sugar pine	Under 1.50	1.50 - 2.54	Over 2.54
Fir	Under 2.48	2.48 - 4.50	Over 4.50
Douglas fir	Under 1.91	1.91 - 2.94	Over 2.94

**TABLE 3 - OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$205	\$192	\$182	\$172	\$ 60
		2	176	163	153	143	60
		3	157	144	134	124	60
Sugar pine	SPO	1	238	225	215	205	75
		2	205	192	182	172	75
		3	178	165	155	145	75
Fir	FO	1	118	105	95	85	35
		2	94	81	71	61	35
		3	69	56	46	36	35
Douglas fir	DFO	1	173	160	150	140	50
		2	144	131	121	111	50
		3	116	103	93	83	50
Incense cedar	ICO	-	90	77	67	57	35
Conifers, miscellaneous	CM	-	25	12	2	1	1

Deduct \$7 per M if harvest volume is under 10 M per acre.

Deduct \$10 per M if total harvest operation is under 250 M.

\$1 per M is minimum harvest value after deductions for this table.

**TIMBER VALUE AREA 7**

**TABLE 4 – YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$80	\$67	\$57	\$47
Sugar pine	SPY	80	67	57	47
Fir	FY	55	42	32	22
Douglas fir	DFY	77	64	54	44
Incense cedar	ICY	75	62	52	42
Conifers, miscellaneous	CM	25	12	2	1

Deduct \$7 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 5 – SALVAGE HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$50
Salvage sugar pine	SSP	50
Salvage fir	SF	20
Salvage Douglas fir	SDF	35
Salvage incense cedar	SIC	20
Salvage miscellaneous species	SCM	20

Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 6 – UNSOUND SAPWOOD HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977.

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 8**

**TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH**  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3,700	3,700 - 2,200	Under 2,200
Sugar pine	Over 6,000	6,000 - 3,900	Under 3,900
Fir	Over 2,200	2,200 - 1,100	Under 1,100
Douglas fir	Over 2,800	2,800 - 1,400	Under 1,400

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Under 2.34	2.34 - 3.18	Over 3.18
Sugar pine	Under 1.33	1.33 - 2.05	Over 2.05
Fir	Under 2.73	2.73 - 4.35	Over 4.35
Douglas fir	Under 2.50	2.50 - 4.14	Over 4.14

**TABLE 3 - OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$204	\$191	\$181	\$171	\$ 56
		2	158	145	135	125	56
		3	132	119	109	99	56
Sugar pine	SPO	1	210	197	187	177	74
		2	194	181	171	161	74
		3	182	169	159	149	74
Fir	FO	1	106	93	83	73	29
		2	73	60	50	40	29
		3	56	43	33	23	29
Douglas fir	DFO	1	133	120	110	100	25
		2	116	103	93	83	25
		3	102	89	79	69	25
Incense cedar	ICO	-	85	72	62	52	30
Conifers, miscellaneous	CM	-	25	12	2	1	1

Deduct \$7 per M if harvest volume is under 10 M per acre.

Deduct \$10 per M if total harvest operation is under 250 M.

\$1 per M is minimum harvest value after deductions for this table.

**TIMBER VALUE AREA 8**

**TABLE 4 - YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE		
		1	2	3
Ponderosa pine	PPY	\$70	\$57	\$47
Sugar pine	SPY	70	57	47
Fir	FY	45	32	22
Douglas fir	DFY	70	57	47
Incense cedar	ICY	75	62	62
Conifers, miscellaneous	CM	25	12	2

Deduct \$7 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 5 - SALVAGE HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$50
Salvage sugar pine	SSP	50
Salvage fir	SF	20
Salvage Douglas fir	SDF	35
Salvage incense cedar	SIC	20
Salvage miscellaneous species	SCM	10

Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 6 - UNSOUND SAPWOOD HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No additional deductions for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE APRIL 1, 1977 THROUGH DECEMBER 31, 1977.

(Adopted by the California State Board of Equalization, March 1, 1977)

**TIMBER VALUE AREA 9**

**TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH**  
Volume Per Tree (Board Feet)

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2,600	2,600 - 900	Under 900
Sugar pine	Over 4,300	4,300 - 3,000	Under 3,000
Fir	Over 2,100	2,100 - 1,400	Under 1,400

Number of Logs Per M

SPECIES	QUALITY CODE		
	1	2	3
Ponderosa pine	Under 2.69	2.69 - 5.56	Over 5.56
Sugar pine	Under 1.86	1.86 - 2.33	Over 2.33
Fir	Under 3.33	3.33 - 4.29	Over 4.29

**TABLE 3 - OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$127	\$118	\$108	\$ 98	\$ 12
		2	104	95	85	75	12
		3	84	75	65	55	12
Sugar pine	SPO	1	162	153	143	133	14
		2	141	132	122	112	14
		3	112	103	93	83	14
Fir Douglas fir	FO DFO	1	56	47	37	27	1
		2	40	31	21	11	1
		3	31	22	12	2	1
Incense cedar	ICO	-	75	66	56	46	1
Conifers, miscellaneous	CM	-	25	12	2	1	1

Deduct \$7 per M if harvest volume is under 10 M per acre.

Deduct \$10 per M if total harvest operation is under 250 M.

\$1 per M is minimum harvest value after deductions for this table.

## TIMBER VALUE AREA 9

**TABLE 4 – YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE		
		1	2	3
Ponderosa pine	PPY	\$60	\$51	\$41
Sugar pine	SPY	60	51	41
Fir	FY	40	31	21
Incense cedar	ICY	60	51	41
Conifers, miscellaneous	CM	25	12	2
Douglas fir	DFY	40	31	21

Deduct \$7 per M if harvest volume is under 10 M per acre.  
 Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 5 – SALVAGE HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Salvage ponderosa pine	SPP	\$40
Salvage sugar pine	SSP	40
Salvage fir	SF	20
Salvage incense cedar	SIC	20
Salvage miscellaneous species	SCM	10

Deduct \$10 per M if total harvest operation is under 250 M.  
 \$1 per M is minimum harvest value after deductions for this table.

**TABLE 6 – UNSOUND SAPWOOD HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No additional deductions for this table.