

CALIFORNIA STATE BOARD OF EQUALIZATION
HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

INSTRUCTIONS

REPORTING PROCEDURE – Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below. Timber harvest records must include the harvest information by tax rate area within each county.

TIMBER HARVEST OPERATION –

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

HARVEST VALUE SCHEDULE – The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. 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, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES – Timber Species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine should be reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine should be reported as sugar pine. Lodgepole pine should be reported as miscellaneous conifers. Miscellaneous conifers are evergreen species not listed in the harvest value table. 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.

CULL LOGS – A cull log is any log that, when scaled, shows less than 1/3 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet.

OLD GROWTH OR YOUNG GROWTH – The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following guidelines to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

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.

<u>Characteristics</u>	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
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.

INSTRUCTIONS

SALVAGE TIMBER – Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

LOGGING SYSTEM – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch) – 1, High-lead cable – 2, Short-span skyline – 3, Long-span skyline – 4, and Helicopter – 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

VOLUMES – All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment.

SPLIT PRODUCTS CONVERSION – 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. ($T'' \times W'' \times L'' \div 144 = \text{Board Feet per Piece}$)

TABLES – The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

VALUE DEDUCTIONS – Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the following tables: Table 3 – Old Growth Harvest Values, Table 4 – Young Growth Harvest Values, Table 5 – Salvage Old Growth Harvest Values, Table 6 – Salvage Young Growth Harvest Values.

Deductions may be made for small total volume and for low average volume per acre on the timber harvest operation. The volume computations are based upon the total harvest operation without regard to the time of harvesting or the species within the operation. Either or both deductions may be used if the operation meets the applicable limitations.

The total volume of all species on the entire timber harvest operation is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres of timberland actually subject to harvesting to determine the average volume per acre.

STATE BOARD OF EQUALIZATION

TIMBER VALUE AREAS

Rule No. 1020

Adopted 11/4/76

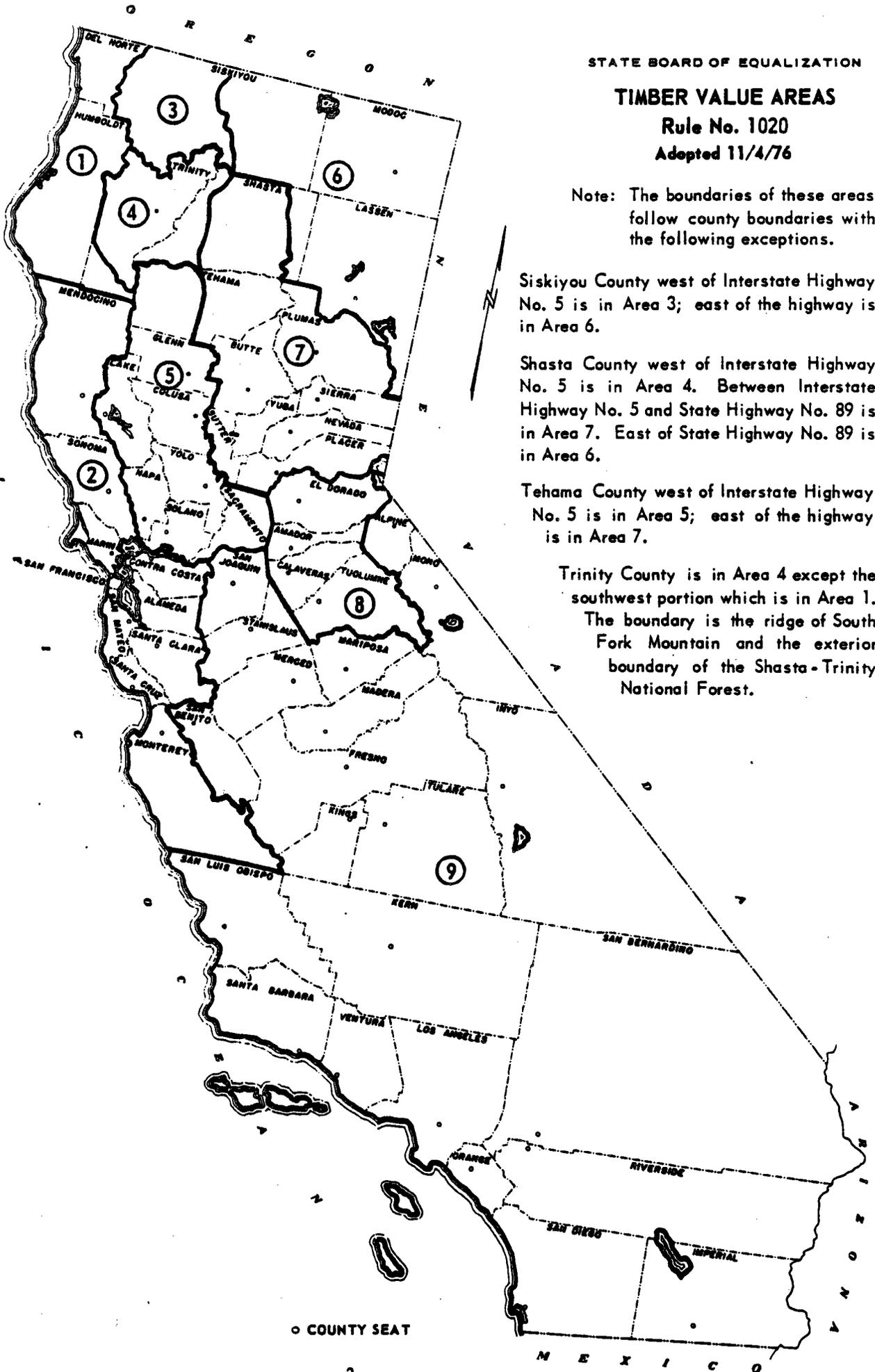
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



○ COUNTY SEAT

CALIFORNIA STATE BOARD OF EQUALIZATION
HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

TABLE 1, MISCELLANEOUS HARVEST VALUES – This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts and split products. Cull logs are also listed in this table and the timber owner must report cull logs in gross M board feet. Except for split products, the items in this table are to be reported in column 14 on the Timber Tax Harvest Report.

TABLE 2. SIZE-QUALITY RATING FOR OLD GROWTH – This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.)

TABLE 3, OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 4, YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 1--MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees			
Natural miscellaneous species	XNM	Lineal feet	\$0.30
Natural red fir	XNR	Lineal feet	0.50
Natural white fir	XNW	Lineal feet	0.35
Plantation	XP	Lineal feet	0.50
Cull logs	CUL	Gross M board feet	0.00
Fuelwood, oak	FWO	Cords	5.00
Fuelwood, miscellaneous	FWM	Cords	3.00
Hardwood chipwood & sawlogs			
In area 1	HW	Tons of logs	3.00
In area 2	HW	Tons of logs	2.00
In other areas	HW	Tons of logs	1.00
Softwood Chipwood	CS	Tons of logs	1.00
Poles & piling, small (20' – 40')	PS	Lineal feet	0.20
Poles & piling, medium (41' – 60')	PM	Lineal feet	0.30
Poles & piling, large (61' – up)	PL	Lineal feet	0.45
Posts, round	PST	8 lineal feet	0.05
Split products, redwood	TR	Net M board feet	60.00
Split products, miscellaneous	TM	Net M board feet	10.00

No adjustment for this table.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
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TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, residual	Over 535	535 - 360	Under 360
Douglas fir	Over 430	430 - 310	Under 310

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$445	\$435	\$420	\$400	\$290
		2	420	410	395	375	290
		3	380	370	355	335	290
Redwood, residual	RRO	1	405	395	380	360	250
		2	380	370	355	335	250
		3	340	330	315	295	250
Douglas fir	DFO	1	270	260	245	225	105
		2	235	225	210	198	105
		3	190	180	165	145	105
Ponderosa pine	PPO	-	220	210	195	175	90
Sugar pine	SPO	-	235	225	210	190	105
Fir, inland	FO	-	110	100	85	65	1
Incense cedar	ICO	-	145	135	120	100	15
Whitewoods, coastal	WVO	-	100	90	75	55	1
Port Orford cedar	PCO	-	725	715	700	680	595
Conifers, miscellaneous	CMO	-	40	30	15	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M. or \$25 per M if under 80M.
3. \$1 per M is minimum harvest value after adjustment.

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	5
Redwood	RY	\$220	\$210	\$195	\$175	\$ 95
Douglas fir	DFY	165	155	140	120	30
Ponderosa pine	PPY	75	65	50	30	1
Sugar pine	SPY	75	65	50	30	1
Fir, inland	FY	110	100	85	65	1
Incense cedar	ICY	145	135	120	100	20
Whitewoods, coastal	WWY	100	90	75	55	1
Port Orford cedar	PCY	550	540	525	505	425
Conifers, miscellaneous	CMY	40	30	15	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$105	\$ 95	\$ 80	\$ 60	\$ 1
Salvage sugar pine	ZSP	120	110	95	75	1
Salvage fir, inland	ZF	60	50	35	15	1
Salvage Douglas fir	ZDF	120	110	95	75	1
Salvage incense cedar	ZIC	80	70	55	35	1
Salvage Port Orford cedar	ZPC	320	310	295	275	190
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	290	280	265	245	160
Salvage whitewoods, coastal	ZWW	55	45	30	10	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 50	\$ 40	\$ 25	\$ 5	\$ 1
Salvage sugar pine	ASP	50	40	25	5	1
Salvage fir, inland	AF	40	30	15	1	1
Salvage Douglas fir	ADF	100	90	75	55	1
Salvage incense cedar	AIC	55	45	30	10	1
Salvage Port Orford cedar	APC	300	290	275	255	175
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	165	155	140	120	40
Salvage whitewoods, coastal	AWW	55	45	30	10	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
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**TIMBER VALUE AREA 2
 MENDOCINO COUNTY ONLY**

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 320	320 - 195	Under 195

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$420	\$410	\$395	\$375	\$250
		2	380	370	355	335	250
		3	330	320	305	285	250
Douglas fir	DFO	-	150	140	125	105	15
Ponderosa pine	PPO	-	155	145	130	110	25
Sugar pine	SPO	-	185	175	160	140	55
Fir, inland	FO	-	60	50	35	15	1
Incense cedar	ICO	-	115	105	90	70	1
Whitewoods, coastal	WVO	-	40	30	15	1	1
Conifers, miscellaneous	CMO	-	20	10	1	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2
MENDOCINO COUNTY ONLY**

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$180	\$170	\$155	\$135	\$ 55
Douglas fir	DFY	100	90	75	55	1
Ponderosa pine	PPY	65	55	40	20	1
Sugar pine	SPY	65	55	40	20	1
Fir, inland	FY	60	50	35	15	1
Incense cedar	ICY	115	105	90	70	1
Whitewoods, coastal	WWY	40	30	15	1	1
Conifers, miscellaneous	CMY	20	10	1	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500M or \$25per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 90	\$ 80	\$ 65	\$ 45	\$ 1
Salvage sugar pine	ZSP	100	90	75	55	1
Salvage fir, inland	ZF	30	20	5	1	1
Salvage Douglas fir	ZDF	80	70	55	35	1
Salvage incense cedar	ZIC	65	55	40	20	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	265	255	240	220	135
Salvage whitewoods, coastal	ZWW	20	10	1	1	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M. or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 35	\$ 25	\$ 10	\$ 1	\$ 1
Salvage sugar pine	ASP	35	25	10	1	1
Salvage fir, inland	AF	25	15	1	1	1
Salvage Douglas fir	ADF	60	50	35	15	1
Salvage incense cedar	AIC	45	35	20	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	125	115	100	80	1
Salvage whitewoods, coastal	AWW	20	10	1	1	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M. or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
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**TIMBER VALUE AREA 2
 SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	-	\$160	\$150	\$135	\$115	\$ 30
Douglas fir	DFO	-	85	75	60	40	1
Ponderosa pine	PPO	-	120	110	95	75	1
Sugar pine	SPO	-	135	125	110	90	5
Fir, inland	FO	-	35	25	10	1	1
Whitewoods, coastal	WVO	-	35	25	10	1	1
Conifers, miscellaneous	CMO	-	15	5	1	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

*The southern portion of timber value area 2 consists of the following 9 counties:
 Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2
SOUTHERN PORTION**

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$160	\$150	\$135	\$115	\$ 35
Douglas fir	DFY	85	75	60	40	1
Ponderosa pine	PPY	50	40	25	5	1
Sugar pine	SPY	50	40	25	5	1
Fir, inland	FY	35	25	10	1	1
Whitewoods, coastal	WWY	35	25	10	1	1
Conifers, miscellaneous	CMY	15	5	1	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 60	\$ 50	\$ 35	\$ 15	\$ 1
Salvage sugar pine	ZSP	70	60	45	25	1
Salvage fir, inland	ZF	15	5	1	1	1
Salvage Douglas fir	ZDF	50	40	25	10	1
Salvage miscellaneous conifers	ZCM	10	5	1	1	1
Salvage redwood	ZR	100	90	75	55	1
Salvage whitewoods, coastal	ZWW	15	5	1	1	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 30	\$ 20	\$ 5	\$ 1	\$ 1
Salvage sugar pine	ASP	30	20	5	1	1
Salvage fir, inland	AF	15	5	1	1	1
Salvage Douglas fir	ADF	50	40	25	10	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	100	90	75	55	1
Salvage whitewoods, coastal	AWW	15	5	1	1	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
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TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$270	\$260	\$245	\$225	\$100
		2	230	220	205	185	100
		3	195	185	170	150	100
Sugar pine	SPO	1	350	340	325	305	170
		2	300	290	275	255	170
		3	260	250	235	215	170
Fir	FO	-	155	145	130	110	25
Douglas fir	DFO	1	320	310	295	275	150
		2	280	270	255	235	150
		3	260	250	235	215	150
Incense cedar	ICO	-	220	210	195	175	90
Port Orford cedar	PCO	-	675	665	650	630	545
Conifers, miscellaneous	CMO	-	120	110	95	75	20

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$1.5 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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	5
Ponderosa pine	PPY	\$125	\$115	\$100	\$ 80	\$ 1
Sugar pine	SPY	125	115	100	80	1
Fir	FY	85	75	60	40	1
Douglas fir	DFY	130	120	105	85	5
Incense cedar	ICY	80	70	55	35	1
Port Orford cedar	PCY	550	540	525	505	425
Conifers, miscellaneous	CMY	35	25	10	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$130	\$120	\$105	\$ 85	\$ 1
Salvage sugar pine	ZSP	150	140	125	105	20
Salvage fir	ZF	55	45	30	10	1
Salvage Douglas fir	ZDF	100	90	75	55	1
Salvage incense cedar	ZIC	100	90	75	55	1
Salvage Port Orford cedar	ZPC	310	300	285	265	180
Salvage miscellaneous conifers	ZCM	35	25	10	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 65	\$ 55	\$ 40	\$ 20	\$ 1
Salvage sugar pine	ASP	80	70	55	35	1
Salvage fir	AF	20	10	1	1	1
Salvage Douglas fir	ADF	55	45	30	10	1
Salvage incense cedar	AIC	15	5	1	1	1
Salvage Port Orford cedar	APC	165	155	140	120	40
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$285	\$275	\$260	\$240	\$130
		2	260	250	235	215	130
		3	240	230	215	195	130
Sugar pine	SPO	1	290	280	265	245	135
		2	265	255	240	220	135
		3	250	240	225	205	135
Fir	FO	-	125	115	100	80	1
Douglas fir	DFO	1	270	260	245	225	120
		2	250	240	225	205	120
		3	220	210	195	175	120
Incense cedar	ICO	-	240	230	215	195	110
Port Orford cedar	PCO	-	675	665	650	630	545
Conifers, miscellaneous	CMO	-	110	100	85	65	20

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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	5
Ponderosa pine	PPY	\$ 75	\$ 65	\$ 50	\$ 30	\$ 1
Sugar pine	SPY	80	70	55	35	1
Fir	FY	80	70	55	35	1
Douglas fir	DFY	80	70	55	35	1
Incense cedar	ICY	100	90	75	55	1
Port Orford cedar	PCY	550	540	525	505	425
Conifers, miscellaneous	CMY	35	25	10	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$100	\$ 90	\$ 75	\$ 55	\$ 1
Salvage sugar pine	ZSP	110	100	85	65	1
Salvage fir	ZF	55	45	30	10	1
Salvage Douglas fir	ZDF	80	70	55	35	1
Salvage incense cedar	ZIC	80	70	55	35	1
Salvage Port Orford cedar	ZPC	310	300	285	265	180
Salvage miscellaneous conifers	ZCM	40	30	15	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 10	\$ 1	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	15	5	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	15	5	1	1	1
Salvage incense cedar	AIC	15	5	1	1	1
Salvage Port Orford cedar	APC	165	155	140	120	40
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$250	\$240	\$215	\$205	\$ 90
		2	220	210	185	175	90
		3	190	180	155	145	90
Sugar pine	SPO	1	290	280	255	245	125
		2	255	245	220	210	125
		3	230	220	195	185	125
Fir	FO	-	110	100	75	65	1
Douglas fir	DFO	1	160	150	125	115	10
		2	140	130	105	95	10
		3	120	110	85	75	10
Incense cedar	ICO	-	210	200	175	165	80
Conifers, miscellaneous	CMO	-	50	40	15	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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	5
Ponderosa pine	PPY	\$ 45	\$ 35	\$ 20	\$ 1	\$ 1
Sugar pine	SPY	45	35	20	1	1
Fir	FY	45	35	20	1	1
Douglas fir	DFY	50	40	25	5	1
Incense cedar	ICY	90	80	65	45	1
Conifers, miscellaneous	CMY	20	10	1	1	1
Redwood	RY	120	110	95	75	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 85	\$ 75	\$ 50	\$ 40	\$ 1
Salvage sugar pine	ZSP	90	80	55	45	1
Salvage fir	ZF	20	10	1	1	1
Salvage Douglas fir	ZDF	45	35	10	1	1
Salvage incense cedar	ZIC	70	60	35	25	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 15	\$ 5	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	15	5	1	1	1
Salvage fir	AF	10	1	1	1	1
Salvage Douglas fir	ADF	20	10	1	1	1
Salvage incense cedar	AIC	35	25	10	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$320	\$310	\$290	\$270	\$160
		2	300	290	270	250	160
		3	280	270	250	230	160
Sugar pine	SPO	1	335	325	305	285	175
		2	315	305	285	265	175
		3	280	270	250	230	175
Fir	FO	-	140	130	110	90	1
Douglas fir	DFO	1	280	270	250	230	110
		2	250	240	220	200	110
		3	220	210	190	170	110
Incense cedar	ICO	-	255	245	225	205	115
Conifers, miscellaneous	CMO	-	100	90	70	50	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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	5
Ponderosa pine	PPY	\$115	\$105	\$ 85	\$ 65	\$ 1
Sugar pine	SPY	115	105	85	65	1
Fir	FY	85	75	55	35	1
Douglas fir	DFY	85	75	55	35	1
Incense cedar	ICY	95	85	65	45	1
Conifers, miscellaneous	CMY	35	25	5	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$115	\$105	\$ 85	\$ 65	\$ 1
Salvage sugar pine	ZSP	120	110	90	70	1
Salvage fir	ZF	55	45	25	5	1
Salvage Douglas fir	ZDF	80	70	50	30	1
Salvage incense cedar	ZIC	100	90	70	50	1
Salvage miscellaneous conifers	ZCM	25	15	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 20	\$ 10	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	15	5	1	1	1
Salvage fir	AF	10	1	1	1	1
Salvage Douglas fir	ADF	20	10	1	1	1
Salvage incense cedar	AIC	20	10	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$280	\$270	\$240	\$225	\$120
		2	260	250	220	205	120
		3	230	220	190	175	120
Sugar pine	SPO	1	325	315	285	270	155
		2	295	285	255	240	155
		3	245	235	205	190	155
Fir	FO	-	110	100	70	55	1
Douglas fir	DFO	1	210	200	170	155	50
		2	190	180	150	135	50
		3	160	150	120	105	50
Incense cedar	ICO	-	230	220	190	175	90
Conifers, miscellaneous	CMO	-	65	55	25	10	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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	5
Ponderosa pine	PPY	\$ 75	\$ 65	\$ 35	\$ 20	\$ 1
Sugar pine	SPY	75	65	35	20	1
Fir	FY	60	50	20	5	1
Douglas fir	DFY	70	60	30	15	1
Incense cedar	ICY	110	100	70	55	1
Conifers, miscellaneous	CMY	25	15	1	1	1
Jeffrey pine*	JPY	50	40	10	1	1

*On the eastern slope of the Sierra Nevada only.

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 80	\$ 70	\$ 40	\$ 25	\$ 1
Salvage sugar pine	ZSP	85	75	45	30	1
Salvage fir	ZF	25	15	1	1	1
Salvage Douglas fir	ZDF	35	25	1	1	1
Salvage incense cedar	ZIC	75	65	35	20	1
Salvage miscellaneous conifers	ZCM	25	15	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 20	\$ 10	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	20	10	1	1	1
Salvage fir	AF	10	1	1	1	1
Salvage Douglas fir	ADF	25	15	1	1	1
Salvage incense cedar	AIC	35	25	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$250	\$240	\$210	\$195	\$ 80
		2	220	210	180	165	80
		3	190	180	150	135	80
Sugar pine	SPO	1	285	275	245	230	125
		2	265	255	225	210	125
		3	235	225	195	180	125
Fir	FO	-	100	90	60	45	1
Douglas fir	DFO	1	195	185	155	140	35
		2	175	165	135	120	35
		3	145	135	105	90	35
Incense cedar	ICO	-	230	220	190	175	90
Conifers, miscellaneous	CMO	-	45	35	5	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$1.5 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 75	\$ 65	\$ 35	\$ 20	\$ 1
Sugar pine	SPY	75	65	35	20	1
Fir	FY	55	45	15	1	1
Douglas fir	DFY	70	60	30	15	1
Incense cedar	ICY	110	100	70	55	1
Conifers, miscellaneous	CMY	20	10	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 65	\$ 55	\$ 25	\$ 10	\$ 1
Salvage sugar pine	ZSP	70	60	30	15	1
Salvage fir	ZF	25	15	1	1	1
Salvage Douglas fir	ZDF	30	20	1	1	1
Salvage incense cedar	ZIC	75	65	35	20	1
Salvage miscellaneous conifers	ZCM	15	5	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 30	\$ 20	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	30	20	1	1	1
Salvage fir	AF	10	1	1	1	1
Salvage Douglas fir	ADF	20	10	1	1	1
Salvage incense cedar	AIC	35	25	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

**TIMBER VALUE AREA 9
 NORTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
 Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$200	\$190	\$160	\$145	\$ 40
		2	180	170	140	125	40
		3	160	150	120	105	40
Sugar pine	SPO	1	255	245	215	200	95
		2	235	225	195	180	95
		3	205	195	165	150	95
Fir	FO	-	50	40	10	1	1
Douglas fir	DFO	-	50	40	10	1	1
Incense cedar	ICO	-	230	220	190	175	90
Conifers, miscellaneous	CMO	-	25	15	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$1.5 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9
NORTHERN PORTION**

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 75	\$ 65	\$ 35	\$ 20	\$ 1
Sugar pine	SPY	75	65	35	20	1
Fir	FY	40	30	1	1	1
Douglas fir	DFY	40	30	1	1	1
Incense cedar	ICY	110	100	70	55	1
Conifers, miscellaneous	CMY	15	5	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 60	\$ 50	\$ 20	\$ 5	\$ 1
Salvage sugar pine	ZSP	105	95	65	50	1
Salvage fir	ZF	15	5	1	1	1
Salvage Douglas fir	ZDF	15	5	1	1	1
Salvage incense cedar	ZIC	65	55	25	10	1
Salvage miscellaneous conifers	ZCM	15	5	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 45	\$ 35	\$ 5	\$ 1	\$ 1
Salvage sugar pine	ASP	45	35	5	1	1
Salvage fir	AF	10	1	1	1	1
Salvage Douglas fir	ADF	10	1	1	1	1
Salvage incense cedar	AIC	30	20	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1980 THROUGH DECEMBER 31, 1980
 (Adopted by the California State Board of Equalization, June 30, 1980)

**TIMBER VALUE AREA 9
 SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	-	\$ 40	\$ 30	\$ 1	\$ 1	\$ 1
Sugar pine	SPO	-	40	30	1	1	1
Fir	FO	-	10	1	1	1	1
Douglas fir	DFO	-	10	1	1	1	1
Incense cedar	ICO	-	20	10	1	1	1
Conifers, miscellaneous	CMO	-	5	1	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9
SOUTHERN PORTION**

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 40	\$ 30	\$ 1	\$ 1	\$ 1
Sugar pine	SPY	40	30	1	1	1
Fir	FY	10	1	1	1	1
Douglas fir	DFY	10	1	1	1	1
Incense cedar	ICY	20	10	1	1	1
Conifers, miscellaneous	CMY	5	1	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$15 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 20	\$ 10	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ZSP	20	10	1	1	1
Salvage fir	ZF	5	1	1	1	1
Salvage Douglas fir	ZDF	5	1	1	1	1
Salvage incense cedar	ZIC	15	5	1	1	1
Salvage miscellaneous conifers	ZCM	5	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 20	\$ 10	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	20	10	1	1	1
Salvage fir	AF	5	1	1	1	1
Salvage Douglas fir	ADF	5	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.