

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
(Adopted by the California State Board of Equalization, June 23, 1981)

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.

TAX RATE – The tax rate for the period of this schedule totals 4.7%, 3% timber tax and 1.7% reserve tax.

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 is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include grand fir, spruce, western hemlock and western red cedar. Residual old growth redwood in Area 1 is 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.

UN SOUND SAPWOOD – Such logs are cut from older dead trees and are to be reported along with the other volumes for a particular species code. Unsound sapwood logs are not classified as cull logs.

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 or log scalers may be used to rate the timber.

Characteristics	<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 harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

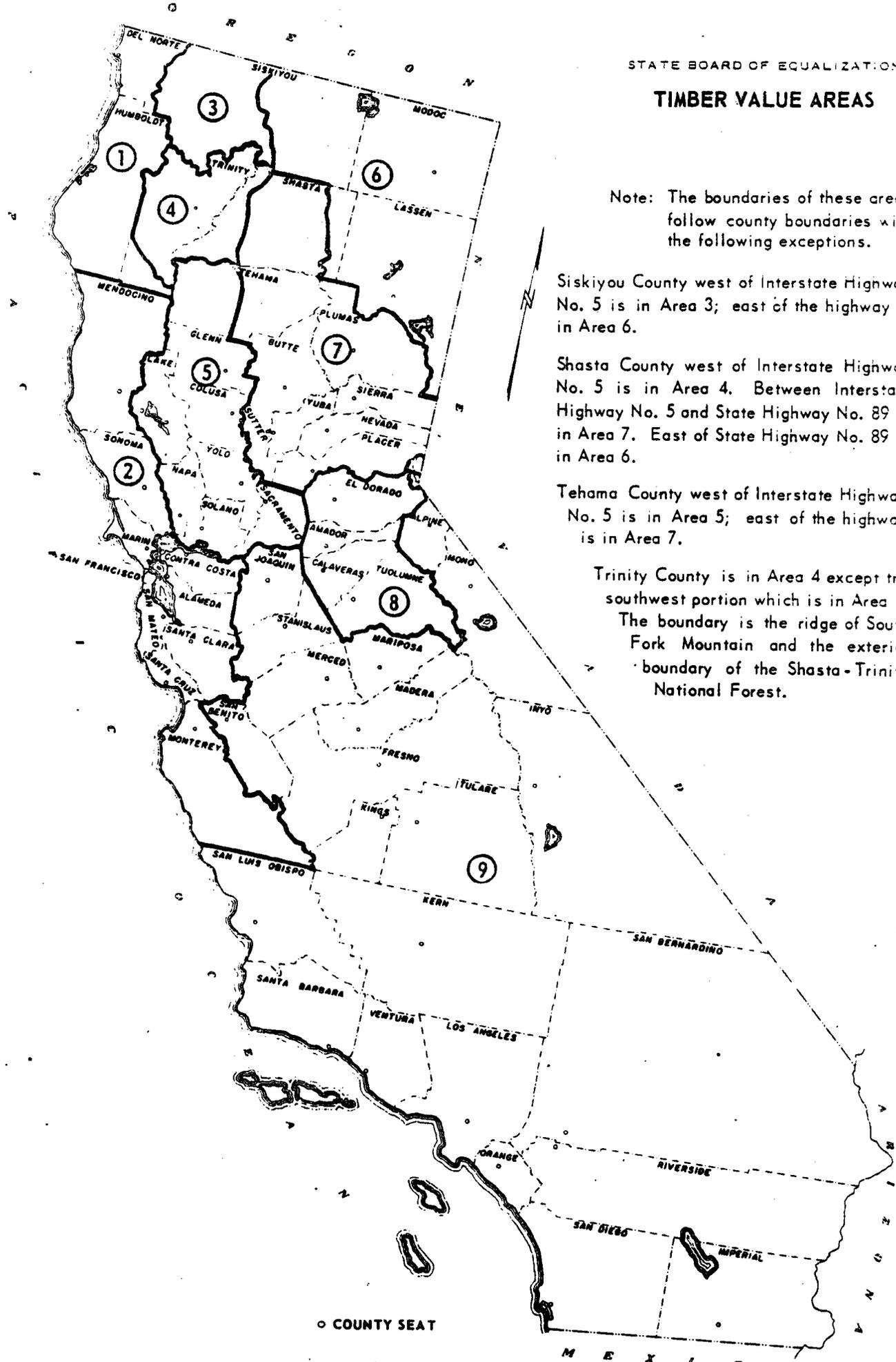
TIMBER TAX OFFICES – Please contact Timber Tax Division if you need assistance.

Sacramento – 1020 N Street, Room A-198, Sacramento, CA 95811
P.O. Box 1799, Sacramento, CA 95808
Telephone (916) 445-6964.

Eureka – 1656 Union Street, Room 120 (8 a.m. – Noon), P.O. Box 4866, Eureka, CA 95501
Telephone (707) 445-2031.

Redding – 2400 Washington Avenue, Suite 210, Redding, CA 96001
Telephone (916) 246-6581.

TIMBER VALUE AREAS



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, 1981 THROUGH DECEMBER 31, 1981
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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 the column for other unit measure 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.) Cull logs are excluded from this determination.

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	0.40
Plantation	XP	Lineal feet	0.50
Cull logs	CUL	Gross M board feet	0.00
Fuelwood, oak	FWO	Cords	10.00
Fuelwood, miscellaneous	FWM	Cords	3.00
Hardwood chipwood & sawlogs	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 deduction for this table.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
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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	\$415	\$405	\$390	\$370	\$240
		2	390	380	365	345	240
		3	350	340	325	305	240
Redwood, residual	RRO	1	375	365	350	330	200
		2	350	340	325	305	200
		3	310	300	285	265	200
Douglas fir	DFO	1	275	265	250	230	90
		2	240	230	215	195	90
		3	195	185	170	150	90
Ponderosa pine	PPO	-	255	245	230	210	105
Sugar pine	SPO	-	285	275	260	240	135
Fir, inland	FO	-	125	115	100	80	1
Incense cedar	ICO	-	150	140	125	105	1
Whitewoods, coastal	WVO	-	110	100	85	65	1
Port Orford cedar	PCO	-	800	790	775	755	650
Conifers, miscellaneous	CMO	-	40	30	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
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	\$ 70
Douglas fir	DFY	150	140	125	105	1
Ponderosa pine	PPY	80	70	55	35	1
Sugar pine	SPY	80	70	55	35	1
Fir, inland	FY	125	115	100	80	1
Incense cedar	ICY	150	140	125	105	1
Whitewoods, coastal	WWY	110	100	85	65	1
Port Orford cedar	PCY	550	540	525	505	400
Conifers, miscellaneous	CMY	40	30	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
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	\$125	\$115	\$100	\$ 80	\$ 1
Salvage sugar pine	ZSP	140	130	115	95	1
Salvage fir, inland	ZF	65	55	40	20	1
Salvage Douglas fir	ZDF	140	130	115	95	1
Salvage incense cedar	ZIC	80	70	55	35	1
Salvage Port Orford cedar	ZPC	335	325	310	290	185
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	270	260	245	225	120
Salvage whitewoods, coastal	ZWW	55	45	30	10	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	\$ 55	\$ 45	\$ 30	\$ 10	\$ 1
Salvage sugar pine	ASP	55	45	30	10	1
Salvage fir, inland	AF	40	30	15	1	1
Salvage Douglas fir	ADF	105	95	80	60	1
Salvage incense cedar	AIC	55	45	30	10	1
Salvage Port Orford cedar	APC	300	290	275	255	150
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	165	155	140	120	15
Salvage whitewoods, coastal	AWW	55	45	30	10	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULE, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

**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	\$390	\$380	\$365	\$345	\$200
		2	350	340	325	305	200
		3	300	290	275	255	200
Douglas fir	DFO	-	170	160	145	125	20
Ponderosa pine	PPO	-	210	200	185	165	60
Sugar pine	SPO	-	250	240	225	205	100
Fir, inland	FO	-	60	50	35	15	1
Incense cedar	ICO	-	125	115	100	80	1
Whitewoods, coastal	WVO	-	50	40	25	5	1
Conifers, miscellaneous	CMO	-	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
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	\$205	\$195	\$180	\$160	\$ 55
Douglas fir	DFY	115	105	90	80	1
Ponderosa pine	PPY	75	65	50	30	1
Sugar pine	SPY	75	65	50	30	1
Fir, inland	FY	60	50	35	15	1
Incense cedar	ICY	125	115	100	80	1
Whitewoods, coastal	WWY	50	40	25	5	1
Conifers, miscellaneous	CMY	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
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	\$120	\$110	\$ 95	\$ 75	\$ 1
Salvage sugar pine	ZSP	135	125	110	90	1
Salvage fir, inland	ZF	30	20	5	1	1
Salvage Douglas fir	ZDF	90	80	65	45	1
Salvage incense cedar	ZIC	70	60	45	25	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	255	245	230	210	105
Salvage whitewoods, coastal	ZWW	25	15	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	\$ 40	\$ 30	\$ 15	\$ 1	\$ 1
Salvage sugar pine	ASP	40	30	15	1	1
Salvage fir, inland	AF	25	15	1	1	1
Salvage Douglas fir	ADF	70	60	45	25	1
Salvage incense cedar	AIC	50	40	25	5	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	140	130	115	95	1
Salvage whitewoods, coastal	AWW	25	15	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
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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	-	\$185	\$175	\$160	\$140	\$ 35
Douglas fir	DFO	-	90	80	65	45	1
Ponderosa pine	PPO	-	170	160	145	125	20
Sugar pine	SPO	-	195	185	170	150	45
Fir, inland	FO	-	30	20	5	1	1
Whitewoods, coastal	WWO	-	45	35	20	1	1
Conifers, miscellaneous	CMO	-	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
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	\$185	\$175	\$160	\$140	\$ 35
Douglas fir	DFY	90	80	65	45	1
Ponderosa pine	PPY	60	50	35	15	1
Sugar pine	SPY	60	50	35	15	1
Fir, inland	FY	30	20	5	1	1
Whitewoods, coastal	WWY	45	35	20	1	1
Conifers, miscellaneous	CMY	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
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	\$ 60	\$ 40	\$ 1
Salvage sugar pine	ZSP	100	90	75	55	1
Salvage fir, inland	ZF	15	5	1	1	1
Salvage Douglas fir	ZDF	55	45	30	10	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	115	105	90	70	1
Salvage whitewoods, coastal	ZWW	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	15	5	1	1	1
Salvage Douglas fir	ADF	55	45	30	10	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	115	105	90	70	55
Salvage whitewoods, coastal	AWW	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

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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	\$310	\$300	\$285	\$265	\$120
		2	270	260	245	225	120
		3	235	225	210	190	120
Sugar pine	SPO	1	410	400	385	365	210
		2	360	350	335	315	210
		3	320	310	295	275	210
Fir	FO	-	165	155	140	120	15
Douglas fir	DFO	1	310	300	285	265	120
		2	270	260	245	225	120
		3	250	240	225	205	120
Incense cedar	ICO	-	210	200	185	165	60
Port Orford cedar	PCO	-	350	340	325	305	200
Conifers, miscellaneous	CMO	-	135	125	110	90	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$140	\$130	\$115	\$ 95	\$ 1
Sugar pine	SPY	150	140	125	105	1
Fir	FY	80	70	55	35	1
Douglas fir	DFY	130	120	105	85	1
Incense cedar	ICY	80	70	55	35	1
Port Orford cedar	PCY	285	275	260	240	135
Conifers, miscellaneous	CMY	35	25	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$145	\$135	\$120	\$100	\$ 1
Salvage sugar pine	ZSP	170	160	145	125	20
Salvage fir	ZF	70	60	45	25	1
Salvage Douglas fir	ZDF	150	140	125	105	1
Salvage incense cedar	ZIC	110	100	85	65	1
Salvage Port Orford cedar	ZPC	160	150	135	115	10
Salvage miscellaneous conifers	ZCM	35	25	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	85	75	60	40	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

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	\$305	\$295	\$280	\$260	\$130
		2	280	270	255	235	130
		3	260	250	235	215	130
Sugar pine	SPO	1	355	345	330	310	180
		2	330	320	305	285	180
		3	315	305	290	270	180
Fir	FO	-	160	150	135	115	10
Douglas fir	DFO	1	280	270	255	235	110
		2	260	250	235	215	110
		3	230	220	205	185	110
Incense cedar	ICO	-	220	210	195	175	70
Port Orford cedar	PCO	-	350	340	325	305	200
Conifers, miscellaneous	CMO	-	115	105	90	70	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$100	\$ 90	\$ 75	\$ 55	\$ 1
Sugar pine	SPY	110	100	85	65	1
Fir	FY	70	60	45	25	1
Douglas fir	DFY	90	80	65	45	1
Incense cedar	ICY	95	85	70	50	1
Port Orford cedar	PCY	285	275	260	240	135
Conifers, miscellaneous	CMY	35	25	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	115	105	90	70	1
Salvage fir	ZF	65	55	40	20	1
Salvage Douglas fir	ZDF	85	75	60	40	1
Salvage incense cedar	ZIC	80	70	55	35	1
Salvage Port Orford cedar	ZPC	160	150	135	115	10
Salvage miscellaneous conifers	ZCM	40	30	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	85	75	60	40	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

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	\$320	\$310	\$285	\$275	\$140
		2	290	280	255	245	140
		3	250	240	215	205	140
Sugar pine	SPO	1	350	340	315	305	175
		2	325	315	290	280	175
		3	285	275	250	240	175
Fir	FO	-	120	110	85	75	1
Douglas fir	DFO	1	210	200	175	165	30
		2	180	170	145	135	30
		3	150	140	115	105	30
Incense cedar	ICO	-	200	190	165	155	50
Conifers, miscellaneous	CMO	-	70	60	35	25	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$ 80	\$ 70	\$ 55	\$ 35	\$ 1
Sugar pine	SPY	90	80	65	45	1
Fir	FY	40	30	15	1	1
Douglas fir	DFY	75	65	50	30	1
Incense cedar	ICY	80	70	55	35	1
Conifers, miscellaneous	CMY	20	10	1	1	1
Redwood	RY	135	125	110	90	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$ 65	\$ 55	\$ 1
Salvage sugar pine	ZSP	110	100	75	65	1
Salvage fir	ZF	50	40	15	5	1
Salvage Douglas fir	ZDF	80	70	45	35	1
Salvage incense cedar	ZIC	80	70	45	35	1
Salvage miscellaneous conifers	ZCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	AF	15	5	1	1	1
Salvage Douglas fir	ADF	30	20	5	1	1
Salvage incense cedar	AIC	20	10	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

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	\$385	\$375	\$355	\$335	\$215
		2	365	355	335	315	215
		3	345	335	315	295	215
Sugar pine	SPO	1	415	405	385	365	245
		2	395	385	365	345	245
		3	360	350	330	310	245
Fir	FO	-	180	170	150	130	30
Douglas fir	DFO	1	310	300	280	260	130
		2	280	270	250	230	130
		3	250	240	220	200	130
Incense cedar	ICO	-	250	240	220	200	100
Conifers, miscellaneous	CMO	-	120	110	90	70	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$105	\$ 95	\$ 75	\$ 55	\$ 1
Sugar pine	SPY	105	95	75	55	1
Fir	FY	85	75	55	35	1
Douglas fir	DFY	85	75	55	35	1
Incense cedar	ICY	60	50	30	10	1
Conifers, miscellaneous	CMY	60	50	30	10	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	140	130	110	90	1
Salvage fir	ZF	75	65	45	25	1
Salvage Douglas fir	ZDF	100	90	70	50	1
Salvage incense cedar	ZIC	100	90	70	50	1
Salvage miscellaneous conifers	ZCM	25	15	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	15	5	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. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

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	\$345	\$335	\$305	\$290	\$165
		2	315	305	275	260	165
		3	285	275	245	230	165
Sugar pine	SPO	1	370	360	330	315	190
		2	340	330	300	285	190
		3	310	300	270	255	190
Fir	FO	-	120	110	80	65	1
Douglas fir	DFO	1	230	220	190	175	60
		2	210	200	170	155	60
		3	180	170	140	125	60
Incense cedar	ICO	-	200	190	160	145	50
Conifers, miscellaneous	CMO	-	80	70	40	25	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$110	\$100	\$ 70	\$ 55	\$ 1
Sugar pine	SPY	105	95	65	50	1
Fir	FY	60	50	20	5	1
Douglas fir	DFY	100	90	60	45	1
Incense cedar	ICY	100	90	60	45	1
Conifers, miscellaneous	CMY	40	30	1	1	1
Jeffrey pine*	JPY	65	55	25	10	1

*On the eastern slope of the Sierra Nevada only.

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$ 60	\$ 45	\$ 1
Salvage sugar pine	ZSP	105	95	65	50	1
Salvage fir	ZF	50	40	10	1	1
Salvage Douglas fir	ZDF	60	50	20	5	1
Salvage incense cedar	ZIC	70	60	30	15	1
Salvage miscellaneous conifers	ZCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	35	25	1	1	1
Salvage fir	AF	25	15	1	1	1
Salvage Douglas fir	ADF	30	20	1	1	1
Salvage incense cedar	AIC	40	30	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

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	\$ 70
		2	220	210	180	165	70
		3	200	190	160	145	70
Sugar pine	SPO	1	280	270	240	225	100
		2	250	240	210	195	100
		3	220	210	180	165	100
Fir	FO	-	110	100	70	55	1
Douglas fir	DFO	1	160	150	120	105	1
		2	140	130	100	85	1
		3	120	110	80	65	1
Incense cedar	ICO	-	200	190	160	145	50
Conifers, miscellaneous	CMO	-	70	60	30	15	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$100	\$ 90	\$ 60	\$ 45	\$ 1
Sugar pine	SPY	100	90	60	45	1
Fir	FY	60	50	20	5	1
Douglas fir	DFY	100	90	60	45	1
Incense cedar	ICY	100	90	60	45	1
Conifers, miscellaneous	CMY	25	15	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$ 50	\$ 35	\$ 1
Salvage sugar pine	ZSP	110	100	70	55	1
Salvage fir	ZF	50	40	10	1	1
Salvage Douglas fir	ZDF	50	40	10	1	1
Salvage incense cedar	ZIC	80	70	40	25	1
Salvage miscellaneous conifers	ZCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

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	\$ 30
		2	180	170	140	125	30
		3	160	150	120	105	30
Sugar pine	SPO	1	280	270	240	225	100
		2	250	240	210	195	100
		3	220	210	180	165	100
Fir	FO	-	70	60	30	15	1
Douglas fir	DFO	-	70	60	30	15	1
Incense cedar	ICO	-	200	190	160	145	50
Conifers, miscellaneous	CMO	-	50	40	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$100	\$ 90	\$ 60	\$ 45	\$ 1
Sugar pine	SPY	110	100	70	55	1
Fir	FY	40	30	1	1	1
Douglas fir	DFY	40	30	1	1	1
Incense cedar	ICY	80	70	40	25	1
Conifers, miscellaneous	CMY	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	\$ 70	\$ 60	\$ 30	\$ 15	\$ 1
Salvage sugar pine	ZSP	140	130	100	85	1
Salvage fir	ZF	30	20	1	1	1
Salvage Douglas fir	ZDF	30	20	1	1	1
Salvage incense cedar	ZIC	90	80	50	35	1
Salvage miscellaneous conifers	ZCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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	10	1	1	1	1
Salvage incense cedar	AIC	30	20	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1981 THROUGH DECEMBER 31, 1981
 (Adopted by the California State Board of Equalization, June 23, 1981)

**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	-	40	30	1	1	1
Douglas fir	DFO	-	40	30	1	1	1
Incense cedar	ICO	-	30	20	1	1	1
Conifers, miscellaneous	CMO	-	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	40	30	1	1	1
Douglas fir	DFY	40	30	1	1	1
Incense cedar	ICY	30	20	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
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	10	1	1	1	1
Salvage miscellaneous conifers	ZCM	5	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
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. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.