

## CALIFORNIA STATE BOARD OF EQUALIZATION

### HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989 (Adopted by the California State Board of Equalization, June 1, 1989)

#### 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.

**TAX RATE** - The tax rate for the period of this schedule is 2.9%.

#### **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 redcedar. 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. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

**CULL LOGS** - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet. Unsound sapwood logs are not classified as cull logs.

**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 characteristics 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. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample

## INSTRUCTIONS

of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

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	Mature and overmature trees 150 years and over, except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees 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.

**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. 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. ( $T \times W \times L \div 144 = \text{Board Feet per Piece}$ ).

## INSTRUCTIONS

**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 to be removed 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 the Timber Tax Division if you need assistance.

Sacramento - 1719-24th Street, Sacramento, CA 95816  
P.O. Box 942879, Sacramento, CA 94279-0001  
Telephone (916) 445-6964

Eureka - 134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95501  
Telephone (707) 445-6502

Redding - 2400 Washington Avenue, Suite 210, Redding, CA 96001  
Telephone (916) 225-2670

STATE BOARD OF EQUALIZATION

TIMBER VALUE AREAS

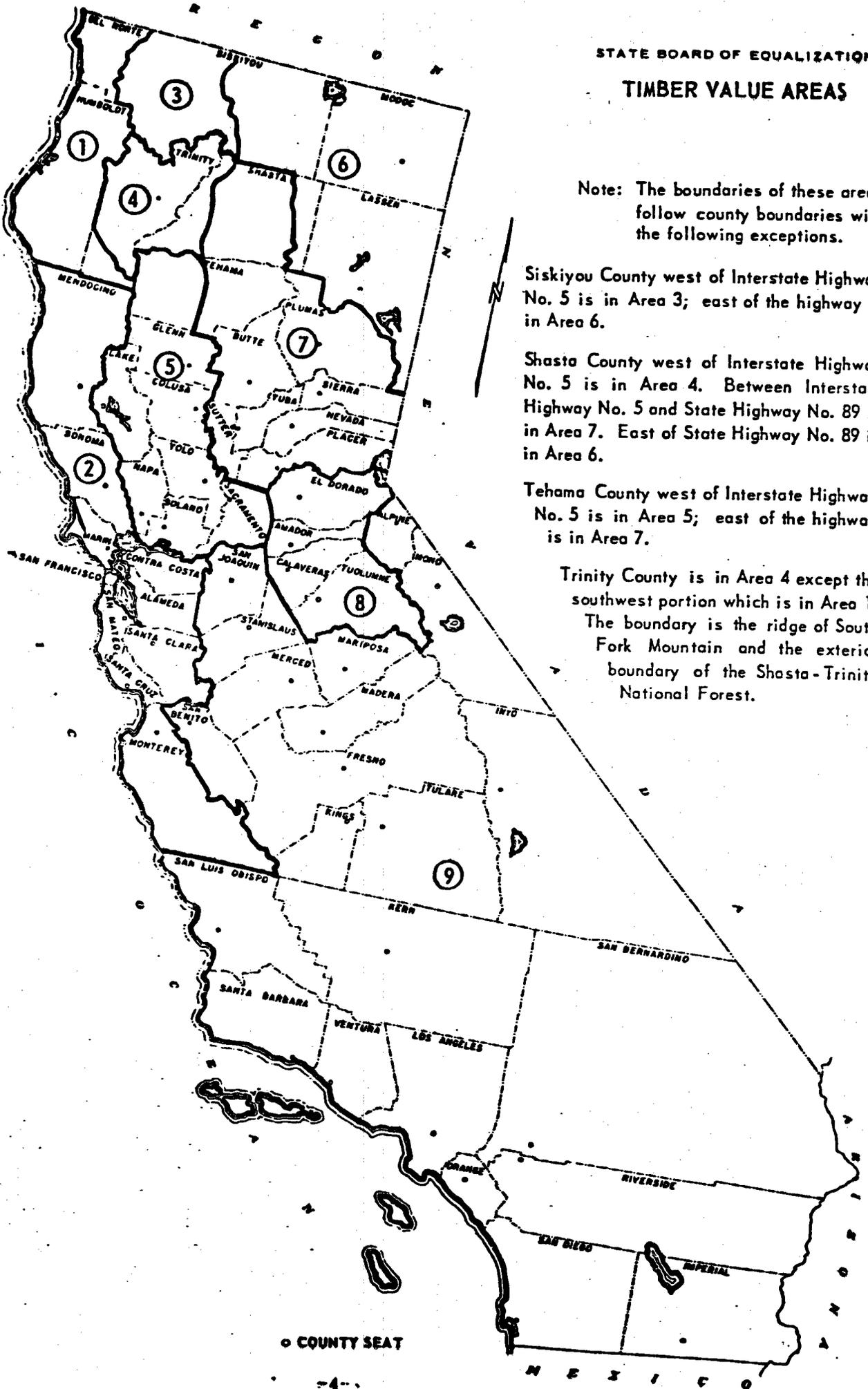
Note: The boundaries of these areas follow county boundaries with the following exceptions.

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.



o COUNTY SEAT

**CALIFORNIA STATE BOARD OF EQUALIZATION**

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989  
(Adopted by the California State Board of Equalization, June 1, 1989)**

**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.

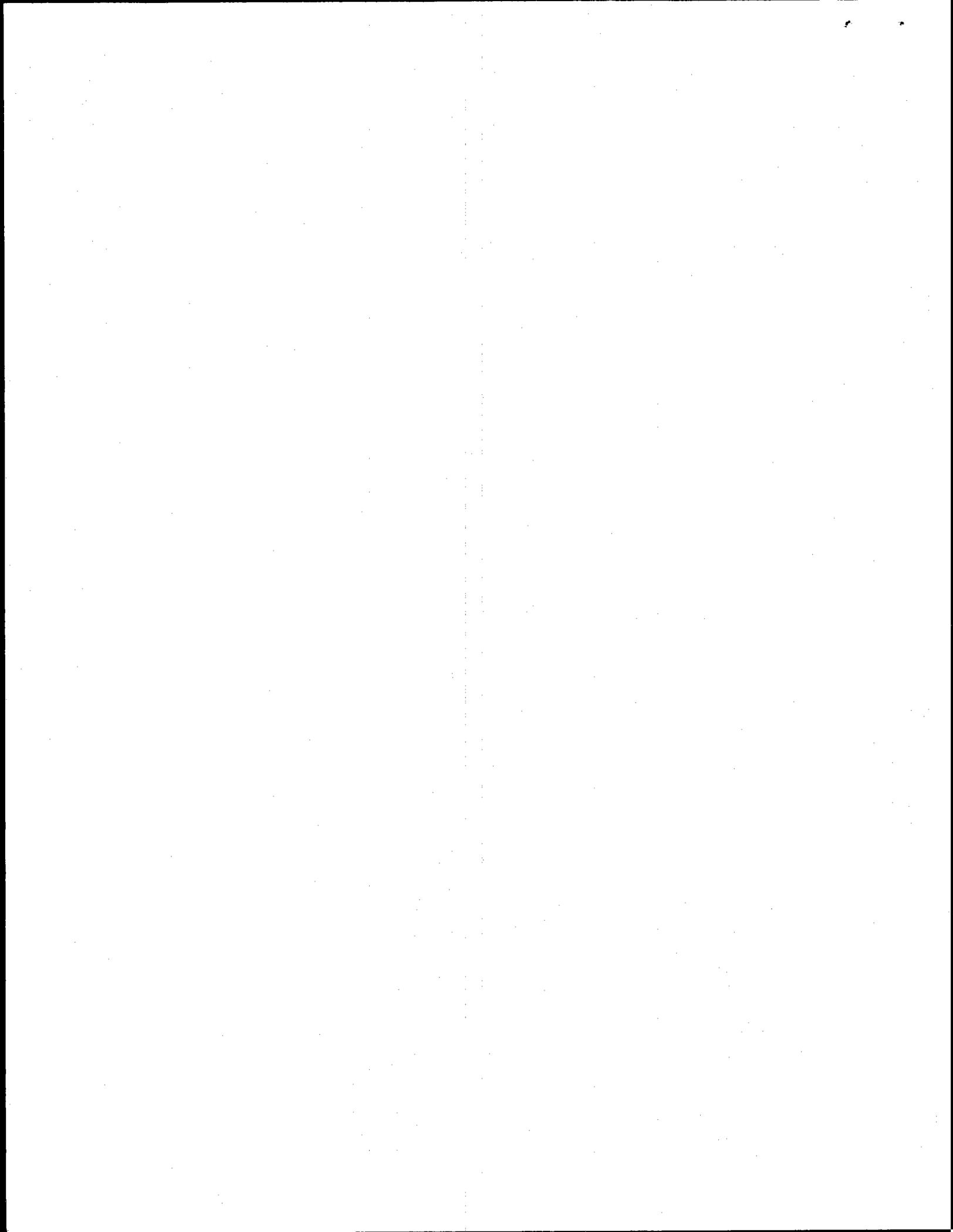
**TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES** - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation 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	0.40
Natural red fir	XNR	Lineal feet	0.75
Natural white fir	XNW	Lineal feet	0.45
Plantation	XP	Lineal feet	1.00
Cull logs	CUL	Gross M board feet	0.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Hardwood chipwood & sawlogs	HW	Tons of logs	5.00
Softwood chipwood	CS	Tons of logs	5.00
Poles & piling, small (20' - 40')	PS	Lineal feet	0.30
Poles & piling, medium (41' - 60')	PM	Lineal feet	0.50
Poles & piling, large (61' -up)	PL	Lineal feet	0.80
Posts, round	PST	8 lineal feet	0.20
Split products, redwood	TR	Net M board feet	50.00
Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.



**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	450	440	425	405	310
		2	400	390	375	355	260
		3	350	340	325	305	210
Redwood, residual	RRO	1	400	390	375	355	260
		2	350	340	325	305	210
		3	280	270	255	235	140
Douglas-fir	DFO	1	375	365	350	330	235
		2	320	310	295	275	180
		3	250	240	225	205	110
Ponderosa pine	PPO	-	330	320	305	285	190
Sugar pine	SPO	-	350	340	325	305	210
Fir, inland	FO	-	100	90	75	55	1
Incense-cedar	ICO	-	115	105	90	70	1
Whitewoods, coastal	WVO	-	100	90	75	55	1
Port-Orford-cedar	PCO	-	3,000	2,990	2,975	2,955	2,860
Conifers, misc.	CMO	-	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	280	270	255	235	140
Douglas-fir	DFY	250	240	225	205	110
Ponderosa pine	PPY	130	120	105	85	1
Sugar pine	SPY	130	120	105	85	1
Fir, inland	FY	100	90	75	55	1
Incense-cedar	ICY	115	105	90	70	1
Whitewoods, coastal	WWY	100	90	75	55	1
Port-Orford-cedar	PCY	200	190	175	155	60
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	165	155	140	120	25
Salvage sugar pine	ZSP	175	165	150	130	35
Salvage fir, inland	ZF	40	30	15	1	1
Salvage Douglas-fir	ZDF	160	150	135	115	20
Salvage incense-cedar	ZIC	60	50	35	15	1
Salvage Port-Orford-cedar	ZPC	1,500	1,490	1,475	1,455	1,360
Salvage misc. conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	225	215	200	180	85
Salvage whitewoods, coastal	ZWW	40	30	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	65	55	40	20	1
Salvage fir, inland	AF	40	30	15	1	1
Salvage Douglas-fir	ADF	125	115	100	80	1
Salvage incense-cedar	AIC	60	50	35	15	1
Salvage Port-Orford-cedar	APC	130	120	105	85	1
Salvage misc. conifers	ACM	10	1	1	1	1
Salvage redwood	AR	140	130	115	95	1
Salvage whitewoods, coastal	AWW	40	30	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	350	340	325	305	210
		2	300	290	275	255	160
		3	250	240	225	205	110
Douglas-fir	DFO	-	185	175	160	140	45
Ponderosa pine	PPO	-	250	240	225	205	110
Sugar pine	SPO	-	270	260	245	225	130
Fir, inland	FO	-	85	75	60	40	1
Incense-cedar	ICO	-	100	90	75	55	1
Whitewoods, coastal	WWO	-	85	75	60	40	1
Conifers, misc.	CMO	-	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	250	240	225	205	110
Douglas-fir	DFY	185	175	160	140	45
Ponderosa pine	PPY	140	130	115	95	1
Sugar pine	SPY	140	130	115	95	1
Fir, inland	FY	85	75	60	40	1
Incense-cedar	ICY	100	90	75	55	1
Whitewoods, coastal	WWY	85	75	60	40	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	135	125	110	90	1
Salvage fir, inland	ZF	40	30	15	1	1
Salvage Douglas-fir	ZDF	90	80	65	45	1
Salvage incense-cedar	ZIC	50	40	25	5	1
Salvage misc. conifers	ZCM	5	1	1	1	1
Salvage redwood	ZR	170	160	145	125	30
Salvage whitewoods, coastal	ZWW	40	30	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	70	60	45	25	1
Salvage sugar pine	ASP	70	60	45	25	1
Salvage fir, inland	AF	40	30	15	1	1
Salvage Douglas-fir	ADF	90	80	65	45	1
Salvage incense-cedar	AIC	50	40	25	5	1
Salvage misc. conifers	ACM	5	1	1	1	1
Salvage redwood	AR	125	115	100	80	1
Salvage whitewoods, coastal	AWW	40	30	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989  
(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	-	300	290	275	255	160
Douglas-fir	DFO	-	170	160	145	125	30
Ponderosa pine	PPO	-	160	150	135	115	20
Sugar pine	SPO	-	160	150	135	115	20
Fir, inland	FO	-	50	40	25	5	1
Whitewoods, coastal	WVO	-	50	40	25	5	1
Conifers, misc.	CMO	-	10	1	1	1	1

1. Deduct \$20 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$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	250	240	225	205	110
Douglas-fir	DFY	170	160	145	125	30
Ponderosa pine	PPY	80	70	55	35	1
Sugar pine	SPY	80	70	55	35	1
Fir, inland	FY	50	40	25	5	1
Whitewoods, coastal	WWY	50	40	25	5	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduct \$20 from the harvest values for the following counties: Marin, Monterey, San Mateo Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$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	55	35	1
Salvage sugar pine	ZSP	80	70	55	35	1
Salvage fir, inland	ZF	25	15	1	1	1
Salvage Douglas-fir	ZDF	85	75	60	40	1
Salvage misc. conifers	ZCM	5	1	1	1	1
Salvage redwood	ZR	150	140	125	105	10
Salvage whitewoods, coastal	ZWW	25	15	1	1	1

1. Deduct \$10 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. \$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	85	75	60	40	1
Salvage misc. conifers	ACM	5	1	1	1	1
Salvage redwood	AR	125	115	100	80	1
Salvage whitewoods, coastal	AWW	25	15	1	1	1

1. Deduct \$10 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
3. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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
Redwood	Over 320	320 - 195	Under 195
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	390	380	360	345	250
		2	340	330	310	295	200
		3	280	270	250	235	140
Sugar pine	SPO	1	405	395	375	360	265
		2	360	350	330	315	220
		3	305	295	275	260	165
Fir	FO	-	80	70	50	35	1
Douglas-fir	DFO	1	215	205	185	170	75
		2	200	190	170	155	60
		3	175	165	145	130	35
Incense-cedar	ICO	-	100	90	70	55	1
Port-Orford-cedar	PCO	-	1,000	990	970	955	860
Conifers, misc.	CMO	-	40	30	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	180	170	150	135	40
Sugar pine	SPY	180	170	150	135	40
Fir	FY	70	60	40	25	1
Douglas-fir	DFY	135	125	105	90	1
Incense-cedar	ICY	60	50	30	15	1
Port-Orford-cedar	PCY	100	90	70	55	1
Conifers, miscellaneous	CMY	40	30	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
3. \$1 per M is minimum harvest value after adjustment.

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	175	165	145	130	35
Salvage sugar pine	ZSP	210	200	180	165	70
Salvage fir	ZF	65	55	35	20	1
Salvage Douglas-fir	ZDF	125	115	95	80	1
Salvage incense-cedar	ZIC	65	55	35	20	1
Salvage Port-Orford-cedar	ZPC	500	490	470	455	360
Salvage misc. conifers	ZCM	25	15	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	115	105	85	70	1
Salvage sugar pine	ASP	130	120	100	85	1
Salvage fir	AF	60	50	30	15	1
Salvage Douglas-fir	ADF	120	110	90	75	1
Salvage incense-cedar	AIC	40	30	10	1	1
Salvage Port-Orford-cedar	APC	50	40	20	5	1
Salvage misc. conifers	ACM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	450	440	415	405	310
		2	400	390	365	355	260
		3	350	340	315	305	210
Sugar pine	SPO	1	480	470	445	435	340
		2	420	410	385	375	280
		3	380	370	345	335	240
Fir	FO	-	110	100	75	65	1
Douglas-fir	DFO	1	225	215	190	180	85
		2	185	175	150	140	45
		3	165	155	130	120	25
Incense-cedar	ICO	-	130	120	95	85	1
Port-Orford-cedar	PCO	-	1,000	990	965	955	860
Conifers, misc.	CMO	-	75	65	40	30	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	190	180	155	145	50
Sugar pine	SPY	190	180	155	145	50
Fir	FY	95	85	60	50	1
Douglas-fir	DFY	145	135	110	100	5
Incense-cedar	ICY	75	65	40	30	1
Port-Orford-cedar	PCY	100	90	65	55	1
Conifers, miscellaneous	CMY	75	65	40	30	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	260	250	225	215	120
Salvage sugar pine	ZSP	260	250	225	215	120
Salvage fir	ZF	80	70	45	35	1
Salvage Douglas-fir	ZDF	125	115	90	80	1
Salvage incense-cedar	ZIC	85	75	50	40	1
Salvage Port-Orford-cedar	ZPC	500	490	465	455	360
Salvage misc. conifers	ZCM	40	30	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	125	115	90	80	1
Salvage sugar pine	ASP	125	115	90	80	1
Salvage fir	AF	70	60	35	25	1
Salvage Douglas-fir	ADF	110	100	75	65	1
Salvage incense-cedar	AIC	50	40	15	5	1
Salvage Port-Orford-cedar	APC	50	40	15	5	1
Salvage misc. conifers	ACM	35	25	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	390	380	355	345	250
		2	340	330	305	295	200
		3	260	250	225	215	120
Sugar pine	SPO	1	400	390	365	355	260
		2	360	350	325	315	220
		3	280	270	245	235	140
Fir	FO	-	80	70	45	35	1
Douglas-fir	DFO	1	180	170	145	135	40
		2	150	140	115	105	10
		3	130	120	95	85	5
Incense-cedar	ICO	-	130	120	95	85	1
Conifers, misc.	CMO	-	50	40	15	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	140	130	105	95	0
Sugar pine	SPY	140	130	105	95	0
Fir	FY	70	60	35	25	1
Douglas-fir	DFY	115	105	80	70	1
Incense-cedar	ICY	70	60	35	25	1
Conifers, misc.	CMY	40	30	5	1	1
Redwood	RY	220	210	185	175	80

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	140	130	105	95	1
Salvage sugar pine	ZSP	140	130	105	95	1
Salvage fir	ZF	30	20	1	1	1
Salvage Douglas-fir	ZDF	70	60	35	25	1
Salvage incense-cedar	ZIC	50	40	15	5	1
Salvage misc. conifers	ZCM	25	15	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	70	60	35	25	1
Salvage sugar pine	ASP	70	60	35	25	1
Salvage fir	AF	25	15	1	1	1
Salvage Douglas-fir	ADF	40	30	5	1	1
Salvage incense-cedar	AIC	30	20	1	1	1
Salvage misc. conifers	ACM	15	5	1	1	1
Salvage redwood	AR	110	100	75	65	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	500	490	460	450	360
		2	440	430	400	390	300
		3	375	365	335	325	235
Sugar pine	SPO	1	500	490	460	450	360
		2	440	430	400	390	300
		3	375	365	335	325	235
Fir	FO	-	120	110	80	70	1
Douglas-fir	DFO	1	170	160	130	120	30
		2	150	140	110	100	10
		3	140	130	100	90	5
Incense-cedar	ICO	-	130	120	90	80	1
Conifers, misc.	CMO	-	75	65	35	25	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	210	200	170	160	70
Sugar pine	SPY	210	200	170	160	70
Fir	FY	110	100	70	60	1
Douglas-fir	DFY	130	120	90	80	1
Incense-cedar	ICY	110	100	70	60	1
Conifers, miscellaneous	CMY	75	65	35	25	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	250	240	210	200	110
Salvage sugar pine	ZSP	260	250	220	210	120
Salvage fir	ZF	100	90	60	50	1
Salvage Douglas-fir	ZDF	110	100	70	60	1
Salvage incense-cedar	ZIC	85	75	45	35	1
Salvage misc. conifers	ZCM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	140	130	100	90	1
Salvage sugar pine	ASP	150	140	110	100	10
Salvage fir	AF	90	80	50	40	1
Salvage Douglas-fir	ADF	100	90	60	50	1
Salvage incense-cedar	AIC	60	50	20	10	1
Salvage misc. conifers	ACM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	500	490	460	445	360
		2	450	440	410	395	310
		3	400	390	360	345	260
Sugar pine	SPO	1	510	500	470	455	370
		2	460	450	420	405	320
		3	410	400	370	355	270
Fir	FO	-	125	115	85	70	1
Douglas-fir	DFO	1	220	210	180	165	80
		2	200	190	160	145	60
		3	180	170	140	125	40
Incense-cedar	ICO	-	160	150	120	105	20
Conifers, misc.	CMO	-	100	90	60	45	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	220	210	180	165	80
Sugar pine	SPY	230	220	190	175	90
Fir	FY	110	100	70	55	1
Douglas-fir	DFY	150	140	110	95	10
Incense-cedar	ICY	110	100	70	55	1
Conifers, miscellaneous	CMY	65	55	25	10	1
Jeffrey pine*	JPY	140	130	100	85	1

\* On the eastern slope of the Sierra Nevada only.

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	180	170	140	125	40
Salvage sugar pine	ZSP	180	170	140	125	40
Salvage fir	ZF	50	40	10	1	1
Salvage Douglas-fir	ZDF	90	80	50	35	1
Salvage incense-cedar	ZIC	80	70	40	25	1
Salvage misc. conifers	ZCM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	110	100	70	55	1
Salvage sugar pine	ASP	110	100	70	55	1
Salvage fir	AF	50	40	10	1	1
Salvage Douglas-fir	ADF	80	70	40	25	1
Salvage incense-cedar	AIC	60	50	20	5	1
Salvage misc. conifers	ACM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	440	430	400	385	300
		2	410	400	370	355	270
		3	360	350	320	305	220
Sugar pine	SPO	1	470	460	430	415	330
		2	430	420	390	375	290
		3	390	380	350	335	250
Fir	FO	-	110	100	70	55	1
Douglas-fir	DFO	1	200	190	160	145	60
		2	170	160	130	115	30
		3	150	140	110	95	10
Incense-cedar	ICO	-	150	140	110	95	10
Conifers, misc.	CMO	-	80	70	40	25	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	190	180	150	135	50
Sugar pine	SPY	190	180	150	135	50
Fir	FY	90	80	50	35	1
Douglas-fir	DFY	120	110	80	65	1
Incense-cedar	ICY	80	70	40	25	1
Conifers, miscellaneous	CMY	60	50	20	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	200	190	160	145	60
Salvage sugar pine	ZSP	220	210	180	165	80
Salvage fir	ZF	70	60	30	15	1
Salvage Douglas-fir	ZDF	90	80	50	35	1
Salvage incense-cedar	ZIC	80	70	40	25	1
Salvage misc. conifers	ZCM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	110	100	70	55	1
Salvage sugar pine	ASP	110	100	70	55	1
Salvage fir	AF	60	50	20	5	1
Salvage Douglas-fir	ADF	60	50	20	5	1
Salvage incense-cedar	AIC	50	40	10	1	1
Salvage misc. conifers	ACM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989**  
**(Adopted by the California State Board of Equalization, June 1, 1989)**

**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	320	310	280	265	180
		2	280	270	240	225	140
		3	240	230	200	185	100
Sugar pine	SPO	1	330	320	290	275	190
		2	300	290	260	245	160
		3	260	250	220	205	120
Fir	FO	-	80	70	40	25	1
Douglas-fir	DFO	1	80	70	40	25	1
Incense-cedar	ICO	-	100	90	60	45	1
Conifers, misc.	CMO	-	70	60	30	15	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	170	160	130	115	30
Sugar pine	SPY	170	160	130	115	30
Fir	FY	70	60	30	15	1
Douglas-fir	DFY	70	60	30	15	1
Incense-cedar	ICY	60	50	20	5	1
Conifers, miscellaneous	CMY	50	40	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	150	140	110	95	10
Salvage sugar pine	ZSP	170	160	130	115	30
Salvage fir	ZF	50	40	10	1	1
Salvage Douglas-fir	ZDF	50	40	10	1	1
Salvage incense-cedar	ZIC	60	50	20	5	1
Salvage misc. conifers	ZCM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	90	80	50	35	1
Salvage sugar pine	ASP	100	90	60	45	1
Salvage fir	AF	40	30	1	1	1
Salvage Douglas-fir	ADF	40	30	1	1	1
Salvage incense-cedar	AIC	30	20	1	1	1
Salvage misc. conifers	ACM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1989 THROUGH DECEMBER 31, 1989  
 (Adopted by the California State Board of Equalization, June 1, 1989)

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	-	60	50	20	5	1
Sugar pine	SPO	-	60	50	20	5	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, misc.	CMO	-	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20.
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	30	20	1	1	1
Sugar pine	SPY	30	20	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	10	1	1	1	1

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

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
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	10	1	1	1	1
Salvage incense-cedar	AIC	10	1	1	1	1
Salvage misc. conifers	ACM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
2. \$1 per M is minimum harvest value after adjustment.

TO-08A-0461V