

CALIFORNIA STATE BOARD OF EQUALIZATION

**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1991 THROUGH JUNE 30, 1991
(Adopted by the California State Board of Equalization, December 5, 1990)**

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

INSTRUCTIONS

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 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

PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax information is the Timber Tax Division Chief, Department of Property Taxes, 1719 24th Street, Sacramento, CA 95816, Telephone (916) 445-6964.

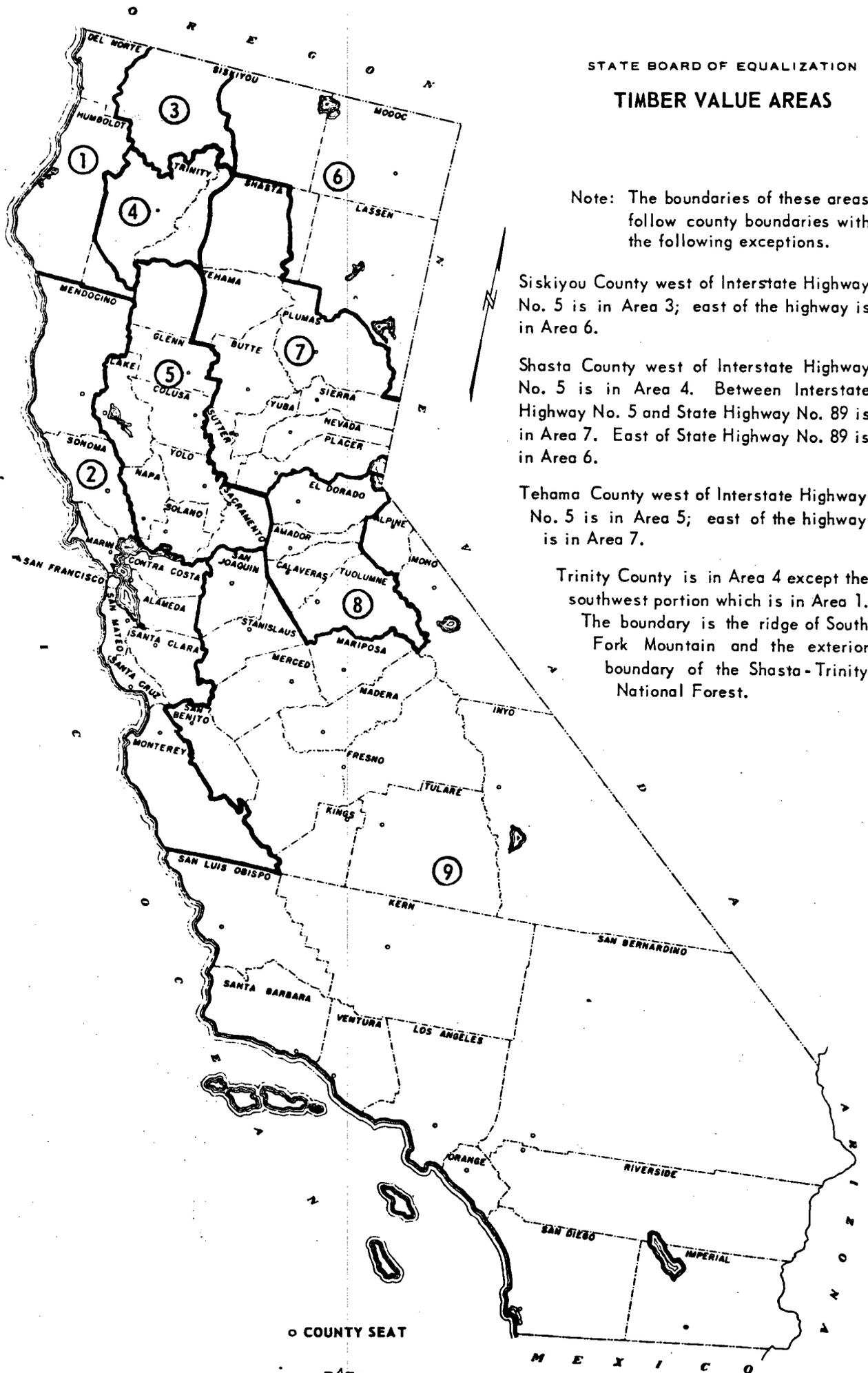
The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law

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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
(Adopted by the California State Board of Equalization, December 5, 1990)**

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, split products and cull logs. Cull logs are to be reported in adjusted gross M board feet. For cull logs scaled in tons, use a conversion factor of 4 tons per gross M board feet, Scribner scale. 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.

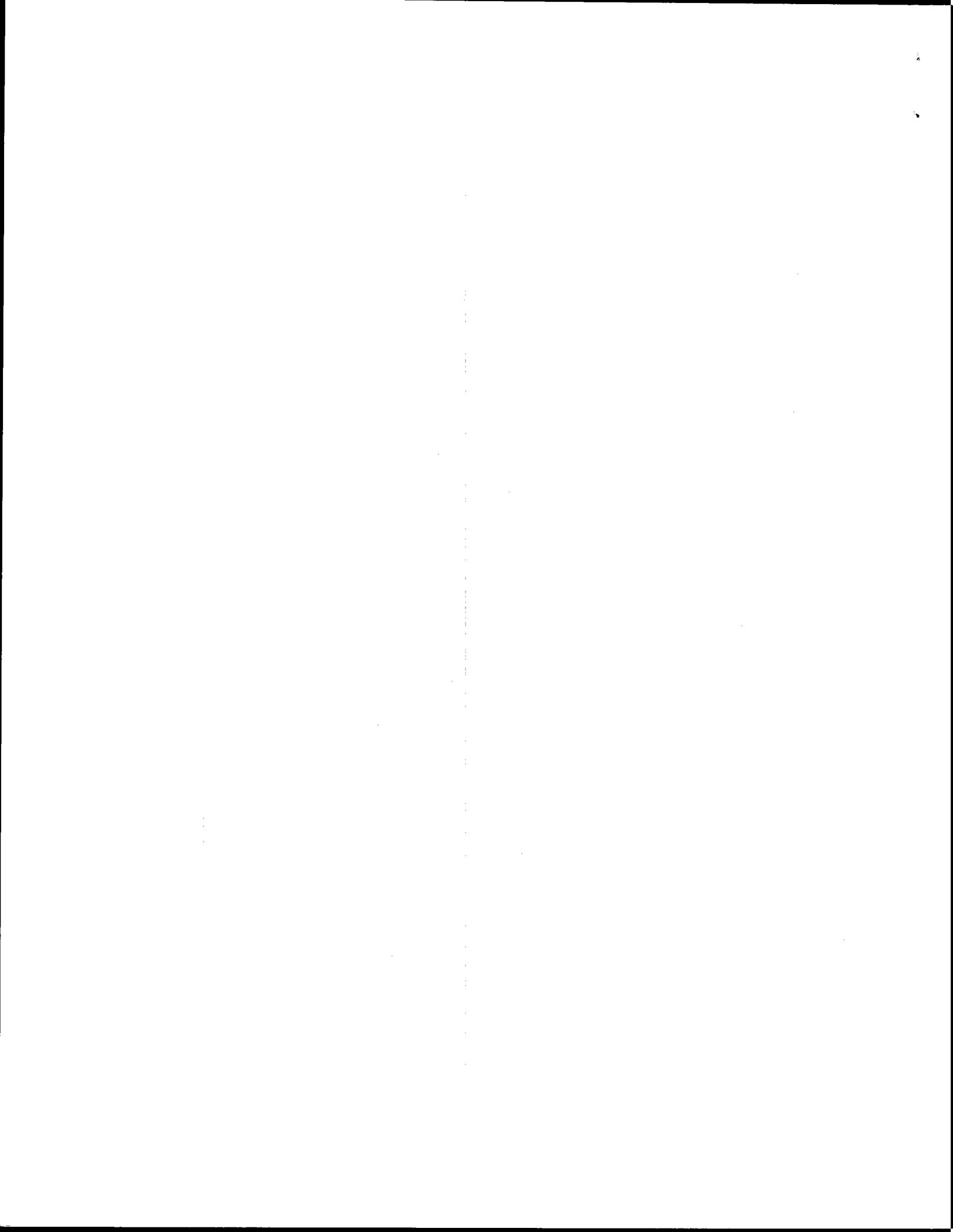
TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

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
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Tons of logs	2.00
Woods-produced fuel chips	CS	Bone Dry Tons	0.00
Poles & piling, small (20' - 40')	PS	Lineal feet	.35
Poles & piling, medium (41' - 60')	PM	Lineal feet	.65
Poles & piling, large (61' -up)	PL	Lineal feet	.95
Posts, round	PST	8 lineal feet	.20
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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
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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	550	540	525	505	410
		2	485	475	460	440	345
		3	430	420	405	385	290
Redwood, residual	RRO	1	485	475	460	440	345
		2	430	420	405	385	290
		3	350	340	325	305	210
Douglas-fir	DFO	1	400	390	375	355	260
		2	350	340	325	305	210
		3	270	260	245	225	130
Ponderosa pine	PPO	-	330	320	305	285	190
Sugar pine	SPO	-	350	340	325	305	210
Fir, inland	FO	-	140	130	115	95	1
Incense-cedar	ICO	-	150	140	125	105	10
Whitewoods, coastal	WVO	-	140	130	115	95	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	350	340	325	305	210
Douglas-fir	DFY	270	260	245	225	130
Ponderosa pine	PPY	140	130	115	95	1
Sugar pine	SPY	140	130	115	95	1
Fir, inland	FY	140	130	115	95	1
Incense-cedar	ICY	150	140	125	105	10
Whitewoods, coastal	WWY	140	130	115	95	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	210	200	185	165	70
Salvage sugar pine	ZSP	220	210	195	175	80
Salvage fir, inland	ZF	70	60	45	25	1
Salvage Douglas-fir	ZDF	250	240	225	205	110
Salvage incense-cedar	ZIC	75	65	50	30	1
Salvage Port-Orford-cedar	ZPC	1,500	1,490	1,475	1,455	1,360
Salvage misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	270	260	245	225	130
Salvage whitewoods, coastal	ZWW	70	60	45	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. \$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	70	60	45	25	1
Salvage Douglas-fir	ADF	200	190	175	155	60
Salvage incense-cedar	AIC	75	65	50	30	1
Salvage Port-Orford-cedar	APC	100	90	75	55	1
Salvage misc. conifers	ACM	20	10	1	1	1
Salvage redwood	AR	175	165	150	130	35
Salvage whitewoods, coastal	AWW	70	60	45	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. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1991 THROUGH JUNE 30, 1991
 (Adopted by the California State Board of Equalization, December 5, 1990)

TIMBER VALUE AREA 2
 MENDOCINO COUNTY ONLY

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

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

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

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	420	410	395	375	280
		2	370	360	345	325	230
		3	320	310	295	275	180
Douglas-fir	DF0	-	190	180	165	145	50
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	-	120	110	95	75	1
Whitewoods, coastal	WWO	-	85	75	60	40	1
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 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	320	310	295	275	180
Douglas-fir	DFY	190	180	165	145	50
Ponderosa pine	PPY	100	90	75	55	1
Sugar pine	SPY	100	90	75	55	1
Fir, inland	FY	85	75	60	40	1
Incense-cedar	ICY	120	110	95	75	1
Whitewoods, coastal	WWY	85	75	60	40	1
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	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	95	85	70	50	1
Salvage incense-cedar	ZIC	60	50	35	15	1
Salvage misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	185	175	160	140	45
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	50	40	25	5	1
Salvage sugar pine	ASP	50	40	25	5	1
Salvage fir, inland	AF	40	30	15	1	1
Salvage Douglas-fir	ADF	95	85	70	50	1
Salvage incense-cedar	AIC	60	50	35	15	1
Salvage misc. conifers	ACM	20	10	1	1	1
Salvage redwood	AR	160	150	135	115	20
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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
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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	-	370	360	345	325	230
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	-	60	50	35	15	1
Whitewoods, coastal	WWO	-	60	50	35	15	1
Conifers, misc.	CMO	-	30	20	5	1	1

1. Deduct \$60 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	320	310	295	275	180
Douglas-fir	DFY	170	160	145	125	30
Ponderosa pine	PPY	60	50	35	15	1
Sugar pine	SPY	60	50	35	15	1
Fir, inland	FY	60	50	35	15	1
Whitewoods, coastal	WWY	60	50	35	15	1
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduct \$60 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	20	10	1	1	1
Salvage redwood	ZR	185	175	160	140	45
Salvage whitewoods, coastal	ZWW	25	15	1	1	1

1. Deduct \$30 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	30	20	5	1	1
Salvage sugar pine	ASP	30	20	5	1	1
Salvage fir, inland	AF	25	15	1	1	1
Salvage Douglas-fir	ADF	85	75	60	40	1
Salvage misc. conifers	ACM	20	10	1	1	1
Salvage redwood	AR	160	150	135	115	20
Salvage whitewoods, coastal	AWW	25	15	1	1	1

1. Deduct \$30 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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
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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	425	415	395	380	285
		2	380	370	350	335	240
		3	320	310	290	275	180
Sugar pine	SPO	1	475	465	445	430	335
		2	430	420	400	385	290
		3	350	340	320	305	210
Fir	FO	-	175	165	145	130	35
Douglas-fir	DFO	1	365	355	335	320	225
		2	315	305	285	270	175
		3	265	255	235	220	125
Incense-cedar	ICO	-	180	170	150	135	40
Port-Orford-cedar	PCO	-	1,000	990	970	955	860
Conifers, misc.	CMO	-	75	65	45	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 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	215	205	185	170	75
Sugar pine	SPY	215	205	185	170	75
Fir	FY	150	140	120	105	10
Douglas-fir	DFY	240	230	210	195	100
Incense-cedar	ICY	125	115	95	80	1
Port-Orford-cedar	PCY	100	90	70	55	1
Conifers, miscellaneous	CMY	75	65	45	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.

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	215	205	185	170	75
Salvage sugar pine	ZSP	215	205	185	170	75
Salvage fir	ZF	90	80	60	45	1
Salvage Douglas-fir	ZDF	170	160	140	125	30
Salvage incense-cedar	ZIC	100	90	70	55	1
Salvage Port-Orford-cedar	ZPC	500	490	470	455	360
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	120	110	90	75	1
Salvage sugar pine	ASP	120	110	90	75	1
Salvage fir	AF	60	50	30	15	1
Salvage Douglas-fir	ADF	135	125	105	90	1
Salvage incense-cedar	AIC	70	60	40	25	1
Salvage Port-Orford-cedar	APC	70	60	40	25	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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
(Adopted by the California State Board of Equalization, December 5, 1990)**

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	320	310	285	275	180
Sugar pine	SPO	1	475	465	440	430	335
		2	420	410	385	375	280
		3	350	340	315	305	210
Fir	FO	-	170	160	135	125	30
Douglas-fir	DFO	1	365	355	330	320	225
		2	315	305	280	270	175
		3	265	255	230	220	125
Incense-cedar	ICO	-	200	190	165	155	60
Port-Orford-cedar	PCO	-	1,000	990	965	955	860
Conifers, misc.	CMO	-	85	75	50	40	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	175	165	140	130	35
Sugar pine	SPY	175	165	140	130	35
Fir	FY	135	125	100	90	1
Douglas-fir	DFY	240	230	205	195	100
Incense-cedar	ICY	135	125	100	90	1
Port-Orford-cedar	PCY	130	120	95	85	1
Conifers, miscellaneous	CMY	85	75	50	40	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	215	205	110
Salvage sugar pine	ZSP	270	260	235	225	130
Salvage fir	ZF	100	90	65	55	1
Salvage Douglas-fir	ZDF	225	215	190	180	85
Salvage incense-cedar	ZIC	100	90	65	55	1
Salvage Port-Orford-cedar	ZPC	500	490	465	455	360
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	110	100	75	65	1
Salvage sugar pine	ASP	110	100	75	65	1
Salvage fir	AF	90	80	55	45	1
Salvage Douglas-fir	ADF	135	125	100	90	1
Salvage incense-cedar	AIC	80	70	45	35	1
Salvage Port-Orford-cedar	APC	100	90	65	55	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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
 (Adopted by the California State Board of Equalization, December 5, 1990)

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	350	340	315	305	210
		3	270	260	235	225	130
Sugar pine	SPO	1	400	390	365	355	260
		2	360	350	325	315	220
		3	280	270	245	235	140
Fir	FO	-	130	120	95	85	1
Douglas-fir	DFO	1	240	230	205	195	100
		2	210	200	175	165	70
		3	170	160	135	125	30
Incense-cedar	ICO	-	160	150	125	115	20
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	160	150	125	115	20
Sugar pine	SPY	160	150	125	115	20
Fir	FY	120	110	85	75	1
Douglas-fir	DFY	170	160	135	125	30
Incense-cedar	ICY	110	100	75	65	1
Conifers, misc.	CMY	40	30	5	1	1
Redwood	RY	290	280	255	245	150

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	160	150	125	115	20
Salvage sugar pine	ZSP	160	150	125	115	20
Salvage fir	ZF	60	50	25	15	1
Salvage Douglas-fir	ZDF	110	100	75	65	1
Salvage incense-cedar	ZIC	80	70	45	35	1
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	90	80	55	45	1
Salvage sugar pine	ASP	90	80	55	45	1
Salvage fir	AF	50	40	15	5	1
Salvage Douglas-fir	ADF	80	70	45	35	1
Salvage incense-cedar	AIC	60	50	25	15	1
Salvage misc. conifers	ACM	30	20	1	1	1
Salvage redwood	AR	145	135	110	100	5

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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
(Adopted by the California State Board of Equalization, December 5, 1990)**

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	480	470	440	430	340
		2	440	430	400	390	300
		3	375	365	335	325	235
Sugar pine	SPO	1	475	465	435	425	335
		2	450	440	410	400	310
		3	375	365	335	325	235
Fir	FO	-	180	170	140	130	40
Douglas-fir	DFO	1	290	280	250	240	150
		2	270	260	230	220	130
		3	260	250	220	210	120
Incense-cedar	ICO	-	200	190	160	150	60
Conifers, misc.	CMO	-	100	90	60	50	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	200	190	160	150	60
Sugar pine	SPY	200	190	160	150	60
Fir	FY	160	150	120	110	20
Douglas-fir	DFY	200	190	160	150	60
Incense-cedar	ICY	150	140	110	100	10
Conifers, miscellaneous	CMY	100	90	60	50	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	240	230	200	190	100
Salvage sugar pine	ZSP	240	230	200	190	100
Salvage fir	ZF	100	90	60	50	1
Salvage Douglas-fir	ZDF	175	165	135	125	35
Salvage incense-cedar	ZIC	100	90	60	50	1
Salvage misc. conifers	ZCM	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. \$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	120	110	80	70	1
Salvage sugar pine	ASP	120	110	80	70	1
Salvage fir	AF	90	80	50	40	1
Salvage Douglas-fir	ADF	120	110	80	70	1
Salvage incense-cedar	AIC	80	70	40	30	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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
(Adopted by the California State Board of Equalization, December 5, 1990)

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	440	430	400	385	300
		2	400	390	360	345	260
		3	360	350	320	305	220
Sugar pine	SPO	1	450	440	410	395	310
		2	410	400	370	355	270
		3	375	365	335	320	235
Fir	FO	-	170	160	130	115	30
Douglas-fir	DFO	1	290	280	250	235	150
		2	260	250	220	205	120
		3	230	220	190	175	90
Incense-cedar	ICO	-	200	190	160	145	60
Conifers, misc.	CMO	-	120	110	80	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. 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	200	190	160	145	60
Sugar pine	SPY	210	200	170	155	70
Fir	FY	140	130	100	85	1
Douglas-fir	DFY	200	190	160	145	60
Incense-cedar	ICY	140	130	100	85	1
Conifers, miscellaneous	CMY	70	60	30	15	1
Jeffrey pine*	JPY	200	190	160	145	60

* 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	200	190	160	145	60
Salvage sugar pine	ZSP	200	190	160	145	60
Salvage fir	ZF	80	70	40	25	1
Salvage Douglas-fir	ZDF	140	130	100	85	5
Salvage incense-cedar	ZIC	110	100	70	55	1
Salvage misc. conifers	ZCM	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. \$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	85	1
Salvage sugar pine	ASP	140	130	100	85	1
Salvage fir	AF	70	60	30	15	1
Salvage Douglas-fir	ADF	90	80	50	35	1
Salvage incense-cedar	AIC	60	50	20	5	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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
 (Adopted by the California State Board of Equalization, December 5, 1990)

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	420	410	380	365	280
		2	380	370	340	325	240
		3	340	330	300	285	200
Sugar pine	SPO	1	440	430	400	385	300
		2	400	390	360	345	260
		3	360	350	320	305	220
Fir	FO	-	140	130	100	85	20
Douglas-fir	DFO	1	200	190	160	145	60
		2	180	170	140	125	40
		3	160	150	120	105	20
Incense-cedar	ICO	-	180	170	140	125	40
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.

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	160	150	120	105	20
Sugar pine	SPY	160	150	120	105	20
Fir	FY	120	110	80	65	1
Douglas-fir	DFY	150	140	110	95	10
Incense-cedar	ICY	120	110	80	65	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	240	230	200	185	100
Salvage sugar pine	ZSP	250	240	210	195	110
Salvage fir	ZF	100	90	60	45	10
Salvage Douglas-fir	ZDF	110	100	70	55	10
Salvage incense-cedar	ZIC	110	100	70	55	5
Salvage misc. conifers	ZCM	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. \$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	100	90	60	45	1
Salvage sugar pine	ASP	100	90	60	45	1
Salvage fir	AF	85	75	45	30	1
Salvage Douglas-fir	ADF	100	90	60	45	1
Salvage incense-cedar	AIC	90	80	50	35	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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
 (Adopted by the California State Board of Equalization, December 5, 1990)

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	300	290	260	245	160
		2	250	240	210	195	110
		3	200	190	160	145	60
Sugar pine	SPO	1	320	310	280	265	180
		2	260	250	220	205	120
		3	200	190	160	145	60
Fir	FO	-	60	50	20	5	1
Douglas-fir	DFO	-	60	50	20	5	1
Incense-cedar	ICO	-	110	100	70	55	1
Conifers, misc.	CMO	-	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.

* 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	150	140	110	95	10
Sugar pine	SPY	150	140	110	95	10
Fir	FY	50	40	10	1	1
Douglas-fir	DFY	50	40	10	1	1
Incense-cedar	ICY	70	60	30	15	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	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	50	40	10	1	1
Salvage incense-cedar	ZIC	90	80	50	35	1
Salvage misc. conifers	ZCM	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. \$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	40	30	1	1	1
Salvage Douglas-fir	ADF	40	30	1	1	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 JANUARY 1, 1991 THROUGH JUNE 30, 1991
(Adopted by the California State Board of Equalization, December 5, 1990)**

**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.

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