CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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	Old Growth Timber	Young Growth Timber
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	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, endlining) -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" xW" xL" ÷ 144 = 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.

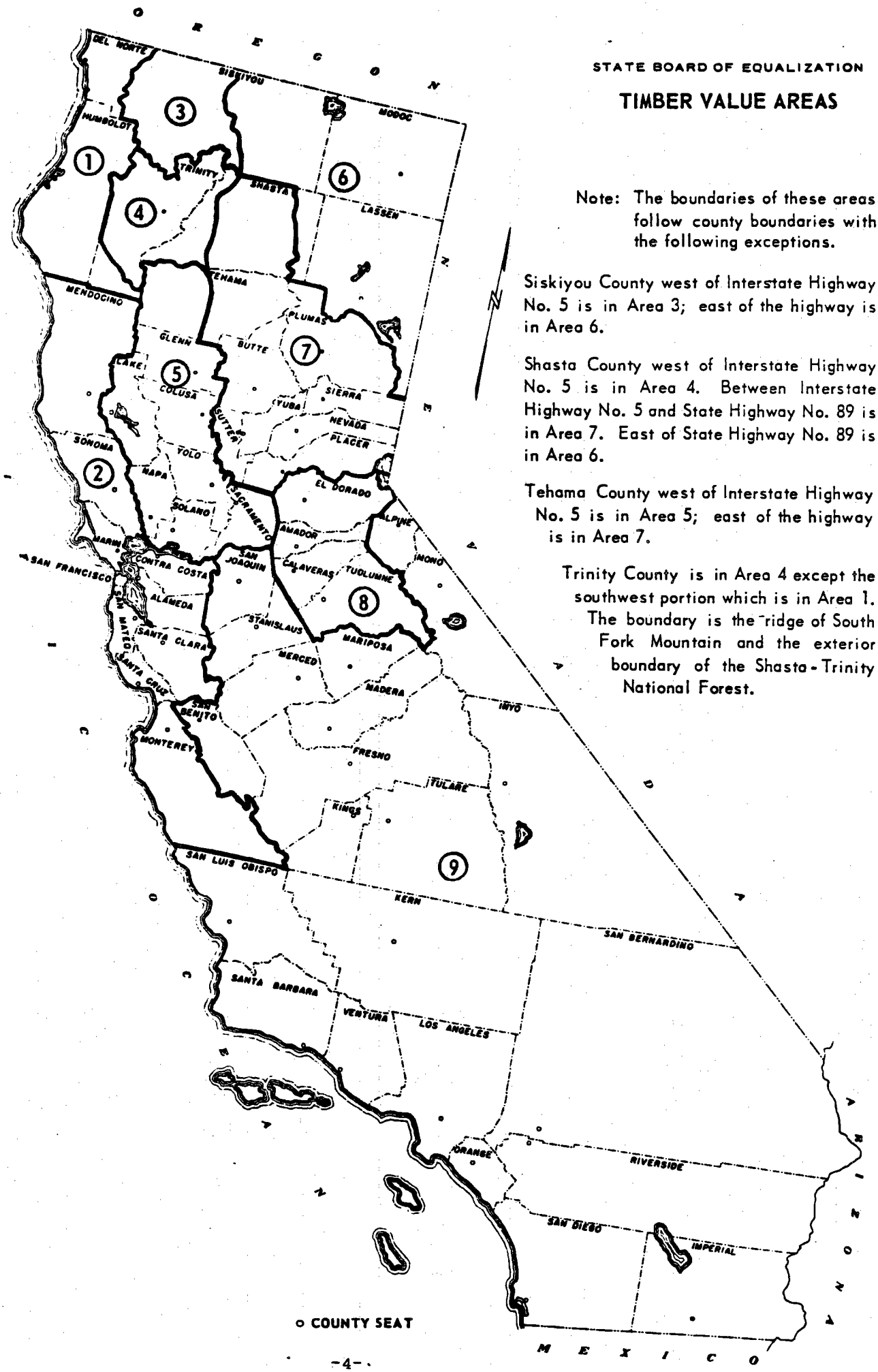
The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

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.

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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 measured in tons, use a conversion factor of 4 tons per gross MBF, 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
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	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	5.00
Woods-produced fuel chips	CS	Bone dry tons	0.00
Poles & piling, small (20' - 40')	PS	Lineal feet	0.35
Poles & piling, medium (41' - 60')	PM	Lineal feet	0.65
Poles & piling, large (61' -up)	PL	Lineal feet	0.95
Posts, round	PST	8 lineal feet	0.20
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 JULY 1, 1991 THROUGH DECEMBER 31, 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	575	565	550	530	435
		2	500	490	475	455	360
		3	450	440	425	405	310
Redwood, residual	RRO	1	500	490	475	455	360
		2	450	440	425	405	310
		3	350	340	325	305	210
Douglas-fir	DFO	1	400	390	375	355	260
		2	315	305	290	270	175
		3	225	215	200	180	85
Ponderosa pine	PPO	-	300	290	275	225	160
Sugar pine	SPO	-	320	310	295	275	180
Fir, inland	FO	-	80	70	55	35	1
Incense-cedar	ICO	-	150	140	125	105	10
Whitewoods, coastal	WWO	-	80	70	55	35	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	225	215	200	180	85
Ponderosa pine	PPY	120	110	95	75	1
Sugar pine	SPY	120	110	95	75	1
Fir, inland	FY	80	70	55	35	1
Incense-cedar	ICY	150	140	125	105	10
Whitewoods, coastal	WWY	80	70	55	35	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	190	180	165	145	50
Salvage sugar pine	ZSP	200	190	175	155	60
Salvage fir, inland	ZF	40	30	15	1	1
Salvage Douglas-fir	ZDF	225	215	200	180	85
Salvage incense-cedar	ZIC	75	65	50	30	1
Salvage Port-Orford-cedar	ZPC	1,500	1,490	1,475	1,455	1,360
SQUALIe misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	270	260	245	225	130
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	60	50	35	15	1
Salvage sugar pine	ASP	60	50	35	15	1
Salvage fir, inland	AF	40	30	15	1	1
Salvage Douglas-fir	ADF	165	155	140	120	25
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	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, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

TIMBER VALUE AREA 2
MENDOCINO COUNTY ONLY

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

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

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

		SIZE-	LOGGING CODE & HARVEST VALUE				
SPECIES	SPECIES CODE	QUALITY CODE	1	2	3	4	5
Redwood	RO	1	460	450	435	415	320
		2	380	370	355	335	240
		3	320	310	295	275	180
Douglas-fir	DFO	-	180	170	155	135	40
Ponderosa pine	PPO	-	220	210	195	175	80
Sugar pine	SPO	-	240	230	215	195	100
Fir, inland	FO	-	50	40	25	5	1
Incense-cedar	ICO	-	120	110	95	75	1
Whitewoods, coastal	WWO	-	50	40	25	5	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	180	170	155	135	40
Ponderosa pine	PPY	80	70	55	35	1
Sugar pine	SPY	80	70	55	35	1
Fir, inland	FY	50	40	25	5	1
Incense-cedar	ICY	120	110	95	75	1
Whitewoods, coastal	WWY	50	40	25	5	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	110	100	85	65	1
Salvage sugar pine	ZSP	120	110	95	75	1
Salvage fir, inland	ZF	25	15	1	1	1
Salvage Douglas-fir	ZDF	90	80	65	45	1
Salvage incense-cedar	ZIC	60	50	35	15	1
Salvage misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	190	180	165	145	50
Salvage whitewoods, coastal	ZWW	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	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	90	80	65	45	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	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.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1991 THROUGH DECEMBER 31, 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	-	380	370	355	335	240
Douglas-fir	DFO	-	160	150	135	115	20
Ponderosa pine	PPO	-	130	120	105	85	1
Sugar pine	SPO	-	130	120	105	85	1
Fir, inland	FO	-	30	20	5	1	1
Whitewoods, coastal	WWO	-	30	20	5	1	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 Franicsco, 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	160	150	135	115	20
Ponderosa pine	PPY	60	50	35	15	1
Sugar pine	SPY	60	50	35	15	1
Fir, inland	FY	30	20	5	1	1
Whitewoods, coastal	WWY	30	20	5	1	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	70	60	45	25	1
Salvage sugar pine	ZSP	70	60	45	25	1
Salvage fir, inland	ZF	15	5	1	1	1
Salvage Douglas-fir	ZDF	80	70	55	35	1
Salvage misc. conifers	ZCM	20	10	1	1	1
Salvage redwood	ZR	190	180	165	145	50
Salvage whitewoods, coastal	ZWW	15	5	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	15	5	1	1	1
Salvage Douglas-fir	ADF	80	70	55	35	1
Salvage misc. conifers	ACM	20	10	1	1	1
Salvage redwood	AR	160	150	135	115	20
Salvage whitewoods, coastal	AWW	15	5	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 JULY 1, 1991 THROUGH DECEMBER 31, 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	410	400	380	365	270
		2	360	350	330	315	220
		3	300	290	270	255	160
Sugar pine	SPO	1	435	425	405	390	295
		2	400	390	370	355	260
		3	320	310	290	275	180
Fir	FO	-	160	150	130	115	20
Douglas-fir	DFO	1	350	340	320	305	210
		2	300	290	270	255	160
		3	250	240	220	205	110
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	200	190	170	155	60
Sugar pine	SPY	200	190	170	155	60
Fir	FY	140	130	110	95	1
Douglas-fir	DFY	225	215	195	180	85
Incense-cedar	ICY	105	95	75	60	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.

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	170	155	60
Salvage sugar pine	ZSP	200	190	170	155	60
Salvage fir	ZF	100	90	70	55	10
Salvage Douglas-fir	ZDF	170	160	140	125	30
Salvage incense-cedar	ZIC	100	90	70	55	10
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	110	100	80	65	20
Salvage sugar pine	ASP	110	100	80	65	20
Salvage fir	AF	70	60	40	25	1
Salvage Douglas-fir	ADF	135	125	105	90	10
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 JULY 1, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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	400	390	365	355	260
		2	375	365	340	330	235
		3	300	290	265	255	160
Sugar pine	SPO	1	425	415	390	380	285
		2	385	375	350	340	245
		3	310	300	275	265	170
Fir	FO	-	135	125	100	90	1
Douglas-fir	DFO	1	350	340	315	305	210
		2	300	290	265	255	160
		3	250	240	215	205	110
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	160	150	125	115	20
Sugar pine	SPY	160	150	125	115	20
Fir	FY	125	115	90	80	1
Douglas-fir	DFY	225	215	190	180	85
Incense-cedar	ICY	125	115	90	80	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	225	215	190	180	85
Salvage sugar pine	ZSP	225	215	190	180	85
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 JULY 1, 1991 THROUGH DECEMBER 31, 1991
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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	360	350	325	315	220
		2	320	310	285	275	180
		3	240	230	205	195	100
Sugar pine	SPO	1	370	360	335	325	230
		2	330	320	295	285	190
		3	250	240	215	205	110
Fir	FO	-	120	110	85	75	1
Douglas-fir	DFO	1	230	220	195	185	90
		2	200	190	165	155	60
		3	160	150	125	115	20
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	140	130	105	95	1
Sugar pine	SPY	140	130	105	95	1
Fir	FY	100	90	65	55	1
Douglas-fir	DFY	150	140	115	105	10
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	140	130	105	95	1
Salvage sugar pine	ZSP	140	130	105	95	1
Salvage fir	ZF	50	40	15	5	1
Salvage Douglas-fir	ZDF	100	90	65	55	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	80	70	45	35	1
Salvage sugar pine	ASP	80	70	45	35	1
Salvage fir	AF	40	30	5	1	1
Salvage Douglas-fir	ADF	70	60	35	25	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 JULY 1, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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	450	440	410	400	310
		2	420	410	380	370	280
		3	350	340	310	300	210
Sugar pine	SPO	1	450	440	410	400	310
		2	420	410	380	370	280
		3	350	340	310	300	210
Fir	FO	-	150	140	110	100	10
Douglas-fir	DFO	1	260	250	220	210	120
		2	230	220	190	180	90
		3	210	200	170	160	70
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	180	170	140	130	40
Sugar pine	SPY	180	170	140	130	40
Fir	FY	140	130	100	90	1
Douglas-fir	DFY	180	170	140	130	40
Incense-cedar	ICY	140	130	100	90	1
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	200	190	160	150	60
Salvage sugar pine	ZSP	200	190	160	150	60
Salvage fir	ZF	80	70	40	30	1
Salvage Douglas-fir	ZDF	150	140	110	100	10
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	110	100	70	60	1
Salvage sugar pine	ASP	110	100	70	60	1
Salvage fir	AF	65	55	25	15	1
Salvage Douglas-fir	ADF	100	90	60	50	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 JULY 1, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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	400	390	360	345	260
		2	360	350	320	305	220
		3	320	310	280	265	180
Sugar pine	SPO	1	410	400	370	355	270
		2	370	360	330	315	230
		3	330	320	290	275	190
Fir	FO	-	140	130	100	85	1
Douglas-fir	DFO	1	260	250	220	205	120
		2	230	220	190	175	90
		3	200	190	160	145	60
Incense-cedar	ICO	-	200	190	160	145	60
Conifers, misc.	CMO	-	110	100	70	55	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	200	190	160	145	60
Fir	FY	120	110	80	65	1
Douglas-fir	DFY	180	170	140	125	40
Incense-cedar	ICY	130	120	90	75	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	160	150	120	105	20
Salvage sugar pine	ZSP	160	150	120	105	20
Salvage fir	ZF	80	70	40	25	1
Salvage Douglas-fir	ZDF	115	105	75	60	1
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	100	90	60	45	1
Salvage sugar pine	ASP	100	90	60	45	1
Salvage fir	AF	60	50	20	5	1
Salvage Douglas-fir	ADF	80	70	40	25	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 JULY 1, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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	390	380	350	335	250
		2	350	340	310	295	210
		3	310	300	270	255	170
Sugar pine	SPO	1	400	390	360	345	260
		2	360	350	320	305	220
		3	320	310	280	265	180
Fir	FO	-	130	120	90	75	1
Douglas-fir	DFO	1	190	180	150	135	50
		2	170	160	130	115	30
		3	150	140	110	95	10
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	110	100	70	55	1
Douglas-fir	DFY	140	130	100	85	1
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	220	210	180	165	80
Salvage sugar pine	ZSP	230	220	190	175	90
Salvage fir	ZF	100	90	60	45	1
Salvage Douglas-fir	ZDF	110	100	70	55	1
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	100	90	60	45	1
Salvage sugar pine	ASP	100	90	60	45	1
Salvage fir	AF	80	70	40	25	1
Salvage Douglas-fir	ADF	90	80	50	35	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 JULY 1, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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	240	230	200	185	100
		3	180	170	140	125	40
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	-	100	90	60	45	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	140	130	100	85	1
Sugar pine	SPY	140	130	100	85	1
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	170	160	130	115	30
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	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	100	90	60	45	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	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, 1991 THROUGH DECEMBER 31, 1991
(Adopted by the California State Board of Equalization, June 5, 1991)

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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