CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

INSTRUCTIONS

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

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

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

TIMBER HARVEST OPERATION -

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

HARVEST VALUE SCHEDULE - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include grand fir, spruce, western hemlock and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

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

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

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be

selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample 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.

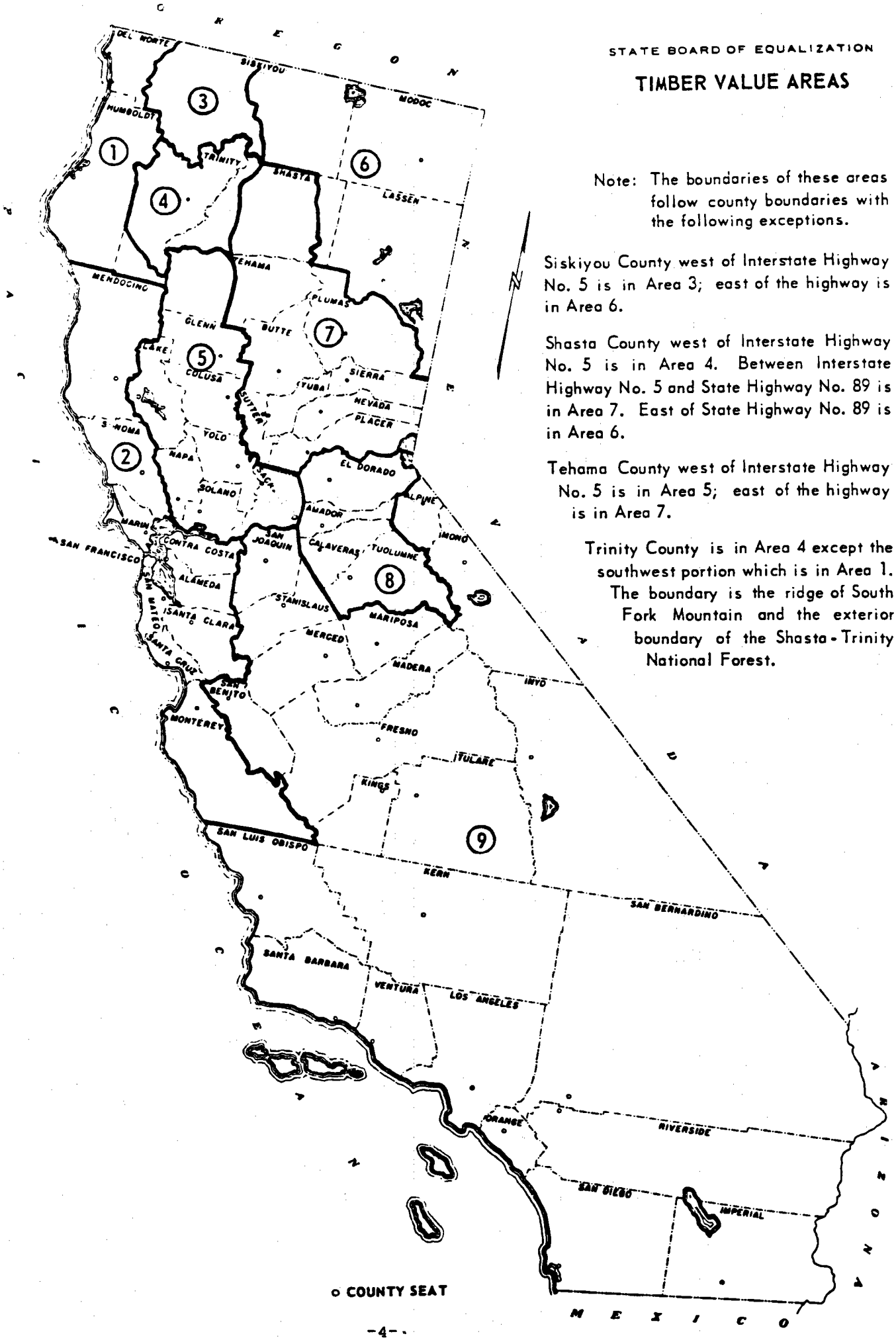
The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

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.

o COUNTY SEAT

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

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	0.50
Poles & piling, medium (41' - 60')	PM	Lineal feet	0.80
Poles & piling, large (61' -up)	PL	Lineal feet	1.20
Posts, round	PST	8 lineal feet	0.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.

*Sawlogs removed from chipping operations are to be reported as sawlogs. (See value tables 3 through 6.)

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

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	800	790	775	755	660
		2	700	690	675	655	560
		3	650	640	625	605	510
Redwood, residual	RRO	1	700	690	675	655	560
		2	650	640	625	605	510
		3	550	540	525	505	410
Douglas-fir	DFO	1	600	590	575	555	460
		2	500	490	475	455	360
		3	375	365	350	330	235
Ponderosa pine	PPO	-	570	560	545	525	430
Sugar pine	SPO	-	600	590	575	555	460
Fir, inland	FO	-	150	140	125	105	10
Incense-cedar	ICO	-	240	230	215	195	100
Whitewoods, coastal	WWO	-	150	140	125	105	10
Port-Orford-cedar	PCO	-	3,750	3,740	3,725	3,705	3,610
Conifers, misc.	CMO	-	60	50	35	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 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	550	540	525	505	410
Douglas-fir	DFY	375	365	350	330	235
Ponderosa pine	PPY	260	250	235	215	120
Sugar pine	SPY	260	250	235	215	120
Fir, inland	FY	150	140	125	105	10
Incense-cedar	ICY	240	230	215	195	100
Whitewoods, coastal	WWY	150	140	125	105	10
Port-Orford-cedar	PCY	240	230	215	195	100
Conifers, miscellaneous	CMY	60	50	35	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 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	285	275	260	240	145
Salvage sugar pine	ZSP	300	290	275	255	160
Salvage fir, inland	ZF	75	65	50	30	1
Salvage Douglas-fir	ZDF	300	290	275	255	160
Salvage incense-cedar	ZIC	120	110	95	75	1
Salvage Port-Orford-cedar	ZPC	1,875	1,865	1,850	1,830	1,735
Salvage misc. conifers	ZCM	30	20	5	1	1
Salvage redwood	ZR	400	390	375	355	260
Salvage whitewoods, coastal	ZWW	75	65	50	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. $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	130	120	105	85	1
Salvage sugar pine	ASP	130	120	105	85	1
Salvage fir, inland	AF	75	65	50	30	1
Salvage Douglas-fir	ADF	190	180	165	145	50
Salvage incense-cedar	AIC	120	110	95	75	1
Salvage Port-Orford-cedar	APC	120	110	95	75	1
Salvage misc. conifers	ACM	30	20	5	1	1
Salvage redwood	AR	275	265	250	230	135
Salvage whitewoods, coastal	AWW	75	65	50	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. $1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

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	700	690	675	655	560
		2	600	590	575	555	460
		3	500	490	475	455	360
Douglas-fir	DFO	-	450	440	425	405	310
Ponderosa pine	PPO	-	460	450	435	415	320
Sugar pine	SPO	-	490	480	465	445	350
Fir, inland	FO	-	150	140	125	105	10
Incense-cedar	ICO	-	210	200	185	165	70
Whitewoods, coastal	WWO	-	150	140	125	105	10
Conifers, misc.	CMO	-	60	50	35	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 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	500	490	475	455	360
Douglas-fir	DFY	360	350	335	315	220
Ponderosa pine	PPY	235	225	210	190	95
Sugar pine	SPY	235	225	210	190	95
Fir, inland	FY	150	140	125	105	10
Incense-cedar	ICY	210	200	185	165	70
Whitewoods, coastal	WWY	150	140	125	105	10
Conifers, miscellaneous	CMY	60	50	35	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 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	230	220	205	185	90
Salvage sugar pine	ZSP	245	235	220	200	105
Salvage fir, inland	ZF	75	65	50	30	1
Salvage Douglas-fir	ZDF	225	215	200	180	85
Salvage incense-cedar	ZIC	105	95	80	60	1
Salvage misc. conifers	ZCM	30	20	5	1	1
Salvage redwood	ZR	350	340	325	305	210
Salvage whitewoods, coastal	ZWW	75	65	50	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. $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	95	75	1
Salvage sugar pine	ASP	120	110	95	75	1
Salvage fir, inland	AF	75	65	50	30	1
Salvage Douglas-fir	ADF	180	170	155	135	40
Salvage incense-cedar	AIC	105	95	80	60	1
Salvage misc. conifers	ACM	30	20	5	1	1
Salvage redwood	AR	250	240	225	205	110
Salvage whitewoods, coastal	AWW	75	65	50	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. $1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

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	-	625	615	600	580	485
Douglas-fir	DFO	-	340	330	315	295	200
Ponderosa pine	PPO	-	400	390	375	355	260
Sugar pine	SPO	-	400	390	375	355	260
Fir, inland	FO	-	140	130	115	95	1
Whitewoods, coastal	WWO	-	140	130	115	95	1
Conifers, misc.	CMO	-	60	50	35	15	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	520	510	495	475	380
Douglas-fir	DFY	340	330	315	295	200
Ponderosa pine	PPY	215	205	190	170	75
Sugar pine	SPY	215	205	190	170	75
Fir, inland	FY	140	130	115	95	1
Whitewoods, coastal	WWY	140	130	115	95	1
Conifers, miscellaneous	CMY	60	50	35	15	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	200	190	175	155	60
Salvage sugar pine	ZSP	200	190	175	155	60
Salvage fir, inland	ZF	70	60	45	25	1
Salvage Douglas-fir	ZDF	170	160	145	125	30
Salvage misc. conifers	ZCM	30	20	5	1	1
Salvage redwood	ZR	315	305	290	270	175
Salvage whitewoods, coastal	ZWW	70	60	45	25	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	110	100	85	65	1
Salvage sugar pine	ASP	110	100	85	65	1
Salvage fir, inland	AF	70	60	45	25	1
Salvage Douglas-fir	ADF	170	160	145	125	30
Salvage misc. conifers	ACM	30	20	5	1	1
Salvage redwood	AR	260	250	235	215	120
Salvage whitewoods, coastal	AWW	70	60	45	25	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, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

	SIZE-QUALITY CODE		
SPECIES	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	670	660	640	625	530
		2	620	610	590	575	480
		3	540	530	510	495	400
Sugar pine	SPO	1	740	730	710	695	600
		2	670	660	640	625	530
		3	600	590	570	555	460
Fir	FO	-	280	270	250	235	140
Douglas-fir	DFO	1	600	590	570	555	460
		2	500	490	470	455	360
		3	450	440	420	405	310
Incense-cedar	ICO	-	300	290	270	255	160
Port-Orford-cedar	PCO	-	3,500	3,490	3,470	3,455	3,360
Conifers, misc.	CMO	-	170	160	140	125	30

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE 1	2	3	4	5
Ponderosa pine	PPY	350	340	320	305	210
Sugar pine	SPY	350	340	320	305	210
Fir	FY	240	230	210	195	100
Douglas-fir	DFY	390	380	360	345	250
Incense-cedar	ICY	200	190	170	155	60
Port-Orford-cedar	PCY	250	240	220	205	110
Conifers, miscellaneous	CMY	120	110	90	75	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	360	350	330	315	220
Salvage sugar pine	ZSP	380	370	350	335	240
Salvage fir	ZF	180	170	150	135	40
Salvage Douglas-fir	ZDF	320	310	290	275	180
Salvage incense-cedar	ZIC	190	180	160	145	50
Salvage Port-Orford-cedar	ZPC	1,750	1,740	1,720	1,705	1,610
Salvage misc. conifers	ZCM	50	40	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. $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	200	190	170	155	60
Salvage sugar pine	ASP	210	200	180	165	70
Salvage fir	AF	150	140	120	105	10
Salvage Douglas-fir	ADF	250	240	220	205	110
Salvage incense-cedar	AIC	170	160	140	125	30
Salvage Port-Orford-cedar	APC	170	160	140	125	30
Salvage misc. conifers	ACM	50	40	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. $1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

	SIZE-QUALITY CODE		
SPECIES	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	700	690	665	655	560
		2	650	640	615	605	510
		3	600	590	565	555	460
Sugar pine	SPO	1	750	740	715	705	610
		2	670	660	635	625	530
		3	600	590	565	555	460
Fir	FO	-	280	270	245	235	140
Douglas-fir	DFO	1	580	570	545	535	440
		2	500	490	465	455	360
		3	450	440	415	405	310
Incense-cedar	ICO	-	300	290	265	255	160
Port-Orford-cedar	PCO	-	3,500	3,490	3,465	3,455	3,360
Conifers, misc.	CMO	-	170	160	135	125	30

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	380	370	345	335	240
Sugar pine	SPY	380	370	345	335	240
Fir	FY	250	240	215	205	110
Douglas-fir	DFY	400	390	365	355	260
Incense-cedar	ICY	250	240	215	205	110
Port-Orford-cedar	PCY	250	240	215	205	110
Conifers, miscellaneous	CMY	150	140	115	105	10

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	380	370	345	335	240
Salvage sugar pine	ZSP	380	370	345	335	240
Salvage fir	ZF	180	170	145	135	40
Salvage Douglas-fir	ZDF	380	370	345	335	240
Salvage incense-cedar	ZIC	180	170	145	135	40
Salvage Port-Orford-cedar	ZPC	1,750	1,740	1,715	1,705	1,610
Salvage misc. conifers	ZCM	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. $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	250	240	215	205	110
Salvage sugar pine	ASP	250	240	215	205	110
Salvage fir	AF	130	120	95	85	1
Salvage Douglas-fir	ADF	280	270	245	235	140
Salvage incense-cedar	AIC	170	160	135	125	30
Salvage Port-Orford-cedar	APC	170	160	135	125	30
Salvage misc. conifers	ACM	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. $1 per M is minimum harvest value after adjustment.

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(Adopted by the California State Board of Equalization, June 16, 1992)

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	590	580	555	545	450
		2	550	540	515	505	410
		3	470	460	435	425	330
Sugar pine	SPO	1	600	590	565	555	460
		2	560	550	525	515	420
		3	480	470	445	435	340
Fir	FO	-	260	250	225	215	120
Douglas-fir	DFO	1	410	400	375	365	270
		2	380	370	345	335	240
		3	340	330	305	295	200
Incense-cedar	ICO	-	250	240	215	205	110
Conifers, misc.	CMO	-	110	100	75	65	1

1. Deduction if total volume on the harvest operation is under 300 M -$25, under 100 M -$35, under 25 M -$50.
2. 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 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE 1	2	3	4	5
Ponderosa pine	PPY	280	270	245	235	140
Sugar pine	SPY	280	270	245	235	140
Fir	FY	200	190	165	155	60
Douglas-fir	DFY	290	280	255	245	150
Incense-cedar	ICY	190	180	155	145	50
Conifers, misc.	CMY	90	80	55	45	1
Redwood	RY	490	480	455	445	350

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	250	240	215	205	110
Salvage fir	ZF	130	120	95	85	1
Salvage Douglas-fir	ZDF	200	190	165	155	60
Salvage incense-cedar	ZIC	150	140	115	105	10
Salvage misc. conifers	ZCM	80	70	45	35	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	160	150	125	115	20
Salvage sugar pine	ASP	160	150	125	115	20
Salvage fir	AF	90	80	55	45	1
Salvage Douglas-fir	ADF	150	140	115	105	10
Salvage incense-cedar	AIC	120	110	85	75	1
Salvage misc. conifers	ACM	55	45	20	10	1
Salvage redwood	AR	245	235	210	200	105

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, 1992 THROUGH DECEMBER 31, 1992
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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	750	740	710	700	610
		2	700	690	660	650	560
		3	620	610	580	570	480
Sugar pine	SPO	1	750	740	710	700	610
		2	700	690	660	650	560
		3	620	610	580	570	480
Fir	FO	-	280	270	240	230	140
Douglas-fir	DFO	1	500	490	460	450	360
		2	460	450	420	410	320
		3	420	410	380	370	280
Incense-cedar	ICO	-	300	290	260	250	160
Conifers, misc.	CMO	-	170	160	130	120	30

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE 1	2	3	4	5
Ponderosa pine	PPY	380	370	340	330	240
Sugar pine	SPY	380	370	340	330	240
Fir	FY	250	240	210	200	110
Douglas-fir	DFY	400	390	360	350	260
Incense-cedar	ICY	220	210	180	170	80
Conifers, miscellaneous	CMY	140	130	100	90	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	350	340	310	300	210
Salvage sugar pine	ZSP	350	340	310	300	210
Salvage fir	ZF	140	130	100	90	1
Salvage Douglas-fir	ZDF	300	290	260	250	160
Salvage incense-cedar	ZIC	180	170	140	130	40
Salvage misc. conifers	ZCM	70	60	30	20	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	200	190	160	150	60
Salvage sugar pine	ASP	200	190	160	150	60
Salvage fir	AF	120	110	80	70	1
Salvage Douglas-fir	ADF	200	190	160	150	60
Salvage incense-cedar	AIC	120	110	80	70	1
Salvage misc. conifers	ACM	60	50	20	10	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, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

	SIZE-QUALITY CODE		
SPECIES	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)

		SIZE-					
	SPECIES	QUALITY	LOGGING CODE & HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	770	760	730	715	630
		2	720	710	680	665	580
		3	680	670	640	625	540
Sugar pine	SPO	1	800	790	760	745	660
		2	750	740	710	695	610
		3	700	690	660	645	560
Fir	FO	-	300	290	260	245	160
Douglas-fir	DFO	1	470	460	430	415	330
		2	450	440	410	395	310
		3	400	390	360	345	260
Incense-cedar	ICO	-	300	290	260	245	160
Conifers, misc.	CMO	-	200	190	160	145	60

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE 1	2	3	4	5
Ponderosa pine	PPY	400	390	360	345	260
Sugar pine	SPY	400	390	360	345	260
Fir	FY	275	265	235	220	135
Douglas-fir	DFY	350	340	310	295	210
Incense-cedar	ICY	250	240	210	195	110
Conifers, miscellaneous	CMY	120	110	80	65	1
Jeffrey pine*	JPY	300	290	260	245	160

* 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	400	390	360	345	260
Salvage sugar pine	ZSP	400	390	360	345	260
Salvage fir	ZF	200	190	160	145	60
Salvage Douglas-fir	ZDF	250	240	210	195	110
Salvage incense-cedar	ZIC	200	190	160	145	60
Salvage misc. conifers	ZCM	150	140	110	95	10

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	250	240	210	195	110
Salvage sugar pine	ASP	250	240	210	195	110
Salvage fir	AF	150	140	110	95	10
Salvage Douglas-fir	ADF	200	190	160	145	60
Salvage incense-cedar	AIC	150	140	110	95	10
Salvage misc. conifers	ACM	80	70	40	25	1

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

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
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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	770	760	730	715	630
		2	720	710	680	665	580
		3	680	670	640	625	540
Sugar pine	SPO	1	800	790	760	745	660
		2	750	740	710	695	610
		3	700	690	660	645	560
Fir	FO	-	300	290	260	245	160
Douglas-fir	DFO	1	450	440	410	395	310
		2	420	410	380	365	280
		3	400	390	360	345	260
Incense-cedar	ICO	-	300	290	260	245	160
Conifers, misc.	CMO	-	150	140	110	95	10

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE 1	2	3	4	5
Ponderosa pine	PPY	400	390	360	345	260
Sugar pine	SPY	400	390	360	345	260
Fir	FY	250	240	210	195	110
Douglas-fir	DFY	350	340	310	295	210
Incense-cedar	ICY	250	240	210	195	110
Conifers, miscellaneous	CMY	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.

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	440	430	400	385	300
Salvage sugar pine	ZSP	450	440	410	395	310
Salvage fir	ZF	250	240	210	195	110
Salvage Douglas-fir	ZDF	300	290	260	245	160
Salvage incense-cedar	ZIC	230	220	190	175	90
Salvage misc. conifers	ZCM	125	115	85	70	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	240	230	200	185	100
Salvage sugar pine	ASP	240	230	200	185	100
Salvage fir	AF	190	180	150	135	50
Salvage Douglas-fir	ADF	200	190	160	145	60
Salvage incense-cedar	AIC	180	170	140	125	40
Salvage misc. conifers	ACM	100	90	60	45	1

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

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

TIMBER VALUE AREA 9
NORTHERN PORTION*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

	SIZE-QUALITY CODE		
SPECIES	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)

		SIZE-	LOGGING CODE & HARVEST VALUE				
SPECIES	SPECIES CODE	QUALITY CODE	1	2	3	4	5
Ponderosa pine	PPO	1	500	490	460	445	360
		2	440	430	400	385	300
		3	380	370	340	325	240
Sugar pine	SPO	1	520	510	480	465	380
		2	460	450	420	405	320
		3	400	390	360	345	260
Fir	FO	-	150	140	110	95	10
Douglas-fir	DFO	-	150	140	110	95	10
Incense-cedar	ICO	-	180	170	140	125	40
Conifers, misc.	CMO	-	100	90	60	45	1

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

* 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	290	280	250	235	150
Sugar pine	SPY	290	280	250	235	150
Fir	FY	120	110	80	65	1
Douglas-fir	DFY	120	110	80	65	1
Incense-cedar	ICY	130	120	90	75	1
Conifers, miscellaneous	CMY	80	70	40	25	1

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

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE 1	2	3	4	5
Salvage ponderosa pine	ZPP	250	240	210	195	110
Salvage sugar pine	ZSP	250	240	210	195	110
Salvage fir	ZF	120	110	80	65	1
Salvage Douglas-fir	ZDF	120	110	80	65	1
Salvage incense-cedar	ZIC	130	120	90	75	1
Salvage misc. conifers	ZCM	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. $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	170	160	130	115	30
Salvage sugar pine	ASP	170	160	130	115	30
Salvage fir	AF	100	90	60	45	1
Salvage Douglas-fir	ADF	100	90	60	45	1
Salvage incense-cedar	AIC	100	90	60	45	1
Salvage misc. conifers	ACM	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.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1992 THROUGH DECEMBER 31, 1992
(Adopted by the California State Board of Equalization, June 16, 1992)

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	-	110	100	70	55	1
Sugar pine	SPO	-	110	100	70	55	1
Fir	FO	-	30	20	1	1	1
Douglas-fir	DFO	-	30	20	1	1	1
Incense-cedar	ICO	-	40	30	1	1	1
Conifers, misc.	CMO	-	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. 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	80	70	40	25	1
Sugar pine	SPY	80	70	40	25	1
Fir	FY	20	10	1	1	1
Douglas-fir	DFY	20	10	1	1	1
Incense-cedar	ICY	40	30	1	1	1
Conifers, miscellaneous	CMY	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. 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	60	50	20	5	1
Salvage sugar pine	ZSP	60	50	20	5	1
Salvage fir	ZF	20	10	1	1	1
Salvage Douglas-fir	ZDF	20	10	1	1	1
Salvage incense-cedar	ZIC	20	10	1	1	1
Salvage misc. conifers	ZCM	20	10	1	1	1

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

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

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE 1	2	3	4	5
Salvage ponderosa pine	APP	30	20	1	1	1
Salvage sugar pine	ASP	30	20	1	1	1
Salvage fir	AF	20	10	1	1	1
Salvage Douglas-fir	ADF	20	10	1	1	1
Salvage incense-cedar	AIC	20	10	1	1	1
Salvage misc. conifers	ACM	20	10	1	1	1

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

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