

**CALIFORNIA STATE BOARD OF EQUALIZATION**

**MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE OCTOBER 1, 2014 THROUGH DECEMBER 31, 2014**  
**MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 4, 5, 6, 7 & 8**

(Adopted by the California State Board of Equalization December 18, 2014)

**TABLE M – MODIFIED FIRE HARVEST VALUES** - This table shows the harvest values for the timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system, for small total volume on the harvest operation and low volume per acre on the harvest operation.

Tractor Logging (Logging Code T)								
SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 4	TIMBER VALUE AREA 5	TIMBER VALUE AREA 6	TIMBER VALUE AREA 7	TIMBER VALUE AREA 8
Ponderosa Pine	MPP	Over 300	1	170	220	190	170	110
	MPP	150-300	2	130	200	170	120	100
	MPP	Under 150	3	100	60	150	100	60
Hem-fir	MF	N/A	N/A	150	70	150	110	70
Douglas Fir	MDF	Over 300	1	270	280	180	170	160
	MDF	150-300	2	260	270	170	150	150
	MDF	Under 150	3	240	190	160	120	110
Incense Cedar	MIC	N/A	N/A	100	210	180	140	140

**ADJUSTMENTS**

**Logging system:**

Deduct \$60 for volumes which were yarder/skyline logged (Logging Code S)  
 Deduct \$200 for volumes which were helicopter logged (Logging Code H)

**Small Total Volume:**

Deduct \$50 if total volume harvested this quarter is less than 300 MBF  
 Deduct \$100 if total volume harvested this quarter is less than 100 MBF  
 Deduct \$150 if total volume harvested this quarter is less than 25 MBF

**Low Volume Per Acre:**

Deduct \$30 if the average volume harvested this quarter is under 5 MBF per acre

**\$1 PER MBF IS THE MINIMUM HARVEST VALUE  
 ALLOWABLE AFTER ADJUSTMENTS**

**TVA 4, TVA 5 and  
 TVA 6: For use in  
 reporting timber killed in  
 the fires of **2014** only.**

**TVA 7 and TVA 8:  
 For use in reporting  
 timber killed in the fires  
 of **2013** and **2014** only.**