The Florida Forest Steward

A Quarterly Newsletter for Florida Landowners and Resource Professionals

Volume 14, No. 4 Spring 2008

In this issue:

Florida Forest Stewardship and Tree Farm Programs Team Up in 2008

By Chris Demers, UF Forest Stewardship Coordinator

For Tree Farmers receiving this newsletter for the first time, welcome to a growing network of forestland owners and natural resource professionals working toward sustaining Florida's private forests for future generations. This is the inaugural issue of a partnership between Florida's Forest Stewardship and Tree Farm Programs to reach a greater number of private forestland owners with information and resources to assist you in your land management planning and practice. This was made possible through a grant from the Sustainable Forestry Initiative and facilitated by Florida's Tree Farm Committee, the Sustainable Forestry Initiative Implementation Committee and the Florida Forestry Association. We thank everyone who helped to make this expansion possible.

What is the Forest Stewardship Program?

The Forest Stewardship Program was founded in 1990 by Congress to encourage and help private forestland owners, with at least 20 acres, to actively manage their forest resources for multiple benefits including wood products, habitat for fish and wildlife, clean air and water, recreational opportunities, and aesthetic beauty. A difference between Forest Stewardship and Tree Farm is the Stewardship Program's emphasis on management for multiple benefits. Stewardship landowners choose a primary objective and at least one other secondary objective. Many landowners in the Program manage for some combination of timber and wildlife.

Another function of the program is to recognize landowners who practice good land stewardship through certification with a sign and plaque. The Florida Division of Forestry administers Florida's Forest Stewardship Program and provides technical assistance with forest management. Technical assistance for wildlife management is provided by the Florida Fish and Wildlife Conservation Commission and educational services are provided by the University of Florida IFAS. There are over 2,780 landowners enrolled in Florida's Forest Stewardship program, collectively owning over 780,785 acres across the state.

In addition to receiving this newsletter, Florida Tree Farmers are invited to participate in the educational programs provided through the Stewardship Program. Each year we offer workshops, tours and other events across the state, which cover a wide variety of topics related to private forestland management. An event announcement is in this issue and a calendar of upcoming events is on the back page. We hope to see you at one or more programs.

Welcome Tony Grossman, Jon Gould and Chris Wynn, Co-editors of the Steward

Tony Grossman was recently hired as the Conservation Programs Manager for the Florida Division of Forestry. Tony received his Bachelor of Science in Forest Management at Purdue University, West Lafayette, Indiana in 1984. He worked for the Indiana Division of Forestry for seven years as a District Forester, followed by 14 years operating a natural resources consulting business in Indiana, Ohio & Kentucky. Tony has served as a Tree Farm Inspector, Project Learning Tree Facilitator, on the Board of Directors of the *Indiana Woodland Steward*, and Society of American Foresters Indiana Chapter Chairman. In 2005, he moved to Reno, Nevada and worked for the Nevada Department of Wildlife, providing technical guidance and supervision for fire rehabilitation and federal projects impacting wildlife.

Taking the lead in reaching Tree Farmers with this publication is Jon Gould, Tree Farmer and Florida Tree Farm Committee Vice-Chair. Jon will provide articles in each issue that will be informative to Tree Farmers and Forest Stewards alike. His article below describes the Tree Farm program for Forest Stewards who may not be familiar with that program.

After 30 years of service in FWC's Habitat and Species Conservation, Chuck McKelvy is now FWC's Small Game Program Coordinator. Chris Wynn is now filling his shoes as the statewide Landowner Assistance Program Coordinator. Chris earned his Bachelor

of Science in Wildlife Biology from Grand Valley State University in Michigan and started his career with FWC in 2002 estimating bear populations. He then worked as a private lands biologist in the FWC's Landowner Assistance Program for 3 years, then as the Landowner Assistance Program coordinator for the northeast region. He is very passionate about helping private landowners, enjoys all aspects of the outdoors and finds it difficult to live a carbon neutral life being a Florida resident who loves to snowboard.

What is the Tree Farm Program?

By Jon H. Gould, Co-editor

The American Tree Farm System® is a program of the American Forest Foundation and was founded in 1941 to promote the sustainable management of forests through education and outreach to family forest landowners. Nearly 26 million acres of privately owned forestland and 80,000 family forest landowners in 46 states are enrolled in this program and committed to excellence in forest stewardship. About half of all Tree Farms are located in the South.

How the Program Works

The American Forest Foundation sets the standards for the program and runs the national office in Washington, D.C. State Tree Farm Committees operate and administer the program at the local level. Qualified inspecting foresters provide assistance to Tree Farmers and conduct initial and periodic inspections to obtain and maintain certification under the program. Tree Farmers, once certified, manage their forestland under the program guidelines. A minimum of 10 acres of forestland is required to participate.

Florida Tree Farm Program

The Tree Farm program began in Florida in 1946 and is administered by the Florida Forestry Association through the Tree Farm Committee which includes private, industry, and government foresters and private forest landowners, as well as a staff member of the Florida Forestry Association. Presently, Florida has 757 certified Tree Farmers with 1.6 million acres of forestland in the program.

Tree Farmers

Tree Farmers are good stewards of their forestland committed to protecting watersheds and wildlife habitat and conserving soil. They manage their forestland for various reasons, including timber production, wildlife, recreation, aesthetics, and education/outreach. Tree Farmers receive many benefits, including the following:

-Representation on local, state, and federal issues affecting forestland owners.
-Exposure to a network of forestry professionals and landowners committed to sustainable forestry.
-Access to seminars, field days, and workshops to help manage their Tree Farm.
-Certification that meets international standards of sustainable forest management.
-Participation in local, state, regional, and national Outstanding Tree Farmer of the Year awards and recognition.

Contact Information

If you would like more information about or to possibly join either the Florida Tree Farm program or the Florida Forestry Association, please contact Mr. Phil Gornicki by phone at (850) 222-5646 or by e-mail at phil@forestfla.org.

The following is the USDA Forest Service's R8-MB 130, Tax Tips for Forest Landowners for the 2007 Tax Year:

COOPERATIVE FORESTRY
TECHNOLOGY UPDATE

1720 Peachtree Road NW, Atlanta, GA 30309

U.S. Department of Agriculture
Forest Service
Southern Region

Tax Tips for Forest Landowners for the 2007 Tax Year

by Linda Wang, Forest Taxation Specialist
and John L. Greene, Research Forester, Southern Research Station

This guide is designed to assist owners of forest land with timber tax information. It is current as of October 1, 2007, and supercedes Management Bulletin R8-MB 128. It is strictly for educational purposes; consult your legal and tax professionals for advice on a specific tax situation.

Purpose for Owning Timber

Forest owners must classify their timber management activities into one of three categories for tax purposes:

- Trade or business
- Income-producing (or "investment")
- Personal use

The distinction is important in terms of how income, expenses and losses are treated and reported for tax purposes. For example, owners who are active participants in a timber business can fully deduct ordinary and necessary management expenses on Schedule C or F of Form 1040. In contrast, owners who hold timber for investment purposes must report these expenses as miscellaneous itemized deductions on Form 1040, Schedule A, where they are subject to income limitations. There is no tax advantage to holding timber for personal use.

Tax Basis of Timber

Basis is a tax concept of the ***cost*** of your forest land and timber. If properly documented, timber basis can lower your taxes by reducing the taxable proceeds from timber sales, enabling reforestation cost recovery or allowing timber loss deductions. ***Setting up your basis helps avoid missing deductions.*** The tax law specifies how to determine the basis of property acquired by purchase, inheritance, gift, tax-deferred exchange, replacement in an involuntary conversion or through reforestation. The records necessary typically include:

- Purchase price
- Survey, legal and accounting fees solely for acquisition
- Separate value of land, timber and other capital assets such as bridges or roads (i.e., their individual fair market value) on the date of acquisition, by purchase or inheritance
- Timber volume and value (or the per-acre value of pre-merchantable timber)
- For timber received as a gift, the basis in the hands of the person making the gift, plus any gift taxes paid
- Costs of planting, such as site preparation, seedlings, hired labor, fertilization and depreciation on equipment used.

Gathering these data in a timely manner (preferably when the property is acquired) can prevent problems down the road. Setting up timber basis retroactively is acceptable, but typically needs the help of a professional forester. An excellent way to keep track of timber basis is to use IRS Form T (Timber) **"**Forest Activities Schedule," Part II (see "Form T," below).

Timber Management Expenses

Generally when there is a profit motive, ordinary and necessary expenses incurred for managing forest land as a business or an investment are deductible even if there is no current income from the property. Property tax and interest are currently deductible, but you may elect to capitalize them if doing so provides a tax benefit. For example, owners who hold timber as an investment and take the standard deduction may elect to capitalize property tax and interest since they are itemized deductions.

Ordinary and necessary expenses associated with timber management generally include the costs of post-establishment timber cruises, fees paid consulting foresters and brush control, the cost of protection from fire, insects and disease, precommercial thinning, timber stand improvement, tools of short useful life, travel directly related to timber activities, and the cost of hired labor and mid-rotation fertilization (Revenue Ruling 2004-62). Costs associated with a timber sale, including a pre-sale timber cruise, should be deducted from the sale proceeds. Costs associated with establishing a timber stand, including supervision by a consulting forester and brush control, are part of the timber basis and can be deducted and amortized accordingly (see "Timber Planting Costs," below).

Timber Planting Costs

Under IRC section 194 a taxpayer may ***elect to deduct outright up to $10,000 per year of qualifying timber establishment costs, and amortize any additional amount over 84 months*** (8 tax years, due to the half-year convention), rather than capitalizing and recovering them at the time of a timber sale.

Example 1: Mrs. Smith plants 40 acres of timber in 2007 at a cost of $6,000. She can elect to deduct all $6,000 of the cost on her 2007 income tax return because it is less than $10,000.

Example 2: If Mrs. Smith's planting cost was $14,000, her total deduction for 2007 would be the $10,000 limit on deductions, plus 1/14 of the amount over $10,000, or $287 ($4,000 ÷ 14, due to the half-year convention). She can deduct $571 ($4,000 ÷ 7) on her returns for 2008 through 2013, and the final $287 on her return for 2014. *Note:* Once Mrs. Smith has filed her income tax return for 2014, the contribution to her timber basis from the

planting will be $0. Elect to use this provision on Form 4562 (Part VI) on a timely filed return (including extensions).

If your timber property is located in a special hurricane zone (i.e., Gulf Opportunity Zone or the Rita or Wilma GO Zone) and you own no more than 500 acres of forest land altogether, ***the $10,000 deduction is increased to a maximum of $20,000 per tax year for planting costs incurred through the end of 2007*** (IRC section 1400N(i)(1)). The hurricane zone provisions are not available to publicly traded corporations or real estate investment trusts.

Cost-share Payments

Cost-share payments generally must be included in income unless a section 126 election is in effect. Under this election, cost-share payments from qualified government programs may be ***wholly or partially excluded from income***. Federal cost-share programs that qualify for exclusion include the Conservation Reserve Program (CRP), Environmental Quality Incentives Program (EQIP), Forest Land Enhancement Program (FLEP), Wildlife Habitat Incentives Program (WHIP) and Wetlands Reserve Program (WRP). Various state programs also qualify.

The process of calculating the maximum excludable amount of a qualifying cost-share payment is shown here by example:

Example: Mr. Drew, a Texas landowner, sells $21,000 worth of timber in 2007 and reforests his 30-acre tract at a cost of $6,000, including a $2,000 cost-share. He uses the 6.08% interest rate under Farm Credit System for the Texas region in 2007 to calculate how much of the cost share he can exclude.

Answer: The maximum excludable amount of the cost-share payment is the present value of $2.50 per acre or 10% of the average annual income from the tract over the last 3 years, whichever is larger: $2.50 x 30 = $75; 10% x ($21,000 ÷ 3) = $700; the present value of $700, the larger of the two amounts, is $700 ÷ 6.08%, or $11,513; Mr. Drew can exclude the entire cost-share payment.

Without the harvest, the maximum excludable amount of the cost-share would be only $1,234 ($75 ÷ 6.08%). Mr. Drew would have to include the remaining $766 ($2,000 – $1,234) in his income, but he could then deduct it using the reforestation deduction and amortization provisions.

Timber Income

In almost every situation, it benefits you to have your timber sale income qualify as a ***long-term capital gain***. Among the reasons are that long-term capital gains are taxed at lower rates than ordinary income, and are not subject to self-employment taxes.

To qualify for long-term capital gain treatment, you must hold your timber for ***more than 12 months***. Timber held as an ***investment*** qualifies under IRC section 1221. Report a sale on Form 1040, Schedule D, Part II. Timber held as part of a ***trade or business*** qualifies under IRC section 631(b). Report a sale on Form 4797, Part I, whether it was outright (lump-sum) or pay-as-cut.

If you as the owner ***cut standing timber yourself*** and sell cut products to a mill, all the proceeds are ordinary income unless you ***elect on Form T, Part II, to treat it as an IRC section 631(a) transaction***. If you have a section 631(a) election in effect, the income from holding the standing timber is a capital gain and only the additional amount from converting the timber and transporting it to the mill is ordinary income.

When you sell or dispose of timber you can take a ***timber depletion deduction*** against the proceeds. The deduction allows you to recover a part of your adjusted timber basis that is proportional to the volume of timber harvested.

Timber Losses

In general, loss deductions are permitted to property held for business or investment purposes. It is important to note that your deduction for a loss is limited to your adjusted basis in the asset lost, minus any insurance or other compensation received.

A ***casualty loss*** is caused by natural or outside forces that are sudden, unexpected, and unusual – e.g., by fire, ice storm or hurricane. A loss that is unexpected and unusual but occurs over time – e.g., by disease or insect attack – is a ***non-casualty loss***. Other kinds of loss, ***timber theft*** and ***condemnation***, result from human activity. A timber theft loss is deductible in the year you discover it.

To calculate a loss deduction, start with the adjusted basis in the account you use to keep track of the "block" that includes the damaged area. If you keep track of all your timber in one account, use the adjusted basis in that account. Next, determine the difference in the fair market value of the property in the block immediately before and immediately after the loss. Court cases have established that a salvage sale is a separate event from a loss, so the "after" figure should include the value of any salvageable timber in the block. Your loss deduction is the lesser of your basis in the block or the decrease in value. Keep in mind that basis verification and reasonableness of valuation are two of the main audit areas by the IRS.

Form T

You are required to file a Form T (Timber) "Forest Activities Schedule" if you claim a timber depletion deduction, make a Section 631(a) election or sell timber outright under section 631(b). Owners with occasional sales may be excepted from this requirement, but it is considered prudent to file. Even if you are not required to file Form T in a given year, it is an excellent way to keep your timber tax records. An electronic version of the form can be found at: http://www.irs.gov/pub/irs-pdf/ft.pdf.

References:

Haney, H. L., Jr.; Hoover, W. L.; Siegel, W. C.; and Greene, J. L. 2001. *Forest Landowners Guide to the Federal Income Tax*. Agric. Handb. 718. Washington, DC: U.S. Department of Agriculture. This book may be downloaded free: http://www.timbertax.org/publications/aghandbook/aghandbook.asp.

National Timber Tax Website: www.timbertax.org

Wilson's Snipe, Mythical Creature or Unique Native Game Bird?

By Wayne Harris, Wildlife Biologist, Florida Fish and Wildlife Conservation Commission

Have you ever been snipe hunting? No, I don't mean holding a burlap sack at night, in a swamp, in the cold, without a coat, while your friends take the one and only flashlight to "go flush 'em". I'm talking about the Wilson's snipe or common snipe, as it is often called.

The Wilson's snipe is a migratory shorebird that can be found at some time of the year in most of North and Central America. Wilson's snipe measure about 10.5 inches in total length with short, stocky legs and a long bill that may measure close to 3 inches. Two distinctive dark stripes crossing the head from the base of the bill to the top of the neck, a dark stripe running through the eye, and a dusky cheek spot are some distinguishing characteristics of this game bird.

Wilson's snipe generally breed in grassy or shrubby wetlands of forested areas from Colorado to Massachusetts and northward through Alaska and the Canadian provinces. The winter range is also quite large, consisting of the Pacific coast from Alaska to southern California, the southern half of the lower 48 states, and much of Mexico and Central America. Florida generally has some of the highest densities of wintering snipe of all states, particularly on the Peninsula.

Although recent drought conditions in our state have resulted in hard times for many freshwater fish and other species dependent on deep water in our lake and ponds, snipe are living the high life. Wilson's snipe prefer feeding on mud flats and in shallow water areas with scattered clumps of maidencane, smartweed, and other native vegetation. During normal weather, these preferred conditions are found primarily in narrow strips along the margins of lakes and ponds. When the water level drops, many water bodies actually provide much more snipe habitat.

If you want to see a Wilson's snipe, you can spot them just about anywhere in Florida in the winter time, where suitable habitat exists. They can be found in wet pastures, shallow waterfowl impoundments, lake and pond margins, roadside ditches, and any other areas that are open and wet. Wilson's snipe are well camouflaged with their surroundings so look closely to spot them. Often, when startled but prior to flushing, snipe will squat on the mud, looking almost exactly like a large, closed pine cone.

If you like hunting birds, snipe hunting is some serious entertainment. The average snipe hunter will shoot at least 6 to 8 times per bird bagged, beginners may need a box, while seasoned veterans will need at 2 to 3 shots per bird. Snipe hunting involves walking/flushing or using a pointing/flushing dog. The main thing to remember is when the bird gets up and makes that nasal "*snipe"* sound, you had better be shooting. If you don't get a shot, watch the bird and mark where it lands. You can sometimes go after the same bird time and time again. Another unusual characteristic of Wilson's snipe is that they often fly far ahead of you when flushed and then circle around eventually landing just behind you. You can enjoy both jump shooting and pass

shooting on the same bird. I consider it similar to hunting bobwhite quail and mourning dove at the same time. Although #7 ½ or #8 lead shot is legal to hunt snipe on most areas, non-toxic shot is recommended due to the usual proximity to waterfowl areas. An effective non-toxic, affordable alternative to lead is #6 steel shot. If you are fortunate enough to bag a few for supper, marinated snipe breasts are excellent on the grill.

The Wilson's snipe season in Florida runs from November 1 – February 15. Shooting hours are from one half hour before sunrise until sunset. There is an 8 bird daily bag limit and a 16 bird possession limit. Additional information on Wilson's snipe and other Florida wildlife viewing and hunting opportunities can be found on the Florida Fish and Wildlife Conservation Commission's website at http://myfwc.org.

Got Cogongrass? Make it a High Priority to Control

By Dr. Richard Williams, UF-IFAS West Florida Research and Education Center

Invasive non-native species are considered by the World Conservation Union to be one of the main threats to global biodiversity. Non-native species spread at a rate of 1.7 million acres per year in the US and the economic cost to control these species in natural, agricultural and garden areas exceeds $35 billion per year. One of the worst of these invasive exotic plant species is cogongrass.

Cogongrass is known as one of the ten worst weeds in the world and was introduced in the United States at an Alabama port around 1911 being used as packing material. Throughout the 1930s and 1940s, some individuals actually planted cogongrass in a bid to make it a forage crop for cattle while others tried it as a soil stabilizer. It performed poorly at both.

Even though the plant is no longer planted and encouraged, cogongrass keeps spreading. Estimates are that between 500,000 acres and 1 million acres are infected with cogongrass in Florida, Alabama, and Mississippi alone. It's also found in pockets from South Carolina to Texas and it continues its march throughout the south. The weed's ability to take over the landscape was recognized too late. In fact, people do a lot of the spreading unknowingly because of soil being moved that contains roots. This happens commonly in road work when soil is hauled in to fill holes or other operations such as grading unpaved roads.

Cogongrass spreads primarily from rhizomes (horizontal underground stems) and rhizome fragments. Even a small rhizome fragment can develop into a fully functional plant. Cogongrass is highly flammable when mature and actually burns hotter than native grasses, but the roots and rhizomes are remarkably resistant to fire. Cogongrass also spreads by seed, produced in the spring and carried by wind, equipment and even wildlife.

Taking over

As with other invasive species, the big problem with cogongrass is its speed of growth and habit of crowding out native plants. The roots and rhizomes of cogongrass are capable of crowding out native plants by reducing available nutrients and water to the less aggressive native plants. Cogongrass can affect the landscape, environmental balance, tree seedling survival and growth and ultimately wildlife habitat by reducing native plants. Mature stands of cogongrass have very little native vegetation growing in them. This means food supplies dwindle and wildlife species that depend upon these food

sources falter. This is not a minor concern as the U.S. Fish and Wildlife Service estimates that 42 percent of endangered species are in decline because of invasive plants. That's a huge impact.

Able to reach a height of 5 feet, cogongrass is an aggressive, colony-forming perennial grass. Cogongrass can be easily identified by the offset mid-vein in the leaves and rough edges of the leaves. The blooms in spring are silvery white and are showy. If you need help in identifying cogongrass, contact your county agent or county forester especially if you think that this plant is on your property. These plants must be controlled and the best time to kill cogongrass is when it first appears on your property. The new cogongrass patches are generally small in size and easier to control than mature dense stands.

The challenge of controlling cogongrass

The problem with cogongrass is most of the plant material is underground and very difficult to reach with chemicals. Some studies show there can be up to 18 tons per acre of below-ground root mass from this plant. The roots from native plant just can't compete. And if native plants are already there, the cogongrass intertwines with them and chokes out other plants.

There's also a barb on cogongrass roots. If pressed, it will actually dig itself through the roots of trees. It's like driving a spike. Dig some cogongrass roots up and you can feel those "spikes."

Finding solutions

Several years ago, we began studying how best to tackle cogongrass. One of the things we are looking at is product enhancers. Product enhancers are chemicals that make the herbicides more effective. Cogon-X is one product that we tried in a mixture with a glyphosate herbicide. Cogon-X helps to move the herbicide belowground and improves the plant's uptake of the mix. This mixture gave us good results and reduced the cogongrass to a workable level. A few sprigs may survive but the mix knocks cogongrass back significantly. On sites treated with this mixture below ground root mass was reduced by 90%. Battling cogongrass will be an ongoing process but, so far, we're seeing good results with glyphosate and Cogon-X. The same is true for the imazapyr products.

Imazapyr products – Chopper, Arsenal – although expensive, are some of the best products for controlling cogongrass. The plant "takes them up" with the most enthusiasm, but the cost is more than twice the glyphosate mixture. Rather than shoulder the cost of an imazapyr treatment, landowners often leave the problem for another day. That can mean the cogongrass is just left to take over. That's the worst thing that can happen. A small patch of cogongrass can quickly become a major problem. A glyphosate/Cogon-X mix costs around $35 to $38 per acre. With imazapyr products, you're looking at about $100 to $110 per acre.

For imazapyr treatments apply a 1% solution with a surfactant in 15 to 20 gallons of water per acre. Chopper herbicide already has a surfactant so adding a surfactant is not necessary. Glyphosate should be applied at a 2% solution with metholated seed oil (MSO) or some other surfactant in 15 to 20 gallons of water per acre. The glyphosate formulation should be the stout formulation – 41 percent active ingredient, not the stuff you pick up at local discount stores. The glyphosate/Cogon-X mixture is mixed at a quart per acre of each in 15 to 20 gallons of

Cogongrass article continued after tour announcement >

Tree Farm Tour

Gould Tree Farm

Tree Farm Property of Jon and Carol Gould

Washington County, FL

Date: ***Thursday, April 3, 2008; meet at the property at 9 AM CT***

Activity: The Goulds, 2006 Florida Tree Farmers of the Year, manage their 582 acre Tree Farm, with periodic assistance from consulting foresters, and do most of the work themselves. The Tree Farm is managed for sustainable forestry, wildlife, recreation, and aesthetics, and includes a highly diverse collection of natural vegetation and wildlife, including several threatened species and species of concern. A total of over 60 species of trees have been identified. A wide variety of woodlands is represented on this 167 acre forestland tract owned by the Goulds since 1965. Six species of pines (loblolly, longleaf, slash, Choctawhatchee sand, spruce, and shortleaf) and the pyramid magnolia, one of Florida's rare and endangered plant species, are visible from one location. Forest habitats include mature natural mixed hardwood and pine, mature natural wetlands hardwoods, and mature and immature planted loblolly, slash, and longleaf pine plantations. Native azaleas are found along the Choctawhatchee River bank, as well as in other natural areas. An old river ferry crossing known as Lassiter's Landing is located on the river bank. It was part of the old Tallahassee-to-Pensacola stage coach route during the 1830's. This crossing, along with a portion of the original stage coach trail, is still visible on the property today. Most of the tour will involve riding on open trailers with several discussion stops and a couple of stops requiring short walks. Please wear appropriate clothing and boots and bring rain gear if possible rain is forecast.

Register: A sponsored lunch will be served on-site after the tour, sponsors TBA. This program is free but you must preregister. Call the Washington County Extension Office at (850) 638-6180 to register. ***Attendance will be limited so please register soon!*** We'll meet at 9:00 AM CT at the property and the tour will begin promptly at 9:30 AM. Directions are on the back of this announcement. Please share with others who may be interested.

A Service of:

Florida Division of Forestry, Forest Stewardship Program
Florida Fish and Wildlife Conservation Commission
University of Florida, IFAS, School of Forest Resources and Conservation
University of Florida, IFAS, Washington County Cooperative Extension Service
Gould Tree Farm
Florida Tree Farm Program

Funding for Florida's Forest Stewardship Program is provided by the USDA Forest Service through the Florida Department of Agriculture and Consumer Services Division of Forestry and a grant from the Sustainable Forestry Initiative

DIRECTIONS TO GOULD TREE FARM

-Take either I-10 or Hwy. 20 to Hwy. 79 (from I-10, it's the Bonifay exit; from Hwy. 20, it's at Ebro).

-Go to New Hope (south of I-10; north of Hwy. 20) and turn west on to Hwy. 284 (Millers Ferry Road).

-Go west on Millers Ferry Road for 3.6 miles to first paved road on the left on sharp curve, which is Shell Landing Road.

-Go 1.5 miles to Gould Tree Farm gate, which will be on your right. The address is 4132 Shell Landing Road, which is displayed on a small sign on one of the gate posts, along with a small American flag.

-Go through the gate and 0.6 mile on dirt road to the house on the right.

-If you get lost call Jon Gould's cell phone at 205-296-4923.

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Meet at the property at 9:00 AM CT
APRIL 3, 2008

Questions about this or other Forest Stewardship Program activities can be directed to Chris Demers at 352-846-2375 or by email at cdemers@ufl.edu. For more information and events see the UF Forest Stewardship Web site at:

http://www.sfrc.ufl.edu/Extension/florida_forestry_information/index.html

water. Good results have also been observed using 3% glyphosate and 1.5% Cogon-X. Instead of killing 65 percent of the cogongrass rhizomes with glyphosate alone, the mixture with Cogon-X killed 85 to 90 percent of the below ground rhizomes. That's a big shift.

Imazapyr products can be mixed with glyphosate products as another alternative for controlling cogongrass. These products are available for purchase by landowners. Check with extension agents, extension specialists, county foresters or the Stewardship Program coordinators for companies that sell these products. MSO should be available at the local coops.

Some very important items to be sure of when spraying cogongrass:

- Ensure good coverage on the entire plant
- Be sure the plants are actively growing and not stressed as in a drought
- Remember that the glyphosate/Cogon-X mixture isn't a release for *small seedling size trees* – either pine or hardwood. You can spray **under** larger trees without any problems but do not spray on young seedlings.
- Imazapyr herbicides should not be sprayed if you have desirable hardwoods that you want to keep, use the glyphosate mixtures. There are label rates of imazapyr that can be sprayed around pine seedlings. Read the label!
- Don't spray glyphosate after a frost has occurred as it will not be effective. However, imazapyr products can be sprayed later in the fall. In fact, imazapyr recommendations call for fall treatments (September through October).
- Check the treated site the following year to determine if any cogongrass is present. May and June are the best times to check. Re-treat if green leaves are present the following year.
- Check your property to see if additional cogongrass patches have entered your property. After the hurricanes in the panhandle in 2004 and 2005, cogongrass was spread by wind to disturbed sites and then by equipment.
- Be safe and follow safety precautions on the label when applying herbicides.

For additional information call your county extension agent, county forester or the Stewardship Program coordinator. A great resource on the Web for identifying and controlling this grass is http://www.cogongrass.org/.

Timber Price Update

The timber pricing information below is useful for observing trends over time, but does not necessarily reflect current conditions at a particular location. Landowners considering a timber sale are advised to solicit the services of a consulting forester to obtain current local market conditions.

Stumpage price ranges reported across Florida in the **4th Quarter 2007** Timber Mart-South (TMS) report were:

- Pine pulpwood: $15 - $26/cord ($6 - $10/ton), ↑ slightly (from average 3rd Quarter 2007 prices)
- Pine C-N-S: $43 - $60/cord ($16 - $22/ton), ↓
- Pine sawtimber: $88 - $106/cord ($33 - $40/ton), ↑ slightly
- Pine plylogs: $85 - $109/cord ($32 - $41/ton), ↓ slightly
- Pine power poles: $106 - $169/cord ($40 - $63/ton), ↓
- Hardwood pulpwood: $9 - $24/cord ($3 - $8/ton), ↓

Trend Report

Average South-wide timber product prices changed only slightly in 4th Quarter 2007, with pine pulpwood prices continuing their slow rise, hitting their highest average price since 2000. Chip-n-saw prices are down more than 7 percent from a year ago and seem to be taking a harder hit from the slow construction market than sawtimber. Hardwood pulpwood prices were down this quarter but the regional average remains up 14 percent over what they were a year ago.

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UPCOMING EVENTS

Date	Event, Location, Contacts
March 4, 2008	***Carbon Credit Conference,*** *9 - 11 am ET at the UF-IFAS Suwannee County Extension Conference Room, Live Oak, FL.* Call Brian Cobble at (386) 364-5314 to register.
April 3	***Tree Farm Tour at Gould Tree Farm, property of Jon and Carol Gould,*** *Washington County, FL, 9 am - 12:30 pm CT.* Call the Washington County Extension Office at (850) 638-6180 to register.
April 10	***Forest Stewardship Workshop: Marketing Your Forest Products****, 9:00 am – 2:30 pm CT, Washington County Extension Office, Chipley, FL.* Call the Washington County Extension Office at (850) 638-6180 to register.
April 15-17	***39th Annual SAF/SFRC Spring Symposium, "Sustaining Private Forests",*** *Paramount Hotel, Gainesville, FL.* More information to be posted at http://www.sfrc.ufl.edu/events.html.
April 22	***Forest Stewardship Workshop: Marketing Your Forest Products****, 9:00 am – 2:30 pm ET, Columbia County Extension Office, Lake City, FL.* Call the Columbia County Extension Office at (386) 752-5384 to register.
May 13	***Forest Stewardship Workshop: Tree / Plant Identification for Forestland Owners****, 9 am - 2 PM ET, Austin Cary Memorial Forest, near Gainesville, FL.* Contact Chris Demers at cdemers@ufl.edu or (352) 846-2375 to register.

For more information and events about Florida's Forest Stewardship Program and forest management visit: *www.sfrc.ufl.edu/Extension/florida_forestry_information/index.html*

The Florida Forest Steward is a University of Florida Cooperative Extension Service, Florida Division of Forestry and Florida Tree Farm joint project:

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