

The Western Finger Lakes Forest Owner



Summer 2019

Volume 33, Number 2

In Our Woodlot

by Ed Piestrak

In the fall issue of the NYFOA magazine I noticed an interesting article by Peter Smallidge relating to protecting seedlings from the ever-hungry deer. In his article figure 5 is pictured a tree cage, five feet in height would be effective at holding the deer at bay.

I would like to make known what we have encountered in our Steuben County property this past spring. My daughter and I planted ten conservation grade apple trees that were very healthy with multiple side branches and a nice root system. We enclosed each tree with four feet high metal fence about 40 inches in diameter. They were

(Continued on page 2)



photos provided by the author

Original Screen



Screen With Protective Ribbon

March General Meeting: Trail Cameras Presented by John Hammer

by Colette Morabito

On a beautiful March evening, feeling much like spring, we had the pleasure of venturing out to the United Church of Christ in Honeoye to enjoy an exceptional presentation by John Hammer, savvy and skilled in all things trail cameras. We were well over 30 participants. It was also an ideal time for us to get the updates on all the relevant topics related to our Western Finger Lakes Chapter: Shod boot raffle/fundraiser, future dates on numerous presentations pertinent to forest owners available all around western New York, Empire Farm and Field Days (August 6, 7, & 8), opportunities to receive handouts on many forestry topics and best of all, to have the occasion to talk with fellow WFL members about their winter adventures in their woods as well as spring and summer goals. A special thanks to Eileen Schaefer for the delicious snacks, Dale Schaefer for his enthusiasm, energy and sense of humor that are so very much a mainstay of our chapter, and Mike Seager, our technological genius that keeps our presentations flowing flawlessly.



photo by the author

A packed house for our WFL Trail Camera presentation. John Hammer offered his technical expertise to a very attentive group. Thanks John!

John Hammer, a NYFOA member, Master Forest Owner Volunteer, and a Quality Deer Management member, gave us a well organized and entertaining description of his experiences with his trail cameras. His conscientious eye for detail, scrupulous note taking, and documentation are beyond reproach. He discussed how to best see what is out there, camera features and costs, setting up your equipment, scouting-getting to know your deer, and mock scrapes as camera sites.



One of the slides presented by John Hammer- Trailcam photo of Mama and Baby Bears

We were delighted to see a host of his photos of ermine (stoat), coyote, bears, fisher, porcupine, bobcats, deer, and trespassers! He described the detection zone in order to best photograph the animals - Width (angle) and Range (distance) thus eliminating blank photos. He suggests high quality lithium batteries; taking

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staked with five-foot-high U-post metal stakes. Each tree had multiple stems and they were three to three and one-half feet high with multiple buds. When the tree started to leaf out, we inspected them and all ten were heavily browsed.

We were saddened and immediately looked to turn the situation around. Thus, it was decided to place a ribbon on the top circumference of the enclosure and spray the ribbon with plot master chemical which we found to be very effective when we placed the treated ribbon around our soy beans plots. See photo. Note: This past year I observed two antlered bucks approach our soybean patch with the ribbon around and as they approached the ribbon, turned around immediately left the area.

After close examination of the trees this past September I noticed one bud was eaten of the 100's. The top leader grew two plus feet out of the enclosure with the side multiple branches, also showing extreme growth. The ribbon with chemical applied was very effective in keeping the deer from eating the preferred apple, buds and leaves. The reason we used the four-foot-high fence was it was removed from split 8-foot deer enclosure. Note: the ribbon and the chemical cost about \$40 dollars and would last multiple years. The chemical should be applied on a monthly basis.

When tending to the apple trees during January of this year, I noticed a serious problem with the trees. True, the enclosure and ribbon was very effective in repelling deer. However, I

overlooked our smaller animals: mice, moles, voles, chipmunks, etc. I did not put protection for the lower 1 foot of the tree. In turn these little fellows enjoyed the sweet bark of the apple trees and helped themselves to the bark. It is very questionable if the trees will survive.

It is very disturbing after such effort of getting new trees, planting and continuing to care for them and these little creatures just ruin your plans.

Hopefully we will learn from this experience and utilize additional protections this coming planting season.



Laying Out More Ribbon

About Us

NYFOA Western Finger Lakes 2019 Board of Directors

Richard Starr, Director and Chairman
231 Farm View Dr.
Macedon, NY 14502
(585) 377-4849
pockaa@aol.com

Dale Schaefer, Director and Vice Chairman
6017 County Road #37
Springwater, NY 14560
(585) 367-2849

Cathy Gardner, Director and Secretary
7400 Corby Road
Honeoye Falls, NY 14472
(585) 624-7636
cathygardner10@yahoo.com

Ron Reitz, Director and Treasurer
6086 Canadice Hill Rd.
Springwater, NY 14560
(585) 367-2847
rrrlpr@aol.com

Nick Jensen, Director and Annual Meeting Coordinator
51 E. Market Street
P.O. Box 1424
Corning, NY 14830
(607) 936-3785 Ext 156
jensenn@jgva.com

Greg Lessord, Director and Chapter-Designated Representative to the State Board
449 Hubbell Rd.
Spencerport, NY 14559
(585) 703-8513
buckslayergs@hotmail.com

Jim Minor, Director and WFL Newsletter Publisher
22 Bryn Mawr Road
Rochester, NY 14624
(585) 247-7069
jminor@rochester.rr.com

Colette Morabito, Director, Program Coordinator and Empire Farm Days Coordinator
1100 Main St
East Rochester, NY 14445
(585) 248-0654
colettemorabito57@gmail.com

Peter Muench, Director and Outdoor Activities Coordinator
P.O. Box 473
Naples, NY 14512
(585) 736-7172
munchme.444@gmail.com

Mike Seager, Director and Electronic Communications Coordinator
P.O. Box 1281
Pittsford, NY 14534
(585) 414-6511
seager_michael@yahoo.com

The *Western Finger Lakes Forest Owner* is published for members of the Western Finger Lakes Chapter of the New York Forest Owners Association (NYFOA) and is published 4 times per year. NYFOA was founded in 1963 and is organized to encourage the wise management of private woodland resources in New York State by promoting, protecting, representing and serving the interests of woodland owners. The Western Finger Lakes Chapter was founded in 1988 and encompasses Genesee, Livingston, Monroe, Ontario, Orleans, Seneca, Steuben, Wayne, and Yates Counties.

Membership is open to anyone interested in understanding how to manage a woodlot. NYFOA membership can bring returns in the satisfaction of growing quality timber, stabilizing forest industries and markets, providing permanent jobs, increasing the value of your woods, enlarging areas of natural beauty across the state, and leaving behind a monument in living trees to bless the tomorrows for the youngsters of today. For information on becoming an NYFOA member, contact Liana Gooding, NYFOA Secretary, NYFOA, P.O. Box 541, Lima, NY, 14485 or at 1-800-836-3566. Annual membership is \$45 and includes: subscriptions to this newsletter; to the bimonthly NYFOA state-wide publication, *The New York Forest Owner*; attendance at chapter meetings; and to statewide meetings. Membership at the Contributing level \$50-\$99; Sponsor level \$100-\$249; Benefactor \$250-\$499; and Steward \$500 or more are also offered. For more information visit www.nyfoa.org.

Readers are encouraged to submit articles for publication in this newsletter. Articles should be mailed or e-mailed to: Richard Starr at the address to the left. Electronic submissions are preferred. Any letters should be sent to the Chair for consideration.

For event reminders and late-breaking news, subscribe to our email list by sending a blank email to nyfoa-wfl-news-subscribe@npogroups.org

Note: The deadline for our Fall 2019 issue is August 15th

WFL CHAPTER SERVICE AWARD 2018:



Ray Cavallaro

Ray Cavallaro has been a longtime member of the Western Finger Lakes Chapter of NYFOA. Ray became a member of the WFL Board of Directors and accepted the position of our representative to the NYFOA State Board of Directors for several years. After completing his term as our state representative, Ray continued to be a member of the WFL Board of Directors. Every year, the welcoming table at our dinner meetings found Ray selling raffle tickets and greeting guests. Ray is an avid turkey and deer hunter on his ten-acre woodlot and camp in Prattsburg. The Chapter was invited to his woodlot and camp for an enjoyable picnic many years ago.

Ray retired recently from Monroe County as a Social Worker and has retired from his position on the WFL Board of Directors.

The Western Finger Lakes Chapter of NYFOA would like to thank Ray for his many contributions to our Chapter and the State Organization of NYFOA.

(Trailcam Presentation Continued from page 1)

care of how the wind will affect branches and weeds near the camera; and issues with direct sunlight and water glare. He spent time on the trigger time (snapping of the photo) and Recovery Time (the time the camera takes to store the photo and then to re-arm). He is a big proponent of scrapes (not to be confused with deer rubs) in order to capture the best photos of deer during the rutting season. He also commented on scent control as you walk in and out of the woods checking on your cameras. There are so many details to consider with this hobby turned passion, as John expertly arranges his cameras during the mid-August through December season and documents all his findings and observations.

There is a great lesson to learn in John's taking the time to do the documentation along with the photographs. A tedious task certainly, but absolutely imperative to his familiarity to his property, a written history of his wood lot, and a tangible record to be handed down to his legacy. Clearly this endeavor can only assist him with his future forest goals and management.

We are very grateful to John for sharing his expertise with all of us. An inspiring evening. I could easily ascertain from my fellow WFL members, we can all improve our trail camera skills and thoughtful history's of our wood lots based on the insightful advice we enjoyed this evening with John.

Note: More about John can be seen at the NYFOA website under [Member Stories](#)

Selling Timber

by Colette Morabito

On April 4, 2019, the Canandaigua Cornell Cooperative Extension offered a presentation on selling timber. The two speakers were Peter Smallidge-Director, Arnot Teaching and Research Forest and Brice June-DEC Service Forester. Over 40 participants were in attendance as both Peter and Brice provided very detailed and factual information on how to have a proper timber sale that can be profitable, safe, and improve the health of your wood lot.

Just as every forest owner has their own personal goals and reasons for owning their wood lot, there are reasons to have OR not have a timber sale. The bottom line is that matching your forest goals with an experienced and professional forester can be a mutually gratifying experience. We cannot expect to understand all the minute details of a timber sale contract nor the complexities of the forest stand in which the sale will occur. Thus, trusting the best professionals of whom their credentials, reputation and education are paramount, are some of the most important ingredients for a good business relationship. Payment options, ownership of cut timber, negative repercussions of a Road Side Sale, these and many other pertinent topics were also explained with factual examples of contract options for the landowner, forester, and logger. Have everything in writing. Again, good communication is essential. Contracts hold everyone accountable for their part of the job, from start to finish.

What to include in the contract: www.youtube.com/ForestConnect

NYS DEC Service Forest Management: <https://www.dec.ny.gov/lands/4972.html>

Master Forest Owner Volunteers: www.CornellMFO.info

Insurance keeps everyone safe and carries a sense of legitimacy in their work. Make sure that all participants in your harvest are properly insured. Your property lines should be well marked and your neighbors should be alerted to your timber harvest as well. Be sure your written Management Plan is up to date so you can refer to it for any changes that may be required during the harvest due to weather, unforeseen problems, or limitations.

You should never feel pressured into a harvest. The release of the remaining trees, through a properly managed timber harvest, can directly improve your wood lot and your goals. There was a great discussion on "investing sunlight in your best trees". In other words, consider the crown class of your best trees and release them from conflicting, lesser value trees. It is not about the size of the tree but the quality as the diameter does not predict the age of the stem. There was some discussion on which trees to cut and whether or not it was consistent with the landowner's objectives. Again, releasing your best trees, those stems you want to keep in your wood lot for genetic purposes or wildlife habitat, is all part of the conversation you must share with your forester.

We were all given handouts from sample contracts, harvesting aesthetics, crop tree management, timber sale talking points with a Forester, Best Management Practices for Timber Production, etc. Genuine thanks to Peter and Brice for their clear and concise expertise in all areas of selling timber.

(See related article on page 8)

Paint Stick Tree Stick

by Dick Starr

In the late 1800s Gifford Pinchot and Carl Schenck were hired to restore 125,000 acres (about 200 square miles) of land to a healthy forest on the Biltmore estate in Asheville, NC. It was one of the first instances in the US where forestry was applied as a science. Pinchot later became chief of the US forest service. To help in estimating a tree's diameter, height and lumber volume Schenck developed a yardstick like device that could easily give estimates of these values in the field. This device has become known as the Biltmore stick or simply the B stick. I have made B sticks to determine tree diameter from various "yardstick like" pieces of wood including an actual yard stick. Such activity apparently massages my urge to be creative. Numerous plans can be found on line.

While browsing the paint section at a big box store I took a couple of their free paint stirring sticks. I later discovered they also have a larger version appropriate for stirring the contents of a 5 gallon pail. The heavier sticks are bundled in packs of 3 and sold for 98 cents. Then I learned they will give you 1-2 of the heavier sticks if you ask the desk clerk. So why spend 98 cents? It turns out the larger paint stick is a match for the width and thickness of my "store bought" B stick. In other words, the heavy duty stirring stick requires only some lines and numbers to become a B stick for measuring tree diameter at no monetary cost. Free is good.

Adopt one end of the paint stick as zero and transfer the accompanying chart to the stick. (see pictures) I found a ball point pen worked well for making/marking the lines and numbers. Note the distance between lines gets smaller



photo credits - the author

Home-Made Biltmore Stick

roughly arm's length. Some error is introduced if your arms don't meet this requirement. Now place the flat side of the stick against the tree 4.5 feet above the ground known as breast height. Align the stick's zero with the left most visible edge of the tree. Without moving your head rotate your eye and sight the visible right most edge of the tree. The number on the stick corresponding to the right most edge is the tree's diameter at breast height (DBH). (note picture) If the ground is not level, stand on the uphill side. Since trees are rarely "circular" round, select an average position to measure. Also, the bark is included in the measurement so the true diameter is somewhat smaller. One of the accompanying pictures shows a side by side comparison of a purchased B stick, heavy duty paint stick, and homemade B stick.



Distance Diameter (cm) (inches)

13.5	6
17.6	8
21.3	10
25.0	12
28.3	14
31.6	16
34.7	18
37.6	20
40.6	22
43.4	24
46.0	26
48.7	28
51.2	30

as tree diameter gets larger. This results from formation of similar triangles with tree diameter as one leg. I used a stencil to add the numbers which gave it a more polished look. This home made B stick can measure a tree diameter to 30 inches. A coat of varnish protects the markings and completes construction.

To use the stick for measuring a tree's diameter hold the stick parallel to the ground at 25 inches from your eye,

Biltmore Stick Marking Table

Saving our farmland...and forests!!

by David Deuel

There is no denying the world population is increasing, from 4 billion in 1970 to around 7 billion today, and projecting to 9.5 billion by 2050. With this increase in population, comes an increase in carbon emissions, thus the move to renewable energy sources. There are opportunities for a variety of renewable sources, and on different scales, to be developed economically. The short and long term pros and cons of each source should be thoroughly examined. As a retired dairy farmer, land and forest owner, my concerns are on the impact large scale solar arrays will have on our food security and open space.

Information from the United States Department of Agriculture (USDA) and American Farmland Trust (AFT) show that between 1992 and 2017 the US has lost 46 million acres of farmland to development. Presently, there are 900 million acres in the US classified as farmland. More importantly, only 340 million of these acres are considered cropland, land suitable for cultivation of grains, vegetables, orchards, nuts, cotton, etc. The remaining acreage is pasture, grasslands, and rangeland, suitable for grazing livestock, not crop production. As global demand for food and fiber will increase by 50-70% by 2050, what is the best use of our agricultural land?



A large solar array.

Hugh Bennett, considered the father of soil conservation and creator of what is now the Natural Resources Conservation Service (NRCS) department of USDA, stated in 1959, "Productive land is neither limitless nor inexhaustible." This statement is the basis of a number of governmental policies on the local, state, and federal levels. On the federal level, since 1996, the NRCS has invested \$1.5 billion in conservation easements on farmland. The New York State Department of Agriculture and Markets, as part of the Farmland Protection Program started in 1994, has funded conservation easements on 50,000 acres, at a cost of over \$140 million. In 2018 alone, Ag and Markets budget for farmland protection was \$35 million. Of this, \$10 million went to six farms in Livingston and Wyoming Counties to protect 4,270 acres. Most New York County and Town comprehensive plans contain sections on the importance of agriculture to the municipality's economy, environment, and quality of life. In fact, a number of counties and towns have official Farmland/Open Space Protection Plans, funded in large part by NYS grants. Taxpayer dollars, on all levels, are being used to protect our farmland and insure our food security.

Large scale solar arrays have the potential of taking thousands upon thousands of acres out of agricultural production nationwide. In New York, Governor Cuomo has announced \$1.5 billion in grants and incentives available for large scale solar arrays developed New York. Taxpayers are now funding both farmland protection and solar developments that will remove thousands of acres from agricultural production.

In what universe does this make sense? What is even more troubling is the fact that the solar development chooses to use our best croplands for their projects. The conversion of these highly productive soils will cause a shift of food production to more marginally productive lands. This will require more acreage, more fuel, more fertilizer, more seed, more pesticides, more water, and more labor to produce the same amount of food and fiber. Add to this the fact that the world will need 50-70% more food and fiber in 30 years, and we have a real problem.

This leads to another environmental issue. If we continue to develop our best cropland, where will our food and fiber come from? Will this accelerate the conversion of South American rainforest and African savannah to cropland? Will the more fragile, highly erodible land in our country that has been taken out of production in the past be converted back to cropland? Will our forest land be returned to agricultural production as it was in the 19th century? What value do we place on our natural, wild, undeveloped lands for human mental and physical well being?

"As a nation, we will conserve our productive land and use it prudently only if there is sustained public demand for such a course of action." Hugh Bennett

"Don't it always seem to go that you don't know what you've got till it's gone. They paved paradise and put up a parking lot." Joni Mitchell

Our nation and the world need both food and renewable energy. How we go about the task at hand, and how one affects the other, is of utmost importance. Agricultural cropland is under tremendous developmental pressure. Add to this the water issues that threaten the loss of thousands of irrigated western crop acres, how many crop acres can we afford to convert to solar arrays and still provide food and fiber security?

Firewood4Charity

by Dave Keebler

March 9, 2019: We had a successful day yesterday at David and Cecilia Deuel's property, David Deuel put the number at between five and six face cords.

Breaks are taken in the Quonset hut, it offers seating and a quiet environment for socializing. Yesterday I learned that maple syrup can be frozen. It won't solidify but it does thicken.

More volunteers are always welcome. The jobs are those normally associated with wood splitting. The only rule is that Game of Logging must have been completed in order to operate a chain saw. Some people come for the whole work session and some stop in just for an hour or so. Everyone should of course bring some work gloves and hearing protection.

If you have not visited and seen the scope of the project please make it a point to come for one of the work days. For more information or to volunteer visit <https://tinyurl.com/F4C-Blog>.



Have you kissed a frog today?

by Colette Morabito

Or perhaps you might have started to at least hear the peepers in and around your streams, ponds, vernal pools or water sources on your property. With the warming temperatures, now is the time that many amphibians are making their trek from wood lot to water source. Typically, this occurs in the spring with a mass migration of salamanders and frogs as they head back to their birth place to set the reproductive process in motion.

The FLCC Muller Field Station on West Lake Road offered a comprehensive and complete talk regarding these amphibians and their role in our woodland areas. As their life cycle depends on both the terrestrial and aquatic ecosystems, their survival is pressured with many obstacles, including but not limited to: pollution, loss of habitat, roadways, disease, and predators.

Take some time to listen to the songs, chirps and croaks of these important woodland creatures. It was suggested that we begin to document their whereabouts as well as what types of amphibians we see on our properties. Include the date, temperature, time of day, weather conditions, and to identify each specimen. Amphibians have been stressed and we can be a part of the solution by being observant, proactive to their existence in our forests, and keep track of their movements and life cycle, as we forge ahead with our Timber Stand Improvement goals. Have a glorious spring season and enjoy a fruitful summer.



Welcome New Members

Denny Moon

Farmington

Kim Hourigan and Barbara Morse

Honeoye

The logs Wagner Lumber delivered to us.



The gas-powered splitter area.



The baked goods, fruits, coffee and tea water arranged on the break table. A slow cooker of baked beans and franks from Cecilia is mighty warming on cold days!



New Corporate Sponsor (And Raffle)

by Greg Lessord

Thanks to the fine leg work of Mike Zagata, Director of Organization Development, we now have a new corporate sponsor.

DRYSHOD USA (dryshodusa.com) is the maker of waterproof footwear. Their line includes women's and men's hunting, lawn and garden, farm and ranch, outdoor and work boots plus kid's outdoors. Men's sizes available up to 16, women's up to 11 and kid's in children's to 13 and youth to 04.

Some of the key features are athletic shoe sizing for a better fit, waterproof, insulated, easy on / easy off design, breathable airmesh linings are nonabrasive and hypoallergenic. They feature a larger toe bumper for maximum protection and a heel kick and rigid heel protection.

Former Muck Boot Company founder and owner Jim Donahue says " DRYSHOD was developed to bring great waterproof footwear to hardworking farmers, hunters, gardeners and outdoor enthusiasts everywhere. With the goal of becoming the # 1 brand in waterproof footwear ".

Mike, with the board's support, has obtained ten pair of boots, one for each chapter along with a catalog, which will be available to show the various choices at the various chapter functions. Each chapter also receives a DRYSHOD voucher to use as a fund raising tool.

The WFL board has elected to **hold a raffle**. The winner will receive the voucher which will be good for ANY pair of his / her choice. And there are a LOT of choices.

Tickets are **one chance for \$5.00 or three chances for \$10.00**. Winning ticket will be drawn at the October 2019 Annual Dinner meeting. Winner need not be present to win.

To enter, fill in your information and send your ticket(s) along with your check payable to NYFOA to:

NYFOA Boot Raffle
Director Greg Lessord
449 Hubbell Rd.
Spencerport, NY 14459

In the meantime we encourage you to visit their website and visit a dealer near you. Better yet, attend any chapter event (bring some friends) and check out the sample in person.

GOOD LUCK!

Note: For more than 3 tickets you can copy this page or this entire newsletter can be downloaded at <https://www.nyfoa.org/chapters/western-finger-lakes> and printed from there.

Further Note: I want to thank all of you who have already purchased tickets and for those still considering, there's still time left before the October meeting.



NYFOA
New York Forest Owners Association

DRYSHOD BOOT RAFFLE TICKET

(each ticket = 1 chance)

Winners Choice!

Any pair from [Dryshod Catalog](#)

Donations: 1 Ticket for \$5, 3 for \$10

Drawing at October 2019 Annual Dinner



(see over to supply contact info)



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(see over to supply contact info)

Join and/or Give

NYFOA is a not-for-profit group promoting stewardship of private forests for the benefit of current and future generations. Through local chapters and statewide activities, NYFOA helps woodland owners to become responsible stewards and helps the interested public to appreciate the importance of New York's forests. Join NYFOA today and begin to receive its many benefits including: six issues of The New York Forest Owner, woodswalks, chapter meetings, and statewide meetings.

Note: For Gift Memberships, list the recipient's information (must not have been a NYFOA member for 3 years) directly below.

- I/We own _____ acres of woodland.
 I/We do not own woodland but support the Association's objectives:

Name: _____
 Address: _____
 City: _____
 State/ Zip: _____

Optional:

Telephone: _____
 Email: _____

Questions: 1-800-836-3566

County of Residence: _____
 County of Woodlot: _____
 Referred by: _____

Regular Annual Dues:

- Student \$15 (Please provide copy of student ID)
 Individual/Family \$45
 1 Year Gift Membership \$25
 Gifto's (NYFOA member) name _____

Multi-Year Dues:

- 2-yr \$80
 3-yr \$120
 Lifetime \$500

Additional Contribution:

- Supporter \$1-\$49
 Contributor \$50-\$99
 Sponsor \$100-\$249
 Benefactor \$250-\$499
 Steward \$500 or more
 Subscription to Northern Woodlands \$15 (4 issues)
 NYFOA is recognized by the IRS as a 501(c)(3) taxexempt organization and as such your contribution may be tax deductible to the extent allowed by law.

On-line: www.nyfoa.org

DRYSHOD BOOT RAFFLE TICKET

Your Name: _____
 Your Address: _____
 Your Phone Number: _____

NYFOA - Promoting sustainable forestry and improving forest stewardship.

NEED NOT BE PRESENT TO WIN

(see over for raffle specifics)

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Timber Basis: A Primer

by Nick Jensen, CPA, CFP®

Owning land is a dream for many. It offers a chance to diversify investments while owning a tangible asset that can be enjoyed in many ways. Compared to looking at your investment account statement, there is something viscerally more satisfying about fertilizing your woodlot with your own footprints. Owning and taking care of the land has carrying costs that other investments do not have. Taxes, equipment purchase & maintenance, and insurance premiums are just a few examples. Woodlots do not operate on the same timeline as us humans. Often the economic benefit is not so much for the current generation but rather for the generations to come. It is tempting to selectively harvest some areas of your woodlot to provide some much needed liquidity while simultaneously improving the ecosystem; especially when timber prices are buoyant. Many landowners are unaware that they could be paying more of this hard earned money to the IRS than they should, come harvest time. Why is that? The answer lies in the concept of basis.

Any asset that you own has basis. In its most basic form, basis is what is paid for the asset. When the asset is sold, the owner gets taxed only on the difference between the selling price and its basis. This difference is known as capital gain (or loss). The purchase of a parcel of land should be looked at as a purchase of a collection of assets. First there is the raw land. Then there is any structure already existing on the land. Finally, there is the value of the timber growing on the land. Each of these assets should be assigned a value at the time of purchase. Unfortunately, many landowners fail to understand this concept at that time. As a result they do not know the basis of their woodlot and at the time of timber sale, tend to record the entire sales price as income rather than just the gain on the sale.

Establishing the basis of the standing timber is not that easy. Often it requires the services of a consulting forester. This 'timber cruise' is not cheap so even landowners who understand the concept of basis fail to get this done because they are already cash strapped from purchasing the parcel in the first place. If you are purchasing property with standing timber of 10 acres or more, you should look at the cost of establishing basis in the timber as another closing cost and build it into your purchase calculations rather than looking at it as a cost after the fact. The future tax benefit can exceed the cost of hiring a forester. Also, establishing a relationship with a consulting forester is a great early step in forming a long lasting partnership that will help you clarify your land ownership goals and help you improve the overall health of the woodlot.

But what if you are completely unaware and become educated on this important topic some years after the original purchase while reading this article? What if you inherited the property? What if the property was gifted to you? How is basis impacted by storm damage? How does one account for reforestation costs? Does growth of the trees affect basis? What is the tax impact if you harvest some of the wood to feed into your wood stove? What happens when you sell the wood for less than its basis? Answers to these questions will be explored in the balance of this article.

The basis of timber can be arrived at after the initial date of ownership. The services of a consulting forester are definitely needed in order to perform this calculation. A 'back cruise' is

more expensive than performing the calculation at the date of purchase and any trees already cut down cannot be included.

Under the United States Tax Code, the basis of property inherited is 'stepped up' to the value on the Date of Death (DOD) of the person who bequeathed the property. This makes a cruise fairly easy because it only needs to go back to the DOD. If the property is gifted the basis of the original owner carries over to the new owner. This can make determination of basis almost impossible; especially if the property has been owned by the grantor for many years.

Timber basis should be looked at as a savings account. Some things such as reforestation costs can get added to the timber's basis. Other things like storm damage or cutting trees of lesser value for firewood get taken away from basis. The 'passbook' for this savings account comes in the form of IRS Form T for Timber (aka forest activities schedule). It is a good idea for woodlot owners to maintain this schedule annually and to keep it in their tax file even if it is not required to be submitted to the IRS. Growth of the trees, like the growth in the value of a stock, does not get added to basis. This is the gain that you would eventually be taxed on at the time of timber sale. If at the time of sale, the timber is sold for less than its basis, then there is a loss on the sale. Any capital losses can be offset against capital gains. If there are more losses than gains then the net unused loss can be carried forward into future years to offset capital gains.

Example calculation:

100 acres of timberland was purchased for \$200,000

A timber cruise conducted at the time of purchase determines the basis of the timber to be \$100,000 for 300,000 board feet of timber or .33 cents per board foot. One year later 75,000 board feet of undesirable growing stock and over mature stems are harvested yielding \$40,000. A depletion allowance from this harvest is calculated by multiplying the \$40,000 by .33 to arrive at \$13,200. The net taxable income from this transaction is \$40,000 - \$13,200 = \$26,800. Because the timber was owned for longer than one year, lower capital gains tax rates apply to this income instead of ordinary income tax rates.

For more information on this topic please visit the following web sites:

<https://timbertax.org/getstarted/basis/>

https://www.treefarmssystem.org/stuff/contentmgr/files/1/c3fc8ce3ed2a5f194cd520790c665b78/files/timber_tax_basis_webinar.pdf

<https://content.ces.ncsu.edu/understanding-your-timber-basis>

Nick Jensen, CPA, CFP® and a member of the WFL board of directors, is an Associate Advisor at the wealth management firm of John G. Ullman & Associates, Inc. in Corning, NY. Nick welcomes your feedback and questions. He can be reached at (607) 936-3785 or via email at jensenn@jgua.com

Original article at <https://jgua.com/timber-basis-a-primer/>.

Upcoming Events

Note: For possible updates to these meetings and to learn about events in neighboring chapters and across the state go to our NYFOA website's EVENTS section at

<https://www.nyfoa.org/events>

Invasive Species Week

July 7-13. Check your local PRISMs, http://www.wnyprism.org/invasive_species/, for information on events and activities.

Empire Farm Days - 2019, Seneca Falls, NY

August 6 - 8 Seneca falls, NY (website: empirefarmdays.com)

A gracious thanks to our nine WFL volunteers who have so generously offered to provide the countless passersby a chance to acquire information regarding forestry topics. Our NYFOA chapter has a booth for the three days, offering Master Forest Owner (MFO) opportunities, connections, and information. We offer people an opportunity to ask questions as well as offer handouts on a plethora of relevant-forestry topics to woodland owners who visit the Farm and Field Days show from across New York State.

If you have never been, try to go for a few hours or the entire day. You will need a lot of time to see and explore the incredible grounds and countless exhibitors. The food is great too! There are many, many forestry related products for sale and on display throughout the Farm Show. While you are there, be sure to visit our Western Finger Lakes booth and say hello to our fabulous volunteers in the Cornell Building.

Show Hours: 9-5 pm August 6 - Dale Schaefer, Ron Reitz, and Greg Lessord

Show Hours: 9-5 pm August 7 - Dick Starr, David Deuel, and Tony Ross

Show Hours: 9-4 pm August 8 - Mike Arman, Peter Muench, and Nick Jensen

Please note, this issue (as well as previous issues) of the *Western Finger Lakes Forest Owner* are also available online (with all photos in color) in the WFL section of the NYFOA web site, www.nyfoa.org.

Also note that other chapters' newsletters are also available for reading in their chapter's sections on the NYFOA web site.

WFL Board of Directors' Meeting

Tuesday, July 16, 2019, is designated as our next board meeting. All NYFOA members are welcome! Meeting time is set for 7 p.m. with pre-meeting meal at 6:15 p.m. Please join us at the American Hotel located at the stop light in Lima, NY. No RSVP needed, just come!

A Woodswalk Under a Roof: New Energy Works, Farmington, NY

Thursday, July 11th. The New Energy Works, and its sister company Pioneer Mill Works, are located in Farmington and a number of years ago NYFOA/WFL enjoyed a tour of the facility. The Shortsville woodworking shop suffered a catastrophic roof collapse in 2015, from snow loads, and was moved to a new facility at the Farmington campus, behind the timber frame shop.

This new building was the first Cross Laminated Timber building in New York and houses the new woodworking shop. Overall, New Energy specializes in design, timber framing, enclosure systems, woodworking, and recycled wood products.

The tour of the facility will be set for July 11 at 1PM and will last about 1-2 hours. Join us for what should be an exceptional tour of a truly unique timber oriented organization.

New Energy Works is located in Farmington on Rt. 96, behind the Comfort Inn, just east of Rt. 332. Their website, newenergyworks.com, provides a lot of information and maps to their locations. Hope we will see you there.

Joint Woodswalk (WFL and AFC)

Saturday, September 14 at 9:30 a.m.

6067 White Creek Road
Friendship, NY 14711

Bruce Robinson, Consulting Forester, shall be leading the woods walk.

Light breakfast refreshments served before we venture into the woods. Some walking required-wear proper shoes or boots; dress for the weather. At the conclusion of the woods walk, please stay for lunch. Feel free to cook yourself a hot dog over an open fire with s'mores for dessert.

"High-grading is a *natural* phenomena in all woodlots. It has been so intentionally perfected beyond the natural in private forests, however, that we consider it to be universally negative. In reality, high grading is well established in a developing forest long before the first commercial cutting. We will look at several stages of a forest, including seedlings, saplings, small poles, large poles, and several size classes of

(Continued on page 11)

sawtimber. In addition to forest stages we will look at how different species cope: from the tenacious bully beech to the 'I'm out of here early succession losers'. Time elements must be considered, especially learning how this affects *all woodlots*. Putting all of this together enables efficient intervention in our woodlots. When is releasing effective? Are we considering the whole forest with every action, or are we satisfied to 'take care of that sucker that was thought to be so offensive'? Are there target species that should not appear in any woodlot, thus deserving to be universally attacked? What are acceptable growing stock trees and what universal stocking level(s) should apply?

Understanding high grading is just one more tool in managing a forest stand. The same low, natural fork that allowed a tree to out-compete its neighbors could have been identified and removed with a pruning shear, or later a long-handled lopper, or later yet a chain saw. The untreated tree is skipped during harvest because its quality 'doesn't cut it'. It increases in size and dominance. When sufficient numbers exist, we might even blame high grading for degrading a stand.

Cutting is the most expedient method of reversing high grading. Learning how to cut poor trees which *directly* benefit the residual is key. If nothing else, we will learn to reward laziness and justify neglect!"

Any questions, please call David or Colette Morabito at 585/248-0654

Annual WFL Chapter Dinner October TBD, 2019

October is the dedicated month for our Annual Western Finger Lakes Chapter Dinner and Business Meeting. We are earnestly planning this wonderful event for our members and their guests. Nick Jensen will be the new organizer this year. Although we are unable to secure the date just yet at the Monseigneur Schnacky Community Center in Mendon, we have Dennis Money, President of the Seneca White Deer, Inc. scheduled to entertain us as the keynote speaker.

We hope you will consider joining us again this year bringing your door prize(s) to share, a big appetite for the delicious dinner we always enjoy together, and a desire to bring home the coveted-raffled chainsaw for your collection!

New to the program this year will be the raffle of the DryShod boots. The winner will receive a certificate to shop for the boots of their dreams and order the size and style that best suits their personal requirements. Raffle tickets are still available and will also be for sale at the dinner meeting. Check your WFL newsletters for purchasing extra raffle tickets for family and friends.

More information will be forthcoming as we secure the date.

Game of Logging 2019

The Western Finger Lakes Chapter of the New York Forest Owners Association has co-sponsored the Game of Logging with the New York Center for Agricultural Medicine and Health (NYCAMH). Subsidies provided by NYCAMH and sites provided by WFL members in this region provided invaluable chain saw safety training at a reduced cost over the last four years.

Changes in NYCAMH scheduling have delayed the 2019 Games of Logging until at least this coming September. WFL is hoping to host a program this fall but we have no dates available at this time. Further information will be in our Fall Newsletter, and posted on our website as it becomes available.

The Game of Logging website (gameoflogging.com) has additional information for those looking for GOL training and competitions around the Northeast.

Classifieds

Wanted: Woodlot and Related Activity Photos. We're building a small collection of photos for publicity and similar NYFOA purposes. If you have photos from woodwalks, woodlot activities, NYFOA activities, etc. and are willing to share, please e-mail them to Jim Minor, jcminor@rochester.rr.com.

For Sale: Steel Tree/Pole Climbers, contoured and offset with snap-on Gaff Guards. Lightweight Nylon Body Belt with D-Rings and Pole Strap, OSHA Standards. \$200 for both. Contact Dale at 585-367-2849 .

Tree Tubes for Sale - Member/(Non-Member) price: 4' (\$5.00/\$5.50); 4' w/ stake (\$6.00/\$6.50); 5' (\$5.50/\$6.00); 5' w/ stake (\$6.50/\$7.00). Proceeds benefit WFL chapter. (585) 367-2847.

PLEASE NOTE: Space permitting, the WFL Steering Committee allows members to place free classified ads in this newsletter pertaining to good stewardship practices. However, ads presented here are not an endorsement by WFL.

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We thank our members for their support and ask them to consider one more area that would greatly help the efforts to improve our ability to enhance, and expand chapter programs. Some of you can do this just by your normal online purchases at Amazon. You simply need to register your purchases through SMILE.AMAZON.COM and listing NYFOA as your choice to contribute through the Amazon Smile Foundation. It does not affect your purchase price, and 1/2 of 1% of your online purchase will benefit NYFOA in their efforts to provide more value for or members Thank you for your consideration!



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The Western Finger Lakes Forest Owner



Summer 2019

Volume 33, Number 2



Work area at David and Cecilia Deuel's property used by the Firewood4Charity (F4C) crew this past March. See the full story on page 6.

Mark Your Calendar

- ◆ **July 7-13** - Invasive Species Week*
- ◆ **Thursday, July 11** - New Energy Facility*
- ◆ **Tuesday, July 16** - WFL Board of Directors' meeting*
- ◆ **August 6-8** - Empire Farm Days*
- ◆ **Saturday, September 14** - Joint Woodswalk*
- ◆ **October, Date TBD** - WFL Annual Chapter Dinner*

* See inside for details

Note: For event reminders and late-breaking news, subscribe to our email list by sending a blank email to-

nyfoa-wfl-news-subscribe@npogroups.org