

A black and white photograph of a forest. The image shows a path or clearing leading through a dense stand of tall, thin trees. The lighting creates strong shadows and highlights on the forest floor and tree trunks. The overall mood is serene and natural.

New York

Forest Owner

July-August, 1982

Vol. 20, No. 4

THE NEW YORK FOREST OWNERS ASSOCIATION

Editor
Evelyn Stock
5756 Ike Dixon Rd.
Camillus, NY 13031



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Front Cover

This managed forest is located in the community of Verrieres in the Canton of Neuchatel, Switzerland. We visited here while on the SAF tour in 1975.

Editor

Welcome Our New Members

Harry W. Burry
RD # 2
Tully, NY 13159

Herbert Breght
Box # 129
Dryden, NY 13053

James N. Martin
Goesfeldweg 20
4400 Muenster
West Germany

Dale Quinn & Linda Karpovzes
RD # 1, Murphy Rd.
Corning, NY 14830

John G. Saeva
65 Wildflower Dr.
Rochester, NY 14623

Glenn L. Banfield
416 Shelbourne St.
Horseheads, NY 14845

David M. Dillon
24 Willows Dr.
Painted Post, NY 14870

Richard G. Downing
RD #2, Pompey Hollow Rd.
Cazenovia, NY 13035

Nelson R. Mikolin
558 Roycroft Blvd.
Cheektowaga, NY 14225

Helen Farr
P.O. Box 245
Wellsburg, NY 14894

Nancy Ferns Finezaki
7538 Camic Rd.
Central Square, NY 13036

Richard Garrett
1261 Apulia Rd.
Lafayette, NY 13084

A.R. Garza-Vale, M.D.
920 Deerfield Rd.
Elmira, NY 14905

C. Gearwar
American Forest Prod. Corp.
Box 30
Riparius, NY 12862

Ms. Velma Green
514 Quaker St., Box H
West Oneonta, NY 13861

Clifford D. Kaplanoff
RD #2
Williamstown, NY 13493

Walter J. Kaulfuss
RD #1, Box 459
Gloversville, NY 12078

Arthur C. Kibbe
20 Jamestown St.
Sinclairville, NY 14782

Roger S. Kirby
Burkhart Rd.
RD #1, Box 113A
Canajoharie, NY 13317

Continued on Page 3

New Members, Continued**Jacob Lapp**

Cassadaga Rd.
Cassadaga, NY 14718

George W. Laub

P.O. Box 6, Niagara Sq.
Buffalo, NY 14201

Karl Lenberg-Holm

811 W. 8th St.
Wilmington, DE 19801

Mark A. Pawlewicz

Star Route 2, Box 66
Owego, NY 13827

Richard E. Rasmussen

4876 Onondaga Rd.
Syracuse, NY 13215

E.E. Ryan

RD #2
Andover, NY 14806

Philip T. Siarkowski

Box 181
Crown Point, NY 12928

Wes & Carol Suhr

Ranger School
Wanakena, NY 13695

Mr. & Mrs. Martin J. Vaccaro

310 Allen Ave.
Allenhurst, NJ 07711

Mitchell R. Williams

Box 249
Remsen, NY 13438



NEW YORK LOGGING BUSINESS FAMILIES RECOGNIZED — Displaying award for outstanding logging operator received during 28th Northeastern Loggers' Congress at Mount Snow, Vermont on May 14, 1982 are Inlet, New York residents (in Hamilton County) Sidney Payne (2nd from left) and his wife, Dolores (left); and John S. Levi (second from right) and his wife, Lynda (right).

NEW YORK LOGGERS WIN RECOGNITION

Inlet Loggers Lauded at Mount Snow, Vermont — The Payne and Levi Lumber Company of Inlet was selected as the winner of a Northeastern United States and Lakes States area competition sponsored by the Northeastern Loggers' Association of Old Forge, N.Y.

Along with a nicely inscribed wooden plaque, a citation which read as follows was presented to Sidney Payne and John Levi in front of some 300 persons attending the Awards Banquet on May 14 at Mount Snow, Vermont.

"Sidney Payne and John Levi have been designated the outstanding logging operators. They have demonstrated excellent forest practices on the extensive Adirondack land holdings of two very large companies. This same expertise is shown on small private holdings and these small landowners recommend Payne and Levi to others. Their sense of fair play and their reputation for care for the woods is a credit to the craft. Sid and John have been very innovative in the use of mechanized operations. They are among the few loggers who have feller bunchers, grapple skidders, harvesters and chippers operating simultaneously."

The Northeastern Loggers' Association is active throughout the Northeast and Lake States in improving forest management, logging, and sawmilling. Included in its activities are Workers' Compensation Insurance premium reduction, increased accident prevention, an annual forest industry equipment exposition, and the publishing of a monthly magazine, "The Northern Logger and Timber Processor" which is dedicated to providing information about today's forest industry in the Northeast and Lake States. In addition, the non-profit organization operates the "Forest Industry Exhibit Hall" in Old Forge, N.Y. which is open to the public free of charge from Memorial Day through Labor Day except on Tuesdays.

Additional information about membership in the Northeastern Loggers' Association, its activities, and subscriptions to "The Northern Logger and Timber Processor" magazine can be obtained by contacting George F. Mitchell, Executive Secretary, Northeastern Loggers' Association, P.O. Box 69, Old Forge, New York 13420 (Telephone 315/369-3078).

David W. Taber
Extension Specialist
Wood Utilization



For his many services in the interest of forest land owners, the New York Forest Owners Association is honored to present its 1982 Heiberg Memorial Award to Neil B. Gutches.

IN MEMORIAM

Senior Forester Henry E. Brodnicki passed away October 23, 1981 while working for the Department of Environmental Conservation in Cayuga County.

Henry was born November 23, 1923 in Romulus, New York. He was a veteran of World War II, serving in Italy and Germany in the infantry with the Third Armored Division. Upon completion of his military service, he entered the College of Forestry in Syracuse and graduated in 1949. His career included both public and private forestry. He worked for the Department of Environmental Conservation for fifteen years. He started in the Bath office and spent the last thirteen years working in the Cortland office.

A scholarship fund has been started in the Weedsport School District where Henry was a long-time resident. The annual award from this fund will be given to a deserving student in the field of natural resources to include agriculture. This fund will be administered by the Weedsport School District who have considerable experience in such matters.

Any contribution that you may give will be greatly appreciated. Your gift will be kept confidential and the total amount turned over to the Weedsport School at an appropriate time. Please send your gift to Robert L. Demeree, Assistant Regional Forester, NYS DEC, Box 1169, Cortland, New York 13045. Make checks payable to "Henry Brodnicki Memorial Scholarship Award."

Spring Meeting of the New York Forest Owners Association in Albany.

April 17

NYFOA Director's Meeting

Directors Present:

Morrow, Stock, M. McCarty, S. McCarty, Eberly, Sand, Ward, Roberts, Palmer, Lea, Hanaburgh, Strombeck, Demeree, Edmonds, Mitchell, Steinfeld

Nominating Committee:

It was suggested that a nominating committee be formed with members on a four year rotation. The following were elected to serve on that committee:

Edmonds —
1 year term — expires 1983
Palmer —
2 year term — expires 1984
Hanaburgh —
3 year term — expires 1985
Strombeck —
4 year term — expires 1986

Report of the Nominating Committee:

The following members of the Board were nominated to serve in the indicated offices:

Paul Steinfeld	President
Mary McCarty	First Vice President
Al Roberts	Second Vice President
Peter Levatich	Third Vice President

Presidential Appointments:

President Steinfeld reappointed J. Lewis DuMond as recording secretary; Stuart McCarty as Treasurer and Evelyn Stock as Editor, *NY Forest Owner*.

Appreciation:

The Board passed a resolution of appreciation thanking the people who have just completed a period of service to the association as directors (Morrow, Farnsworth, Shirley, Conklin and Umholtz).

Printer Suit:

Attorney Kevin McCormick is handling the NYFOA action against the printer who promised but did not deliver. The Board instructed him to settle for at least \$500.00 or higher amount if it is feasible in his judgement.

The Board also approved to pay any expenses connected with this legal action (filing fees, etc.) The organization owes special thanks to Mr. McCormick since he is handling this matter without fee.



The New York Forest Owners Association is proud to present its 1982 Outstanding Service Award to Lloyd G. Strombeck.

Because of Reaching High

*Because of reaching high —
Too high for man —
He missed the close abundance
of the world;
The full moon, round and blinding;
fern tips curled
With April pregnancy; the caravan
Of seasons, moving like a motley clan
Across the earth. He grasped for stars
and hurled
His wishing into space until it twirled
Away and faded like a dreamer's plan.
The price for loving anything
too much —
Even truth itself — is measured
by a grief
Whose quantum will besiege the mind
and clutch
At laughter like the northwind at a leaf.
He lives in darkness, skeptical of day,
Who asks for more than even
gods convey.*

—Author unknown

ON THE CALENDAR

July 6-8

Forestry Congress; in Syracuse. The purpose is to provide a forum for organizations interested in forest land management to jointly discuss priority issues

September 17-18

Fall Meeting at the Pack Forest at Warrensburg

September 16-17-18

Live Forestry Equipment Exhibition and Demonstration at South Glens Falls

WOODSMEN'S FIELD DAYS

August 20, 21 & 22, 1982
Boonville, New York

N.Y.S. Logging & Skidding Championships
 N.Y.S. Open Championship Woodsmen's
 Contests • Forest Industry Exhibits
 Wood Craft Demonstrations

Promote N.Y.S. Forest Industry

For Information Write:

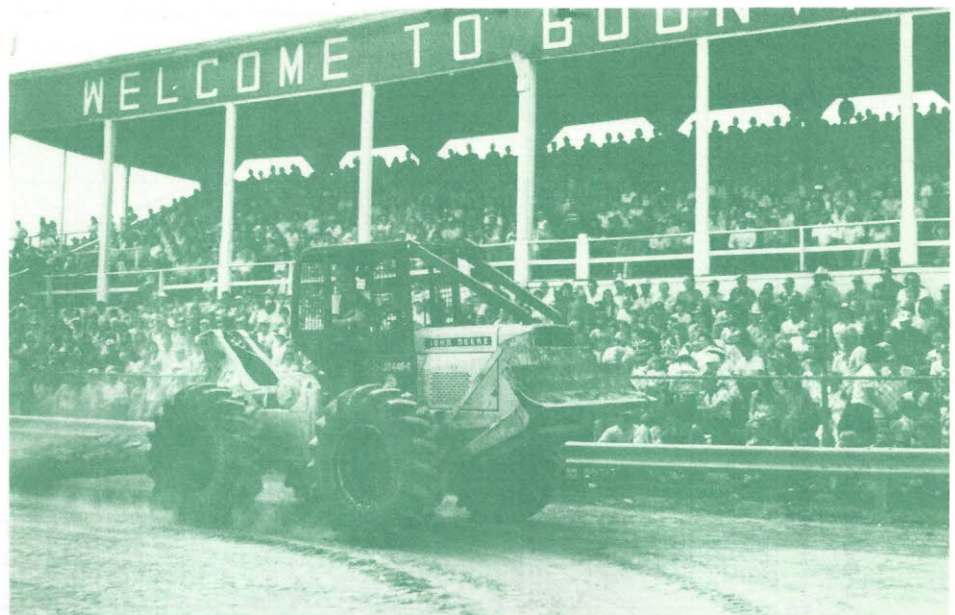
Woodsmen's Corporation
 P.O. Box 123
 Boonville, N.Y. 13309
 (315) 942-4593

Sponsored by:

**N.Y.S. Woodsmen's Field Days Corp. and
 N.Y.S. Timber Producers Association**

Friday, August 20, 1982 at the Adirondack Central High School in Boonville will be a special seminar for loggers, woodland owners, and foresters.

The program will cover **Marketing Firewood in New York City and Long Island** by Fred Dearstyne, Utilization Forester with the New York State Department of Environmental Conservation in Stonybrook; **Using a Home Computer to Save Time and Money by Assisting in Logging and Woodland Management** by Donald F. Koten and Lee P. Herrington of Forestry Software Associates in Syracuse, N.Y.; and **Saving Tax Dollars** by Curtis H. Bauer, President of Forecon, Inc., Jamestown, N.Y.



Sponsored by Cooperative Extension and the Wood Utilization Service at the SUNY College of Environmental Science and Forestry in conjunction with the New York State Woodsmen's Field Days in Boonville, N.Y. on August 21 and 22, 1982, David W. Taber, Cooperative Extension Specialist says that the seminar is scheduled from 7:45 p.m. sharp to 10:00 p.m. with refreshments at the conclusion.

Parade —

Noon, August 21, 1982

Log loading and Skidding Contests —

Afternoon, August 21, 1982

N.Y.S. Open Championship Woodsmen's Contests —

Afternoon, August 22, 1982

1982 N.Y.S. Woodsmen's Field Days Theme:

*Wise Planning and Wise Use of
 Forests Provide Forever*

"The Amazing Forest Management Game"

The State University of New York College of Environmental Science and Forestry has developed "The Amazing Forest Management Game" as an educational tool for owners of small woodlots. The game was developed in an attempt to reach woodlot owners who might not be responsive to traditional education methods.

The game objectives are two-fold: to introduce landowners to basic facts and principles of forest management as well as to show them the benefits, such as wood, wildlife, and recreation, that can be realized from a program of forest management. It is also intended for use by others who are interested in forestry. Playing the game is a fun way to test your knowledge of forestry and practice your skills as a forest manager. The game is designed to take about one to one and one half hours to play, and can be used by groups of about three to twenty-four people. It can be used by high school and older aged groups. The game will be available for loan and purchase.

For more information, contact Joyce Casey Ulbrich, 214 Thurber Street, Apt. 6, Syracuse, N.Y. 13210, (315) 428-1375.



Referred from back cover



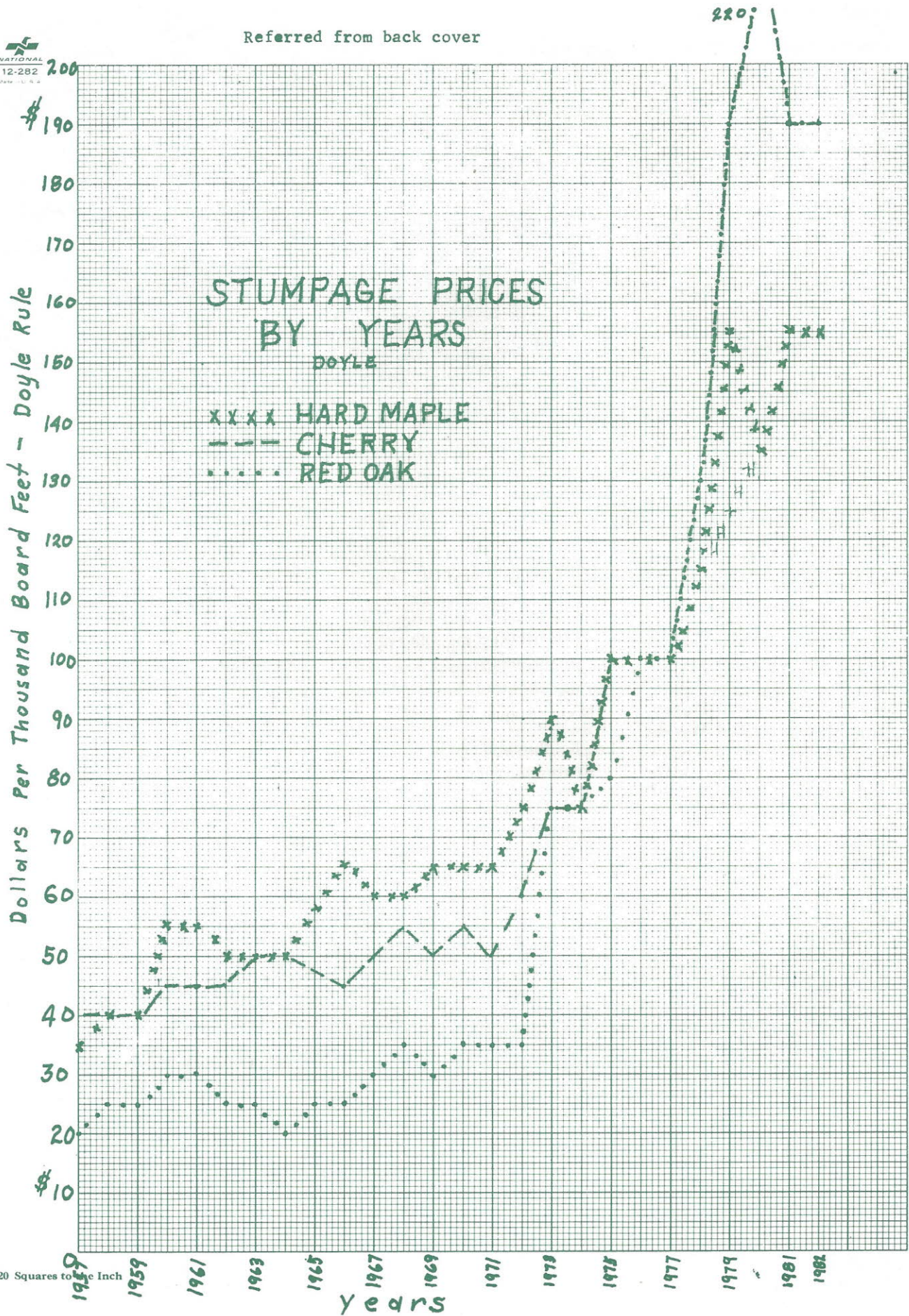
NATIONAL
12-282
Made in U.S.A.

Dollars Per Thousand Board Feet - Doyle Rule

STUMPAGE PRICES BY YEARS

DOYLE

- xxxxx HARD MAPLE
- - - - CHERRY
- RED OAK



20 Squares to 1 Inch

years

Roundwood Stumpage Prices—Sawlogs

Average Price Range and (Most Common Price) /MBF,*
Doyle Rule Except As Noted

Species	PRICE REPORTING AREAS													
	A	B**	C	D	E**	F***	G	H	I***	J***	K***	L***	M***	N***
Ash, White	*90-100 (100)	70-125 (85)	50-200 (130)	80-150 (120)	50-90 (75)	60-180 (120)	140-230 (180)	65-300 (120)	90-150 (120)	100-200 (125)	35-150 (90)	20-180 (115)	70-105 (90)	80-160 (110)
Aspen	25-30 (25)	20-30 (25)	20-30 (25)	25-30 (25)	20-30 (25)	20-30 (25)	15-30 (25)	15-60 (40)	15-30 (20)	10-20 (15)	10-35 (25)	10-40 (25)	20-40 (30)	----
Basswood	50-60 (60)	45-60 (50)	40-100 (65)	40-60 (50)	30-80 (65)	25-90 (55)	70-120 (86)	60-275 (100)	70-150 (100)	60-90 (70)	20-65 (45)	10-100 (40)	----	40-80 (70)
Beech	25-30 (30)	20-40 (30)	25-50 (30)	20-45 (25)	25-50 (35)	20-50 (30)	25-50 (36)	20-70 (50)	15-40 (25)	20-50 (25)	10-30 (20)	10-100 (35)	40-60 (50)	20-40 (30)
Birch, White	----	40-75 (50)	----	----	30-70 (50)	20-100 (65)	----	----	----	----	15-40 (25)	10-85 (30)	----	----
Birch, Yellow	90-120(100)	60-120 (85)	60-100 (75)	60-120 (80)	50-125 (80)	50-180 (100)	25-65 (48)	----	50-100 (75)	40-80 (50)	25-70 (50)	20-175 (85)	45-65 (56)	60-100 (70)
Butternut	----	----	40-60 (50)	40-50 (50)	30-60 (40)	40-40 (40)	40-85 (65)	80-150 (100)	40-100 (70)	----	25-50 (40)	20-100 (50)	----	----
Cherry, Black	150-220 (150)	60-130 (95)	80-225 (160)	100-200 (130)	60-140 (90)	60-260 (130)	215-370 (295)	80-300 (175)	100-225 (150)	125-250 (150)	45-165 (95)	25-180 (130)	110-175 (147)	----
Elm, American	----	30-60 (40)	25-60 (35)	20-60 (45)	25-50 (35)	20-80 (40)	30-65 (47)	100-150 (100)	30-75 (50)	----	20-50 (30)	20-100 (35)	----	----
Hemlock	*25-35 (30)	30-55 (45)	25-60 (35)	25-45 (30)	25-45 (30)	20-50 (30)	40-75 (55)	40-100 (80)	30-60 (40)	30-50 (40)	10-35 (25)	10-50 (33)	26-40 (32)	25-40 (30)
Hickory	----	----	25-45 (30)	25-45 (30)	30-50 (35)	20-85 (40)	35-60 (48)	40-120 (50)	30-70 (45)	30-70 (40)	15-40 (25)	20-65 (40)	40-60 (50)	40-60 (40)
Maple, Hard	90-120 (120)	65-100 (80)	75-125 (90)	50-120 (90)	50-115 (80)	40-175 (100)	90-150 (117)	80-240 (150)	85-165 (125)	70-125 (90)	30-90 (60)	20-120 (100)	45-80 (65)	60-120 (100)
Maple, Soft	50-60 (60)	45-75 (60)	30-90 (65)	30-80 (60)	30-80 (55)	30-80 (55)	65-110 (88)	20-100 (60)	55-125 (70)	50-90 (60)	20-55 (45)	20-80 (45)	45-70 (60)	50-80 (60)
Oak, Chestnut	----	----	----	----	----	20-200 (70)	80-100 (90)	60-100 (60)	30-125 (80)	20-50 (30)	20-75 (65)	20-150 (60)	60-110 (85)	70-145 (110)
Oak, Red	90-100 (100)	40-125 (100)	100-160 (130)	60-175 (135)	60-135 (80)	80-240 (175)	160-255 (207)	50-270 (125)	100-200 (150)	100-200 (125)	40-135 (90)	40-250 (170)	70-145 (100)	75-200 (135)
Oak, White	90-110 (110)	----	100-125 (110)	60-100 (80)	50-100 (70)	45-210 (110)	100-175 (146)	50-270 (150)	70-175 (125)	30-100 (60)	30-125 (75)	35-250 (90)	55-125 (85)	75-155 (120)
Pine, Red	*25-40 (40)	40-80 (60)	20-30 (25)	20-35 (35)	30-50 (40)	20-50 (30)	25-50 (38)	50-100 (60)	25-40 (30)	20-40 (30)	10-35 (25)	15-40 (30)	----	----
Pine, White	*45-50 (50)	40-80 (60)	25-60 (40)	25-50 (35)	30-60 (45)	30-100 (50)	40-85 (58)	40-100 (70)	25-65 (40)	30-50 (40)	10-40 (30)	20-70 (40)	30-45-35	25-40 (30)
Poplar, Yellow	----	----	----	40-70 (60))	----	----	60-115 (93)	60-120 (100)	50-90 (65)	----	10-25 (20)	20-100 (50)	30-60-40	55-110 (90)
Spruce, Red	*30-40 (40)	40-90 (65)	30-40 (35)	20-45 (35)	20-45 (30)	20-50 (30)	----	----	----	----	10-35 (20)	20-50 (25)	----	----

*Thousand Board Feet

**Scribner Rule

***International 1/4" Rule

Pulpwood Average Price Range and (Most Common Price) per Standard Cord

Aspen	4-6(4)	3-5 1/2 (4 1/2)	4-5(4)	3-6(5)	4-6(5)	4-6(5)	2-3(2)	----	1-5(3)	(4)	3-10 (6)	4-7(5)	↑	↑
Birch, Gray	----	----	----	----	----	----	----	----	----	----	3-6(-)	4-7(5)	↑	↑
Birch, White	----	3-7(5)	----	----	----	5-10(7)	----	----	----	----	3-6(-)	4-12(7)	↑	No Report
N. Hardwoods	4-7(5)	3-7(5)	5-8(6)	3-8(5)	5-7(6)	5-12(7)	2-5(4)	----	4-10(8)	2-8(6)	3-14 (12)	4-10(6)	↓	↓
Pine	2-2(2)	3-6(5)	3-5(4)	3-6(3)	3-6(4)	5-8(6)	2-4(2)	----	----	----	3-10(6)	2-8(5)	↓	↓
Spruce & Fir	6-8(7)	6-10(8)	4-12(8)	4-9(6)	4-8(6)	6-10(7)	2-4(2)	----	2-4(3)	----	3-15(8)	2-5(4)	↓	↓

Fuelwood Average Price Range and (Most Common Price) per Standard Cord

Hardwood Mixed	6-10(7)	3-10(6)	4-10(7)	5-15(8)	5-10(7)	5-14(10)	4-15(10)	2-15(10)	4-16(10)	6-12(10)	5-14(10)	3-12(8)	5-15(10)	10-20(12)
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Poles Average Price Range and (Most Common Price)/MBF, International 1/4" Rule

Pine, Red	----	125-160(145)	----	40-80 (55)	35-65(50)	50-150 (100)	----	-(70)	----	15-60(45)	60-100(-)	----	----	-(35)
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URBAN FORESTRY

*Managing for Species Diversity In City-Owned Trees¹

Ralph A. Sanders
USDA Forest Service

Northeastern Forest Experiment Station
Syracuse, New York 13210

Developing sound ideas for managing a city's trees is a central feature of the urban forester's task. The urban forester knows the value of ample, healthy, and attractive trees, and he knows the liabilities of urban trees when maintenance activities are decreased because of inadequate and fluctuating budgets, or a lack of trained personnel or equipment. What may be less clear is the role of the complex physical and human environments in causing harmful and ever changing impacts on the tree population.

In this discussion, I review a number of factors from human and physical environments that affect city-owned trees (usually parks and street trees), and note how these factors together ultimately tend to reduce the diversity of species in city trees. This process of "biological simplification" of city trees increases the vulnerability of the tree population to a variety of species-specific effects which could devastate the stock, and decrease its value to city residents. A method for maintaining a highly diverse tree population is outlined.

The Environment of City-Owned Trees

Areas along city streets and in most city parks are a stressful environment to trees. Crowns are damaged by unwise pruning, especially those methods used to free overhead utility lines. Low branches, leaves, and bark are stripped by children and vandals; and root damage can result from sidewalk or curbing repair and from subsurface maintenance or replacement of gas, water, and sewer lines. Urban soils are often compacted and impermeable, retarding root development and water and nutrient uptake. The soil itself can be infused with salt or snow control chemicals, and combinations of these chemicals alone or with vehicle and industrial airborne emissions can produce lethal dosages. Taken together, these effects tend to produce less attractive and less vigorous trees, increase demands on the urban forester to improve maintenance and removals, and result in unsuccessful plantings.

Example from Syracuse, New York

Species diversity measurements were applied to data obtained from "Street-side Space and Street Trees in Syracuse, New York — 1978." This report contains a 100 percent count of street trees in the City of Syracuse. The count organizes the data into 17 predefined planning neighborhoods in the city. In addition to providing a count of street trees by species, the report documents information on tree site characteristics, nearby land uses, densities of tree distribution, and tree condition and size.

This inventory counted a total of 32,517 street trees among the 13 major species in Syracuse, which is an unknown proportion of all trees in the city, but 83.3 percent of the street trees; the remaining 16.7 percent include species found in few locations and in small numbers.

Applying the diversity measures in the five ways listed, I found that the species diversity irrespective of neighborhood location for the city was 0.79 (Computation 1). This moderate value (recalling that we are working only with significantly represented species) indicates that, while all species have significant numbers of trees, the three most frequently occurring species constitute almost two-thirds of all street trees in the population: Norway maple (*Acer platanoides*), silver maple (*A. saccharinum*), and sugar maples (*A. saccharum*).

¹This discussion is based on: Sanders, Ralph A., Diversity in the street trees of Syracuse, New York. Urban Ecology 5: 33-43. 1981.

*An excerpt

CHESTNUT TREE CLONED

Morgantown, W.Va. (AP) — Researchers say they have cloned an American chestnut tree, a first which should make it easier to grow blight-resistant strains of the threatened species.

"It's a big accomplishment because the chestnut is a hard-to-root species," said William MacDonald, a West Virginia University plant scientist.

The American chestnut once made up about one-fourth of the nation's hardwood forests, but the stately tree was nearly eliminated earlier this century by fungus blight.

Incentives For New York's Forest Resources Industry

Spring 1982

by

Raymond J. Richardson
Ass't. Deputy Commissioner
New York State Department of Commerce

and

Francis J. O'Connor
District Administrator
Syracuse District Office
New York State Department of Commerce

Introduction

In January, 1982, a Symposium on the State's Forest Resources Inventory was conducted at the Marriott Inn in Syracuse. The purpose of the Symposium was to examine the State's forest resources and to determine the future of the forest related industries in New York State.

Basically, the forest resources are in place and the future of this resource industry looks good. And to improve the future of this industry, the State has in place various incentives to encourage new employment and new investment in equipment.

The purpose of this article is to acquaint those in the forest resources industry with the incentives available in New York State.

There are a variety of incentives available to industry in New York State. These include corporate franchise tax relief, low cost financing, and general assistance through the State's Department of Commerce.

Corporate Franchise Tax Relief

There are two programs that can be used for corporate franchise tax relief. The first is the Investment Tax Credit. The second is the Job Incentive Program. Normally, it will be one or the other of these programs.

Investment Tax Credit

Under this program, a tax credit of six (6) percent is available to businesses that make new capital investment in buildings and/or depreciable tangible personal property used primarily for manufacturing, processing, assembling, and certain other types of production. This credit applies to the tax payable for the year the investment is made, but any excess credit may be carried forward until exhausted.

This credit could be used for new investments in various harvesting equipment, saw mills, paper mills, manufacturers of furniture, toys or other wood products.

Note: The six (6) percent rate is effective July 1, 1982. Between May 1, 1981 and June 30, 1982, the rate is only five (5) percent. And prior to May 1981 it was only four (4) percent. This increase in the tax credit is indicative of the State's pro-business attitude.

Assume that the new eligible investment is \$200,000. Then this six (6) percent credit would be \$12,000. This \$12,000 would apply against the franchise tax on business corporations or personal income tax. Any excess credit can be carried forward until exhausted. And for corporations only, there is an additional credit, an employment incentive credit. This credit would be one half of the credit for the first year, and would apply to years 2, 3 and 4. To be eligible, the firm's average number of employees in New York State (exclusive of general executive offices) in **each** such taxable year must be at 101 percent of the comparable average year **immediately preceding** the year of investment. Again, excess credit can be carried forward until exhausted.

In the example of a \$200,000 investment this would mean one half of \$12,000 or \$6,000 in taxable years 2, 3 and 4. Then the total tax credit would be \$30,000.

Year	Tax Credit
1	\$12,000
2	6,000
3	6,000
4	6,000
	<hr/> \$30,000

Note: The minimum \$250.00 corporate franchise tax must be paid each tax year, even if there is an excess credit.

Job Incentive Program

For firms that are locating or expanding in New York State, there is corporate franchise tax relief available through the Job Incentive Program. A firm can be eligible for this program if it creates or saves at least five jobs and provides an approved Job Training Program for employees. A firm is eligible if it is a manufacturer, wholesaler, or certain others. Mills and wood related manufacturers would be included in this eligibility list.

The tax credit is based upon the ratio of the firm's eligible property and payroll in the "eligible" facility to the firm's total property and payroll in the State of New York after completion of the project. Basically, the credit is based upon the investment factor and the employment factor. The investment factor is based on depreciable tangible property exclusive of inventories. The payroll (employment) factor is based on compensa-

tion paid to all employees except general executive officers.

To explain what this means, assume that a mill is currently operating in New York State. Total investment before the new investment is made is \$300,000. Assume also that the mill employs 15 people, the payroll is \$200,000, and has a corporate franchise tax liability of \$20,000 per year. The new mill will employ 5 more persons and have a new payroll of \$50,000.

The investment factor in the example would be as follows:

New Investment	\$200,000
Existing Investment	300,000
Total investment	<hr/>
after the project	\$500,000

The investment factor would then be computed as New Investment (\$200,000) divided by Total Investment **after** the project (\$500,000) times 100 or 40 percent.

The employment factor in the example would be as follows:

New payroll	\$ 50,000
Existing Payroll	200,000
Total payroll	<hr/>
after the project	\$250,000

The employment factor would then be computed as New Payroll (\$50,000) divided by Total Payroll **after** the project (\$250,000) times 100 or 20 percent.

The net percentage for credit purposes is the sum of the investment factor (40 percent), and the employment factor (20 percent) divided by two. The net is 30 percent. These factors are calculated each year for the duration of the program.

This 30 percent credit applies against corporate franchise tax in New York State for TEN years. In the above example, the corporate franchise tax liability was \$20,000. The 30 percent factor would mean a \$6,000 credit. The net corporate franchise tax would be \$14,000. This would represent a \$60,000 incentive over the TEN year period.

In order to be eligible for the Job Incentive Program, you have to complete a Job Incentive Board (JIB) application. This application probably can be completed within thirty minutes, and can be filed directly with the Board in Albany. It is recommended that it be filed **as soon as possible**. Time and again, firms delay filing and may jeopardize their advantages under the program. There is no filing fee. Copies of the application are available through the Board in

Albany or through the Commerce Department's District Offices.

In terms of the mechanics of the program, upon receipt of the JIB application, the JIB staff notifies the State Department of Labor. They then contact the firm to certify that the firm has an approvable job training program.

Again, the firm has to pay the minimum of \$250.00 per year. The maximum possible credit under this program is the amount of the new investment.

Real Property Tax Relief

Depending on where you invest in New York State, there may be real property tax relief available to a firm. The range of relief varies across the State by taxing jurisdictions.

Most areas of the State, outside of New York City, provide a partial exemption on commercial or industrial facilities constructed or reconstructed at a cost of more than \$10,000. The maximum exemption amounts to 50 percent of any increase in assessed value in the first year following completion, and declines by 5 percentage points in each of the succeeding nine years.

In an example of a \$400,000 increase in real property assessment, the real property tax relief would be in the form of lower assessments. This is shown below:

Year	Percent Taxed	Assessed Value	A.V. Relief
1	50	\$200,000	\$200,000
2	55	220,000	180,000
3	60	240,000	160,000
4	65	260,000	140,000
5	70	280,000	120,000
6	75	300,000	100,000
7	80	320,000	80,000
8	85	340,000	60,000
9	90	360,000	40,000
10	95	380,000	20,000

Note how the greatest relief is enjoyed in the earlier years.

The above applies statewide, except for New York City, unless the local taxing jurisdiction has passed a resolution eliminating the program from its jurisdiction. This program comes under Section 485-b of the New York State Real Property Tax Law. Under the New York Job Incentive Program, local taxing authorities may, by local law, exempt from assessment up to 100 percent of any increase in the value of real property tax resulting from improvements made by an eligible firm for up to ten years.

Low Cost Financing

As a preface to the financing, investors should involve their banker as early as possible in a project. Any financing is predicated on the merits of the project.

This is what permits the repayments of the financing.

There are various "financing packages" that can be developed, but the first test as to which is best is normally the size of issue.

CAVEAT: To enjoy the benefits of the various financing packages described below, the investor should determine which financing is to be used. Then make application and follow the particular guidelines for that financing package. This must be decided **BEFORE** . . . repeat . . . **BEFORE** any project expenditures or binding obligations are made to insure the full benefits of low cost financing.

If the total issue is less than \$500,000, then you should consider using the New York Job Development Authority.

JDA can provide up to 40 percent of project financing for up to \$1,000,000. JDA will take a second position on a mortgage on real estate and a co-equal position on equipment. The terms on the real estate will be the same as the banks, and will be up to seven years or the same as the banks (whichever is less) on equipment.

Because JDA borrows with the faith and credit of the State behind it, it can provide the investor funds at a rate that is generally sixty percent of prime. The net effect of the program whereby a bank has a 50 percent mortgage, JDA has a 40 percent mortgage and the firm has a 10 percent equity position is to provide the firm a lower composite interest rate.

In investments between \$500,000 and \$10,000,000, a firm should look to its local industrial development agency (IDA). An IDA is established by a County, Town, Village or City and can provide tax-exempt bonds to a firm. The firm actually places the bonds and the IDA serves as a "pass through" by which the interest rate would be about 60 percent of prime.

The IDA offers the advantage of providing 100 percent financing at this interest rate. However, as mentioned earlier, to enjoy this lower rate, a firm must follow the guidelines of the program.

The State's Commerce Department

The New York State Commerce Department can accommodate firms looking to invest in new plants and equipment in New York State. The Department's Division of Industrial and Corporate Development maintains District Offices across the State. The

upstate offices are located in Albany, Binghamton, Buffalo, Elmira, Kingston, Ogdensburg, Rochester, Syracuse and Utica. There are also offices in New York City and in Jericho, Long Island.

These offices are staffed with people thoroughly acquainted with the programs described above and can help acquaint those in the forest products industry with these programs.

The Department also includes an International Division. This Division may also be of help to those in the forest products industry with exporting. Contact with the International Division can be made through the District Offices also.

Summary

The forest products industry is important to the economy of New York State. To help strengthen this industry, the State has various incentives in forms of corporate franchise tax relief, real property tax relief and low cost financing.

The State can also provide assistance to those in the forest products industry through its Department of Commerce which has a network of District Offices across the State.

IT'S THE LAW

Murphy's First Law

Nothing is as easy as it looks.

Murphy's Second Law

Everything takes longer than you think.

Murphy's Third Law

In any field of scientific endeavor, anything that can go wrong, will go wrong.

Murphy's Fourth Law

If there is a possibility of several things going wrong, the one that will cause the most damage will be the one to go wrong.

Murphy's Fifth Law

If anything just cannot go wrong, it will anyway.

Murphy's Sixth Law

If you can perceive that there are four possible ways in which a procedure can go wrong, and circumvent these, then a fifth way, unprepared for, will promptly develop.

Murphy's Seventh Law

Left to themselves, things tend to go from bad to worse.

Murphy's Eighth Law

If everything seems to be going well, you have obviously overlooked something.

Murphy's Ninth Law

Nature always sides with the hidden flaw.

O'Toole's Commentary on Murphy's Laws —

Murphy was an optimist.

A Hillside Farm

by Mrs. David Vaughan

RFD Box 253
Erin, NY 14838

As I gaze out the window at the hillside above our house, a blue jay sits perched in a pear tree and seems to be as happy with his surroundings as we humans are. He visits the well stocked bird feeder and takes turns amiably with the chickadees, evening grosbeaks, cardinals, sparrows, juncos and other occasional visitors to the feeder. The birds, deer, squirrels, chipmunks, possum, porcupine, woodchuck, fox and rabbits share our land. We hear there is an occasional bear or coyote around but we haven't seen them. There are probably other animals of which we are not aware. This was their land before we came here. We have tried to remember that we hold this land in trust during our comparatively short residence and hope to leave it better than we found it.

We purchased our worn out hillside farm in 1965 and moved to the property a year later. It is located off NYS Route 223 in the Town of Erin, about half way between Elmira and Ithaca. Our daughter had gone off to college and our son had just one year left of high school. He would not have to change schools so we thought we could cope with the added travel for one year. The bread winner of the family would have to commute about twelve miles to his engineering job in Elmira. Our approximate hundred acres cost the stupendous sum of \$6500. Of course, a great deal of time, effort, and money has been spent on the old four room house to make it into a comfortable home.

The original land grant to J.D. Livingston in 1833 was broken up into hundred acre lots and sold in our area by a land grant agent by the name of J. Pumpelly. The first deed was made out to Peter McKey. We are fortunate in that all the deeds have been kept and passed on to each successive owner over the years.

A bit of a history lesson is needed to show how the land has been used. General John Sullivan was sent by George Washington during the Revolutionary War to clear the area of Indians. His

march along the Susquehanna River and then through the Chemung River Valley acquainted his soldiers with the Chemung Valley and caused some to come back and settle the area after the war. The settlers found their way up the valleys of the tributaries to the hills to build their cabins as they preferred that healthier environment. The hills were covered with dense evergreen and hardwood stands. The rationale was that it must be good soil and climate if the trees did so well. Not so, of course. The first hamlet in the area was called Scotchtown by the settlers, predominantly Scots.

Tree cutting was the first order so that crops could be planted. Hemlock bark was later taken to tanneries by the wagon load. The hemlock trees were left to rot in the woods. Sawmills sprouted on every creek. Timber was sent down the rivers to the cities. Hunting provided much of the settlers food.

In 1899 Fred Kellogg bought our farm and the family owned it for some fifty years. They developed a fruit farm, planting apple, plum, and pear trees (the blue jay thanks them), a couple of acres of strawberries, raspberries, and blackberries. Their son, who lives in Florida, visits occasionally and last summer told me of being aroused at 4 a.m. as a youngster to drive the some fifteen miles into Elmira to mind the horse and wagon while his father peddled potatoes or fruit house to house. The fruit has gone wild and provides food for the wildlife.

Most of the property's owners have kept a few cows, raised potatoes, buckwheat, and a few other subsistence crops. The hamlet of Erin grew up around a sawmill and was a "mill town." Making chairs from native wood developed into a cottage industry. Chairs made by the Moulter family are sought after though they are a rather crude kitchen chair.

The fact that the fields were plowed and crops raised led to the erosion of what topsoil there was on our steeper slopes. Grazing must have been involved, too, as some slopes must have been too steep to plow. Areas of hillside in back of our house were nude of any plant life so our first priority after buying the property was to plant trees. The conservation men in Horseheads were a great help to us, making a plan, providing information and help in securing low cost State nursery trees.

The first Spring we hired the planting of nine thousand white and Norway



spruce and one thousand black locust. We were reimbursed for having them planted through Soil Conservation so the project cost just a few dollars. The trees are now some thirty feet tall and about ready for serious thinning. The first years after planting we mowed between the rows of trees and attempted to prune many of the trees to make them suitable for Christmas trees. This continued for about eight or nine years and then things got out of hand. Since we did not want to put the necessary time and money into producing first grade Christmas trees that could be sold, we turned to giving the trees to the local fire department or the United Methodist Church in Erin as fund raisers. I encourage others to consider this. It was a way to get help in thinning the stand. It was a fair and good tax write off for us, and a financial help to the community organizations which made our town a better place to live. It also added fun and happiness to our holiday season.

While I am **on the subject of fund raising**, I would strongly urge landowners to look on their property with the intent of sharing its natural resources with non-profit groups. Over the years we have used pieces of old tree stumps to make "driftwood" sculpture, greens for wreaths, plants for terrariums, cones for cone wreaths, and even goldenrod galls for little bird creations. Using these natural materials costs next to nothing and can be a worthwhile experience. If you aren't into crafts yourself, there is no doubt others in your community who could be creative with materials that are abundant. Even evergreen boughs sell well at Christmas time. Banks, funeral homes and other businesses are usually happy to do business

with a community group. It helps at income tax time as well as giving one a good feeling of helping.

Over the years we have planted a thousand balsam fir, a thousand larch, ten thousand red and Austrian pine and lots of wildlife shrubs. Two ponds have been put in. The locust are already large enough to be used as fence posts.

This past summer Cotton Hanlon logged our woods. Bob Sands worked with us. Unluckily, we had the wettest August imaginable and getting the logs out was a muddy mess. They did their best to repair the damage to the field they crossed. The woods roads now allow access to our woods that we didn't have before. The mature trees and lots of beech were removed. The woods had been selectively cut about 1940 leaving the less desirable species. It was much too thickly populated. The beech were rapidly acquiring the beech disease. The gypsy moth is moving into our area and was quite noticeable last summer.

Thinning the stand should increase the water and nutrients for the remaining trees. Lots of tops were left in the woods making available a good supply of firewood which we are sharing with friends. Getting some money from the timber sale and having a source of firewood helps with the tax burden that continues to climb.

So much of the forested land in our area (**Erin Township is half forested**) needs thinning and selective timbering. It would be great to have regional, small group meetings to discuss subjects pertinent to our woods. Equipment for woods work, taxation problems, safety precautions, sale of timber, tree identification and wildlife habitat are a few of the topics that could be explored. The woods walks are great and the fellowship that evolves proves such people would be compatible. Perhaps the Forest Owners can sponsor such groups in the future, though they are needed now, especially in the Southern Tier.

FOREST Bookshelf

Chain Saw Manual by R.P. Sarna. \$4.95 each from Interstate Printers and Publishers, Jackson at Van Buren Streets, Danville, Illinois 61832. 118 pages.



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SEE CHARTS ON PAGES 6-7

Will the Real Stumpage Price Please Stand Up?

With all the current talk about a fall in hardwood stumpage prices I decided to go to the record to see what has been actually reported over the past twenty-five years. The record I went to was the "Stumpage Price Report" put out twice a year by the N.Y. State Department of Environmental Conservation. It reports stumpage prices of all the major species by fourteen forest districts in the State. It reports a range of prices as well as the most common price. For the purpose of this article I used the most common price. Also, the object of this article is to show how prices have varied over the years, between 1957 and 1982, rather than to enable the reader to figure exactly what his stumpage is worth. In order to make this article comprehensible, I am quoting prices for only three species and one forest district, the Cortland district.

You might ask how the D.E.C. arrives at the figures they quote, and are they accurate. Well, in June and December the service foresters in each district get together to discuss stumpage sales they have marked or observed or

ASK A FORESTER

By Al Roberts

heard about, including sales the D.E.C. has made in the past months which have been sold on a bid basis. They are all pretty well aware of what has been going on in their County or area, and they come up with a consensus for the District or Region as a whole.

The picture that emerges from twenty-five years of reports is pretty interesting. Of course, as everything else has gone up in the past twenty-five years, so have stumpage prices, keeping pace with inflation. However, between 1977 and 1980 they did much better than the general inflation rate, actually doubling in the three years for cherry and oak, to \$220 per thousand board feet (Doyle rule). Also interesting to me is that up until about 1975, hard (sugar) maple was the premier species, and oak was running about half of what hard maple was, with cherry running along in between the two. Then in 1978 cherry and oak took off like a rocket, leaving maple behind by as much as

one hundred dollars per thousand board feet.

The thing that spurred me to look at the record in the first place, the supposed dip in prices, didn't really show up very dramatically. Maple did dip down, but is back up again. Oak and cherry have dropped from a peak of \$220 per MBF to \$190. But compared to the \$100 in 1977, the \$190 still looks pretty good. I'm not sure the raw figures tell the entire story for 1982, however. The market is weak. Poorer and smaller lots are not selling well. The best timber is holding up the reported average price. For example, one district reported a price range of from \$40 to \$250 per thousand board feet for red oak. Too, the price being paid for red oak and cherry would be much lower were it not for the European export market.

Undoubtedly, as the housing industry pulls out of the depression it is in, the timber market in general will improve and stumpage prices will climb. So I would say that if you have it in mind to sell some timber, go ahead, but get some knowledgeable advice, and reserve the right to refuse all bids and wait out the slump.

Chain Saw Safety

Here are some tips to keep in mind when you're using a chain saw:

First, your clothing. Wear a hard hat, eye and ear protection, safety shoes, gloves and protective pants.

Keep up the maintenance on your saw. If it's in good condition, it will work better — and be safer to work with. Check for a loose chain. Check the fuel, oil, the sharpness of the teeth, the filters. Keep extra spark plugs handy.

Folks can get killed just cutting firewood. If you want to avoid being one of the 60,000 or so who may be injured cutting wood this year, please consider following these tips:

1. Never cut alone.
2. Never cut in high wind.
3. Never cut when tired or in a hurry.
4. Never stand directly behind a falling or a hung tree.
5. Never point the saw where you are not looking. (Someone may have walked up behind you.)
6. Never fell a tree without planning an escape route.
7. Never attempt to cut the tree holding up a hung tree.
8. Never cut near power lines when ground or trees are damp (wet trees carry current.)

9. Never start the saw without reading the instructions.

Meanwhile, there are some other things about Tree Farming that we all have to keep in mind for safety's sake.

Snakes, for example — and other woods critters like ticks, chiggers, fire ants. Know how to avoid them — and what to do if you don't.

Be careful not to overheat in the summer. In winter, wear proper clothing to prevent frostbite or hypothermia.

Mostly, safety in the woods is like safety anywhere else. If you use common sense, you'll be okay. But you do have to think about it, and if you think safety, you'll appreciate all it does for you.