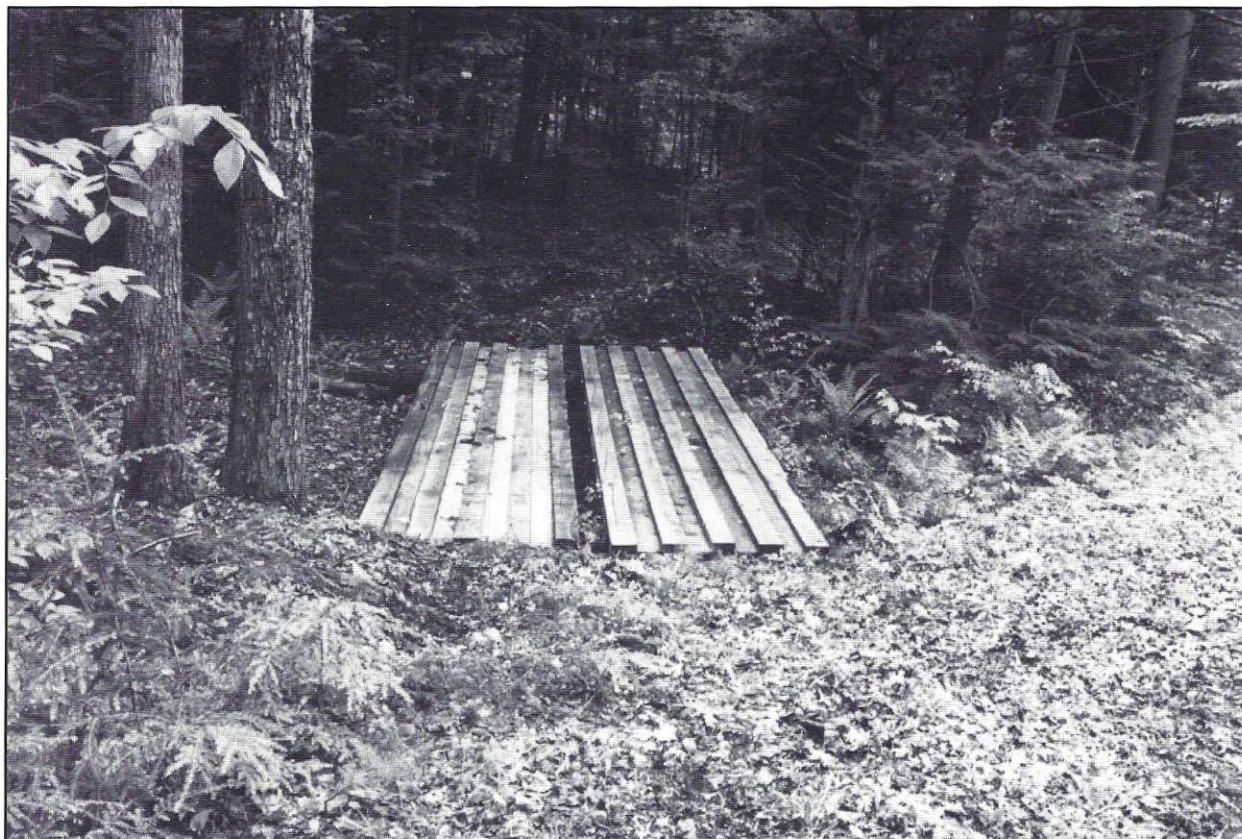


# The New York Forest Owner

A PUBLICATION OF THE NEW YORK FOREST OWNERS ASSOCIATION

January/February 2001



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**THE NEW YORK  
FOREST OWNERS  
ASSOCIATION**

Volume 39, Number 1

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**The New York  
Forest Owner**

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**COVER:** Pictured is a portable skidder bridge built by Finch, Pruyn & Co., Inc. of Glens Falls, NY. Photo courtesy of Justin A. Perry, Forester. For more information on portable skidder bridges, see the November/December issue of *The New York Forest Owner*, page 18.



# From The President

I get a warm feeling when I see folks honored for their commitment to the mission and ideals of the New York Forest Owners Association. These are the folks that teach us, that inspire us, that motivate others to continue to learn, that demonstrate the importance of properly caring for our natural resources.

As the year 2000 was coming to an end, Polly and Erwin Fullerton, and Mike Greason received prestigious awards for their many years of dedicated effort to the principles and



practices of good forest stewardship. Energies I might add, that continue to go on and on and on.

I was privileged to join Polly and Erwin in Old Forge as they received the annual Stewardship Award presented jointly by the Adirondack Landowners Association and the Adirondack Nature Conservancy & Adirondack Land Trust. This is the first time the award has been given to individuals and we thank the sponsors for their recognition of the importance of private landowner stewardship.

In accepting the award, Erwin shared his belief that he and Polly are only temporary custodians of their property, and take very seriously the obligation to do their best. In addition, they have worked very hard to share their enthusiasm with young and old alike.

Further to the south, in Washington, DC, the Society of American Foresters awarded Mike Greason its Northeastern Field Forester of the Year

award. This means that among all SAF foresters in the United States, he was named one of the eleven most deserving of special thanks and recognition. Those of you who have had the opportunity to work with Mike either before or after he retired from DEC know of his strong belief in landowner education and his continuing efforts to strengthen NYFOA.

On behalf of all of us in NYFOA, we congratulate Polly, Erwin, and Mike.

## Calendar Notes:

- NYFOA's Annual Spring Program once again promises to be an outstanding event. You won't want to miss being at Marshall Hall, SUNY ESF, Syracuse, on March 17th.
- Cornell Cooperative Extension has scheduled a satellite teleconference on deer management for April 21st. In many counties NYFOA chapters arranged woodwalks to accompany last year's teleconference. I'm sure we can help out this year too.

NYFOA isn't just a blob called an organization, and programs don't just happen. NYFOA is people, and they make NYFOA work. It is those of you who plan meetings, recruit speakers, make arrangements with DEC, Cooperative Extension and our other "partners," talk to the new neighbor, invite kids into their woodlot, write the newsletter, put on the stamps, and put away the coffee pot after the meeting.

Please consider ways in which you can help NYFOA. Offer to assist; be there when asked to help out. Too often, the burden falls on just a few. Just think how much more could be accomplished if everyone pitched in!

—Ron Pedersen  
President

## Join!

NYFOA is a not-for-profit group of NY State landowners

promoting stewardship of private forests. Stewardship puts into practice knowledge of forest ecosystems, silviculture, local economies, watersheds, wildlife, natural aesthetics and even law for the long term benefit of current and future generations. NYFOA, through its local chapters, provides this knowledge for landowners and the interested public.

Join NYFOA today and begin to receive the many benefits including: six issues of *The New York Forest Owner*, woodwalks, chapter meetings, and two statewide meetings for all members.

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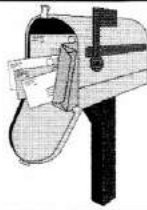
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# In The MAIL



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134 Lincklaen Street, Cazenovia, NY 13035  
or  
via e-mail at: [mmalmshe@syr.edu](mailto:mmalmshe@syr.edu)

## Friends for Life

The New York Forest Owners has made friends for life out of my two boys, Eric and Ken. I just wanted to let you know that they were literally jumping for joy when they saw their photo on the cover of the November/December issue of the Forest Owner.

Kudos to those who arranged for each child to win a raffle prize at the Fall Meeting! We listened to the train whistles all the way home!

The kid-friendly attitude of NYFOA will go a long way in preparing these future landowners for proper land ethic.

—Mary Binder  
Westerlo, NY

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## NYFOA: An Executive Director in its Future

At its October 21, 2000 meeting, your Board of Directors voted to move forward in the process of establishing and selecting a half time executive director for NYFOA.


The decision builds on our “looking ahead” meetings in 1997, the 1998 recommendations by the Bob Sand committee, and the Board planning session in 1999. More recently, the proposal considered on October 21<sup>st</sup> was drafted by NYFOA’s Executive Committee working jointly with Board members from New York Woodland Stewards, Inc., the tax exempt charitable 501 (c)(3) organization established by NYFOA.

Are there still questions? Sure, lots of them, including the need for financial support. But, as the proposal was being discussed it was clear that the Board is committed to a much stronger effort to reach additional landowners and to help educate others on the benefits of properly caring for our forest resources. An executive director is seen as the key to accomplishing these goals.

At the same time, it is felt that chapters can be more effectively supported. NYFOA’s volunteers are the envy of other forest landowner groups and will con-

tinue to be the backbone of NYFOA. But, all our chapters seek additional members and constantly work to stretch even further the available time from their dedicated volunteer workforce.

As this column is being written (in early December) a committee of NYFOA and NYWS Board members is working to refine a job description, spell out a selection process, and outline a timetable for its implementation. The plan is to circulate this report to all NYFOA Board members for comment well in advance of the January 27, 2001 NYFOA Board of Directors Meeting. At that point, we hope we’ll be ready to move ahead toward filling the position.

There are so many challenges and opportunities, including reaching the many many landowners who have not considered their objectives or how to achieve them, providing additional support that chapters request, and helping to educate the younger and the older who influence natural resource policies and practices. We will be seeking an individual who understands volunteer organizations and the nature of these challenges to help us with these opportunities. We welcome your comments. 



# TREE FARM NEWS

## A Look Ahead

BOB SIMPSON

**T**ree Farm will continue to seek stronger field support from the forest industry. This will be accomplished by promoting Tree Farm's mutual recognition agreement with the Sustainable Forestry Initiative (SFI)<sup>SM</sup> Program to forest industry mid-level management and by partnering locally with SFI State Implementation Committees.

Along with those objectives Tree Farm will embark on several new initiatives for 2001.

First, Tree Farm will work to increase our roster of volunteer certifiers. We will develop a closer working relationship with the Society of American Foresters. We will strengthen our partnerships with public agencies and formally recognize and thank them for the valuable role they play in the Tree Farm Program. We will reach out to independent consulting foresters with newly developed recruiting materials. We will take our inspector training curriculum to state colleges and universities and offer it to graduating forestry seniors. Finally, we will vigorously recruit from the ever-expanding rolls of retired foresters.

In the arena of forest certification, Tree Farm will embark on a third-party process audit. The audit will help us attain two goals. First, it will verify our organization as a credible certifier and verifier of sustainable forest practices on non-industrial ownerships. Second, it will act as a stepping-stone to reach further mutual recognition agreements among other international forest certification bodies, such as the Pan European Forest Certification Council.

Tree Farm will continue to solidify its place on Capitol Hill as an advocate for non-industrial forest owners. We will support the newly formed National Tree Farm Policy Committee and take a more active role in federal policy decision making that affects Tree Farmers.

Finally, the American Tree Farm System will celebrate its 60<sup>th</sup> anniversary in 2001, and we want the world to know it. We will be working to publicize and celebrate this important milestone. This is important for the program and its members. But it also provides us with an opportunity to let the public know the role the American

Tree Farm System has played in the recovery of America's post-World War II forests and Tree Farmers' contribution to the overall health of today's private forestlands. ▲

*This column originally appeared in the November/December 2000 issue of "Tree Farmer." Bob Simpson is national director of the American Tree Farm System and vice president for the American Forest Foundation.*

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to think of all of the benefits you could enjoy from having a pond or a lake on your own property. This idea could become a reality if the right conditions prevail. From our experience it normally requires favorable watershed conditions, good site conditions, owner-commitment to stewardship for enhancement of forest land values, appropriate engineering planning and design, and good construction practices.

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# AWARDS PRESENTED TO NYFOA MEMBERS

## Adirondack Stewardship Award presented to the Fullertons



Erwin and Polly Fullerton give Tim Barnett and Heidi Young of the Adirondack Nature Conservancy a tour of their 200-acre tree farm in Thurman.

The Adirondack Landowners' Association and the Adirondack Nature Conservancy & Adirondack Land Trust were pleased to present the 2000 Adirondack Stewardship Award to Erwin and Polly Fullerton in recognition of sound management and conservation of forest lands in the Adirondack Park.

In 1967, Mr. and Mrs. Fullerton purchased the first cut-over piece of what would eventually become a 200-acre tree and wildlife farm in the Warren County Town of Thurman, about a mile west of the Hudson River. At the time, they viewed the property as an investment toward retirement. They planned to manage the land to produce timber and eventually sell it at an appreciated price.

Over the years, the Fullertons developed a strong attachment to the property. Their management priorities expanded to include a diversity of

forestry and wildlife management, craftsmanship, open space recreation, and public education objectives. They initiated new forest management practices that have enhanced the quality of standing timber on the property; studied the relationship between the trees, plants and wildlife; improved wildlife habitat; and built crafts and furniture from their trees. They hunt and ski on the property. Most significantly, they have turned the tract into a living

classroom of environmental and forest resource improvements for groups of landowners and the public. Now retired, the Fullertons remain actively committed to the management of their property.

The Fullertons are the first individual woodlot owners to receive the Adirondack Stewardship Award. There are more than 250,000 individual woodlot owners in New York State. Approximately 1.2 million acres of private Adirondack forest land consists of individually-owned tracts of 1000 acres or less. In recognizing the Fullertons, the Directors of the Adirondack Landowners' Association and Adirondack Nature Conservancy & Adirondack Land Trust call attention to the important role that these individual woodlot owners play in the conservation and management of forest resources in the Adirondacks. ▲

## Michael Greason Receives SAF Field Forester Award

SAF President Fred Ebel has initiated the *Presidential Field Forester Awards* to distinguish those members of the forestry profession who exhibit outstanding expertise and proficiency in the field. The 2000 Presidential Field Forester Awards recognize individuals who have displayed uncommon talent and innovative methods to achieve a record of excellence in the application of forest management.

One recipient was selected from each of the 11 SAF voting districts. Each SAF Council member was asked to select or endorse an outstanding field forester from the voting district he or she represents.

NYFOA's own Michael C. Greason was the recipient of the award for District VI which includes New York and New England.

Greason enjoyed a 29-year career with the New York DEC as a field and service forester. He began his career at the agency in 1969 as a field forester, managing 10,000 acres of state lands and serving as service forester. In 1980, Greason became associate forester, responsible for private forestry assistance programs statewide. In 1996 he became chief forester overseeing private forestry, urban forestry, utilization and marketing, forest health programs, and the state tree seedling nursery. Greason retired in 1998 to open a private forestry consulting practice. ▲



Peggy & Mike Greason in Washington DC accepting the Field Forester Award.

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# “Zen and the Art of Forest Ownership”

DICK FITTS

Well, why not? There is “Zen and the Art of Motorcycle Maintenance,” “Zen and the Art of Archery,” “Tap Dancing and Zen” and a host of similar titles. What do they have in common? I’m told that they seek a state of relaxed attention, an awareness of what is at hand, without being tense. With its practice, time seems to go by at a slower pace, one is more fulfilled and the task is easier.

What’s the tie-in with Forest Ownership? I think those qualities mentioned above are what most aware NYFOA members practice daily without any special instruction.

Look around the room at a NYFOA meeting—it’s clear that many of us aren’t going to be around when our forest practices have come to fruition. Sure, some of us have sons and daughters and grandchildren whom we hope may be able to benefit from our work, but the realities of the marketplace and their differing interests makes that less than certain. But that doesn’t take away from the day-by-day satisfaction that comes from knowing what we’re doing *right now* is enjoyable and may be of benefit for others.

As we walk around our property, we know we are more custodians than owners. Someone owned it before us; someone will come after us. As we see the stones that hard-working settlers

piled up as they prepared fields for cultivation or to mark boundaries, we think of them. What was their life like? Where did they go? What were their hopes and dreams? It puts our own thoughts into perspective. It gets us thinking about what we may be leaving behind. We realize we’re part of a continuum.

The loss of the American Chestnut trees from blight was a tragedy that bothered my father for many years. It seemed to represent the end of an era for him. Recently, I learned of the American Chestnut Foundation and its efforts to support research in ways to bring back this species. I decided to join and planted fifty seedlings, carefully nurturing them, hoping that research efforts to overcome the blight would be successful. As I placed these fragile specimens in the ground, it was as if my father, who died decades ago, was present. As I regularly revisit that small plantation, assuring that they have water, that their tree tubes are in place, clearing competing grasses from their bases and seeing that they get occasional fertilizer, I often find myself

encouraging those seedlings (and especially if no one is around—even talking to them). I think that “being in the moment” is what the Zen of Forest Ownership means to me. It’s not clear that I will ever see the harvest of nuts from these trees, or even know if the research efforts will find a cure for the blight, but I have a sense of inner calmness now as I go about the business of being a Forest Owner.

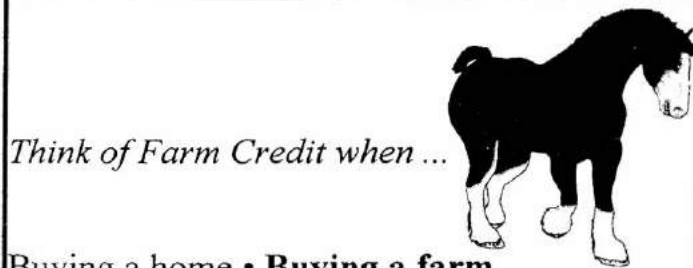
Pianist Victor Borge, at age 90, was quoted as saying he is playing better than ever before. “Although I walk slower...I see more,” he says. I think the same can be said about Forest Owners. ▲

*Dick Fitts is a member of the WFL chapter of NYFOA and resides in Pittsford, NY.*



NYFOA member Dick Fitts and his American Chestnut seedlings

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## Estate Planning

Proper forest management and planning are the basis upon which many good forests are developed. Often, forest owners will devote hundreds of hours annually to preparing and implementing their tree farm management plans. Unfortunately, most have only spent a small amount of time planning for the future of their estates, of which their tree farm is an important and valuable component. Although most forest owners consider estate planning an important subject, they have a difficult time focusing on it because of the inter-relationship between death taxes, basic estate planning considerations and the forms of ownership in which a forest can be held. The purpose of this article is to discuss some of the basics of estate planning.

## Types of Ownership

The form of ownership of forest land determines to whom the property will be passed on to and what will be the tax effect of the transfer. Sole ownership is the simplest form of ownership. Property solely owned passes by will or if no will then by the intestacy law of the state in which the property is located. Joint ownership is ownership by more than one person, each person having an "undivided interest" in the property. There are three forms of joint tenancy. "Tenancy by the entirety" is essentially ownership by a husband and wife. Generally, in New York State, whenever property is taken in title by a husband and wife, the property is tenancy by the entirety unless otherwise specified. This form of ownership gives either party the right to survivorship and protects the marital property from certain creditors.

Another form of joint ownership is called "joint tenancy with the right of survivorship" (hereinafter "joint tenancy"). This form of ownership passes the property by operation of law at the time of death of one joint owner to the other joint owner(s). This form of ownership is similar to tenancy by

# Update on Estate Planning for Forest Owners

DAVID J. COLLIGAN

the entirety, but usually is ownership by someone other than a husband or wife. Under joint tenancy, property passes outside of the probate estate (property disposed of under a will or intestacy) and will therefore not be affected by the provisions of a will.

The third form of joint ownership is called "tenancy in common." Tenancy in common property does not have the right of survivorship and therefore this property can be devised through a will.

The foregoing is the legal foundation upon which all assets are built. Each of the three main components must be kept in mind with respect to how they interrelate. When considering the preparation of an estate plan, one should always keep in mind how their property is titled. These concepts will be further explored in this article.

## Estate Planning Issues

The following sections will discuss the impact of gift and estate taxes, the interplay of property ownership issues in estate planning, what and how to gift, and the family limited partnership.

## New York State Estate and Gift Taxes

Fortunately, New York State has eliminated its separate gift and estate tax system for persons dying after January 1, 2000.

## Federal Estate and Gift Taxes Generally

The person who said "the only things certain in life are death and taxes" may have been alluding to the fact that they are closely intertwined. The federal estate tax is calculated prior to distribution following a person's death. The federal gift tax is

calculated on lifetime gifts. The two used to be separate taxes but are now combined under the Federal Unified Gift and Estate Tax Law. Taxable lifetime gifts and property distributed at death are both subject to a rate structure that effectively begins at 37% and continues to 55%. A unified credit of \$220,550 also applies to both taxes. This credit will shield \$675,000 of transferred property from federal tax if the death occurred in 2000. A marital by-pass trust clause in a will preserves both spouses' unified credits.

Lifetime gifts between spouses may be made at any time and in any amount totally free of tax. This is because of the unlimited marital deduction which applies in both lifetime gifting and estate planning. In addition, any person may make a tax free gift of \$10,000 per person per year to an unlimited number of recipients. For example, if someone wished to create a family limited partnership and gift \$10,000 worth of forest land to each of their five children and their children's spouses, \$100,000 could be transferred tax free in one year. (One donor x 10 donees = \$100,000). There is no offset against the unified credit when the \$10,000 gift tax exemption is utilized. If a gift in any one year exceeds the \$10,000 per donee, a portion of the unified credit previously referred to is utilized to shield the gift from present taxation. This has the effect of reducing the unified credit available at death for estate planning purposes. In the event the unified credit is entirely used up against lifetime taxable gifts, there will be no credit left to apply against taxes due at death. This does not affect the marital deduction which still would be available on an unlimited basis at death.



Lifetime gifting is perhaps the best device available to the average person for estate planning purposes. It has many advantages such as reducing the overall estate size and transferring appreciating assets out of an estate to avoid taxation at death. The disadvantages include the loss of the "step up" in tax basis which occurs upon death and loss of the control of the parcel.

Special planning techniques such as the family limited partnership may allow the forest owner to retain control of the management of the parcel while gifting to family members its value for tax purposes. Many estates containing forest land will not be subject to federal estate tax because of the unlimited marital deduction or the unified credit or both; some, however, are going to be subject to federal estate taxes. Some forest land will not be passing to the surviving spouse and in some cases, there is no surviving spouse. Property values generally rise, and timber prices have seen rapid increases in recent years. When these values are combined with those of other assets, including life insurance proceeds that may be part of the estate, the \$675,000 taxable threshold can easily be surpassed.

### Gift Taxes

A quick review of the gift tax rules should be addressed prior to discussing the advisability of lifetime gifting. Under the Federal tax laws, gifts can be given during one's lifetime without the payment of taxes until the "unified credit" is exhausted. Translated into a dollar figure, this means that an individual for the year 2001 may pass up to \$675,000.<sup>1</sup> Further, the law provides for an annual exclusion from all gift taxes for gifts up to \$10,000 per person per year per donee (the person who receives the gift). This provides estate planners with a wonderful opportunity to plan the orderly distribution of assets on a regular gifting

schedule, avoiding taxes for gifts and retaining the unified credit for post-mortem estate planning.

### Ownership Issues with Respect to Gifts

Before considering how to structure a lifetime gifting program, each individual must take a closer look at the manner in which assets are titled. Among married couples, property is generally owned jointly with a right of survivorship (tenancy by the entirety). At the death of the first spouse, the assets avoid probate and are transferred directly to the surviving spouse. This happens even if there is no will, or if the decedent spouse's will provides otherwise. At first blush, this may meet the couple's expectations and appear to save on taxes at the first death. Unfortunately, by transferring all of the property to the surviving spouse, the decedent spouse effectively wasted his or her unified credit of \$675,000. On the death of the second spouse, the property that was transferred to the surviving spouse will now be subject to estate taxes and the surviving spouse will only have his or her unified credit to apply against the taxes. Therefore, a good starting point in attempting to plan for lifetime giving, as well as estate tax planning, is to try to balance the assets owned by each spouse to make them as close to equal as possible. In

most cases, this involves breaking up jointly held property into individual ownership or transferring assets from one spouse to the other.

### How and When to Gift

As previously stated, the \$10,000 annual exclusion from gift tax provides a powerful planning device for individuals of all financial strata. Spouses can gift-split and can gift up to \$20,000. They can give this amount even if the property is owned by only one spouse so long as the other spouse consents to the gift. When property is gifted in this manner, a gift tax return must be filed.

If property is gifted to a minor, the donor (person making the gift) should not be named as the guardian on the minor's account, as the property gifted could be included in the donor's estate.

The worst possible way to gift is to create a joint account. A joint account creates numerous legal questions about ownership from gift and estate tax

*continued on page 20*

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<sup>1</sup> Note that the unified credit is increasing in steps and will be \$1,000,000 in the year 2006.

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# A long the Finger Lakes Trail: *Local High School Angels*

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IRENE SZABO

In the Urbana State Forest between Prattsburgh and Hammondspport, Steuben County, there is a pair of big old entwined trees, a red oak and a hemlock, each of them over a hundred years old, that captures the attention of all who see them. Surrounding trees are a little younger, cut over earlier this century, with rotten chestnut stumps still evident, so previous generations of loggers must have felt the same attraction and spared this odd pair of whimsical mates.

Early last winter Rob Hughes, science teacher at Wayland-Cohocton High School, also in Steuben County, sent me a picture he took of the braided pair by way of introduction to his ambitious plans in Urbana State Forest. His Advanced Placement science students take their biggest test of the year in May, so the most curious and capable minds could be idle for the last month of the school year if they didn't have energetic and inventive teachers

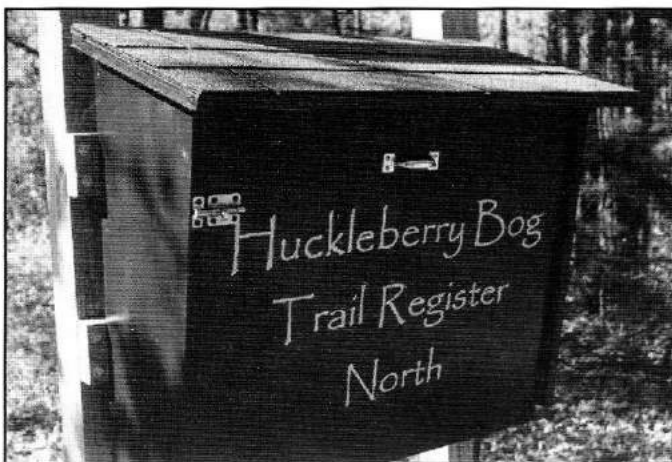
like Rob, whose one hike there started a string of potential service projects in his busy mind.

Part of the basically oak state forest surrounding this site is traversed by a very special section of the Bristol Hills Branch of the Finger Lakes Trail, the Huckleberry Bog Nature Trail, which loops around an odd glacial leftover, a swamp at the TOP of the hill filled with highbush blueberries, sphagnum moss, wild iris, arum lily, and azalea that blooms with heady fragrance in early May. In 1992 volunteers with the FLT built almost two miles of new trail to form a nice easy one-day-sized loop hike intended to lead walkers around this odd bog and past other attractions of this particular forest, including, of course, the Hugging Trees.

However, the more the women who built this section saw of it, the more it cried out to become an interpretive nature trail. Besides the won-

derful bog and other seasonal pools, there were several stages of forest succession scattered about, a charming demonstration area of regrowth after 1988 selective logging, beaver leavings, and signs of former private occupation before state acquisition as evidenced by orchard remnants, barn and house foundations, and even leftover lilac bushes and asparagus plants in what had been the Depew's front yard in the 1850s.

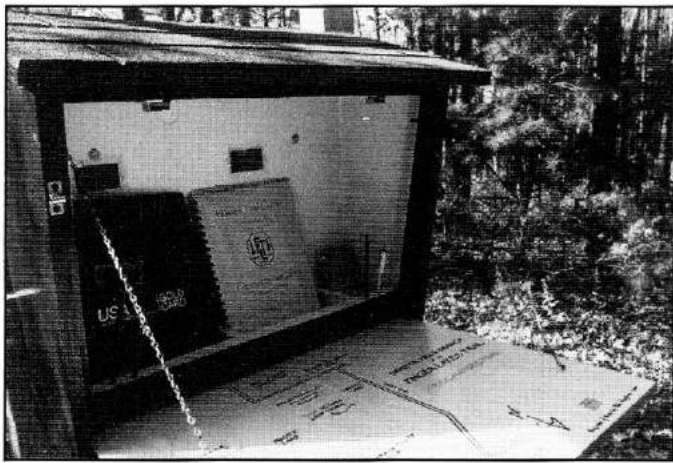
So a guidebook to two miles of the trail was placed in wooden boxes at either end, with notes, plant identifications, leaf, tree, fern and flower drawings keyed to 53 numbered metal signs on trees. The guidebook was a crude homemade affair, with typed text pasted in between stolen line drawings from published books, and the "floor plan" around each numbered tag was drawn in pen and ink with labels to show the items of interest around that tag. The whole 32-page booklet was



Trail Register at North trailhead.



Wayland-Cohocton High School students, including German exchange student. Teacher Rob Hughes is the gentleman in the back with beard.



View inside the trail register.

run off on a copier and slipped into a plastic cover, so it looked pretty abused by the end of each season. Yet, despite the amateur booklet, the loop trail became a popular hiking destination.

Rob Hughes saw the guidebook as a perfect project for students who were talented in drawing, computer work, and nature study. With the cooperation of their school system, the students reproduced the whole book, utilizing computer-generated little "floor plans" at each numbered site, and added a sidebar to each page with fascinating natural history notes gleaned from their own research. Some previously missing leaf and twig drawings were added by the students themselves. With a hand-held satellite positioning gizmo Rob walked the loop in order to produce an accurate outline of the trail superimposed on a color topographical map, with the bog and intermittent tag numbers shown, too, which became a useful page in the booklet.

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The whole new booklet was printed in color, reproduced through the school's generosity, then spiral-bound in plastic-laminated covers for improved durability. By mid-summer a few were placed in the boxes at each end, with passionate pleas printed on both covers that hikers leave them at the opposite end for

others' enjoyment. Comments by hikers in a little "trail register" notebook at one end show high appreciation for the school's snappy-looking and helpful production.

By September, however, with a new group of students, Rob was again inspired, this time to provide new boxes at each end for the guidebooks, in a design far more elaborate than the old simple trail-register box. 4x4 treated posts imbedded in the ground now hold up a large handsomely painted box with a hinged front that opens to form not only a writing surface for the "register" notebook but also a new painted map of the whole loop trail to replace the weathered and gnawed one that had hung on a tree since 1992. Lumber for the project was donated by the Sullivan Funeral Home in Wayland.

Again the school pitched in, this time with a bus for the group on Saturday, October 14th, when a dozen students climbed the path up a steep hill from road's edge, a 500 foot elevation change in less than a half mile up to the fairly level "nature trail" portion, carrying post-hole diggers, a steel dibble, plus the heavy post framework with the box already bolted in place. Rocks were plentiful, of course, just beneath the surface, but the installation was completed successfully. We beneficiaries of Rob's inventiveness and the students' energetic talents eagerly await their next contribution! ▲

— DIRECTIONS —  
To the Huckleberry Bog  
Nature Trail Loop

From the north: park on Bean Station Rd. south of Prattsburgh, and take the marked Finger Lakes Trail from Morningglory Farm southward past the Garrisons' carefully restored backyard cemetery (yes, the same Bill and Ellen Garrison featured on these pages before) and climb the hill following orange paint blazes to the state forest above, passing by the legendary Evangeline II log camping shelter, reborn from ashes this past spring, to the northern guidebook box, pictured on page 10. Notice the blue-painted blazed trail junction here, but stay on the orange trail to follow the booklet. The numbered and described portion of the loop is 1.8 miles long and ends at the counterpart box at the south end; books can be returned there or back at the beginning box. At that south box, turn right and take the blue-blazed return trail 1.1 miles back to the first box, then .8 miles back downhill to the road.

From the south: follow Glen Brook Road from Reservoir Road out of Hammondsport all the way to its last half-mile, where the signed trail crossing into state forest will take you .6 level miles to the south junction of orange and blue. Just use the numbered site descriptions backwards.

To buy Map B-3 of the above neighborhood, look at the Finger Lakes Trail Conference website at <http://www.fingerlakes.net/trailsystem/> or send for a Map Buyers' Guide: 716-288-7191 or PO Box 18048, Rochester NY 14618.

*In addition to tending New York trails, Irene Szabo is a member of the Western Finger Lakes Chapter of NYFOA and a Director of the Finger Lakes Land Trust.*



# NYFOA General Director Candidates

*Each individual will serve a term of three years*

## **John McShane, Andes, NY**

Jack is a graduate of the NYS Ranger School at Wanakena and the NY Institute of Technology with a degree in Criminal Justice and Human Psychology. Since 1985 he has been active in the Catskill Forest Owners Association serving as a Director and as President. He is active in numerous other civic organizations. He and his wife own 235 acres of land in Delaware County where they have conducted many woods walks and carried out many management activities. He is an active member of NYFOA, member of New York Society of American Foresters, and a Master Forest Owner.

## **David Swaciak, Franklinville, NY**

Dave was born and raised in western NY and received a BA in Environmental Design and Planning from SUNY Buffalo in 1982. He was hired in 1992 as a Horticulture/Natural Resource Educator with Cornell Cooperative Extension in Allegany/ Cattaraugus County. Among his many duties, he directs operations at the Nannen Arboretum and Pierce/Whitney Forest. He is completing his first three year term as a NYFOA Director and is running for a second term. He has been involved with AFC since 1993. Dave currently lives on 10 acres, mostly wooded, with his wife, two daughters and a son.

## **George F.T. Yancey, Jr., Rochester, NY**

Geff lives in Rochester and is an active member of the NYFOA Finger Lakes Chapter and a volunteer MFO, Class of 1996. He owns and manages forests in Wayne, Steuben, and Hamilton counties. For the past 20 years, Geff has held the position of President of Perry's Ice Cream (6 years) and Heluva Good Cheese, Inc. (14 years). In 1990, Geff was the Republican candidate for Lieutenant Governor. He currently serves on several boards and volunteers for the United Way, Roswell Park Cancer Institute, and Paul Smiths College.

## **Paul Yarbrough, Ithaca, NY**

Paul Yarbrough is Emeritus Professor of Communication at Cornell University where he continues to conduct research. In an academic career spanning 38 years, his teaching and research has focused on problems of communicating scientific information and understanding the role of communication in social change. He has been a trainer and program planning consultant for numerous state, national and international organizations. He was a newspaper reporter and editor and worked in public information offices prior to joining the academy. He owns woodland in his native state of Georgia. Having worked with the Board on prior occasions in communications issues, he is familiar with NYFOA.

DETACH AND COMPLETE

MAIL BEFORE MARCH 3, 2001

## **Election Form**

### **VOTE FOR FOUR (4) CANDIDATES**

**John McShane ( )**

**David Swaciak ( )**

**George F.T. Yancey, Jr. ( )**

**Paul Yarbrough ( )**

Name(s) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Chapter / Affiliation \_\_\_\_\_

Send ballot to:

Debbie Gill  
P.O. Box 180  
Fairport, NY 14450



New York Forest Owners Association

# 39<sup>th</sup> Annual Spring Program



Joined by members of the New York Tree Farm System

**Saturday, March 17, 2001**

**Marshall Hall, SUNY College of Environmental Science and Forestry, Syracuse, NY**

*(see reverse for directions)*

- 8:15      **Registration and Coffee/Tea/Soda/Danish/Donuts.** Check out silent auction\* items and place your bids.
- 9:00      **Welcome** - Ron Pedersen, President, New York Forest Owners Association.
- 9:10      **An Overview of The Sustainable Forestry Initiative (SFI) Program and New York Logger Training (NYLT) in New York State** – Karleen Andrews, Director of Programs, Empire State Forest Products Association.
- 10:00     **Planting Alternatives for New York Forest Landowners** – John Dickerson, Plant Materials Specialist USDA/NRC.
- 10:50     **Break**
- 11:00     **Speaker & Topic To Be Announced**
- 12:00     **Lunch** (provided) – Nifkin Student Lounge. Update silent auction bids.
- 12:40     **Awards** – Robert Sand, New York Forest Owners Association.
- 1:00      **Continue Silent Auction.** *Final* bids at 1:10!
- 1:15      **Economic Impact of Forest-Related Recreation in New York State** – Dr. Hugh Canham, Professor of Forest Economics, SUNY – ESF.
- 1:45      **SUNY College of Environmental Science & Forestry topics and associated lab visits** *(pick any 2):*
  - **Chestnut Project / Tissue Culture Lab** – Dr. Charles Maynard, SUNY –ESF.
  - **Paper Sciences Lab** – Dr. Tom Amidon, SUNY - ESF.
  - **Geographic Information Systems** – Prof. Lee Herrington, SUNY - ESF.
- 3:15      **Silent Auction Results** – Charlotte Baxter, New York Tree Farm System.
- 3:30      **Adjourn Spring Program.**
- 3:35      **NYFOA Business Meeting.**
- 4:00      **Adjourn NYFOA Business Meeting.**

\* Please contact Charlotte Baxter at (607) 967-8516 for items you may wish to contribute to the auction.

DETACH AND COMPLETE

MAIL BEFORE MARCH 3, 2001

## Registration Form, NYFOA 39<sup>th</sup> Annual Spring Program

Name(s) \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Chapter / Affiliation \_\_\_\_\_

Please find my check for registration(s) at \$16 each, made out to NYFOA. Total enclosed: \_\_\_\_\_


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 Fairport, NY 14450

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## Software Program Helps Landowners Estimate Potential Value of Trees

 Neil Lamson, a silviculturist with the USDA Forest Service, Northeastern Area, and Brooks Mills, a member of the Small Woodland Owners Association of Maine (SWOAM), have developed a software program called BANTIC (Brooks and Neil Tree Investment Chart). The program helps landowners estimate the potential value of trees in their woodlot by using a Microsoft Excel spreadsheet to compute the volume, value, and annual rate of return of standing trees. The user enters current log prices and grade (2, 3, and 4 clear faces). The spreadsheet automatically computes volume, value, and annual rate of return for trees from 10 to 30 inches diameter breast height having logs with 2, 3, and 4 clear faces. The user can create a separate spreadsheet for any number of species by using the COPY SHEET feature in Excel.

The software has two important applications: determining financial maturity and evaluating cultural treatments. In the April 2000 SWOAM newsletter, Brooks Mills said, "The rate of return calculations can be used to determine when to cut trees that are financially mature. The user simply compares the rate of return found in BANTIC to an alternative rate of return. Those trees that are making less than the alternative rate of return are financially eligible to be cut. For example, using an alternative rate of return of 6 percent, a user could determine that a tree that is growing 2 inches in diameter every 7 years will be increasing in value by 6 percent until it reaches 20 inches in diameter. At that point the return decreases to 3 percent making the tree eligible to be harvested at 20 inches in diameter."


BANTIC is also used to evaluate cultural treatments. Suppose removing low value trees from a sawlog-sized hardwood stand would increase the tree growth rate from 2 inches in 10 years to 2 inches in 5 years. Contrast this situation to an untreated stand. The 10 year value increase of 16-inch trees to

# NEWS & NOTES

18-inch trees would be greater in the treated stand compared to the untreated stand. BANTIC would indicate the potential increase in value, allowing the landowner to determine if the cost of treatment will produce a profit. In summary, BANTIC applies values to individual trees, projects future values, and calculates rates of return based on measurements of the growth rates of these trees. BANTIC requires annual diameter measurements of trees over at least two growing seasons to record growth rates.

For a free copy of the software, contact Roger Monthey at 603-868-7699 or the SWOAM office toll free at 877-467-9626.

## State Fish and Wildlife Management Board Concerned over High Statewide Deer Numbers


 Deer populations in the state are much too high, prompting recent review and recommendations by the NYS Fish and Wildlife Management Board of ways to reduce their numbers and adverse impacts. At their fall meeting in Canandaigua, New York, October 26-28, Board Members repeatedly heard complaints about excessive deer numbers from a broad cross section of legislators, landowners and sportsmen.

"It is possible to observe dozens of deer in very short sections of highway in our area," stated St. Lawrence County landowner representative and dairy farmer Judy Aldrich. "These levels of deer are too high and are causing too many accidents and too much agricultural damage. The State Farm Bureau and the State Grange are both on record calling for a reduction in deer numbers."

Addressing the Board at their banquet, State Senator John R. Kuhl, Jr.,

Chairman of the Senate Education Committee and former Chairman of the Senate Agriculture Committee, noted that complaints about deer numbers have greatly increased. "We hold at least one meeting annually in each of 72 towns in my district in western New York," said Senator Kuhl, "and we are consistently hearing complaints about high deer numbers."

"I'm encouraging the development of sample forest plots, fenced to exclude deer, in order to show the public how high deer numbers affect forest regeneration," said Dick Fox, representative from the State Forest Practice Board. "The differences are remarkable, because the small fenced plots look like lush bouquets in the forest."

The State Board adopted resolutions which call for legalizing the crossbow as a hunting implement, lowering the age to hunt big game, increasing sporting license fees, seeking new ways to improve access to public lands and considering new seasons for deer, such as an early season. All of these measures may ultimately affect deer population levels. 

## NYFOA Scholarship Fund

As of December 1, 2000, the NYFOA Endowed Scholarship Fund that is administered by the SUNY ESF College Foundation, Inc. has a fund balance of \$22,908.26

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# How an Insect Overwinters— a lesson in adaptation

DOUGLAS C. ALLEN

Most forest owners are familiar with the manner in which trees close up shop in the fall and prepare for winter conditions. Also, it is more or less general knowledge that many mammals spend cold weather in a state of torpor. This is a form of dormancy where body temperature, metabolic rate, heart rate, and respiration are much reduced in response to cold stress and food scarcity. A few animals, such as the hedgehog, enter a “deep” or “profound dormancy” called hibernation. Animals that truly hibernate respond more slowly to favorable conditions compared to organisms in a state of torpor.

Insects tolerate low winter temperatures using one or a combination of different mechanisms. Some, like the well-known monarch, migrate to warmer climes in response to shorter day-length (photoperiod) combined with cooler temperatures. When the ambient temperature reaches

57°F, honeybees begin to warm the hive (sometimes to as high as 95°F) by activating the flight muscles. Other species avoid temperature extremes by spending winter months in the soil, or in other protected locations.

Species that overwinter exposed or in extremely cold sites, however, must be **cold tolerant**; that is, they must have a capacity to tolerate subfreezing temperatures. A process called **diapause** (dye-ah-paws) is prompted by environmental cues such as shorter days (photoperiod) and lower temperatures. Insects in this condition are extremely cold hardy and are characterized by a period of arrested development and much reduced metabolic activity. In temperate regions diapause is usually obligatory; that is, insects can not complete development without being subjected to this condition. For example, if one collected gypsy moth egg masses in late summer and reared them continuously under summer

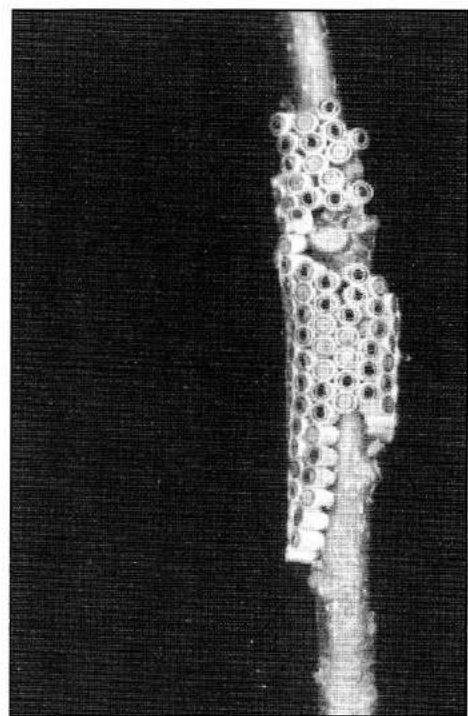


Figure 1 Fall cankerworm egg mass on host twig.

conditions, most of the eggs would not hatch. They must be subjected to cold temperatures for an extended period (months) before development can proceed. This is a survival mechanism which assures insects will not emerge from the overwintering condition during a temporary warm up, such as the typical “February thaw”, when food is unavailable and temperatures are very likely to drop to

*continued on next page*

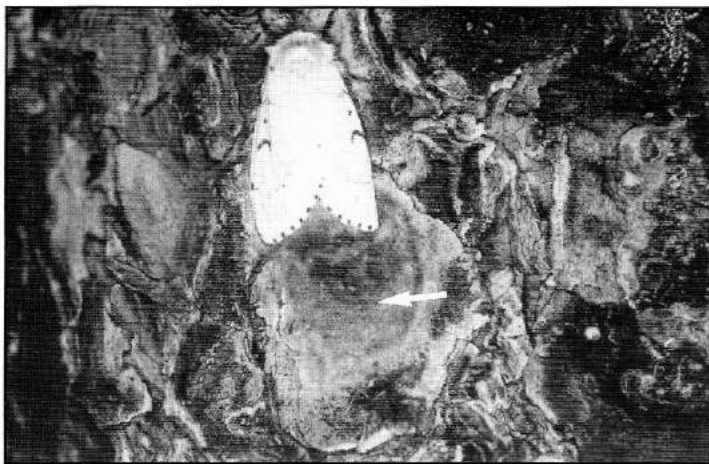


Figure 2 Gypsy moth female with egg mass (arrow).

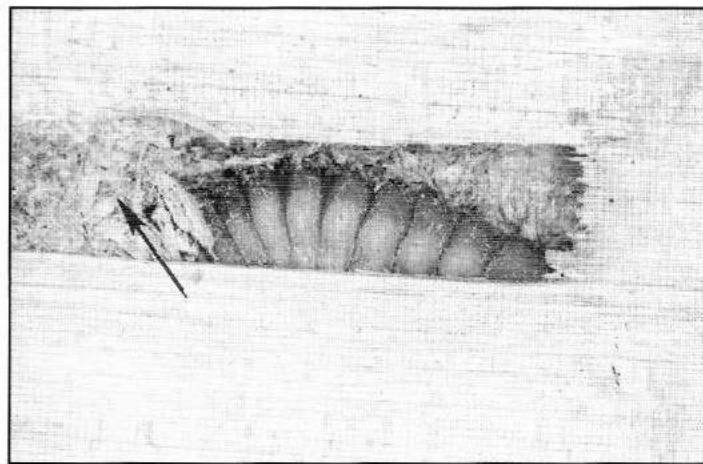


Figure 3 Overwintering larva of sugar maple borer. Note plug of wood chips fashioned by the larva before entering diapause (arrow).

lethal levels within a few days. When in diapause, insects use one of two major strategies to survive subfreezing temperatures.

**Freeze-susceptible insects** (i.e., intolerant of freezing) take advantage of a strategy called supercooling to increase cold tolerance. As a result of this, the small amounts of free water in their system can be cooled as low as +5° to -31°F before ice crystals form. Some insects in the interior of Alaska are able to supercool to -76°F!

In order to supercool, an insect must evacuate its gut to remove potential ice-nucleating agents and inactivate potential ice-nucleating agents in body tissues. Additionally, the insect produces and accumulates certain antifreeze-like compounds in its blood. Freeze-susceptible insects can not tolerate the formation of ice crystals.

**Freeze-tolerant insects**, on the other hand, are able to survive extensive extracellular formation of ice crystals within body tissues. Individual cells become dehydrated as free water moves across the cell wall and is deposited in intercellular spaces where ice-nucleating agents actually accumulate. Antifreeze-like substances also occur in the blood of freeze-tolerant insects.

Overwintering (diapause) can take place during any insect life-stage (egg, larva, nymph, pupa, adult), and for many species it always occurs in the same stage. For example, the fall cankerworm (NY Forest Owner 32(4):6) always overwinters during the egg stage on the host stem or branches (Fig. 1). Gypsy moth also winters as an egg (Fig. 2), but this defoliator is not very particular about where it deposits the egg mass, and location can have an important effect on survival. Egg masses placed on tree bark, branches or other exposed sites are able to withstand temperatures of 18° to -22°F. Egg masses deposited near the ground where they will benefit from the insulating effects of

snow, on the other hand, are able to withstand colder temperatures for short durations.

Many woodborer larvae overwinter in special galleries they excavate in host sapwood or heartwood, the depth depending on the species. Often these galleries are plugged with wood chips to protect the inactive (i.e., diapausing) larvae and/or pupae from predators and excessive moisture (Fig. 3). To some extent, the wood insulates the insect.

Generally, insects that regularly overwinter in protected locations, such as buried in soil like the pine false webworm (NY Forest Owner 36(3):20), do not need to be as cold hardy as species that typically overwinter in exposed sites, such as the previously mentioned egg masses of fall cankerworm or gypsy moth.

Knowledge of the winter ecology of a forest pest often allows us to design more efficient surveys or may help to anticipate outbreaks. For example, the European pine shoot moth is a major pest of young red, Scots and Austrian pines in the northeast. Shoot moth larvae overwinter inside mined buds or beneath small masses of pitch adjacent to buds. Here they are exposed to wide fluctuations and extremes in winter temperatures. Winter mortality can have a significant impact on shoot moth population density and distribution. In young plantations of red pine in Canada, survival of larvae that overwinter on low branches is likely to be enhanced by the insulating effects of snow. Survival here is usually high compared to that of individuals overwintering above snowline. By plotting isolines (i.e., a line on a map where there is a constant value) of total annual snowfall and mean winter temperatures in southern Ontario, Canadian scientists have identified areas where winter mortality of shoot moth is likely to be high on a regular basis. For example, where annual snowfall is less than 80 inches and the mean extreme winter temperature is -20 deg. F or lower,

low survival can be expected. It is these locations where survey and control measures are unnecessary, because they represent the limits of this insect's distribution. This work also produced the recommendation to prune lower branches, which eliminates a relatively safe haven for overwintering. Removing these branches forces the insect to overwinter in or near buds higher in the crown where it is unlikely to benefit from snow cover. ▲

*This is the 54th in the series of articles contributed by Dr. Allen, Professor of Entomology at SUNY-ESF. Reprints of this and the complete series are available from NYFOA. It is also possible to download this collection from the DEC Web page at: <http://www.dec.state.ny.us/dlff/privland/forprot/health/nyfo/index.html>.*

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# Woodlot Calendar

## **January 18, 2001** (Thursday)

### *Wyoming County Maple School*

The Wyoming County Maple Producers Association and the Cornell Cooperative Extension of Wyoming County are cosponsoring an educational meeting from 7:00 to 9:00 PM at the North Java Firehall, Rt. 98, North Java, NY for commercial and hobby producers of Maple Syrup and Maple Products. The agenda will include presentations and demonstrations on a variety of maple related subjects. Displays of equipment and related products will also be present. Refreshments and door prizes provided. Registration cost \$3. For further information contact Steve Childs at (716) 786-2251.

## **February 24, 2001** (Saturday)

### *Ninth Annual Rural Landowners Workshop*

CCE, USDA, NYFOA(AFC), and NYSDEC are sponsoring the 9<sup>th</sup> Annual Rural Landowners Workshop on February 24, 2001 at Pioneer Central High School in Arcade, NY. The cost is \$15 and includes lunch, a copy of the proceedings and all handout materials. The public is invited but pre-registration is required by February 9, 2001 (registration is limited to the first 350). A variety of topics will be covered at the workshop including Timber Sale Contracts, Landowner Liability and Estate Planning, Landscaping with Nature, Timber Taxes, Tree Diseases, Pond Construction, Stocking your Fish Pond, Managing Turkey Habitat, Developing a Management Plan and many more. For more information or to receive a registration form contact Patricia Hellwig at (716) 699-2377 or (716) 945-5200.

## **February 24, 2001** (Saturday)

### *Managing Your Forest for the Future: Issues, Values and Opportunities*

The CNY Chapter of NYFOA, NYS DEC, SUNY ESF and Cornell Cooperative Extension are presenting a workshop for forest landowners at the DEC Log Cabin at the NY State Fairgrounds in Syracuse, NY from 10:00 am to 2:30 pm. Forestry experts are teaming up with the private consulting forestry sector to provide timely information on how to best manage your forest for today and tomorrow. Topics include: 1. How valuable is your forest?; 2. Selling your timber; 3. What is a forest inventory?; 4. The New York State Forest Tax Law; 5. Planting trees for the future; and many more. For more information please contact John Druke at (315) 656-2313 or via e-mail at [jcdruke@twcny.rr.com](mailto:jcdruke@twcny.rr.com).

## **March 25-27, 2001** (Sunday - Tuesday)

### **2001 Private Forestry Conference**

Auburn University, The Society of American Foresters, the International Union of Forestry Research Organizations, the Center for Forest Sustainability, and the Sustainable Forestry Partnership are cosponsoring a conference on private forestry in Atlanta, GA on March 25-27, 2001. The conference will address issues of concern to private forest management, including certification, trade, local regulation of private forestry, and tax policies. For more information, contact Dr. Larry Teeter at (334) 844-1045, or visit [www.forestry.auburn.edu/forestpolicycenter](http://www.forestry.auburn.edu/forestpolicycenter).

## **April 21, 2001** (Saturday)

### *"Deer in Rural Woodlands" videoconference*

This is a first alert for a multi-state satellite videoconference on "Deer in Rural Woodlands." The broadcast will be the morning of Saturday, April 21, 2001 with downlinks through county offices of Cooperative Extension or others with downlink capability. Please reserve your viewing room for this date! The videoconference audience will include northeastern area rural landowners (resident and absentee), cooperative extension educators, foresters, and other land managers.

A tentative agenda includes topics such as deer population biology, the silviculture of forest regeneration with deer, working with hunters, methods of controlling deer populations, the economic impacts of deer on forests, and more! The planning team will develop the agenda more fully and provide announcements in the near future. Site facilitators are encouraged to work with partners to coordinate afternoon field wrap-around sessions that assess the impacts of deer on local woodlands. Downlink costs will be \$30 for CCE, \$40 for other Cooperative Extension offices, and \$65 elsewhere. Registered downlinks receive the transponder coordinates, a single copy of the proceedings for copy and distribution, field session background information, and the right to make one video copy of the broadcast for future educational use.

The April 21, 2001 videoconference is in the Forest Stewardship videoconference series that began in April 2000 with "Economics of Forest Stewardship." That successful broadcast was downlinked in seven states to almost 60 sites. In many NY downlink sites there developed an exciting synergy among CCE, NYFOA, and DEC to deliver the educational program and technical information to landowners. These partnerships will hopefully continue in NY and expand to other states.

For more information please contact Peter Smallidge by email at [pjs23@cornell.edu](mailto:pjs23@cornell.edu) or phone (607) 255-4696.

# Attention All Forest Enthusiasts

The National Community Forestry Center, Northern Forest Region is in search of landowners managing a demonstration, research, experimentation and/or model forest site.

The National Community Forestry Center (NCFC) is a decentralized network with four regional centers and a national coordinator. The four regional centers are located in the Southwest, Southeast, Pacific Northwest, and Northeast. NCFC, Northern Forest Region is administered by Yellow Wood Associates, Inc. of St. Albans, Vermont. The core purpose of the NCFC, Northern Forest Region is

to help rural people conduct and use research to inform decision-making about forest resources.

Our goal is to add value to the work of communities, organizations, and institutions in our region who share a vision of healthy communities and healthy forests, now and for future generations. We believe that one way to do this is to help foster new relationships between communities in the Northern Forest and the traditional and non-traditional research establishments.

There are thousands of acres in the Northern Forest where research and demonstration of forest management techniques and forest ecology is

occurring. If we expect rural people to make more informed decisions about their natural resources, we need to provide them with access to the necessary information. We would like

to offer you an opportunity to share your forest experiences with residents of Northern Forest communities by contributing to a database of experimental, model and demonstration forests located in Maine, New Hampshire, Vermont, New York and Northern Massachusetts. To be included in the database forest sites must meet the following criteria:

1) Active and ongoing research and/or demonstration of forest ecology and/or management techniques including timber, non-timber use, recreation and multiple use;

2) A willingness on the part of forest owners/ managers to share their research and/or management techniques with the public.

Currently we are gathering general information from public, private, and not-for-profit forest sites that meet our criteria. Those that agree fill out our survey packet, giving us permission to make that information accessible to the

*continued on page 22*



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## Estate Planning (continued from page 9)

perspectives. Generally speaking, the I.R.S. presumes that the joint account is owned entirely by the decedent unless a showing can be made that the surviving joint tenant contributed consideration (money or property) to the account.

High basis property (cash or recently purchased assets) are often desirable assets to be gifted, as they create the least amount of future income tax liability for the recipient of the gift. Rapidly appreciating property is also desirable to gift, as it greatly lessens the burden upon the estate by transferring the assets before appreciation occurs. Gifts of appreciated property to charitable organizations may result in a tremendous income tax deduction in the year of the gift and should be considered by anyone with charitable intent.

One of the most difficult problems for the tree farmer is making gifts of the tree farm. A tree farm is an integrated parcel with various values depending upon frontage, timber growth, accessibility, and other factors. Transferring \$10,000 increments of such a farm may be difficult at best and impossible at worst. This is why we recommend that persons wishing to transfer ownership interests in a tree farm should consider forming a family limited partnership and transferring ownership of the tree farm to it, so that individual units can be gifted to limited partners within the family, while the general partners retain all management and control authority. These individual units would potentially be subject to minority and marketability discounts which can greatly aid in the rapid transfer of value to the new owners.

A well-planned lifetime gifting program can achieve many of the objectives that people wish to achieve while avoiding the risks of holding assets that are exposed to estate taxes. Everyone reading this article should

pause and consider whether it would be advisable to transfer some assets during their lifetime. Even if your total assets (including life insurance proceeds) do not exceed \$675,000, a lifetime gifting program can be an integral part of a well planned estate to maximize the dual goals of successful asset transfer and estate tax avoidance.

### Estate-Taxes

A well planned estate, one in which both spouses fully utilize their unified credit, will minimize estate taxes to the greatest extent possible. Further, by transferring appropriate assets pursuant to a lifetime gifting program, one can reduce estate taxes by thousands of hard earned dollars. While there are many techniques available to achieve these goal, it cannot be achieved without careful planning. ▲

*Submitted by David J. Colligan, NYFOA member and partner in the firm of Watson, Bennett, Colligan, Johnson & Schechter, L.L.P., Buffalo, NY (716) 852-3540. Mr. Colligan was assisted in preparing this article by Roy H. Cunningham, an associate at the firm with an LL.M. in Taxation from the University of Denver.*

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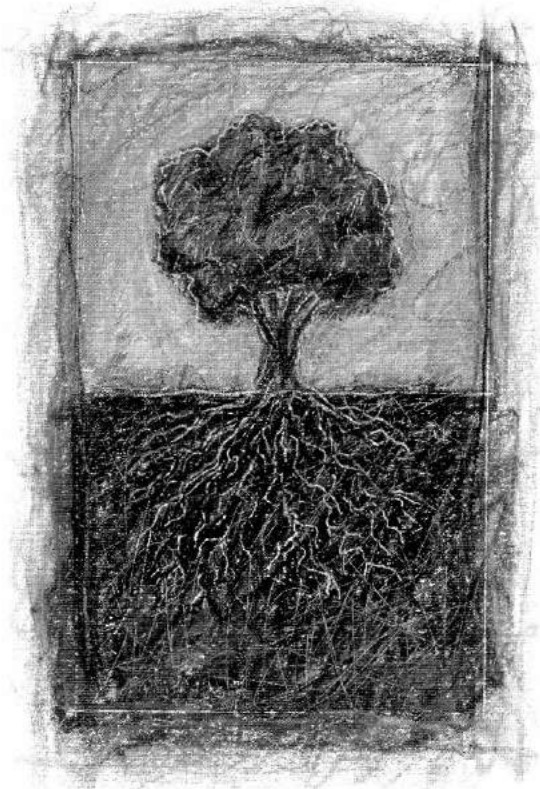
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## Attention Forest Enthusiasts (continued from page 19)

public via the NCFC, Northern Forest Region web site. We plan to develop an interactive map of the region that will highlight research /experimental / demonstration /model forest sites, offer a brief description of the topics relevant to each site, and provide links to the owners/managers of each site for further information. We anticipate building on this information through activities such as tours to sites that offer visitors exposure to a variety of ecological insights and/or management techniques, and tours to explore in depth a particular issue such as acid rain impacts or shelter cuts across the region.

By working with us you will become a part of a network of forest experimenters and researchers committed to helping communities better understand forest ecology and forest management options in the Northern Forest. You will be contributing to a more complete understanding of, and appreciation for, the knowledge you and others have about how our forests work.

If you are interested in being part of this effort to identify and use the knowledge we have about the forests of our region to benefit the people who live here, please give us a call at 1-800-727-5404 and request a demonstra-

tion forest survey packet. Or for more information on the National Community Forestry Center our web site is [www.fcresearch.org/html/research.html](http://www.fcresearch.org/html/research.html).

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## MAGAZINE DEADLINE

Materials submitted for the March/April issue should be sent to Mary Beth Malmshemer, Editor, *The New York Forest Owner*, 134 Lincklaen Street, Cazenovia, NY 13035, (315) 655-4110 or via e-mail at [mmalmshe@syr.edu](mailto:mmalmshe@syr.edu)

Articles, artwork and photos are invited and if requested, are returned after use.



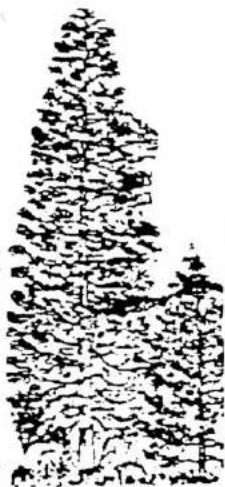
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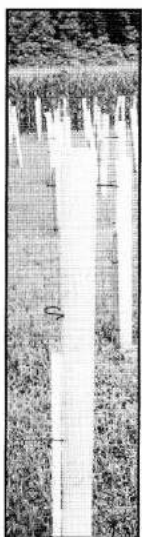
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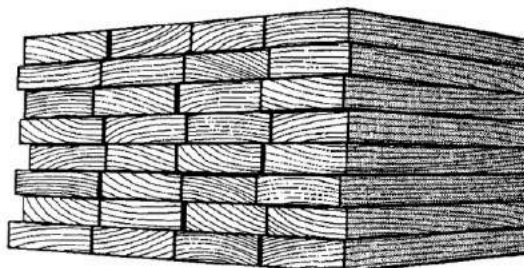
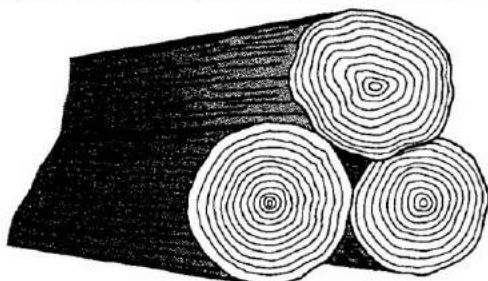
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