

The Western Finger Lakes Forest Owner



Winter 2011

Volume 25, Number 4

In the Woodlot

by Ed Piestrak

We now own a large parcel of woodland that was clear cut 11 years ago. To our surprise some of the growing stock of hardwoods measure 5" to 8" in diameter. When we initially looked over the clear cut it was quite enlightening how fast the trees had grown. However, some stump sprouts have flourished but are much smaller in diameter due to two to ten trees trying to dominate the same stump area.

Our forester, Bruce Robinson, related it was time to practice crop tree release and we could decide which species and caliber of trees would survive. Surprisingly this has been a challenging and eye opening experience. That is, the smaller diameter trees are much easier to cut down and when cutting them down, one does not disturb or damage the selected crop trees. We are engaged in doing this to most clear cut acreage at this time. We tried this procedure in a small area approximately a year and a half ago and the crop trees have responded very impressively. They have grown considerably and expanded their crowns. At this time we are favoring oak,

Continued on page 2

6th Annual Dinner Meeting

by Dick Starr

Over 70 attended WFL's 6th annual dinner meeting held November 1, 2011. Laurier catering again provided a yummy meal and numerous door prizes were available. Thanks to all who donated door prizes.



Photo by the author

Auction Winner Dave Swanson

A generous chain saw donation by North East Stihl allowed this to be our first annual meeting not held at a financial loss for the chapter. Dave Swanson was the lucky bidder with Dale Schaefer doing yeoman service as auctioneer.

Dean Faklis was introduced as winner of our chapter's Service Award. Dean has been a valued member of the WFL board and recently served as program coordinator. In 2010

Dean demonstrated timber framing as part of WFL's participation in Fiddlers Fair held at Sugar Bush Hollow.

Dr. John Van Niel was our keynote speaker. Professor Van Niel is on the faculty of FLCC and addressed the question of mountain lions in NYS with humor and great visuals. A male mountain lion was killed by a car on a Connecticut highway in June 2011 and this captured the public's imagination. Was it an escaped "pet" or is there a resident population living undetected in the NE?

DNA testing, trail camera pictures, plus hair and scat samples showed the great cat began its trip in South Dakota! A 2000 mile journey apparently in search of its own kind. Without question it made a visit to the Empire state on its epic hike eastward. Does NYS have Mountain lions? It did briefly in 2011.



Photo by the author

Dale Schaefer (on left) Introduces Dean Faklis as Service Award Winner

In the Woodlot (continued from page 1)

hickory and maple at the expense of aspen, birch, soft maple, hawthorne, etc.

Determining which trees to favor is quite a challenging endeavor. We tried to examine species, diameter, single stem trees, double trunk, "Y" trees and so on. Thus one has to constantly look about and make the best selection possible. I don't like

the "Y" trees since they have a tendency to split and lean to one side to capture maximum sunlight.

Thus far I would encourage fellow woodlot owners to consider crop tree release when the residual trees are somewhat smaller and therefore enhance their woodlot.

Ed Piestrak, a retired correctional psychologist and longtime NYFOA member, and his family manage a 900 acre forest in Lindley, NY, in Steuben County.

Welcome New Members

Bill Dewey, Canandaigua
Theresa and Christopher Didion, Naples
Richard Follett, Rochester
Jeremy Heise, Naples
Hunting Lease Network of NY, Geneva
John Albright, Macedon
Scott Kennedy, Rochester

Mary Jo Lane, Rochester
Larry Beal, Honeoye
Tim Larson, Hazelwood
Ken Long, Nunda
Roger Moore, Honeoye Falls
John Van Niel, Seneca Falls

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

Membership is open to anyone interested in understanding how to manage a woodlot. NYFOA membership can bring returns in the satisfaction of growing quality timber, stabilizing forest industries and markets, providing permanent jobs, increasing the value of your woods, enlarging areas of natural beauty across the state, and leaving behind a monument in living trees to bless the tomorrows for the boys and girls of today. For information on becoming an NYFOA member, contact Liana Gooding, NYFOA Secretary, NYFOA, P.O. Box 541, Lima, NY, 14485 or at 1-800-836-3566. Annual membership is \$30 for individuals and \$35 for families and includes: subscriptions to this newsletter; to the bimonthly NYFOA state-wide publication, *The New York Forest Owner*; attendance at chapter meetings; and at two statewide meetings. Membership at the Contributing level \$50- \$100 and Supporting level \$101 & up) are also offered. For more information visit www.nyfoa.org.

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

Note: The deadline for our next, Spring, issue is March 1st.

Camera Security (Part 3)

by Dick Starr

I learned an external car/tractor battery would run my trail cameras much longer than smaller “flashlight” batteries. But even they discharge after a couple months. The next step was purchase of a small solar panel to act as a trickle charger for the 6 volt tractor battery. I set everything up in April 2010 and the camera functioned until October 2011 when the



Photo by the author

Camera Connected to 6 Volt Tractor Battery

battery dropped to 5.9 volts. Since the solar panel location gives it limited direct sunshine each day I wasn't too surprised. Actually I'm pleased with a year and a half of monitoring with no intervention. I've since purchased a 12 volt solar panel as they clearly extend battery duty cycle.

As mentioned in part 1, trail cams enter a sleep mode to reduce battery drain when not actively taking pictures. It often takes several seconds for a unit to wake and respond to a warm moving body. Because of this, point your camera(s) up/down the game trail or driveway being monitored so that the subject is more likely to be approaching the camera. If the subject crosses the camera's field of view, it may be out of view by the time the camera wakes and takes a picture, apparently of nothing. This isn't quite as frustrating in the digital age as it was when we paid dearly for film and processing.

In January 2011, two Wildlife units joined my camera team. It's a no frills model requiring a one time setting of time and date – the trail cam version of

“set it and forget it.” It met my main criteria of being reasonably priced at \$60, uses SD memory cards and has a socket for connecting an external battery if I wish to do so. In our climate it's important to recognize that temperature affects battery performance. At 40 degrees F. a battery will likely be at 75% of its rated capacity and 50% at 0 degrees F.

Some think that incandescent (white) light flash units scare wild life, especially mature white tail bucks. It certainly alerts night time trespassers to the presence of a camera. Most trail cams today use infra red flash units with no visible flash. The down side of infra red is that night time pictures are in black and white, not color. See the deer photo, below. The up side is it takes less battery power to charge infrared flash units.

While checking out at Wal Mart in November 2011 I saw a Tasco trail cam on closeout for \$50. I bought it. That makes 5 trail cam units in my possession and I'm beginning to suspect I've acquired another addiction.

As with most electronic things the cost of trail cameras has come down while quality and reliability are up. Top of the line prices have fallen from the \$500 range to half that. I'm now seeing trail cam advertisements stating a 1 year battery duty cycle. This does away with the need for car/tractor batteries and solar chargers.



Bushnell

09-11-2011 02:55:07

Photo courtesy of Jim Minor

A Curious Night Prowler Caught on a Trail Cam

Dick Starr is President of the WFL chapter of NYFOA and a regular contributor to this newsletter. He is a retired Science teacher having spent 32 years in the Penfield School District.

Recent WFL Events

Morse Conservation Club: Forest Management and Conservation Easements

by Mike Seager

Back in September, the Western Finger Lakes chapter teamed up with the Finger Lakes Land Trust and the Morse Conservation Club to host a woodswalk on the latter's property on Canandaigua Lake. It was a beautiful fall day and we had a total of about 25 people from the three organizations.

The Morse Conservation Club is a group of landowners who banded together a few years back to buy an undeveloped parcel on the shore of Canandaigua Lake rather than see it sold to a third party with the likelihood that it would be turned into a housing development. The group placed a conservation easement on the property with the Finger Lakes Land Trust, guaranteeing that it will remain undeveloped in the future.

The members of the club have various interests in the property, some dovetailing and some competing with one another. Some people want to hunt; others want to watch birds and don't approve of hunting. Some want to use income from timber sales to help offset their property taxes and maintenance expenses; others want to walk in the woods and don't approve of logging. It has taken some deft management and some education of everybody to keep the group together and focused on the main objective – to keep

the property open and accessible to all of them.

Part of that education was events like this. Our guide was Scott Graham of Future Forest Consulting. Scott has worked with the group to develop a management plan for the 80-acre parcel, balancing the interests of timber harvest, wildlife habitat and recreational opportunities. Scott took us around the parcel and described a recent timber harvest, showing us different criteria that had been used in selecting trees to cut based on the composition of the woods. Areas with lots of oaks, for example, had been thinned to promote the growth of healthy trees to produce good nut crops for wildlife and ultimately good timber. Areas with less valuable trees had been cut more heavily to create openings that would fill with brush to provide cover and other food sources for wildlife. This variety of forest types and of forest treatments will provide opportunities for the birdwatchers and hikers to see a lot of non-game wildlife as well as promoting game species of interest to the hunters in the group.

Thanks to Kris West of the Finger Lakes Land Trust for coordinating this woodswalk, to Scott Graham of Future Forest Consulting for guiding our walk and of course to the Morse Conservation Club for hosting it. Their property is a great example of how people can work together to preserve open space while satisfying a variety of interests in the use of the land.

Game of Logging

by Mike Seager

Some things are a lot more fun to have done than they are to do. I hope, by now, that is how the 14 people who took the Level 1 Game of Logging classes back in October feel. The class might not have been a lot of fun at the time, but people found the day well spent nevertheless.

The classes are held rain or shine. In this case, it was rain. It rained all day Saturday. Compounding the weather problems, there were lots of tree problems as well: several trees got hung up, and it took long enough to get them down that the class ran well past the advertised ending time. Fortunately, you often learn more when things go badly than when things go well, so by that measure it was a very educational day.

The Sunday class fared a bit better. The steady rain in the morning was not too much of a problem since we were under a shelter during the portion of the class that covers safety equipment and saw sharpening. The rain tapered off

once we moved into the woods, and while the leaves were still dripping and the ground was muddy we did not get soaked like the Saturday class did. And with fewer people and better luck getting trees on the ground, we finished the class on schedule.

The Game of Logging is an excellent hands-on class in chainsaw safety and efficiency. Despite the weather, all the feedback I heard was positive and everybody seemed to feel that they had learned and practiced some valuable skills. If you use a chainsaw, you should consider taking this class. It is offered by various organizations in various places around the state; watch this newsletter for the next time the Western Finger Lakes chapter will host a class.

I would like to thank the Game of Logging instructor, Bill Lindloff, for his usual excellent job of teaching the classes in any weather and in any woods; also the landowners who hosted the classes, Dick Larson in Naples and Jim Miller in North Rose. I would also like to thank all of the participants. Despite the weather, everybody showed up as expected and braved the elements.

Mike Seager, a regular contributor to this newsletter, is a Director of the WFL Chapter and past President of NYFOA. In his "day job" Mike is a Senior Technical Consultant at Servigistics



Tax Tips for Forest Landowners for the 2011 Tax Year

by Linda Wang, National Timber Tax Specialist
and John L. Greene, Research Forester, Southern Research Station

This bulletin summarizes Federal income tax provisions related to woodland property, for use by woodland owners in preparing their 2011 individual tax return. It is current as of Sept. 15, 2011, and supersedes Management Bulletin R8-MB 136. It is for educational use only. Consult your tax advisor for more information.

Personal Use, Investment or Business Property

The tax rules vary depending on whether your woodland is personal use, investment, or business property. You must make this determination each tax year. If you do not have a clear profit motive, your woodland may be personal use property, which provides limited opportunities for deductions. But profit motive includes the expectation of future profit from appreciation in value due to growth and enhanced quality, as with timber. If you have a profit motive, your woodland may be investment property, or it may be business property if your management activity is more regular and intensive than required for an investment. A written forest management plan is an excellent place to document a profit motive. You must determine whether you *materially participate* in the management of woodland held for business use, in order to establish whether you face restrictions (called the *passive loss rules*) on the deduction of business costs. Investment property is not subject to the passive loss rules.

Example 1: You grow timber for profit from appreciation in value but do not conduct it as a business. Your woodland is investment property.

Timber Basis and Depletion

Timber basis. Your basis in purchased property is the total amount you paid for it (purchase price, survey, legal fees, etc.). Your basis in inherited property generally is its fair market value (FMV) on the donor's date of death, but your basis in gifted property is the lower of its FMV or the donor's basis. Your basis in land and timber acquired together should be divided in proportion to their FMV and posted to separate accounts. If you didn't allocate basis when you acquired your woodland, a professional forester can determine it retroactively, but you should weigh the cost of establishing the basis against the potential tax savings.

Example 2: You bought forest property for a total cost of \$30,000. The FMV of the bare land is 64% of total FMV and the timber (300 thousand board feet (MBF)) 36%. Your basis in the timber is \$10,800 (36% x \$30,000).

Timber depletion. This is a deduction against timber sale proceeds (below). It is calculated by dividing your timber basis by the total volume of timber (the *depletion unit*), then multiplying by the units of timber sold.

Example 3: Continuing with example 2, say you sold 200 MBF of the timber. Your depletion unit is \$36/MBF ($\$10,800 \div 300$ MBF) and your depletion deduction is \$7,200 ($\$36/\text{MBF} \times 200$ MBF).

Timber Sales

Sale of standing timber. Only the net sale amount, after deducting timber depletion and expenses of the sale, is taxed. You may need to report the sale of timber held as an investment (sec. 1221) on the new Form 8949 as well as Schedule D (final versions and instructions for these forms were not available as of this writing). Use Part II of each form to report a long-term capital gain from timber held over 1 year. Report the sale of timber held for business use (sec. 631(b)) on Form 4797 and Schedule D, whether you sold it outright (lump-sum) or pay-as-cut. Use Part I of Form 4797 to report a long-term capital gain. If you sell timber outright under sec. 631(b) you also must file Form T, Part II.

Example 4: You sold standing timber held as investment for over 1 year for \$8,000, incurring \$800 in sale expenses. Assuming your basis in the timber is zero, your net long-term capital gain is \$7,200 ($\$8,000 - \800). You may need to report the sale on Form 8949 and Schedule D. Use Part II of each form.

Sale of cut timber. If you cut your own timber or have it cut by a contractor working at your direction, either for sale or for use in your business (sec. 631(a)), the income is taxed in two parts. If you make an election on Form T, Part II, the difference between the FMV of the standing timber on the first day of your tax year and its basis is taxed as a capital gain. The difference between the proceeds from sale of the wood products and the sum of the FMV of the standing timber and the costs of converting it into products for sale (cutting, hauling, etc.) is ordinary income.

Example 5: You paid a contractor \$2,000 to cut standing timber held for business use for over 1 year into logs and sold the cut logs to a mill for \$30,000. The FMV of the standing timber was \$23,000 on Jan. 1 and your basis in it was \$1,000. If you make the sec. 631(a) election on Form T, Part II, you may report a long-term capital gain of \$22,000 ($\$23,000 - \$1,000$) on Form 4797 and Schedule D, and \$5,000 ($\$30,000 - \$23,000 - \$2,000$) in ordinary income on Schedule C. If you fail to make the sec. 631(a)

election, all \$27,000 is ordinary income.

For 2011, the maximum rate for long-term capital gains is 15% (0% for amounts which, if added to your ordinary income, fit under the ceiling for the 15% tax bracket: \$34,500 for single taxpayers, \$69,000 for married taxpayers filing jointly).

Installment Sales

An installment sale involves receiving one or more payments after the year of sale. Interest is charged on deferred payments. The advantage of an installment sale is that it allows you to defer tax by spreading your gain over 2 or more years.

Example 6: You sold timber for \$10,000 (\$8,000 after deducting timber depletion and sale expenses) in 2011. The buyer paid you \$5,000 in 2011 and \$5,000 plus interest in 2012. Your gross profit percentage is 80% ($\$8,000 \div \$10,000$). Report a \$4,000 gain for 2011 ($\$5,000 \times 80\%$), using Form 6252.

Timber Management Expenses

If you hold your woodland for profit you can deduct ordinary and necessary timber management expenses, such as the cost to protect the woodland from insects, disease or fire, control brush, do a precommercial thinning or mid-rotation fertilization, maintain firebreaks, etc. Expenses for woodland held as an investment are subject to a 2% of adjusted gross income reduction on Schedule A, but in years the property produces no income, you may elect to add expenses subject to the 2% reduction to your timber basis and recover them when you sell timber. Deduct expenses for woodland held for business use on Schedule C.

Reforestation Costs

You may take a tax deduction for reforesting after a harvest or afforesting open land (sec. 194). Costs for both artificial and natural regeneration qualify. You may deduct the first \$10,000 (\$5,000 for married couples filing separately) per year of such expenses per qualified timber property. Any additional amount may be deducted over 84 months (*amortized*).

Example 7: You spent \$17,000 to reforest after a harvest. Deduct \$10,000, plus 1/14th of the remaining \$7,000 (\$500) on your 2011 tax return. Deduct 1/7th of the \$7,000 (\$1,000) on your returns for 2012–2017 and the last 1/14th (\$500) on your 2018 return. Elect to amortize on Form 4562, Part VI. If you hold your woodland as an investment, take the deduction as an adjustment to gross income on the front of Form 1040; if you hold your woodland as a business, take it on Form 1040, Schedule C (or F if you qualify as a farmer).

Depreciation, Bonus Depreciation, and Sec. 179 Expensing

Capital expenditures, such as for logging equipment, bridges, culverts, fences, temporary roads, or the surfaces of permanent roads, may be deducted (*depreciated*) over a set number of years. For example light-duty trucks and logging equipment are depreciated over 5 years. You also may take bonus depreciation equal to 100% of the cost of qualified property placed in service in 2011. If you hold your woodland for business use, you can expense up to \$500,000 in qualifying property (generally tangible personal property, but not improvements to land, buildings, or components of buildings) placed in service in 2011, subject to a \$2 million phase-out and business taxable income limitations (*sec. 179 expensing*).

Cost-share Payments

If you receive a cost-share payment from an approved program, you may exclude all or part of the payment from your income (sec. 126). Approved federal programs include the Forest Health Protection Program (for southern pine beetle and mountain pine beetle), the Conservation Reserve Program, Environmental Quality Incentives Program, Wildlife Habitat Incentives Program, and Wetlands Reserve Program. Several state programs also are approved. The excludable amount is the present value of the greater of \$2.50 per acre or 10% of the average annual income from the affected acres over the last 3 years. You generally may not exclude a payment if the cost can be expensed. Neither can you claim a deduction for an expense reimbursed with a cost-share payment and also exclude the payment from your income.

Example 8: You received a \$4,000 cost-share payment from the Conservation Reserve Program for your 100-acre woodland. If you had no income from the property in the last 3 years, you could exclude \$3,275 ($(\$2.50 \times 100 \text{ acres}) \div 7.63\%$). The interest rate is from the Farm Credit System Bank. If you had \$9,600 in income, you could exclude the entire payment: $(10\% \times (\$9,600 \div 3)) \div 7.63\% = \$4,194 > \$4,000$. Attach a statement to your tax return describing the cost-share program and your calculations.

Casualty and Theft Losses

Loss of timber from a casualty—a sudden, unexpected, and unusual event such as a fire or severe storm—may result in a tax deduction. The deduction is limited to the lesser of the decrease in FMV caused by the casualty or your basis in the timber block (the area or unit you use to keep track of your basis in the damaged timber). Similarly, a theft loss deduction is limited to the lesser of the decrease in FMV or your basis in the stolen timber. A competent appraisal usually is required.

Example 9: A fire caused \$5,000 in damage to your timber (\$9,000 before-fire FMV – \$4,000 after-fire FMV). Your basis in the affected block is \$2,000. Your loss deduction is the lesser amount, or \$2,000. Report the loss on Form 4684, Section B, and adjust your timber basis (reduce it to zero) on Form T, Part II.

Example 10: Continuing with example 9, you sell the damaged timber for \$2,000 in a salvage sale. You have a taxable gain of \$2,000 ($\$2,000 - \0 basis), but you can defer tax on the gain by using it to acquire qualified replacement property (e.g., reforestation) within the allowable replacement period (generally 2 years).

Filing Form T

You must file Form T, Forest Activities Schedule, if you claim a timber depletion deduction, sell cut products under sec. 631(a), or sell timber held for business use lump-sum (sec. 631(b)).

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or a part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.

Upcoming Events

Tuesday January 24, 2012, 7:30 PM. Hear Dean Faklis discuss *Woodland Trails & Structures: Creating Your Legacy*. See the Fall issue of the *WFL Forest Owner* for program details. Held at the United Church of Christ, 8758 Main Street, Honeoye, NY.

Tuesday March 6, 2012, 7:30 pm until approximately 9:00 pm, at the Monroe County Cooperative Extension, 249 Highland Avenue in Rochester. *The Finger Lakes Museum*.

Mr. John Adamski, our featured speaker, is retired from a long career in field of residential and resort design and development to pursue interests in freelance writing and wildlife photography. He is currently the President of the Board of Trustees of the Finger Lakes Museum. The Finger Lakes Museum project is slated for a grand opening by 2014 or 2015 and will be located in Keuka Lake State Park. Mr. Adamski's inspiration for the Finger Lakes Museum came from his visits to The Wild Center in Tupper Lake, NY and the Adirondack Museum. Two amazing places to visit. The plan is to showcase the cultural and natural histories of the 9,000 square-mile Finger Lakes Region of New York State.

You might wonder what this project has to do with the New York Forest Owners Association. First, our forests are an integral part of the history of the region; and since NYFOA promotes stewardship of our forest lands it seems to follow there would be interest in this adventure.

We look forward to see what the Finger Lakes Museum becomes as this wonderful project unfolds. They might even need an osage orange tree for one of their displays. Light refreshments will be available.

Saturday, March 10, 2012, 9:00 am – 12:00 noon. *Protecting and Enhancing Your Woodlot*. Genesee County Park & Forest Interpretive Nature Center. 11095 Bethany Center Rd, East Bethany, NY 14054

Your woodlot is a valuable resource, providing both a place for recreation and the potential for a financial return. This workshop will show you how to protect your woodlot from human and natural threats and offer you ways to maintain a healthy and productive woodlot. Topics will include how to avoid timber theft and poor logging practices, how to recognize various invasive species and the effects they can have on a woodlot, how to develop a management plan, and what resources are available to help landowners get the most

from their woodlots.

Speakers will include Mark Gooding, DEC service forester for Genesee County, and Mike Seager of the New York Forest Owners Association.

Registration deadline is March 3rd 2012. Your \$10 registration fee includes the workshop, printed copies of reference material, and light refreshments. To register, send payment (make checks payable to NYFOA) along with your name, address and phone number to: Ron Reitz, 6086 Canadice Hill Road, Springwater NY 14560.

For additional information, contact Mike Seager at seager_michael@yahoo.com or (585) 414 6511.

Sponsored by: New York Forest Owners Association; New York State Department of Environmental Conservation; and Genesee County Department of Parks, Recreation & Forestry

Saturday, April 28, 2012. Sugarbush Hollow Woods Walk.

This will be the 10th Annual Woods Walk at the Sugar Shack of Sugarbush Hollow in East Springwater N.Y – owned and operated by Chuck Winship. Art Kirsch, NYSDEC Wildlife Biologist in Avon, will give a presentation about the new Statewide Deer Management Plan. Art will also discuss deer management permits for forestland owners. Art has a wealth of knowledge about deer in our region, so come prepared with that deer question you always wanted to ask.

We will also be taking a field trip to a local woodlot. The exact location and topic has yet to be determined. The likely start time is 9:30. More information about the woodswalk – topics and times - will be published in the spring newsletter.

After returning to the sugar shack, Chuck Winship will provide information on sap production and how the 2012 syrup season panned out. For a nominal suggested donation Chuck will also arrange to serve pancakes with fresh maple syrup – always a tasty treat! We hope to see you again this year!

Tuesday, October 30, 2012. Our *Annual NYFOA Dinner Meeting* at the Monroe County Cooperative Extension 249 Highland Ave. More details to follow in upcoming WFL newsletters.

A Gift

Consider giving that special family member or friend a gift membership to NYFOA. Less than 1% of New York's forest owners are members and may not realize what they're missing. Send \$30/membership to NYFOA, PO Box 541, Lima, NY 14485

Classifieds

Tree Tubes for Sale - Member/Non-Member price: 4' (\$4.35/\$4.85); 4' w/ stake (\$4.90/\$5.40); 5' (\$4.85/\$5.35); 5' w/ stake (\$5.50/\$6.00). Proceeds benefit WFL chapter. (585) 367-2847

PLEASE NOTE: SPACE PERMITTING, THE WFL STEERING COMMITTEE ALLOWS MEMBERS TO PLACE FREE CLASSIFIED ADS IN THIS NEWSLETTER PERTAINING TO GOOD STEWARDSHIP PRACTICES. HOWEVER, ADS PRESENTED HERE ARE NOT AN ENDORSEMENT BY WFL.



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The Western Finger Lakes Forest Owner



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Photo courtesy Dick Starr

WFL Board Member Mike Seager Demonstrates a Shaving Horse next to his Foot-Powered Wood Lathe at the Fiddler's Fair held at Sugar Bush Hollow this past September

Mark your Calendar!

- January 24, 2012: General Meeting at Honeoye United Church Of Christ*
- March 6, 2012: General Meeting at Monroe County Cornell Cooperative*
- March 10, 2012: Protecting and Enhancing Your Woodlot*
- April 28, 2012: 10th Consecutive Visit to Sugar Bush Hollow*
- October 30, 2012: 7th Annual Dinner Meeting

* See inside for details