

The Michigan Forester

Number 86 Fall 2017

Social Media Guide for Foresters

Submitted by Tara L. Bal, UP Chair

If your job, business, or career in any way involves getting clients, talking to the public, engaging with an audience, retaining customers... (by now you should realize that this could include most all jobs related to natural resources), then you should be familiar with social media! Social media, whether you like it or not, has the potential to help companies or projects stand out, reach larger pools of audience, speed up searches, and network. No matter what type of forestry professional you are, expanding your reach is likely a positive thing.

Of course, there are certain audiences that use social media more frequently than others, but overall, ALL audiences are using it more every year! The key to successful use is to select the tool and message you are trying to send that matches your audience, purpose, and personal preference (you want to be familiar and comfortable with it too).

Social media isn't just a way millennials show pictures of the food they eat. Used effectively, social media allows people/businesses/agencies/projects/etc, to show a perspective of their culture and personality that can't really be captured on a web-site, email, brochure, or office visit. It allows people to stay in touch and connected, thinking about and getting exposed to a topic more regularly.

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forests. resources. communities

2018 Michigan SAF
Spring Conference
Sault Ste. Marie, MI
April 12-13, 2018

2018 National SAF
Convention
Portland, OR
October 3-7, 2018

2019 National SAF
Convention
Louisville, KY
Oct 30-Nov 3, 2019

Have something to contribute or would you like printed copy of the *Michigan Forester*? Please contact Tori Irving at irvingt@michigan.gov or at (906) 458-1210.



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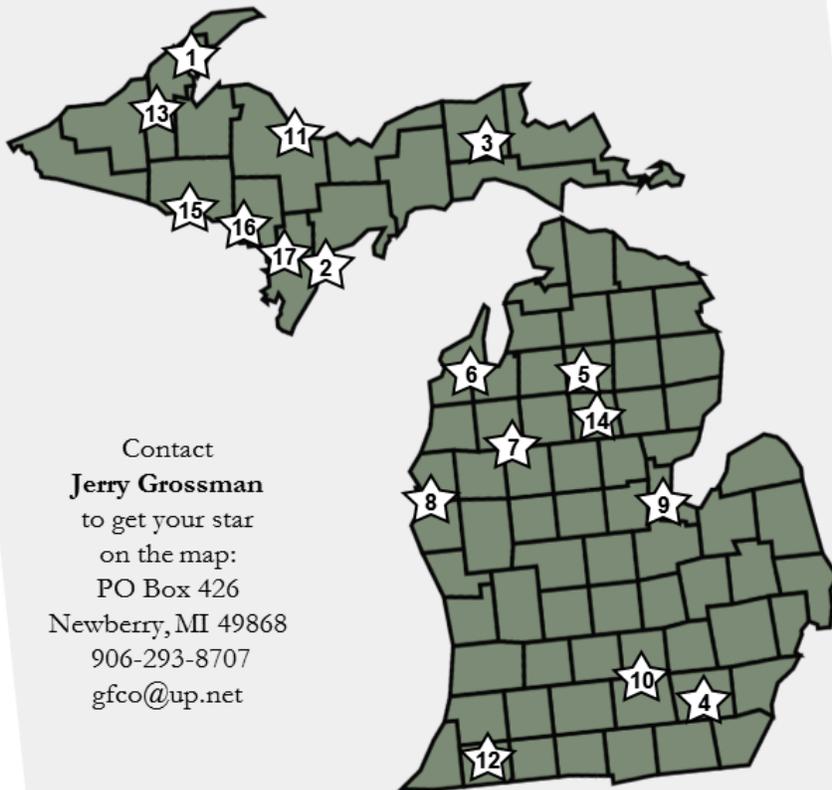
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The STARS of Michigan's Forests!



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Social Media (Cont'd from page 1)

If you are selling 'forestry' or a 'message about forestry', then you want people to be continuously seeing and learning about it!

The following is a quick breakdown of what some common social media platforms are and examples of how to use them. This list is far from complete, but has the most used tools.

Professional Networking

Facebook (>1.5 Billion people on Facebook!)

- Posts can be short paragraphs, informational, about events, interesting research, pictures, shared topic articles – basically anything
- Facebook is like the 'home base' of social media, meaning if it can go on Twitter or Instagram, it can be shared to Facebook too.
- Older generations and more people in general are on Facebook than other platforms, so strengthening your presence here may give you the most bang for your buck as far as the # of people reached.
- Turn your phone sideways to take pictures! Landscape photos fit most social media formats better than portrait and including a photo makes it more likely your post will spread (shared and viewed longer by users)
- Try tagging people, creating Polls (users vote on something), a call to action (Want to know how to make fish habitat better?), or try Facebook LIVE so your followers get an instant notification that you have something worth viewing going on right now! These are all ways to increase your brand and message.

LinkedIn (500 million users)

- Considered the 'professional' networking site – allows users to post resumes and career information is searchable
- Companies can pay to use LinkedIn as an advertising and recruiting tool, searching through user resumes and skill sets
- Allows you to search for employees, employers, colleagues, or other professionals you may know or not and request information, network, send invitations, etc

Blog

- Blogs are longer bits of information, such as more practical how-to's or articles to read. Use some of these platforms to either create or share blogs.

Twitter (328 million users)

- A good headline, URL link, and hashtags is enough of post to get people interacting and following your message
- *What is a hashtag?* Hashtags can be used on any platform. They allow for you or anyone in the world to search for specific posts or topics.
- Using at least 1 hashtag makes your post 55% more likely to be reposted, but more than 3-4 is annoying and cuts down reposts
- Don't use punctuation marks or spaces
no: #society of American foresters
yes: #societyofamericanforesters

Wordpress (74million plus websites created with this easy-to-use site)

- A free-cheap website that lets you create, customize, and build your own websites (free to install and use, monthly fee for publishing your own domain name)
- 1000s of plugins and templates make it easy to use and customize.

- There are others out there, but this is one of the most popular
- Wordpress gets more unique web hits a month than Amazon Videos and Images

YouTube (over a billion users, 300 hours of video uploaded every minute)

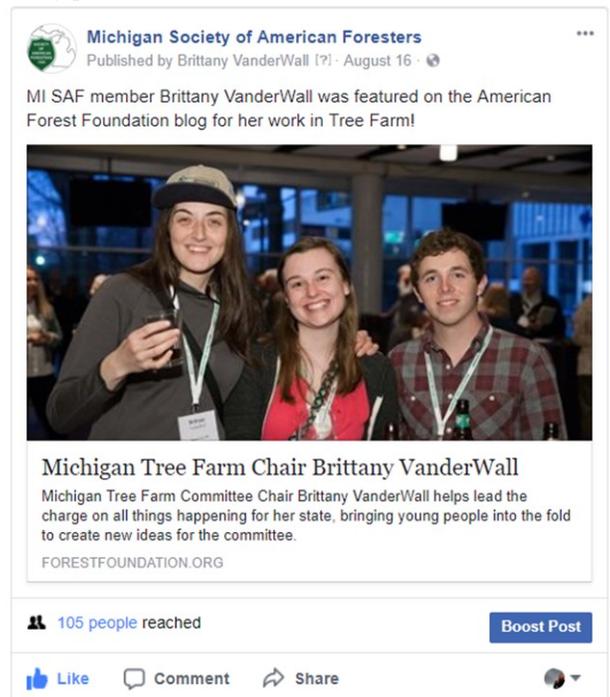
- Browse and watch videos online, allows you to create links to videos that you can post to your different platforms
- Create your own 'Channel' in YouTube, posting and sharing videos related to your brand or message
- Keep your videos short to keep them effective! Anything longer than a few minutes (2-3-4) will make it less likely to be watched and less likely to be paid attention to. For teaching, one recommendation is never make them watch a video longer than 7 minutes.
- For outdoor videos, pay attention to the audio – a wind in the trees can make it hard to hear your voice! Test it and watch it yourself first

Instagram (200 million daily users)

- The photo is the main point. Headings are short or with a few hashtags
- This platform is more likely to be used by younger audiences
- Filters are built into the app, so you can edit your photos right as you take them
- One of the points, besides taking photos, is finding photos! Like other platforms, you can find and follow people or groups related to your interests. You can share posts between Instagram, Facebook, and Twitter, but mix it up and edit the caption between the 3 so people don't get bored or see the same post between sites.

Flickr

Essentially an online photo album. If you have a LOT of pictures of the same thing, or in a timeline, this is a good platform that you can link to your own album to share. Putting tons of photos on standalone webpages makes them look dated and albums on other platforms are not as easy to search through or to see many photos at once.



Michigan Society of American Foresters
Published by Brittany VanderWall [?] · August 16 ·

MI SAF member Brittany VanderWall was featured on the American Forest Foundation blog for her work in Tree Farm!

Michigan Tree Farm Chair Brittany VanderWall
Michigan Tree Farm Committee Chair Brittany VanderWall helps lead the charge on all things happening for her state, bringing young people into the fold to create new ideas for the committee.
FORESTFOUNDATION.ORG

105 people reached

Boost Post

Like Comment Share

New Office for Green Timber Consulting Foresters, Inc.

The employees of Green Timber Consulting Foresters, Inc. (GTCF) have spent the summer settling into their new office, only 1,100 feet from the old office.

The GTCF staff has outgrown the capacity of its current office which, since the inception of the company, has occupied a portion of Justin and Michelle Miller's home. First, it was a small room in the house. Then, more room was necessary with the addition of employees. This led to a conversion and remodel of a portion of the basement. Now, with a staff of seven foresters and a secretary, there is a need for even more space which prompted plans to have a new office built. GTCF President Justin Miller said "We are excited for the opportunities our new office will bring! Its location will expand public exposure while offering a convenient space for client meetings with a professional work environment."

The construction of the building started in June of 2016 and was wrapped up in April of 2017. General construction was completed in March of 2017 by KCO contracting from L'Anse Michigan. The 1,600-square-foot building features a small lobby area, conference room, two private offices, break room area and a collaborative office space which will accommodate current and future staff needs. There is also a 750-square-foot storage garage situated next to the office for storage of paint and field gear. Green Timber staff moved into the office in May of 2017 and spent some time moving in furniture, hanging shelves and decorating the space.

GTCF employees certainly welcome the new location. Senior forester Rexx Janowiak said "Green Timber has shown steady growth over the years. Our new office will provide the much-needed space to allow us to continue to serve our growing clientele in a timely and efficient manner." The location of the new GTCF headquarters on Highway US-41 will provide convenient access for clients and better public exposure for the business as well. Clients and business colleagues were in attendance at an open house and ribbon cutting ceremony held on August 25, 2017.

Submitted by Mike Schreiber



New Editor for the Michigan Forester

Dear MSAF Members and Michigan Forester Readers,

It's hard to believe that seven years ago, I started editing the *Michigan Forester*! A lot sure has changed since then and another change will come in the new year. Starting in 2018, I am leaving the publication in the very capable hands of Tricia St. Pierre. I am confident that Tricia will work hard to provide you with a great publication! We will share the new contact information will be shared in the next email request for submissions.

It has truly been my pleasure to work on this publication and provide you with a variety of information about our exciting profession! It has been a great learning experience for me and one that I will surely miss.

Thank you for all of the articles, photos, and stories that you have so willingly shared over the years. I appreciate all of your support and I hope you will continue to contribute to the *Michigan Forester* in the future.

Sincerely,
Tori Irving

MDNR Forest Resources Division Launches New Public Information Campaign

How do you bring a message about sustainable forestry to an audience who doesn't know much – yet – about how Michigan manages its 4 million acres of public forest? The Michigan Department of Natural Resources' Forest Resources Division is getting help from Gud Marketing of Lansing to answer that question.

The process started with surveys. Researchers heard from 800 people representing a cross-section of Michigan's citizens and 1,740 people who subscribed to DNR newsletters and/or had bought hunting or fishing licenses or recreation passports.

Top concerns for both groups included maintaining habitat for wildlife, guaranteeing forests for future generations, and managing pests and diseases that could kill large numbers of trees.



The Gud crew crafted a plan to explain sustainable forestry to the public. It includes these key messages:

- Good forest management practices provide habitat for a wide range of wildlife.
- Forests help provide clean air and water.
- Sustainable management will provide forests for future generations of Michigan's people.

The campaign's theme, "A tree for life, forests for a lifetime," focuses on the importance of managing trees across the state, from those that provide welcome shade on the city streets of Detroit to tracts of forest in the rugged western Upper Peninsula.

The campaign, targeted at 18- to 49-year-olds, started in the Detroit area. Plans are to widen it to central Michigan, west Michigan and statewide in coming months, deepening messages as the campaign continues.

At the heart of the campaign is a series of four, 30-second video ads featuring unique papercuts (crafted from Michigan-made paper) and digital animation. You can find them at michigan.gov/forestsforalifetime, along with other news and information about Michigan forests.

Submitted by MDNR Forest Resources Division

UPCOMING EVENTS

Oak Wilt in Northern Michigan
January 9 @ 6:30 pm
Grand Traverse Conservation
District Community Room

**Michigan Association of
Consulting Foresters**
February 10-13
Shanty Creek Resort
Bellaire, MI

**Emerging Tools for Visualizing and
Managing Land in Michigan**
February 21 @ 6:30 pm
Grand Traverse Conservation
District Community Room

**Managing Natural Resources in an
Everchanging Profession**
2018 Spring MSAF Conference
April 12-13
Sault Ste. Marie , Michigan

SFI Conference
April 19
Florence, Wisconsin

**2018 National Conference -
Association of
Consulting Foresters**
June 8-12
Ashville, North Carolina

2018 SAF National Convention
September 30-October 7
Portland, Oregon

For more upcoming events and
additional information, visit:
<http://michigansaf.org/Calendar.html>

Green Timber President Receives Award

Submitted by Mike Schreiber

During the annual Alumni Weekend held August 3 through 6, 2017 the Michigan Technological University School of Forest Resources and Environmental Sciences (SFRES) recognized alumni from classes going back as far as 1942. Among those recognized were Justin M. Miller, ACF, President of Green Timber Consulting Foresters, Inc. Miller, a class of 2000 graduate, was presented with the 2017 SFRES Outstanding Alumnus Award for his contributions to the forestry industry, and to students and faculty at Michigan Tech. In his acceptance speech, Justin said, “this is more of a life choice than a career... [w]e do it because we love it.” Justin went on to thank his wife Michelle, forestry staff at his business, and some key mentors he has had over the years. Justin continued, “My career has always been a team effort. I am honored to accept this recognition on behalf of our entire team.” In addition to a full-time staff that currently includes four SFRES graduates, Miller has employed seven Michigan Tech students and recent graduates as interns and in temporary positions through the years. When asked, Justin will also provide opportunities for SFRES students to job-shadow himself or one of his staff members in the field.

A lifelong resident of the Upper Peninsula, Justin founded Green Timber Consulting Foresters, (GTCF) in 2001 in pursuit of his professional goal of serving private forestland owners. Since its inception, GTCF has served hundreds of landowners ranging from private individuals with less than 20 acres up to industrial landowners and investment organizations with nationwide land holdings. The office of GTCF is located just 20 miles south of the Michigan Tech campus. In daily operations, GTCF strives to meet client objectives by providing high quality professional services. In addition to the day-to-day operation of GTCF, Justin is also involved in education by serving as a presenter for classes in the SFRES, leading students on forestry field tours, and sponsoring field days for local schoolchildren. Justin has been a driving force in efforts to revamp the Michigan Registered Forester Program in order to ensure a high level of competency and professionalism within all sectors of Michigan’s forestry industry. Justin also volunteers his time to certify submissions to the Michigan Big Tree Registry. When he isn’t working, Justin can be found hunting, windsurfing, Telemark skiing, playing hockey or spending time with his family.

Justin has also served the Association of Consulting Foresters (ACF) at both the state and national level, holding the positions of Michigan Chapter Chair from 2009-2011 and ACF Northern Region Director from 2015-2017. In 2007, Justin was recognized with the first SFRES Outstanding Young Alumnus Award and in 2012 he was presented with the ACF President’s Award, a national accolade.

MiFI Wins Award from National Association of Chief Information Office

Submitted by MDNR Forest Resources Division

Michigan’s foresters are saving time, effort and paper when they conduct inventories of state forest resources. The web-enabled Michigan Forest Inventory system – called “MiFI” for short -- replaces previous, cumbersome data-recording systems with computer tablets when foresters are working in the woods. And the innovative system won a top award Oct. 1 from the National Association of State Chief Information Officers.

“We have 80-plus field staff out on the ground with a Panasonic Toughpad instead of using paper data sheets,” said Brian Maki, natural resources manager in the Geographic Information System unit of the Michigan Department of Natural Resources’ Forest Resources Division. He accepted the award Oct. 2 at the association’s annual conference in Texas. The system was developed with assistance from the Department of Technology, Management and Budget. It wasn’t Michigan’s only award-winner in the NASCIO competition. The state’s work in training a corps of volunteer civilians to assist in cyber emergencies also won a top honor. Projects to improve Michigan State Police analytics and to establish a single login identity for users of multiple online resources also were recognized as finalists out of more than 100 entries from 31 states and the District of Columbia.

DNR staff inventory 10 percent of the 4 million acres of state forest each year, which allows for a comprehensive review every 10 years. The system of recording inventory data on paper could take up to 40 percent of a forester’s time. An electronic collection system introduced in 2012 was more effective, but difficult to use.

“What we needed was a more intuitive tool,” said Jason Stephens, state forest inventory specialist. “We were kicking off the development of the more-efficient system at the same time.”

Data that used to be stored across two databases now is in one, and information is recorded only once instead of recorded in the field, then added to the database.

“Before we struggled to meet year-end deadlines in many areas, and needed more support staff,” Stephens said.

“We’ve been able to lower the support needs and training levels while allowing the staff that were focused on those areas to diversify and take on other projects that have increased our abilities to be good stewards of the state forest.”



MiSAF Members Receiving Membership Pins in 2016

Submitted by Craig Kasmer, Awards Chair

Every Spring Conference and Fall Conference, Membership Recognition Pins are handed out at the evening banquet. Please take a moment to see if your name is on the list of pin recipients for this year. If it is, be sure to attend one (or why not both?) of the conferences this year; if you recognize a friend/colleague/neighbor etc. that is on the list, please let them know that they are on the pin recipient list.

10 Year Pin Recipients

(Member Since 2006)

Mr. Jesse Bramer
Mr. Jeffrey Breuker
Mr. Brett Kuipers

Mr. James McFarland
Ms. Brenda Haskill
Mr. Michael Schreiber

20 Year Pin Recipients

(Member Since 1996)

Mr. James Ferris
Ms. Kathleen Halvorsen
Mr. Lloyd B. Martindale
Mr. Lawrence Pedersen
Mr. Michael J. Shepard
Mr. Warren H. Suchovsky

30 Year Pin Recipients

(Member Since 1986)

Mr. Stephen I. Albee
Mr. Bruce E. Maki
Mr. Peter G. McCurdy
Mr. William J. O'Neill (Fellow)
Ms. Karen L. Rodock
Mr. Glen D. Tolksdorf

40 Year Pin Recipients

(Member Since 1976)

Mr. Stephen Kelley
Mr. Don Krejcarek
Dr. H. William Rockwell
(Fellow)

50 Year Pin Recipients

(Member Since 1966)

Mr. Gary W. Carr (Retired Member)

60 Year Pin Recipients

(Member Since 1956)

Volunteers plant 250 disease-resistant beech trees at Ludington State Park

When researcher Jennifer Koch first visited Ludington State Park in 2002, beech bark disease had begun its path of destruction through the stately beech trees in the park.

The Ohio-based U.S. Forest Service research biologist has visited Ludington yearly ever since, even getting her kids involved in tracking down the scale insects that allow transmission of the fungal disease from tree to tree.

“My kids have horror stories because I made them collect scale eggs with me,” she said. “Now they’re in their 20s, and they’ll make jokes about it.”

Koch returned to Ludington Oct. 12 and brought along the results of her long-term research: 250 beech seedlings bred in her lab from disease-resistant trees. Park staff and volunteers planted the 3-year-old, 3- to 6-foot-tall trees.

Michigan has 7 million acres containing beech trees. Ludington was the first site in the state where the disease was discovered, back in 2000. The disease had been identified elsewhere in the United States for more than a century, but little had been done to stop it. The Michigan Department of Natural Resources’ Forest Resources and Wildlife divisions provided funding for the development of the disease-resistant trees.

“Michigan was really proactive,” Koch said.

As part of the state’s ongoing battle against invasive species, the Department of Natural Resources and Michigan State University have supported U. S. Forest Service research to identify and propagate American beech trees resistant to beech bark disease.

Koch’s work involves cross-pollinating resistant trees; some of those in the lab were grown from seeds collected from a handful of resistant trees in Ludington State Park.

The new trees aren’t immune from the disease, but their resistance will be from 1 or 2 percent to 50 percent better than a non-resistant tree.

“At least half of them, probably more, are going to grow and never come down with the disease,” she said.

(Cont’d on page 10)

Budget and Report

Michigan Society of American Foresters		
Year 2017 Budget and Report		
Revenue	Expected for 2017	Revenue Received as of July 31, 2017
Membership Dues	\$2,250.00	\$2,800.00
Interest	\$35.00	\$14.22
Spring Conference Proceeds	\$1,500.00	\$4,346.03
Fall Conference Proceeds	\$1,500.00	\$260.00
Michigan Forester Ads	\$1,200.00	\$260.00
Donations, Sponsorships, etc. ¹	\$250.00	\$-
Total	\$6,735.00	\$7,680.25

Expenses	Budgeted for 2017	Funds Disbursed as of July 31, 2017
HSD Dues	\$300.00	\$-
Chapter Dues	\$1,050.00	\$-
Michigan Forester	\$-	\$-
Society Administration	\$400.00	\$360.40
Honoraria ²	\$800.00	\$-
Chair directed funds for attendance at national mtg	\$1,500.00	\$-
Donations, sponsorships, etc. ³	\$1,000.00	\$-
Leadership Academy ⁴	\$800.00	\$-
Awards	\$500.00	\$-
Student Participation Support	\$500.00	\$100.00
Total	\$6,850.00	\$460.40

	January 1, 2016	July 31, 2017
Cash on Hand:	\$9,181.45	\$16,401.30

Michigan Society of American Foresters has cash assets only.

Prepared by: Lee Mueller, Treasurer

¹ Donations, contributions, or other sponsorships.

² Editor, Education Fund, Treasurer, and Secretary each receive \$200.00 at year end.

³ Sponsorships or donations to conferences, education, or other initiatives.

⁴ Allocation paid to Education Fund for future leadership academies.

Establishing a willow biomass energy trial at Grand Valley State University

Jessica Crawford¹ and Erik Nordman²

¹Undergraduate Research Assistant; ²Faculty Mentor

Natural Resources Management Program, Grand Valley State University

With the closing of coal-fired power plants and opening of biorefineries, Michigan is shifting toward low-carbon, renewable energy sources. Woody biomass, whether forest product residues, agricultural wastes, or dedicated biomass energy crops, can serve as a renewable feedstock for bio-based energy and material processes. Biomass is organic matter created by plants that can be converted into usable forms of energy through chemical or biological processes. The conversion of biomass to energy releases approximately the same amount of carbon as it takes up during plant growth; no additional greenhouse gases are added to the atmosphere (McKendry 2002).

Work is now underway at Grand Valley State University to determine the feasibility of willow biomass energy crops in West Michigan. A small-scale trial of four different willow (*Salix spp.*) clones will be analyzed for growth, survival, and soil influence over a three-year harvest cycle at Grand Valley State University's Sustainable Agriculture Project. This basic research will inform future economic analyses.

Willows were selected for this study because of their vigorous growth and tolerance to a variety of site conditions. These shrubs can grow on marginal land with lower-quality soil that cannot support typical food crops. This eliminates the perceived food-fuel conflict (Shortall 2013). Willows also offer ecosystem benefits such as wildlife habitat and an early source of nectar for pollinators. Furthermore, their perennial roots stabilize soil and reduce erosion while acting as a buffer to absorb runoff (SUNY-ESF 2017).



Figure 1: Taking notes on willow biomass crops at Grand Valley State University.

The four willow clones in this study are Fish Creek (*Salix purpurea*), Millbrook (*Salix purpurea* × *S. miyabeana*), SX64 (*Salix miyabeana*), and Fabius (*Salix viminalis* × *S. miyabeana*). These clones have been tested and recommended by researchers at the State University of New York College of Environmental Science and Forestry (I. Volk, personal communication). The experimental plot is approximately 1,350 m² (14,500 ft²) and comprises four replications of each willow clone. The willows were planted as unrooted cuttings in May 2016 and coppiced in January 2017. The 2017 growing season is the first of the three-year harvest cycle. The study location at the Sustainable Agriculture Project discourages chemical treatments. Therefore the plot was maintained using paper mulch, mechanical cultivation, and hand-weeding. The plants were not irrigated (Figure 1).

Data were collected from the interior 14 plants in each plot. Survival, number of stems, dominant stem height, and other data were collected throughout the 2017 growing season. Establishment year survival was high (>90%) among all clones and there were no significant differences. Fish Creek had significantly fewer stems per plant than Fabius and SX64. Differences in dominant stem height varied by experimental block. In most cases, there were no differences in stem height among the clones. However, in Block 1, Millbrook's stem height was significantly shorter than those of Fish Creek and SX64. Monthly stem height averages by clone for Block 1 from May-August 2017 can be seen in Figure 2. The highest average stem height is 1.77 m for Fish Creek in August. Measurements of DSH one year after coppice are consistent with measurements reported in a Finland biomass study that had an end-of-year average DSH around 2.3 m (Hytönen 1995). No insect or fungal problems were observed. A late summer dry spell did appear to stress the trees in September but the long-term effect on growth is unclear.

Student researchers from the Natural Resources Management Program and other disciplines will continue to monitor and analyze the performance of the four willow clones. The preliminary data from the first production year suggests that these willows are performing comparably to willows grown at other sites and that willow biomass energy crops could be a sustainable feedstock for bio-energy and bio-material processes in West Michigan.

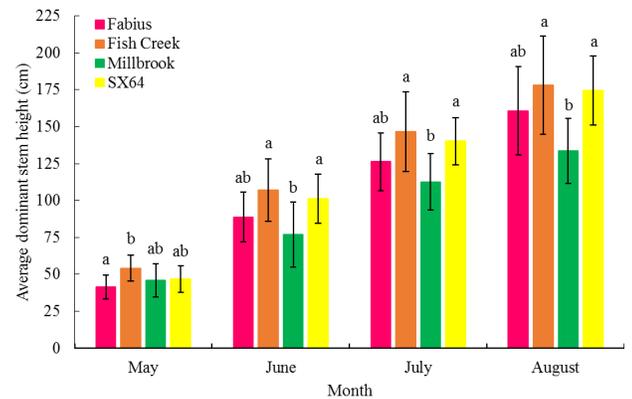


Figure 2: Comparison of clones by average dominant stem height in Block 1 for May-August 2017.

Ludington Park (cont'd from page 7)

Jim Gallie, manager of Ludington State Park, said the trees have been planted around the park, including in the hard-hit Beechwood campground and an area north of the campground where weakened beech trees were downed by strong winds.

“It looks like we’re finally going to be able to push back against this invasive tree disease,” he said. “This is a very important first step.”

Funding to support the tree-planting project comes from the proceeds of the “Heart MI” virtual event series hosted by Epic Races. Participants ran, biked, and paddled or swam at state parks throughout Michigan during the last year, each paying a “race” entry fee, which included a donation to Michigan State Parks. \$10,000 was generated through the campaign and a portion is helping to pay for transportation costs and supplies to plant and protect the trees until they’re larger. Heart MI Run Virtual 5k registration is underway, with proceeds continuing to support stewardship efforts



across the state.

Ludington State Park includes 5,300 acres with forests, dunes and miles of Lake Michigan shoreline as well as shoreline on inland Hamlin Lake.

Beechwood is one of three campgrounds at the park.

Beech bark disease has been widely identified throughout the northwest Lower Peninsula and the eastern and central Upper Peninsula, including the Tahquamenon Falls State Park. The beech scale insects penetrate the tree bark as they feed, allowing infection by the *Neonectria* fungus. The fungus blocks the flow of sap, creating cankers on the tree and killing the wood. Most trees die within three to six years after the initial infestation of scale. Infected trees also are more susceptible to damage by fire or being blown down by wind. It’s estimated that Michigan has lost more than 2.5 million of its 32 million beech trees since the disease was discovered.

Michigan residents are encouraged to learn more or report a suspected case of the disease. Also make sure not to move firewood, as that can spread the disease to new areas. It is believed that firewood from another state brought the disease to Ludington State Park.

Learn more about other invasive species www.michigan.gov/invasives.

Submitted by MDNR Forest Resources Division

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Tax Tips for Society of American Foresters

Submitted by Jim Burns

The usual timber sale scenario progresses as follows:

You care about your timberland and want to manage it using sound forestry practices as well as be paid fair market value for the trees (timber) you sell. You probably obtained some forestry assistance, maybe a forest management plan to follow, and carefully designated the trees to cut for the sale, then actually received payment for the trees harvested.

All of the forestry advice has paid off; you finally made some money. Everything (you think) is going according to plan, until you report the timber income for taxes, then find out from your accountant that you will be paying a huge sum of money in federal and state income taxes. Suddenly, all of this forest management doesn't look like such a good deal!

This does not happen to Society of American Forester landowners, because we tell you about income tax laws for timber before you sell. This is probably the most important forestry information about reducing your tax bill that you will ever receive.

Capital gain tax treatment of timber sale income is detailed primarily under **Sections 631(a)** and **631(b)** of the Internal Revenue Code. This is a highly specialized area of the tax law. The terminology used and appraisal requirements that are specified are written for experienced foresters. Most accountants do not have this kind of expertise, nor are they confronted with timber sales on a regular basis, if at all. This is because they are tax professionals, not foresters.

Based upon my experience, I would say that at least a majority of tax accountants know nothing about the sale of trees (timber) being capital gain income. The ones that do have no idea how to calculate a depletion deduction or implement the other provisions of Sections 631(a) or (b) because they do not know how to calculate timber growth, convert timber volumes using different methods of scale or price timber according to product. The result of this is that most timber sales are reported as ordinary income, which when added to other income can move the taxpayer into a higher tax rate bracket plus, require the payment of an additional 15.3% for the self-employment tax, resulting in the huge tax bill referred to in my opening scenario.

In order to get the lowest tax rates possible, income from the sale of timber should be reported on your federal and state income tax returns as **capital gain**. If you owned the timberland for one-year or longer, your income qualifies as long-term capital gain and will only be taxed at a minimum of 0% to a maximum of 15% rate. The self-employment (Social Security) tax of 15.3% or the Alternative Minimum Tax does not apply.

If you sold timber in less than the one-year holding period, you should still report the income as short-term capital gain. The **Net** income will be subject to ordinary tax rates, but not the self-employment (Social Security) tax of 15.3% or the Alternative Minimum Tax.

With setting up your timber depletion account, you start with the gross income received then deduct any expenses associated with making the sale, such as payments to a forester for services, your travel expenses to inspect the land, etc. In addition to these expenses, you are entitled to take a timber depletion deduction for the volume of timber cut and sold.

The depletion deduction is a tax free return of your cost basis for the trees growing on the land at the date you acquired the property. How this deduction is arrived at would require a separate article to explain, but suffice it to say, it is an important part of minimizing the tax that you will have to pay. For example, a number of my clients that purchased property within the last 16 years tend to have a loss for tax purposes because their depletion deduction is greater than the amount they received for the trees that were cut and sold. In other words, they paid no tax, plus had a loss to deduct from other income.

Normally, the tax savings between reporting as capital gain versus ordinary income can be large – thousands of dollars.

I learned about capital gain tax treatment of timber when I was a forestry student and recognized what a great tax benefit it was to practicing good forest management. Most foresters learned about this in school as well, but by inclination, want to concentrate on managing forests and leave taxes to the accountants. Accountants, on the other hand, probably never heard anything about timber in school. Hence, there is a big information disconnect between the two professions, which took me years to realize.

I owned and operated a forestry consulting firm for 25-years and as a standard business practice always prepared the Form T required to substantiate the depletion deduction and capital gain for each of my timber sale clients. The tax preparer would often call to ask if this was legal and the correct way to report the income. It didn't matter if it was a high-powered tax CPA firm in Boston or a local accountant.

For the past eighteen years I have been writing articles such as this and specializing in completing the tax reports for anyone's timber sale. Every year I receive a disturbing number of calls from readers who tell me their tax preparer informed them it was not legal, or it could only be used by big corporations, or farmers could not use it, or various other reasons too numerous to mention. Based upon this experience, I have to conclude that this is a common occurrence throughout the country, not just the Midwest.

Nonetheless, don't give up on forest management – it pays off. Just remember to include capital gain taxation in your forest management plan for future timber sales. If you sold timber within the last three years and reported the sale incorrectly, all is not lost, file an amended return.

Be your own advocate - if your tax preparer says you can't use the capital gain provisions, have them call me for a second opinion.

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