

HARVEST VALUE SCHEDULE

The schedule below provides the timber values used in preparing the Forest Products Yield Tax Return.* Idaho has four Stumpage Value Areas which follow county boundaries as shown on the map below. Use the appropriate stumpage value table for harvested timber which is subject to the Forest Products Yield Tax.

*These values represent a five-year rolling average as specified in Idaho Code Section § 63-1706.

Forest Value and Stumpage Value Zones in Idaho

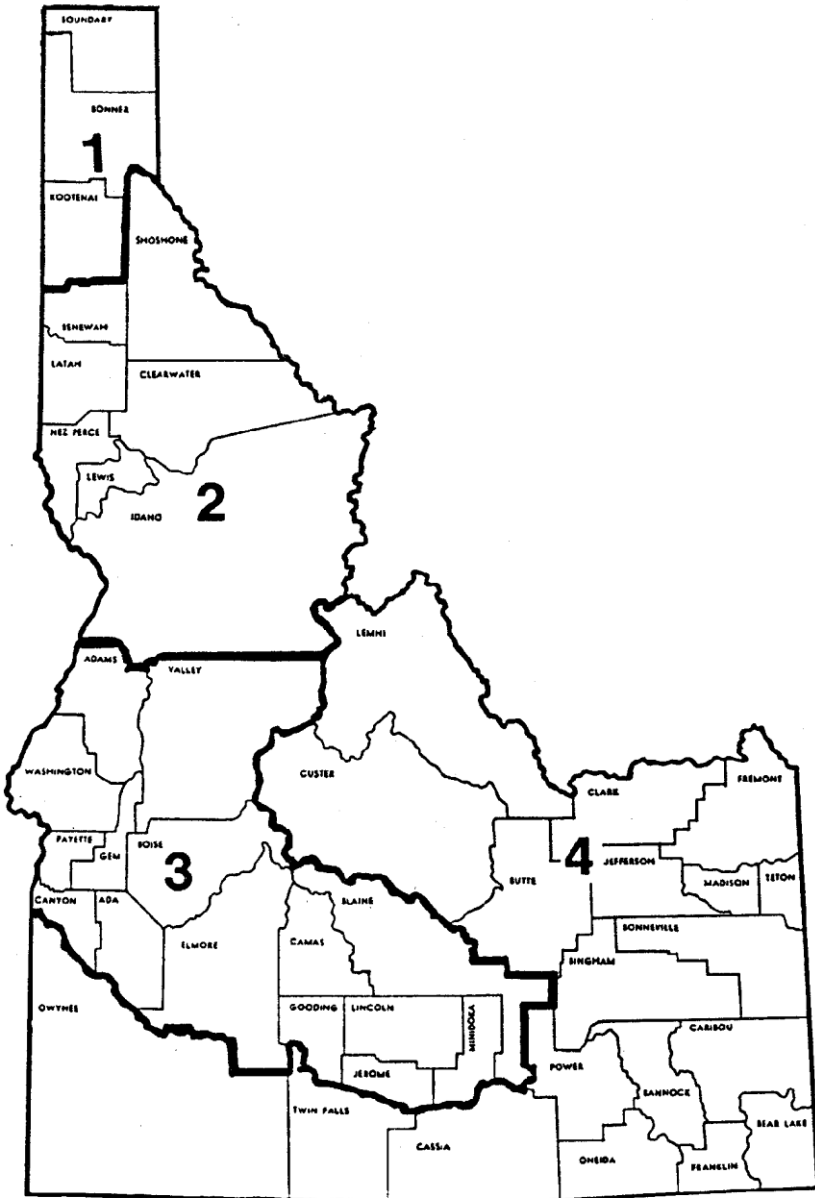


Table 1			
STUMPAGE VALUE AREA 1			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$181	
Ponderosa Pine	PP	121	
Douglas Fir/Larch	DF/L	203	
Fir/Hemlock	F/H	186	
Cedar	C	695	
Spruce	S	162	
Lodgepole Pine	LPP	182	
Mixed	M	177	
Cedar Products	CP	16	
Pulpwood	PW	9	
Pulpwood	PWT	1.33/Ton	
Cedar Poles/Pilings	CPP	3.25/Lin.Ft.	
Small Logs	SML	29.00/Ton	
Table 2			
STUMPAGE VALUE AREA 2			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$169	
Ponderosa Pine	PP	131	
Douglas Fir/Larch	DF/L	206	
Fir/Hemlock	F/H	189	
Cedar	C	711	
Spruce	S	181	
Lodgepole Pine	LPP	165	
Mixed	M	178	
Cedar Products	CP	111	
Pulpwood	PW	9	
Pulpwood	PWT	1.60/Ton	
Cedar Poles/Pilings	CPP	3.78/Lin.Ft.	
Small Logs	SML	24/Ton	
Table 3			
STUMPAGE VALUE AREA 3			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$124	
Douglas Fir/Larch	DF/L	173	
S.A./Grand Fir	F	126	
Spruce	S	118	
Lodgepole Pine	LPP	105	
Mixed	M	116	
Pulpwood	PW	5	
Pulpwood	PWT	1.00/Ton	
Table 4			
STUMPAGE VALUE AREA 4			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$124	
Douglas Fir/Larch	DF/L	160	
S.A. Fir	F	118	
Spruce	S	118	
Lodgepole Pine	LPP	96	
Mixed	M	111	
Pulpwood	PW	5	
Pulpwood	PWT	1.00/Ton	
Table 5			
MISCELLANEOUS HARVEST VALUES (All Zones)			
Species or Product	Code	Unit	Harvest Value (Per Unit)
Pine Posts/Poles	PPP	Lin. Ft.	\$.51
Posts/Poles	POL	Pc.	.12
Firewood	CW	Cord	4.50