

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

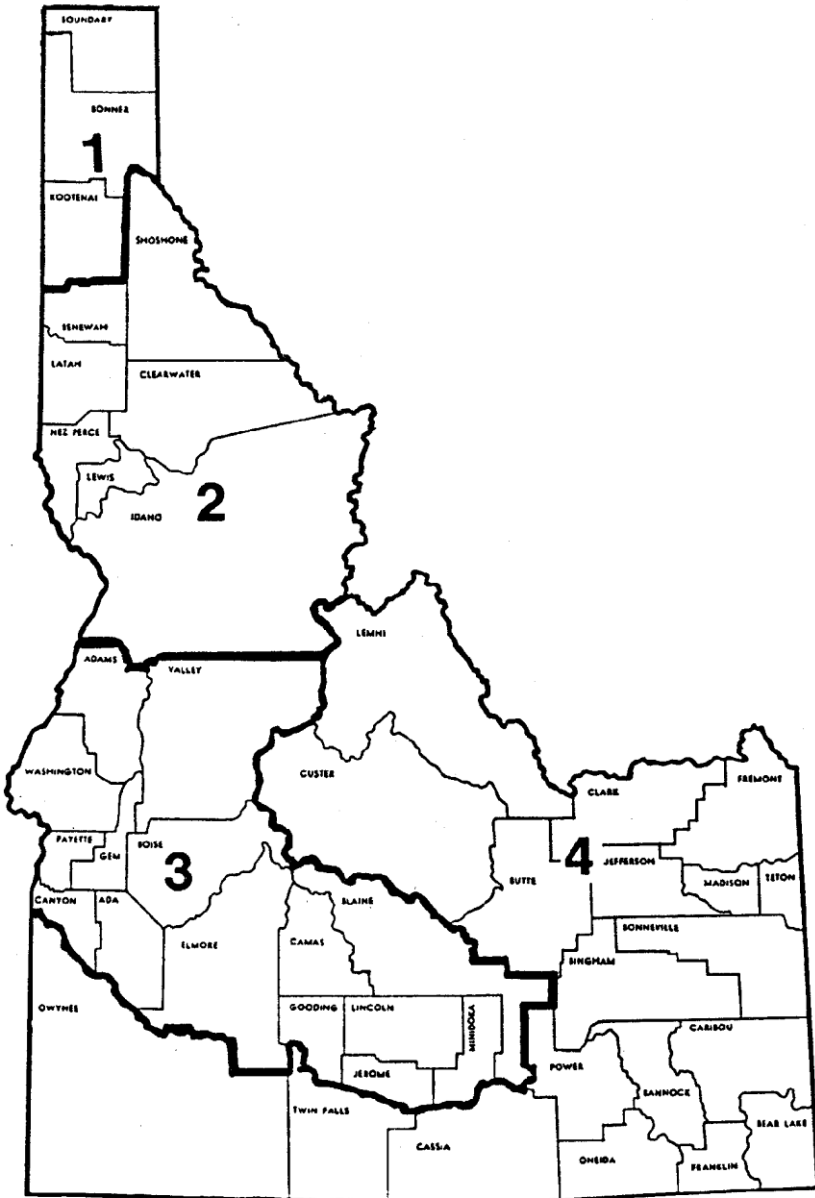


Table 1			
STUMPAGE VALUE AREA 1			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$177	
Ponderosa Pine	PP	123	
Douglas Fir/Larch	DF/L	215	
Fir/Hemlock	F/H	198	
Cedar	C	866	
Spruce	S	179	
Lodgepole Pine	LPP	187	
Mixed	M	188	
Cedar Products	CP	27	
Pulpwood	PW	9	
Pulpwood	PWT	1.33/Ton	
Cedar Poles/Pilings	CPP	3.57/Lin.Ft.	
Small Logs	SML	31.00/Ton	
Table 2			
STUMPAGE VALUE AREA 2			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$163	
Ponderosa Pine	PP	123	
Douglas Fir/Larch	DF/L	233	
Fir/Hemlock	F/H	206	
Cedar	C	849	
Spruce	S	192	
Lodgepole Pine	LPP	178	
Mixed	M	192	
Cedar Products	CP	108	
Pulpwood	PW	9	
Pulpwood	PWT	1.60/Ton	
Cedar Poles/Pilings	CPP	3.91/Lin.Ft.	
Small Logs	SML	24/Ton	
Table 3			
STUMPAGE VALUE AREA 3			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$138	
Douglas Fir/Larch	DF/L	194	
S.A./Grand Fir	F	151	
Spruce	S	140	
Lodgepole Pine	LPP	148	
Mixed	M	146	
Pulpwood	PW	5	
Pulpwood	PWT	1.00/Ton	
Table 4			
STUMPAGE VALUE AREA 4			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$138	
Douglas Fir/Larch	DF/L	181	
S.A. Fir	F	143	
Spruce	S	102	
Lodgepole Pine	LPP	128	
Mixed	M	116	
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