

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

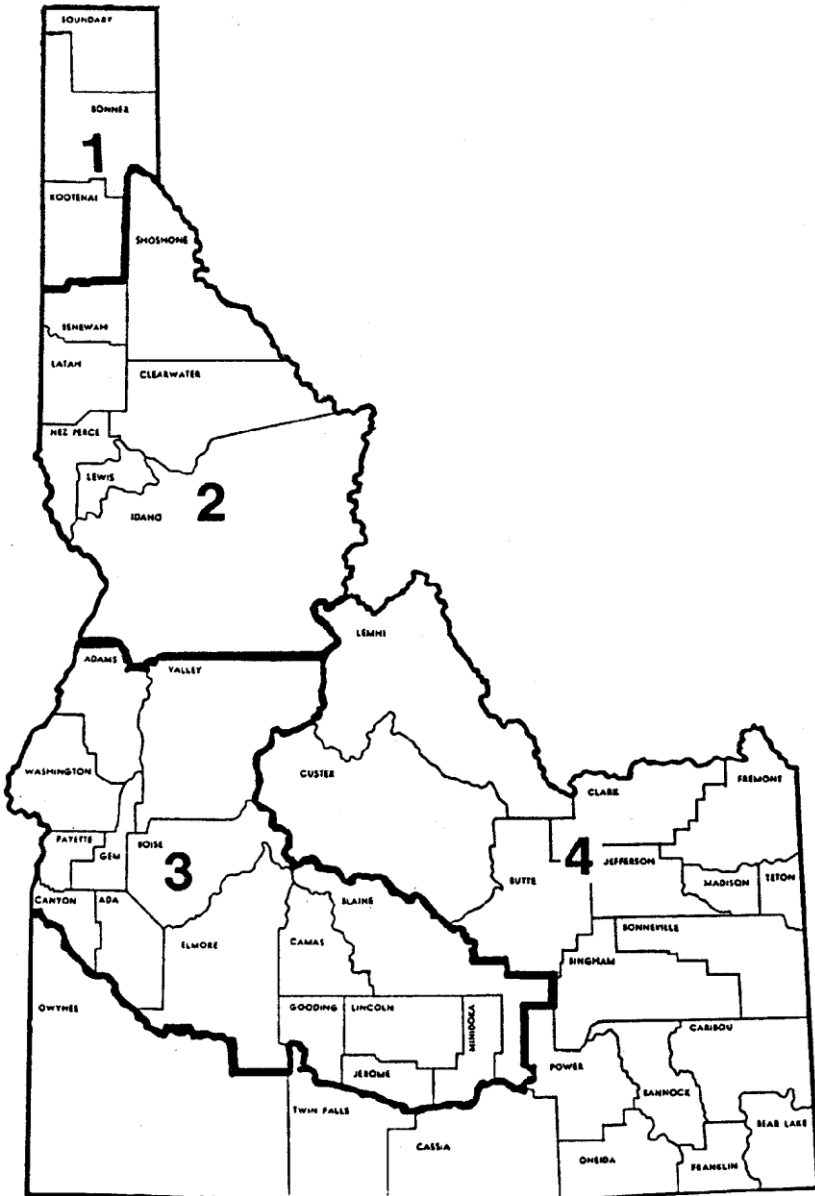


Table 1		
STUMPAGE VALUE AREA 1		
Species	Code	Harvest Value (Per MBF)
White Pine	WP	\$212
Ponderosa Pine	PP	115
Douglas Fir/Larch	DF/L	232
Fir/Hemlock	F/H	202
Cedar	C	709
Spruce	S	161
Lodgepole Pine	LPP	209
Mixed	M	191
Cedar Products	CP	44
Pulpwood	PW	10
Pulpwood	PWT	1.43/Ton
Cedar Poles/Pilings	CPP	4.06/Lin.Ft.
Ton Wood Logs	TWL	34/Ton
Small Logs	SML	34/Ton

Table 2		
STUMPAGE VALUE AREA 2		
Species	Code	Harvest Value (Per MBF)
White Pine	WP	\$178
Ponderosa Pine	PP	159
Douglas Fir/Larch	DF/L	256
Fir/Hemlock	F/H	231
Cedar	C	727
Spruce	S	197
Lodgepole Pine	LPP	243
Mixed	M	224
Cedar Products	CP	110
Pulpwood	PW	11
Pulpwood	PWT	1.63/Ton
Cedar Poles/Pilings	CPP	4.27/Lin.Ft.
Ton Wood Logs	TWL	29/Ton
Small Logs	SML	29/Ton

Table 3		
STUMPAGE VALUE AREA 3		
Species	Code	Harvest Value (Per MBF)
Ponderosa Pine	PP	\$209
Douglas Fir/Larch	DF/L	204
S.A./Grand Fir	F	187
Spruce	S	186
Lodgepole Pine	LPP	214
Mixed	M	196
Pulpwood	PW	6
Pulpwood	PWT	1.10/Ton
Ton Wood Logs	TWL	35/Ton
Small Logs	SML	35/Ton

Table 4		
STUMPAGE VALUE AREA 4		
Species	Code	Harvest Value (Per MBF)
Ponderosa Pine	PP	\$209
Douglas Fir/Larch	DF/L	204
S.A. Fir	F	187
Spruce	S	186
Lodgepole Pine	LPP	214
Mixed	M	196
Pulpwood	PW	6
Pulpwood	PWT	1.10/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