

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

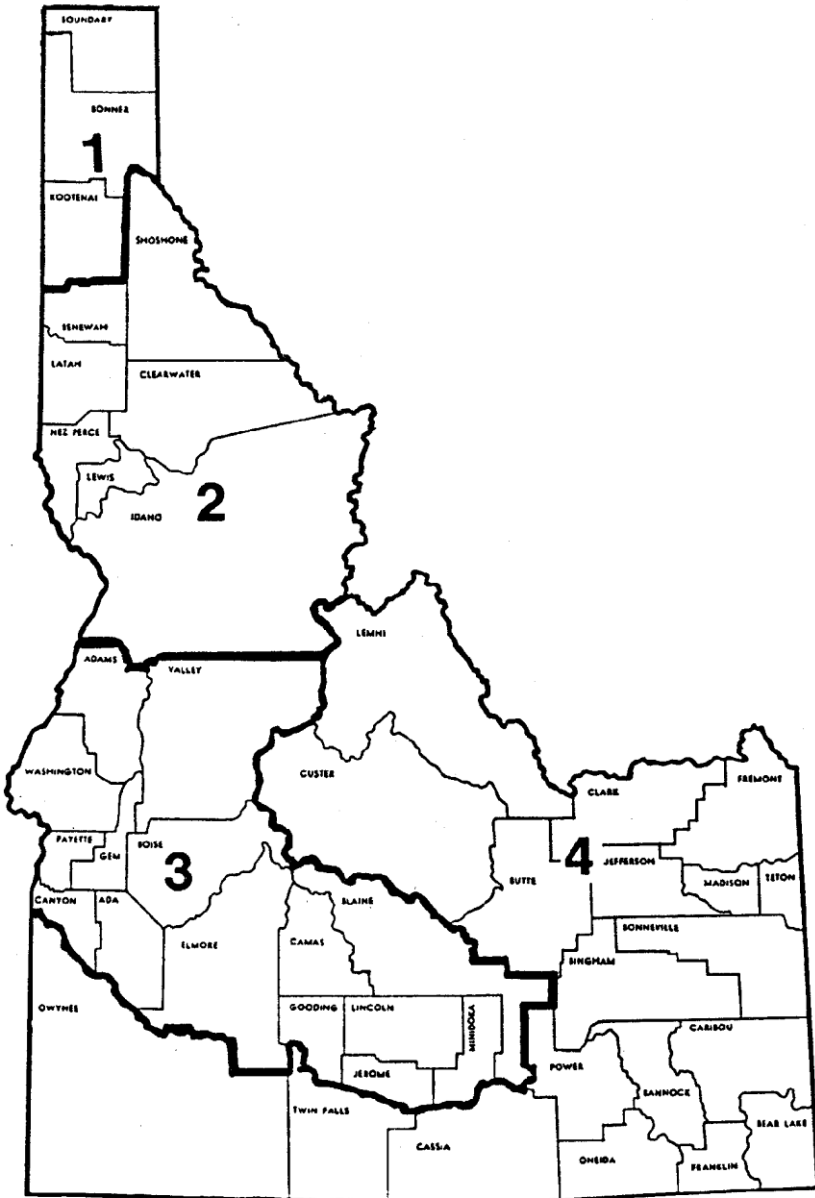


Table 1			
STUMPAGE VALUE AREA 1			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$225	
Ponderosa Pine	PP	132	
Douglas Fir/Larch	DF/L	246	
Fir/Hemlock	F/H	212	
Cedar	C	708	
Spruce	S	167	
Lodgepole Pine	LPP	215	
Mixed	M	198	
Cedar Products	CP	44	
Pulpwood	PW	10	
Pulpwood	PWT	1.43/Ton	
Cedar Poles/Pilings	CPP	4.06/Lin.Ft.	
Small Logs	SML	29/Ton	
Table 2			
STUMPAGE VALUE AREA 2			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$189	
Ponderosa Pine	PP	158	
Douglas Fir/Larch	DF/L	261	
Fir/Hemlock	F/H	236	
Cedar	C	718	
Spruce	S	214	
Lodgepole Pine	LPP	258	
Mixed	M	236	
Cedar Products	CP	110	
Pulpwood	PW	11	
Pulpwood	PWT	1.63/Ton	
Cedar Poles/Pilings	CPP	4.27/Lin.Ft.	
Small Logs	SML	25/Ton	
Table 3			
STUMPAGE VALUE AREA 3			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$173	
Douglas Fir/Larch	DF/L	222	
S.A./Grand Fir	F	193	
Spruce	S	163	
Lodgepole Pine	LPP	192	
Mixed	M	183	
Pulpwood	PW	6	
Pulpwood	PWT	1.10/Ton	
Table 4			
STUMPAGE VALUE AREA 4			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$173	
Douglas Fir/Larch	DF/L	222	
S.A. Fir	F	193	
Spruce	S	163	
Lodgepole Pine	LPP	192	
Mixed	M	183	
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