

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

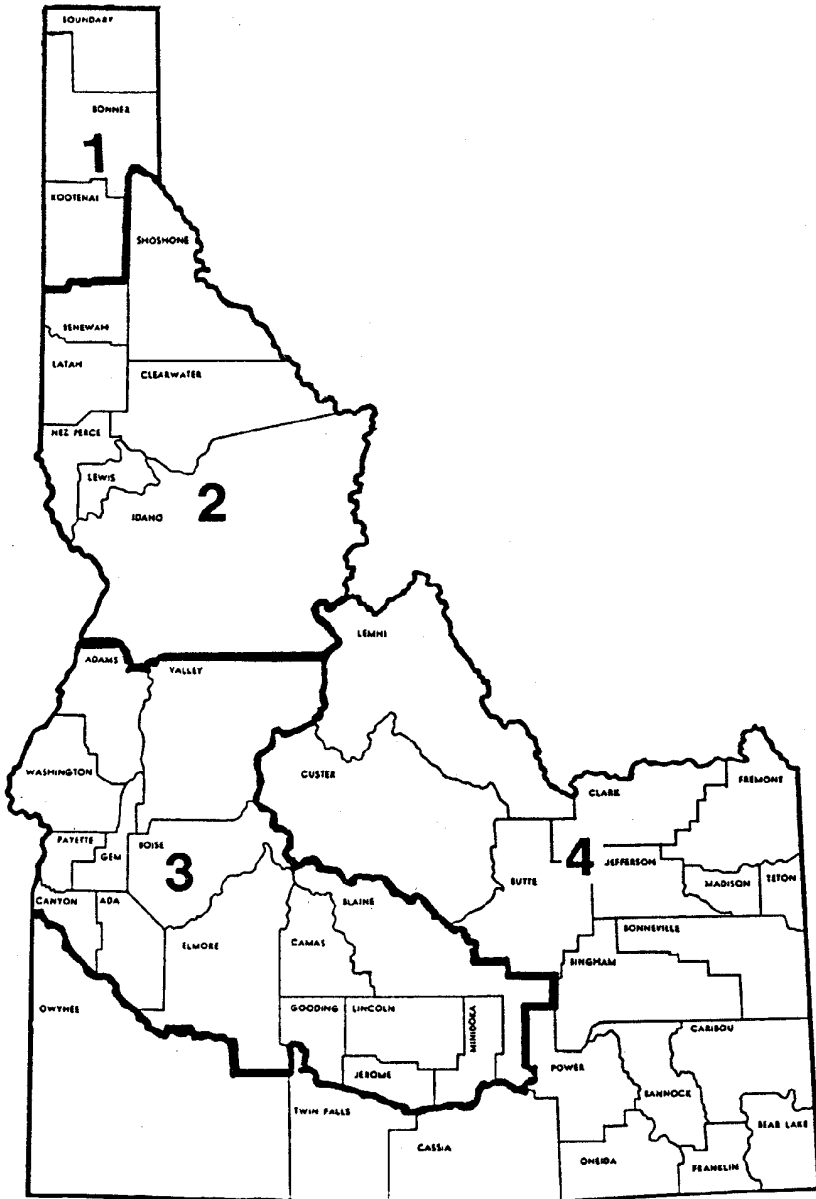


Table 1			
STUMPAGE VALUE AREA 1			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$201	
Ponderosa Pine	PP	117	
Douglas Fir/Larch	DF/L	233	
Fir/Hemlock	F/H	203	
Cedar	C	772	
Spruce	S	174	
Lodgepole Pine	LPP	210	
Mixed	M	196	
Cedar Products	CP	44	
Pulpwood	PW	10	
Pulpwood	PWT	1.43/Ton	
Cedar Poles/Pilings	CPP	4.06/Lin.Ft.	
Ton Wood Logs	TWL	38/Ton	
Small Logs	SML	38/Ton	
Table 2			
STUMPAGE VALUE AREA 2			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$163	
Ponderosa Pine	PP	163	
Douglas Fir/Larch	DF/L	250	
Fir/Hemlock	F/H	221	
Cedar	C	739	
Spruce	S	181	
Lodgepole Pine	LPP	235	
Mixed	M	212	
Cedar Products	CP	111	
Pulpwood	PW	11	
Pulpwood	PWT	1.63/Ton	
Cedar Poles/Pilings	CPP	4.27/Lin.Ft.	
Ton Wood Logs	TWL	35/Ton	
Small Logs	SML	35/Ton	
Table 3			
STUMPAGE VALUE AREA 3			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$210	
Douglas Fir/Larch	DF/L	210	
S.A./Grand Fir	F	195	
Spruce	S	171	
Lodgepole Pine	LPP	188	
Mixed	M	193	
Pulpwood	PW	6	
Pulpwood	PWT	1.10/Ton	
Ton Wood Logs	TWL	36/Ton	
Small Logs	SML	36/Ton	
Table 4			
STUMPAGE VALUE AREA 4			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$210	
Douglas Fir/Larch	DF/L	210	
S.A. Fir	F	195	
Spruce	S	171	
Lodgepole Pine	LPP	188	
Mixed	M	193	
Pulpwood	PW	6	
Ton wood	TWL	36	
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