

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.

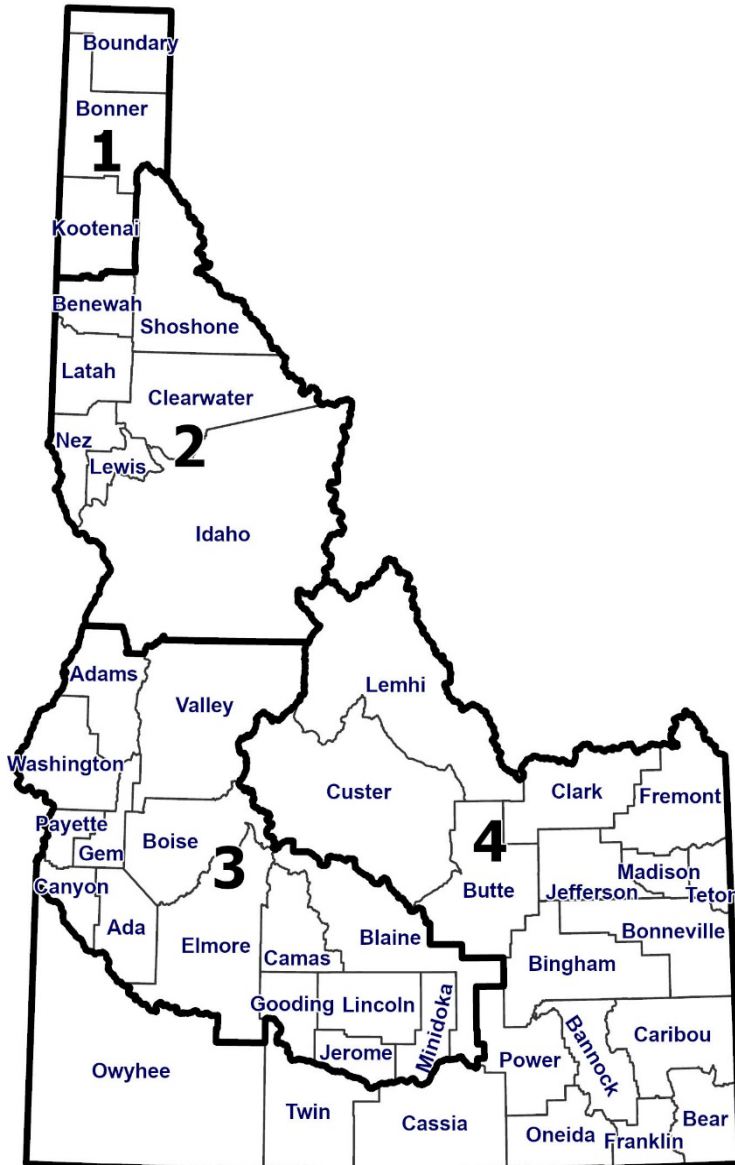
Forest Value and Stumpage Value Zones in Idaho

Table 1			
STUMPAGE VALUE AREA 1			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$189	
Ponderosa Pine	PP	136	
Douglas Fir/Larch	DF/L	249	
Fir/Hemlock	F/H	217	
Cedar	C	893	
Spruce	S	199	
Lodgepole Pine	LPP	231	
Mixed	M	216	
Cedar Products	CP	50	
Pulpwood	PW	10	
Pulpwood	PWT	1.43/Ton	
Cedar Poles/Pilings	CPP	4.06/Lin.Ft.	
Ton Wood Logs	TWL	35/Ton	
Small Logs	SML	35/Ton	
Table 2			
STUMPAGE VALUE AREA 2			
Species	Code	Harvest Value (Per MBF)	
Table 3			
STUMPAGE VALUE AREA 3			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$163	
Douglas Fir/Larch	DF/L	213	
S.A./Grand Fir	F	163	
Spruce	S	140	
Lodgepole Pine	LPP	166	
Mixed	M	157	
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	\$163	
Douglas Fir/Larch	DF/L	213	
S.A. Fir	F	163	
Spruce	S	140	
Lodgepole Pine	LPP	166	
Mixed	M	157	
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