

### 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

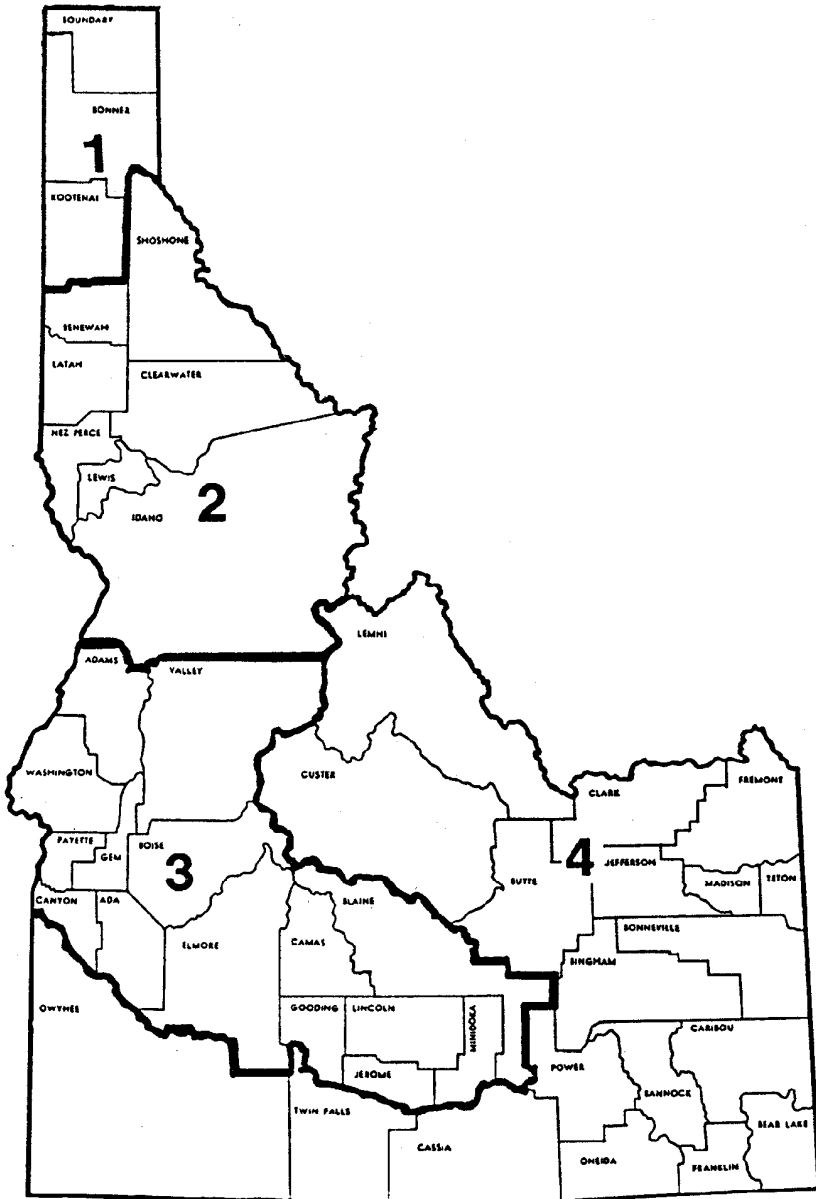


Table 1			
STUMPAGE VALUE AREA 1			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$189	
Ponderosa Pine	PP	130	
Douglas Fir/Larch	DF/L	238	
Fir/Hemlock	F/H	206	
Cedar	C	846	
Spruce	S	177	
Lodgepole Pine	LPP	222	
Mixed	M	202	
Cedar Products	CP	50	
Pulpwood	PW	10	
Pulpwood	PWT	1.43/Ton	
Cedar Poles/Pilings	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)	
White Pine	WP	\$162	
Ponderosa Pine	PP	155	
Douglas Fir/Larch	DF/L	238	
Fir/Hemlock	F/H	207	
Cedar	C	718	
Spruce	S	117	
Lodgepole Pine	LPP	245	
Mixed	M	190	
Cedar Products	CP	109	
Pulpwood	PW	10	
Pulpwood	PWT	1.63/Ton	
Cedar Poles/Pilings	CPP	4.27/Lin.Ft.	
Ton Wood Logs	TWL	31/Ton	
Small Logs	SML	31/Ton	

Table 3			
STUMPAGE VALUE AREA 3			
Species	Code	Harvest Value (Per MBF)	
Ponderosa Pine	PP	\$186	
Douglas Fir/Larch	DF/L	237	
S.A./Grand Fir	F	186	
Spruce	S	150	
Lodgepole Pine	LPP	170	
Mixed	M	169	
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	\$186	
Douglas Fir/Larch	DF/L	237	
S.A. Fir	F	186	
Spruce	S	150	
Lodgepole Pine	LPP	170	
Mixed	M	169	
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