

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

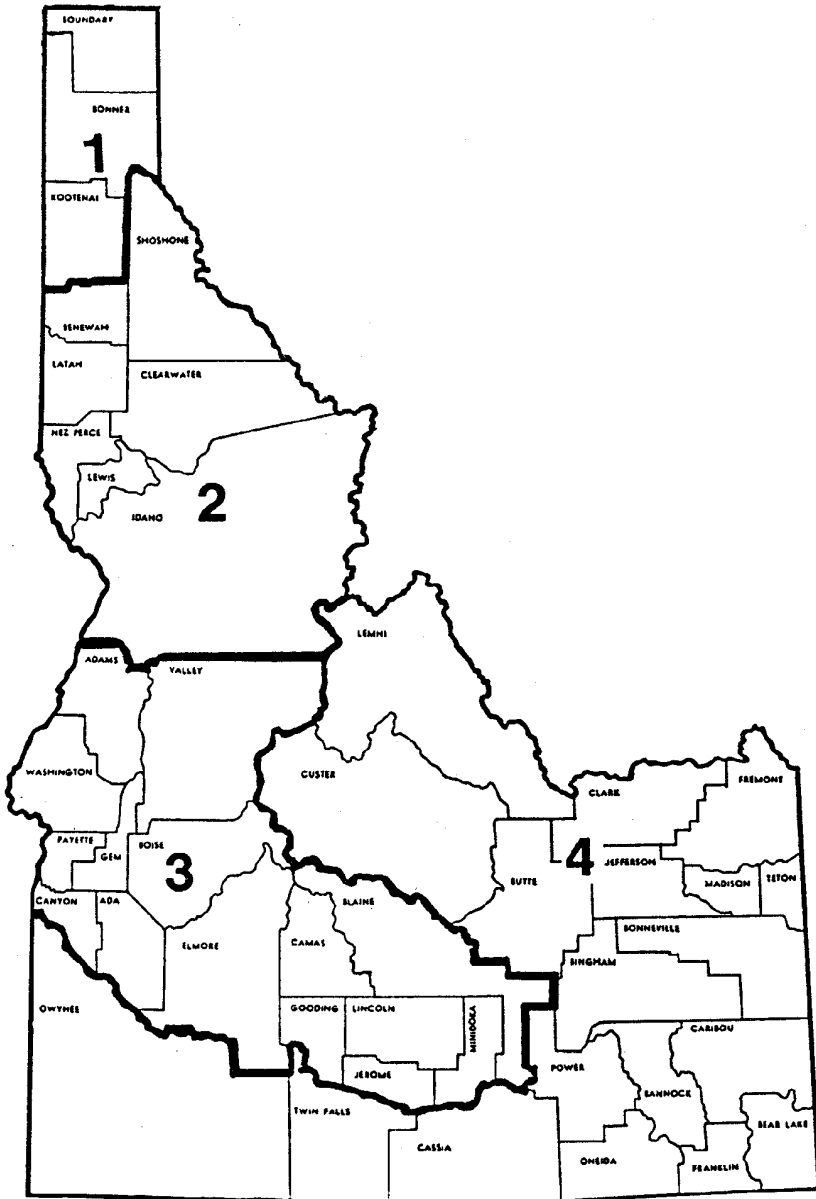


Table 1			
STUMPAGE VALUE AREA 1			
Species	Code	Harvest Value (Per MBF)	
White Pine	WP	\$190	
Ponderosa Pine	PP	127	
Douglas Fir/Larch	DF/L	230	
Fir/Hemlock	F/H	199	
Cedar	C	857	
Spruce	S	178	
Lodgepole Pine	LPP	210	
Mixed	M	196	
Cedar Products	CP	50	
Pulpwood	PW	10	
Pulpwood	PWT	1.43/Ton	
Cedar Poles/Pilings	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	162	
Douglas Fir/Larch	DF/L	244	
Fir/Hemlock	F/H	215	
Cedar	C	763	
Spruce	S	138	
Lodgepole Pine	LPP	252	
Mixed	M	202	
Cedar Products	CP	101	
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	\$210	
Douglas Fir/Larch	DF/L	247	
S.A./Grand Fir	F	196	
Spruce	S	168	
Lodgepole Pine	LPP	191	
Mixed	M	185	
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	247	
S.A. Fir	F	196	
Spruce	S	168	
Lodgepole Pine	LPP	191	
Mixed	M	185	
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