CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1989 THROUGH JUNE 30, 1989
(Adopted by the California State Board of Equalization, November 29, 1988)

INSTRUCTIONS

REPORTING PROCEDURE - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

TAX RATE - The tax rate for the period of this schedule is 2.9%.

TIMBER HARVEST OPERATION -

A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.

B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

HARVEST VALUE SCHEDULE - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitwoods in areas 1 and 2 include grand fir, spruce, western hemlock and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

CULL LOGS - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet. Unsound sapwood logs are not classified as cull logs.

OLD GROWTH OR YOUNG GROWTH - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample.
INSTRUCTIONS

of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating
must also be based on the following characteristics.

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>Old Growth Timber</th>
<th>Young Growth Timber</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wood</td>
<td>Produces high quality lumber with fewer knots in lower logs.</td>
<td>Produces lower quality lumber and more knots in lower logs.</td>
</tr>
<tr>
<td>Age</td>
<td>Mature and overmature trees 150 years and over, except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.</td>
<td>Younger trees under 150 years except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.</td>
</tr>
<tr>
<td>Crown</td>
<td>Branches may be downturned and the tops may be rounded or flat.</td>
<td>Branches are usually upturned and the tops are usually pointed.</td>
</tr>
<tr>
<td>Bark</td>
<td>Dependent upon species, bark is typical of older mature trees as described in dendrology books.</td>
<td>Dependent upon species, bark is typical of younger trees as described in dendrology books.</td>
</tr>
<tr>
<td>Growth</td>
<td>Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.</td>
<td>Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.</td>
</tr>
</tbody>
</table>

**SALVAGE TIMBER** - Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.

2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.

3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

**LOGGING SYSTEM** - The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch) -1, HighLead cable -2, Short-span skyline - 3, Long-span skyline - 4, and Helicopter - 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

**VOLUMES** - All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. \( (T \times W \times L) \div 144 = \text{Board Feet per Piece} \).
INSTRUCTIONS

TABLES - The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

VALUE DEDUCTIONS - Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

TIMBER TAX OFFICES - Please contact the Timber Tax Division if you need assistance.

Sacramento - 1719-24th Street, Sacramento, CA 95816
P.O. Box 942879, Sacramento, CA 94279-0001
Telephone (916) 445-6964

Eureka - 134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95501
Telephone (707) 445-6502

Redding - 2400 Washington Avenue, Suite 210, Redding, CA 96001
Telephone (916) 225-2670

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Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.
TABLE 1, MISCELLANEOUS HARVEST VALUES - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts and split products. Cull logs are also listed in this table and the timber owner must report cull logs in gross M board feet. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH - This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.

TABLE 3, OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 4, YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

### TABLE 1—MISCELLANEOUS HARVEST VALUES

<table>
<thead>
<tr>
<th>SPECIES OR PRODUCT</th>
<th>SPECIES</th>
<th>CODE</th>
<th>UNIT</th>
<th>HARVEST VALUE PER UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cull logs</td>
<td>CUL</td>
<td>Gross M board feet</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Fuelwood, hardwood</td>
<td>FMH</td>
<td>Cords</td>
<td>15.00</td>
<td></td>
</tr>
<tr>
<td>Fuelwood, miscellaneous</td>
<td>FMH</td>
<td>Cords</td>
<td>10.00</td>
<td></td>
</tr>
<tr>
<td>Hardwood chipwood &amp; sawlogs</td>
<td>HW</td>
<td>Tons of logs</td>
<td>2.00</td>
<td></td>
</tr>
<tr>
<td>Softwood chipwood</td>
<td>CS</td>
<td>Tons of logs</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>Poles &amp; piling, small (20' - 40')</td>
<td>PS</td>
<td>Lineal feet</td>
<td>0.25</td>
<td></td>
</tr>
<tr>
<td>Poles &amp; piling, medium (41' - 60')</td>
<td>PM</td>
<td>Lineal feet</td>
<td>0.45</td>
<td></td>
</tr>
<tr>
<td>Poles &amp; piling, large (61' -up)</td>
<td>PL</td>
<td>Lineal feet</td>
<td>0.80</td>
<td></td>
</tr>
<tr>
<td>Posts, round</td>
<td>PST</td>
<td>8 lineal feet</td>
<td>0.20</td>
<td></td>
</tr>
<tr>
<td>Split products, redwood</td>
<td>TR</td>
<td>Net M board feet</td>
<td>50.00</td>
<td></td>
</tr>
<tr>
<td>Split products, miscellaneous</td>
<td>TM</td>
<td>Net M board feet</td>
<td>10.00</td>
<td></td>
</tr>
</tbody>
</table>

No deduction for this table.
TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Redwood</td>
<td>Over 850</td>
</tr>
<tr>
<td>Redwood, Residual</td>
<td>Over 535</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>Over 430</td>
</tr>
<tr>
<td></td>
<td>850 - 530</td>
</tr>
<tr>
<td></td>
<td>535 - 360</td>
</tr>
<tr>
<td></td>
<td>430 - 310</td>
</tr>
<tr>
<td></td>
<td>Under 530</td>
</tr>
<tr>
<td></td>
<td>Under 360</td>
</tr>
<tr>
<td></td>
<td>Under 310</td>
</tr>
</tbody>
</table>

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M. Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Redwood</td>
<td>RO 1</td>
<td>1 405</td>
</tr>
<tr>
<td></td>
<td>RO 2</td>
<td>2 365</td>
</tr>
<tr>
<td></td>
<td>RO 3</td>
<td>3 320</td>
</tr>
<tr>
<td>Redwood, residual</td>
<td>RRO 1</td>
<td>1 360</td>
</tr>
<tr>
<td></td>
<td>RRO 2</td>
<td>2 305</td>
</tr>
<tr>
<td></td>
<td>RRO 3</td>
<td>3 250</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO 1</td>
<td>1 250</td>
</tr>
<tr>
<td></td>
<td>DFO 2</td>
<td>2 200</td>
</tr>
<tr>
<td></td>
<td>DFO 3</td>
<td>3 170</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPQ 1</td>
<td>1 280</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO 1</td>
<td>2 300</td>
</tr>
<tr>
<td>Fir, inland</td>
<td>F0</td>
<td>3 100</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO 1</td>
<td>4 80</td>
</tr>
<tr>
<td>Whitewoods, coastal</td>
<td>WHO 1</td>
<td>5 100</td>
</tr>
<tr>
<td>Port--Orford-cedar</td>
<td>PCO 1</td>
<td>6 2,000</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMQ 1</td>
<td>7 30</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M = $15, under 100 M $25, under 25 M $40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre = $15, under 5 M/acre $25.
3. $1 per M is minimum harvest value after adjustment.
### TABLE 4 -- YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Redwood</td>
<td>RY</td>
<td>205</td>
<td>195</td>
<td>180</td>
<td>160</td>
<td>65</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td>170</td>
<td>160</td>
<td>145</td>
<td>125</td>
<td>30</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPY</td>
<td>105</td>
<td>95</td>
<td>80</td>
<td>60</td>
<td>1</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>105</td>
<td>95</td>
<td>80</td>
<td>60</td>
<td>1</td>
</tr>
<tr>
<td>Fir, inland</td>
<td>FY</td>
<td>100</td>
<td>90</td>
<td>75</td>
<td>55</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>80</td>
<td>70</td>
<td>55</td>
<td>35</td>
<td>1</td>
</tr>
<tr>
<td>Whitewoods, coastal</td>
<td>WYY</td>
<td>100</td>
<td>90</td>
<td>75</td>
<td>55</td>
<td>1</td>
</tr>
<tr>
<td>Port--Orford-cedar</td>
<td>PCY</td>
<td>200</td>
<td>190</td>
<td>175</td>
<td>155</td>
<td>60</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>30</td>
<td>20</td>
<td>5</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre - $15, under 5 M/acre - $25.
3. $1 per M is minimum harvest value after adjustment.

### TABLE 5 -- SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>140</td>
<td>130</td>
<td>115</td>
<td>95</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>150</td>
<td>140</td>
<td>125</td>
<td>105</td>
<td>10</td>
</tr>
<tr>
<td>Salvage fir, inland</td>
<td>ZF</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-Fir</td>
<td>ZDF</td>
<td>110</td>
<td>100</td>
<td>85</td>
<td>65</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Port--Orford-cedar</td>
<td>ZPC</td>
<td>840</td>
<td>830</td>
<td>815</td>
<td>795</td>
<td>700</td>
</tr>
<tr>
<td>Salvage misc. confers</td>
<td>ZCM</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage redwood</td>
<td>ZR</td>
<td>200</td>
<td>190</td>
<td>175</td>
<td>155</td>
<td>60</td>
</tr>
<tr>
<td>Salvage whitewoods,</td>
<td>ZWW</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.

### TABLE 6 -- SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>50</td>
<td>40</td>
<td>25</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>50</td>
<td>40</td>
<td>25</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir, inland</td>
<td>AF</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-Fir</td>
<td>ADF</td>
<td>90</td>
<td>80</td>
<td>65</td>
<td>45</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Port--Orford-cedar</td>
<td>APC</td>
<td>130</td>
<td>120</td>
<td>105</td>
<td>85</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. confers</td>
<td>ACM</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage redwood</td>
<td>AR</td>
<td>125</td>
<td>115</td>
<td>100</td>
<td>80</td>
<td>1</td>
</tr>
<tr>
<td>Salvage whitewoods,</td>
<td>AWW</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.
TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Redwood</td>
<td>Over 320</td>
</tr>
<tr>
<td></td>
<td>320-195</td>
</tr>
<tr>
<td></td>
<td>Under 195</td>
</tr>
</tbody>
</table>

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CODE</td>
<td>1</td>
</tr>
<tr>
<td>Redwood</td>
<td>RO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>200</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>1</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
</tr>
<tr>
<td>Fir, inland</td>
<td>FO</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>1</td>
</tr>
<tr>
<td>Whitewoods, coastal</td>
<td>WNO</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMD</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -$15, under 5 M/acre -$25.
3. $1 per M is minimum harvest value after adjustment.
### Table 4 -- Young Growth Harvest Values
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Redwood</td>
<td>RY</td>
<td>180</td>
<td>170</td>
<td>155</td>
<td>135</td>
<td>40</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td>145</td>
<td>135</td>
<td>120</td>
<td>100</td>
<td>5</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPy</td>
<td>130</td>
<td>120</td>
<td>105</td>
<td>85</td>
<td>1</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>130</td>
<td>120</td>
<td>105</td>
<td>85</td>
<td>1</td>
</tr>
<tr>
<td>Fir, inland</td>
<td>FY</td>
<td>85</td>
<td>75</td>
<td>60</td>
<td>40</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>80</td>
<td>70</td>
<td>55</td>
<td>35</td>
<td>1</td>
</tr>
<tr>
<td>Whitewoods, coastal</td>
<td>WNY</td>
<td>85</td>
<td>75</td>
<td>60</td>
<td>40</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -$15, under 5 M/acre -$25.
3. $1 per M is minimum harvest value after adjustment.

### Table 5 -- Salvage Old Growth Harvest Values
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
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<th>5</th>
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<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>115</td>
<td>105</td>
<td>90</td>
<td>70</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>125</td>
<td>115</td>
<td>100</td>
<td>80</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir, inland</td>
<td>ZF</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>75</td>
<td>65</td>
<td>50</td>
<td>30</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>5</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage redwood, coastal</td>
<td>ZR</td>
<td>140</td>
<td>130</td>
<td>115</td>
<td>95</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>ZWW</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. $1 per M is minimum harvest value after adjustment.

### Table 6 -- Salvage Young Growth Harvest Values
(Per M Board Feet)

<table>
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<tr>
<th>SPECIES</th>
<th>CODE</th>
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<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>65</td>
<td>55</td>
<td>40</td>
<td>20</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>65</td>
<td>55</td>
<td>40</td>
<td>20</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir, inland</td>
<td>AF</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>75</td>
<td>65</td>
<td>50</td>
<td>30</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>5</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage redwood, coastal</td>
<td>AR</td>
<td>90</td>
<td>80</td>
<td>65</td>
<td>45</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>AWW</td>
<td>40</td>
<td>30</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. $1 per M is minimum harvest value after adjustment.
TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Redwood</td>
<td>RO</td>
<td></td>
<td>270</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td></td>
<td>110</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td></td>
<td>140</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td></td>
<td>140</td>
</tr>
<tr>
<td>Fir, inland</td>
<td>FO</td>
<td></td>
<td>50</td>
</tr>
<tr>
<td>Whitewoods, coastal</td>
<td>WWO</td>
<td></td>
<td>50</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMO</td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

1. Deduct $30 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M $15, under 100 M $25, under 25 M $40.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre $15, under 5 M/acre $25.
4. $1 per M is minimum harvest value after adjustment.

* The southern portion of timber value area 2 consists of the following 9 counties: Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.
### TABLE 4—YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES Code</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Redwood</td>
<td>RY</td>
<td>165</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td>110</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPY</td>
<td>70</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>70</td>
</tr>
<tr>
<td>Fir, inland</td>
<td>FY</td>
<td>50</td>
</tr>
<tr>
<td>Whitewoods, coastal</td>
<td>WWY</td>
<td>50</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CHY</td>
<td>10</td>
</tr>
</tbody>
</table>

1. Deduct $30 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre - $15, under 5 M/acre - $25.
4. $1 per M is minimum harvest value after adjustment.

### TABLE 5—SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES Code</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>70</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>70</td>
</tr>
<tr>
<td>Salvage fir, inland</td>
<td>ZF</td>
<td>25</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>55</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>5</td>
</tr>
<tr>
<td>Salvage redwood</td>
<td>ZR</td>
<td>130</td>
</tr>
<tr>
<td>Salvage whitewoods,</td>
<td>ZWW</td>
<td>25</td>
</tr>
<tr>
<td>coastal</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Deduct $10 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
3. $1 per M is minimum harvest value after adjustment.

### TABLE 6—SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES Code</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>35</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>35</td>
</tr>
<tr>
<td>Salvage fir, inland</td>
<td>AF</td>
<td>25</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>55</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>5</td>
</tr>
<tr>
<td>Salvage redwood</td>
<td>AR</td>
<td>80</td>
</tr>
<tr>
<td>Salvage whitewoods,</td>
<td>AWW</td>
<td>25</td>
</tr>
<tr>
<td>coastal</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Deduct $10 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
3. $1 per M is minimum harvest value after adjustment.
TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Redwood</td>
<td>Over 320</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>Over 320</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>Over 470</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>Over 320</td>
</tr>
</tbody>
</table>

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPECIES</td>
<td>CODE</td>
<td>CODE</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Fir</td>
<td>FO</td>
<td>-</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>-</td>
</tr>
<tr>
<td>Port--Orford-cedar</td>
<td>PCO</td>
<td>-</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMO</td>
<td>-</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre - $10.
3. $1 per M is minimum harvest value after adjustment.
TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>150</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>150</td>
</tr>
<tr>
<td>Fir</td>
<td>50</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>100</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>55</td>
</tr>
<tr>
<td>Port--Orford-cedar</td>
<td>50</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>40</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.

2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.

3. $1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>155</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>180</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>45</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>100</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>60</td>
</tr>
<tr>
<td>Salvage Port--Orford-cedar</td>
<td>500</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>20</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.

2. $1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>90</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>100</td>
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<tr>
<td>Salvage fir</td>
<td>45</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>85</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>40</td>
</tr>
<tr>
<td>Salvage Port--Orford-cedar</td>
<td>35</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>20</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.

2. $1 per M is minimum harvest value after adjustment.
### TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>Under 225</td>
<td></td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>Over 320</td>
<td>320 - 225</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sugar pine</td>
<td>Over 470</td>
<td>470 - 330</td>
<td></td>
<td>Under 330</td>
<td></td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>Over 320</td>
<td>320 - 220</td>
<td></td>
<td>Under 220</td>
<td></td>
</tr>
</tbody>
</table>

### TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES CODE</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td>CODE</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
<td>385</td>
<td>375</td>
<td>350</td>
<td>340</td>
<td>245</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
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<td>3</td>
<td>300</td>
<td>290</td>
<td>265</td>
<td>255</td>
<td>160</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
<td>430</td>
<td>420</td>
<td>395</td>
<td>385</td>
<td>290</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<td>370</td>
<td>360</td>
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<td>325</td>
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<td>320</td>
<td>295</td>
<td>285</td>
<td>190</td>
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<tr>
<td>Fir</td>
<td>F0</td>
<td></td>
<td>70</td>
<td>60</td>
<td>35</td>
<td>25</td>
<td>1</td>
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<td></td>
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<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>1</td>
<td>175</td>
<td>165</td>
<td>140</td>
<td>130</td>
<td>35</td>
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<tr>
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<td>145</td>
<td>120</td>
<td>110</td>
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<tr>
<td></td>
<td></td>
<td>3</td>
<td>140</td>
<td>130</td>
<td>105</td>
<td>95</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td></td>
<td>.85</td>
<td>75</td>
<td>50</td>
<td>40</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Port--Orford-cedar</td>
<td>PCO</td>
<td></td>
<td>700</td>
<td>690</td>
<td>665</td>
<td>655</td>
<td>560</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMO</td>
<td></td>
<td>50</td>
<td>40</td>
<td>15</td>
<td>5</td>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.
3. $1 per M is minimum harvest value after adjustment.
TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PYP</td>
<td>165</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>165</td>
</tr>
<tr>
<td>Fir</td>
<td>FY</td>
<td>65</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFP</td>
<td>100</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>70</td>
</tr>
<tr>
<td>Port--Orford-cedar</td>
<td>PCM</td>
<td>50</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>50</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.
3. $1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>220</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>230</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>ZF</td>
<td>50</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>120</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>60</td>
</tr>
<tr>
<td>Salvage Port--Orford-cedar</td>
<td>ZPC</td>
<td>500</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>30</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. $1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>100</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>100</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>AF</td>
<td>45</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>80</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>45</td>
</tr>
<tr>
<td>Salvage Port--Orford-cedar</td>
<td>APC</td>
<td>35</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>20</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. $1 per M is minimum harvest value after adjustment.
HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1989 through JUNE 30, 1989
(Adopted by the California State Board of Equalization, November 29, 1988)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>Over 320</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>Over 470</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>Over 320</td>
</tr>
</tbody>
</table>

TABLE 3--OLD GROWTH HARVEST VALUES
(Per N Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CODE</td>
<td>CODE</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>320</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>260</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>360</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>280</td>
</tr>
<tr>
<td>Fir</td>
<td>FO</td>
<td>1</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>130</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>110</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMO</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 N -$15, under 100 N -$25, under 25 N -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 N/acre -$10.
3. $1 per N is minimum harvest value after adjustment.
### TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PPY</td>
<td></td>
<td>130</td>
<td>120</td>
<td>95</td>
<td>85</td>
<td>1</td>
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<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td></td>
<td>130</td>
<td>120</td>
<td>95</td>
<td>85</td>
<td>1</td>
</tr>
<tr>
<td>Fir</td>
<td>FY</td>
<td></td>
<td>50</td>
<td>40</td>
<td>15</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td></td>
<td>80</td>
<td>70</td>
<td>45</td>
<td>35</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td></td>
<td>60</td>
<td>50</td>
<td>25</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMY</td>
<td></td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Redwood</td>
<td>RY</td>
<td></td>
<td>140</td>
<td>130</td>
<td>105</td>
<td>95</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.
3. $1 per M is minimum harvest value after adjustment.

### TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td></td>
<td>130</td>
<td>120</td>
<td>95</td>
<td>85</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td></td>
<td>130</td>
<td>120</td>
<td>95</td>
<td>85</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>ZF</td>
<td></td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td></td>
<td>60</td>
<td>50</td>
<td>25</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td></td>
<td>50</td>
<td>40</td>
<td>15</td>
<td>5</td>
<td>1</td>
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<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td></td>
<td>25</td>
<td>15</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. $1 per M is minimum harvest value after adjustment.

### TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td></td>
<td>60</td>
<td>50</td>
<td>25</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td></td>
<td>60</td>
<td>50</td>
<td>25</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>AF</td>
<td></td>
<td>25</td>
<td>15</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td></td>
<td>25</td>
<td>15</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td></td>
<td>20</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td></td>
<td>15</td>
<td>5</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage redwood</td>
<td>AR</td>
<td></td>
<td>65</td>
<td>55</td>
<td>30</td>
<td>20</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. $1 per M is minimum harvest value after adjustment.
**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1989 through JUNE 30, 1989**
(Adopted by the California State Board of Equalization, November 29, 1988)

**TIMBER VALUE AREA 6**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>Over 400</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>Over 625</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>Over 380</td>
</tr>
</tbody>
</table>

**TABLE 3--OLD GROWTH HARVEST VALUES**
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SPECIES</td>
<td>CODE</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Fir</td>
<td>FO</td>
<td>-</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>-</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMO</td>
<td>-</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.
3. $1 per M is minimum harvest value after adjustment.
## TIMBER VALUE AREA 6

### TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CODE</td>
<td>1</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PYP</td>
<td>170</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>170</td>
</tr>
<tr>
<td>Fir</td>
<td>FY</td>
<td>90</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td>110</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>100</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>50</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.
3. $1 per M is minimum harvest value after adjustment.

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(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CODE</td>
<td>1</td>
</tr>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>210</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>180</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>ZF</td>
<td>75</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>90</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>50</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>20</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
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(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CODE</td>
<td>1</td>
</tr>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>100</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>100</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>AF</td>
<td>65</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>65</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>40</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>30</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. $1 per M is minimum harvest value after adjustment.
TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>Over 400</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>Over 625</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>Over 380</td>
</tr>
</tbody>
</table>

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SPECIES</td>
<td>CODE</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Fir</td>
<td>F0</td>
<td>-</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>-</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CM0</td>
<td>-</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre - $10.
3. $1 per M is minimum harvest value after adjustment.
### TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PYP</td>
<td>200</td>
<td>190</td>
<td>160</td>
<td>145</td>
<td>60</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>200</td>
<td>190</td>
<td>160</td>
<td>145</td>
<td>60</td>
</tr>
<tr>
<td>Fir</td>
<td>FY</td>
<td>80</td>
<td>70</td>
<td>40</td>
<td>25</td>
<td>1</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td>120</td>
<td>110</td>
<td>80</td>
<td>65</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>70</td>
<td>60</td>
<td>30</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>55</td>
<td>45</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Jeffrey pine*</td>
<td>JPY</td>
<td>120</td>
<td>110</td>
<td>80</td>
<td>65</td>
<td>1</td>
</tr>
</tbody>
</table>

* On the eastern slope of the Sierra Nevada only.
1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre - $10.
3. $1 per M is minimum harvest value after adjustment.

### TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>160</td>
<td>150</td>
<td>120</td>
<td>105</td>
<td>20</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>160</td>
<td>150</td>
<td>120</td>
<td>105</td>
<td>20</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>ZF</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>90</td>
<td>80</td>
<td>50</td>
<td>35</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>60</td>
<td>50</td>
<td>20</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.

### TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>85</td>
<td>75</td>
<td>45</td>
<td>30</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>85</td>
<td>75</td>
<td>45</td>
<td>30</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>AF</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>65</td>
<td>55</td>
<td>25</td>
<td>10</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>50</td>
<td>40</td>
<td>10</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>25</td>
<td>15</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.
HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1989 through JUNE 30, 1989
(Adopted by the California State Board of Equalization, November 29, 1988)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>Over 400</td>
</tr>
<tr>
<td></td>
<td>400 - 250</td>
</tr>
<tr>
<td></td>
<td>Under 250</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>Over 625</td>
</tr>
<tr>
<td></td>
<td>625 - 360</td>
</tr>
<tr>
<td></td>
<td>Under 360</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>Over 380</td>
</tr>
<tr>
<td></td>
<td>380 - 250</td>
</tr>
<tr>
<td></td>
<td>Under 250</td>
</tr>
</tbody>
</table>

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Fir</td>
<td>FO</td>
<td>-</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>-</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMQ</td>
<td>-</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre - $10.
3. $1 per M is minimum harvest value after adjustment.
### TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PPY</td>
<td>160</td>
<td>150</td>
<td>120</td>
<td>105</td>
<td>20</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>160</td>
<td>150</td>
<td>120</td>
<td>105</td>
<td>20</td>
</tr>
<tr>
<td>Fir</td>
<td>FY</td>
<td>70</td>
<td>60</td>
<td>30</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td>100</td>
<td>90</td>
<td>60</td>
<td>45</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>70</td>
<td>60</td>
<td>30</td>
<td>15</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>50</td>
<td>40</td>
<td>10</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre - $10.
3. $1 per M is minimum harvest value after adjustment.

### TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>140</td>
<td>130</td>
<td>100</td>
<td>85</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>160</td>
<td>150</td>
<td>120</td>
<td>105</td>
<td>20</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>ZF</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>60</td>
<td>50</td>
<td>20</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>50</td>
<td>40</td>
<td>10</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.

### TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>90</td>
<td>80</td>
<td>50</td>
<td>35</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>90</td>
<td>80</td>
<td>50</td>
<td>35</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>AF</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>20</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.
HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1989 through JUNE 30, 1989
(Adopted by the California State Board of Equalization, November 29, 1988)

TIMBER VALUE AREA 9
NORTHERN PORTION*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>Over 400</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>Over 625</td>
</tr>
</tbody>
</table>

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SIZE-QUALITY CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CODE</td>
<td>CODE</td>
</tr>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Fir</td>
<td>F0</td>
<td>-</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>-1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>-</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMQ</td>
<td>-</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.
3. $1 per M is minimum harvest value after adjustment.

* The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.
TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)  

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PPY</td>
<td>140</td>
<td>130</td>
<td>100</td>
<td>85</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>140</td>
<td>130</td>
<td>100</td>
<td>85</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Fir</td>
<td>FY</td>
<td>50</td>
<td>40</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFY</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>50</td>
<td>40</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre - $10.
3. $1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)  

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>110</td>
<td>100</td>
<td>70</td>
<td>55</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>110</td>
<td>100</td>
<td>70</td>
<td>55</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage fir</td>
<td>ZF</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>50</td>
<td>40</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>40</td>
<td>30</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)  

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>SPECIES CODE</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>80</td>
<td>70</td>
<td>40</td>
<td>25</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>80</td>
<td>70</td>
<td>40</td>
<td>25</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage fir</td>
<td>AF</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>20</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>20</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.
TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>CODE</th>
<th>SIZE- QUALITY</th>
<th>LOGGING CODE &amp; HARVEST VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PPO</td>
<td>-</td>
<td>60</td>
<td>50</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPO</td>
<td>-</td>
<td>60</td>
<td>50</td>
</tr>
<tr>
<td>Fir</td>
<td>FQ</td>
<td>-</td>
<td>10</td>
<td>1</td>
</tr>
<tr>
<td>Douglas-fir</td>
<td>DFO</td>
<td>-</td>
<td>10</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICO</td>
<td>-</td>
<td>20</td>
<td>10</td>
</tr>
<tr>
<td>Conifers, misc.</td>
<td>CMO</td>
<td>-</td>
<td>10</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M -$15, under 100 M -$25, under 25 M -$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -$10.
3. $1 per M is minimum harvest value after adjustment.

* The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.
### TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ponderosa pine</td>
<td>PYP</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Sugar pine</td>
<td>SPY</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Fir</td>
<td>FY</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Douglas-Fir</td>
<td>DFY</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Incense-cedar</td>
<td>ICY</td>
<td>20</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Conifers, miscellaneous</td>
<td>CMY</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre - $10.
3. $1 per M is minimum harvest value after adjustment.

### TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>ZPP</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ZSP</td>
<td>30</td>
<td>20</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>ZF</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ZDF</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>ZIC</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ZCM</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.

### TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

<table>
<thead>
<tr>
<th>SPECIES</th>
<th>CODE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salvage ponderosa pine</td>
<td>APP</td>
<td>20</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage sugar pine</td>
<td>ASP</td>
<td>20</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage fir</td>
<td>AF</td>
<td>5</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage Douglas-fir</td>
<td>ADF</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage incense-cedar</td>
<td>AIC</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Salvage misc. conifers</td>
<td>ACM</td>
<td>10</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

1. Deduction if total volume on the harvest operation is under 300 M - $15, under 100 M - $25, under 25 M - $40.
2. $1 per M is minimum harvest value after adjustment.