

1. The following table of weights will be used for conversion to cords:

Species	Weight per Cord	
	Green	Seasoned
White pine	4,700	4,200
Red pine	4,700	4,400
Jack pine	4,700	4,300
Spruce	4,500	4,300
Balsam fir	5,000	4,200
Tamarack	5,200	4,400
Hemlock	5,200	4,300
Aspen	4,600	4,000
White birch	5,200	4,800
Oak, all species	5,600	5,000
Mixed hardwoods	5,300	4,900

2. Seasoned wood is that which is dried 2 or more months during the period April 1 to October 31 before weighing.

(2) STUMPAGE VALUES FOR SEVERANCE TAX. Forest crop law severance schedule zones are established as designated on the map of the forest crop law severance schedule zones in par. (d) and the rates shall be as follows:

(a) Logs (stumpage per M feet board measure)

	NC	NW	WC	LM	SD
	1	2	Zone 3	4	5
1. White pine	\$ 69.00	\$ 48.00	\$ 69.00	\$ 57.00	\$ 78.00
2. Red pine	66.00	51.00	46.00	66.00	78.00
3. Jack pine	40.00	40.00	40.00	40.00	40.00
4. Spruce	28.00	28.00	28.00	28.00	28.00
5. Tamarack	27.00	27.00	27.00	27.00	27.00
6. Cedar	23.00	23.00	23.00	23.00	23.00
7. Hemlock	20.00	20.00	20.00	20.00	20.00
8. Aspen	21.00	18.00	22.00	22.00	19.00
9. Hard maple	71.00	41.00	68.00	77.00	79.00
10. Soft maple	48.00	48.00	48.00	48.00	48.00
11. Yellow birch	59.00	59.00	59.00	59.00	59.00
12. White birch	36.00	36.00	36.00	36.00	36.00
13. Basswood	59.00	42.00	59.00	64.00	67.00
14. Elm	48.00	39.00	43.00	55.00	62.00
15. Red oak	63.00	63.00	90.00	99.00	117.00
16. White oak	71.00	71.00	71.00	71.00	71.00
17. Other oak	46.00	46.00	46.00	46.00	46.00
18. Ash	38.00	38.00	38.00	38.00	38.00
19. Black walnut	808.00	808.00	808.00	808.00	808.00
20. Other species	57.00	57.00	57.00	57.00	57.00

(b) Cord products—rough volume (unpeeled). (Stumpage value per piled cord, 4' x 4' x 96"-100" or 4' x 8' x 4')

	NC	NW	WC	LM	SD
	1	2	Zone 3	4	5
1. White pine	\$ 9.40	\$ 6.80	\$ 8.10	\$ 9.90	\$ 9.90
2. Red pine	15.00	12.80	14.20	16.50	11.20
3. Jack pine	17.00	16.20	18.70	17.00	12.80
4. Spruce	9.20	6.60	6.60	9.60	6.60
5. Balsam fir	5.00	4.00	3.50	6.50	3.80
6. Tamarack	6.50	6.50	6.50	6.50	6.50
7. Cedar	4.50	4.50	4.50	4.50	4.50
8. Hemlock	5.50	5.50	5.50	5.50	5.50
9. Aspen	6.00	3.70	3.90	7.80	3.90
10. White birch	4.50	2.70	3.20	5.00	3.60
11. Oak	4.00	2.80	4.00	5.10	3.40
12. Mixed hardwoods	4.40	2.70	3.60	4.60	4.90
13. Firewood	4.40	2.70	3.60	4.60	4.90
14. Sawbolts					
a. Jack pine, spruce, hemlock, cedar, tamarack, aspen	16.00	16.00	16.00	16.00	16.00
b. All other species	24.00	24.00	24.00	24.00	24.00

(c) Piece products (stumpage value per piece)

	NC	NW	WC	LM	SD
	1	2	Zone 3	4	5
<u>Posts and poles</u>					
1. 7 and 8 ft.	\$.10	\$.10	\$.10	\$.10	\$.10
2. 10 and 12 ft.	.19	.19	.19	.19	.19
3. 14 and 16 ft.	.37	.37	.37	.37	.37
4. 18 and 20 ft.	.94	.94	.94	.94	.94
5. 25 ft.	1.87	1.87	1.87	1.87	1.87
6. 30 ft. and over	2.84	2.84	2.84	2.84	2.84
<u>Christmas trees</u>					
7. Black spruce	1.00	1.00	1.00	1.00	1.00
8. All other species	2.00	2.00	2.00	2.00	2.00

PART II WOODLAND TAX LAW

NR 46.10 Determination on application. (1) Lands upon which an application has been filed shall be entered as woodland tax lands upon a finding by the department that:

(a) The lands considered for entry contain 10 or more contiguous acres;

(b) The lands do not include an entire quarter-quarter section, fractional lot or government lot as determined by U.S. government survey plat, excluding public roads and railroad rights-of-way, which would be eligible for entry under the forest croplands law.

(c) The facts give reasonable assurance that the woodland is suitable for the growing of timber.

(d) The lands are not more useful for other purposes including, but not limited to commercial, residential, recreational or landscaping.

(e) The applicant agrees to follow a management plan, approved by the department and prepared by a qualified forester representing the applicant or the department consisting of the following:

1. The name(s) and address(es) of the applicant(s).
2. The legal description of the lands.
3. An appropriate map(s) or aerial photographs of the land on which cover types are identified by conventional map symbols indicating species, size and density of vegetation.
4. A schedule by year of the required forest management practices to be carried out during the contract period which are as follows:
 - a. Harvesting of mature timber according to sound forestry practices.
 - b. Thinning of plantations and natural stands for merchantable products according to sound forestry practices.
 - c. The release of pine from competing vegetation.
 - d. The reforestation of open and understocked areas.
 - e. Post-harvest treatment where necessary to insure adequate regeneration.
5. Management practices which are desirable and may be carried out during the contract period at the owner's option.
6. Signatures of the landowner(s) (and the qualified forester representing the landowner if appropriate) and the inspecting department forester.

(f) The lands are not within recorded plats or the incorporated limits of cities or villages.

(g) The land does not have an improvement having an assessed value situated thereon.

(h) No more than 20% of the total contiguous proposed entry or renewal may consist of nonproductive areas.