F
or all Alabamians, April 27, 2011, is a date that we will never forget. As I’ve traveled the state, I remain shocked by the level and scope of destruction. In the wake of this loss of lives and property, I’d like to share with you some of the things I’ve observed, as well as what needs to be done to address the enormous task of recovery.

Often, the only news we hear is when something bad happens or when someone does something they shouldn’t be doing. I can tell you first-hand that the people of Alabama have big hearts and when devastating events occur, they will put aside their differences and go the extra mile to provide help not only to the people they know, but also to people they’ve never met before.

In every county I visited, I’ve seen neighbors helping neighbors, as well as state agencies, organizations, churches, volunteer fire departments, and many others come together for the single purpose of providing assistance. People from outside Alabama also came with resources to help out in various communities. I saw people that had worked hours-on-end with no sleep, people who were unwilling to stop and rest just so they could help that next person.

As the state begins to assess damages, the Alabama Forestry Commission (AFC) is leading the effort to determine the volume, value, and location of timber loss. Our preliminary assessments indicate that there are tens of thousands of acres of severely damaged timber, with an estimated value in the millions of dollars. Much of this timber is so damaged it will never be harvested.

The AFC’s mission is to provide forest landowners and urban forest communities with the information needed to begin forest recovery. We will be working with various federal government agencies to try and obtain funds that will help in this recovery process. Additionally, we will work with forest landowners to provide assistance in the salvage effort as well as provide forest landowners with information that they may find helpful to restore their forest. On our website, www.forestry.alabama.gov, we’ve begun to compile information related to assisting forest landowners in dealing with the tragic loss of their forests. Please be aware that timber not salvaged will increase the risk of wildfires. When we enter the fall fire season, some time around September, please use caution when burning debris.

The recovery will be long and difficult, but the Alabama Forestry Commission’s goal is to do all we can to assist forest landowners – and communities with urban forests – in restoring their forests. Please contact your county office if you have any questions or need assistance.

Linda Casey

Budget Update

I want to take this opportunity to thank everyone who responded to our request to contact their legislators asking that the Alabama Forestry Commission’s 2012 State General Fund (SGF) budget be level funded at $13.4 million. As I write this, here’s where we are. The initial proposed SGF budget for our agency was $6.8 million. The budget conference committee will be meeting within the next couple of weeks to finalize the SGF budget, and the AFC’s proposed budget now stands at $9.5 million. This significant increase would not have occurred without your support and help. It truly made a difference.

Although we’re not where we need to be to adequately respond to multiple fires occurring in a county, we’re certainly better positioned than we would have been without this increase. Our hope is that when the SGF budget is passed within the next few weeks, our current budget remains at $9.5 million or possibly increases.

You can be assured that the Alabama Forestry Commission will continue to serve each of you to the best of our ability, regardless of the outcome. Again, thank you for your help.

— L.C.
Spring 2011

Alabama’s TREASURED Forests

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Photo by Johnna Waid Franks

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Couple Create Preserve for Future Generations

By Dennis Sherer
Reprinted with permission of The Times Daily, Florence
Often, when a large tract of land is acquired, there are plans to bulldoze trees to make way for a subdivision, strip mall, or other development.

Since 1979, Jim and Faye Lacefield have purchased more than 700 acres of rugged woodlands south of Tuscumbia [in Colbert County], but developing the scenic vistas that dot the landscape is the furthest thing from their minds. They are purchasing it to make sure its rustic beauty remains intact for generations to come.

The couple calls their scenic tract “Cane Creek Nature Preserve.” There are 15 miles of trails winding around the canyons that dot the tract near Hawk Pride Mountain. Visitors can spend an entire day gazing at waterfalls, rock formations, giant trees, and rare wildflowers.

Jim Lacefield said he and his wife love the beauty of the rugged canyon and enjoy sharing it with others. They started with 40 acres and have gradually expanded their property. “When we moved here over 30 years ago, we saw it as something we could do to protect the environment from development and make a contribution to the people of this area and people of the future,” he said. "Areas like this are going to be extremely valuable to future generations as more and more land is developed."

The Lacefields placed their property into a conservation trust with the Nature Conservancy to ensure it will be protected after their death. "The ownership of the property might change someday with the Nature Conservancy taking over, but it will be protected from development forever," Lacefield stated.

Some of the yellow poplar, basswood, and cow cucumber magnolia trees growing in the canyons measure more than four feet across at the base. Lacefield said the canyon walls have helped protect the massive trees from wind. In some of the side canyons, large boulders have tumbled from the rim, blocking the entrance to loggers.

More than a dozen waterfalls can be found at the preserve, including some that are 60 feet tall.

Cane Creek attracts more than 1,000 visitors from throughout the country. Many are drawn there by rare flowers that grow in the canyons. Some of the wildflowers grow on top of boulders with little soil - if any - to provide nourishment. Margie Anderton of Killen, a wildflower enthusiast, calls the nature preserve a TREASURE. "It's absolutely beautiful out there," she said. "It's hard to find any place that is any prettier."

Spring is the best time for seeing the wildflowers, according to Lacefield. One rare wildflower found at the preserve is the Alabama warbonnet (*Jamesianthus alabamensis*). Another wildflower that grows there, French's shooting star (*Dodecatheon Frenchii*), is found nowhere else in Alabama. The nearest colony of French's shooting stars to Cane Creek Canyon is more than 300 miles away in Arkansas. Biologists from several states have visited the preserve to collect DNA from the French's shooting star plants in hopes of unlocking the mystery of how the wildflowers wound up in a single canyon in northwest Alabama. So far, none have solved the puzzle.

(Continued on page 6)
Bill Zeulke of Florence, who frequently hikes at the nature preserve, feels that Cane Creek is the perfect place to escape from the daily pressures of life and enjoy the beauty of nature only a few minutes from town. "It's a beautiful place," he stated.

Lacefield said he and his wife strive to keep the preserve in as near a natural state as possible. They have installed small bridges across some streams in the canyons, but have not paved the walking trails or built souvenir stands and other buildings commonly found at private nature preserves. Also, unlike most private preserves, Jim and Faye Lacefield do not charge admission. He said there are other canyons in Colbert County, but many are in remote areas with limited access. Cane Creek Nature Preserve affords visitors an opportunity to tour a canyon without having to hike for miles to get there.

The entrance to the preserve is only a short walk from the Lacefields' home. Maps of the canyon trails are kept in a mailbox on the couple's porch. There also is a folder of nature guides that first-time visitors can use during a self-guided tour to learn about the biology, geography, and archeology of the preserve. They do ask that guests sign a log kept on the porch so they can keep track of visits. We're not interested in making money off the preserve," Lacefield said. "We use it as a way of modeling what we believe in and how people should respect the land."
During the summer of 2010, separate news articles were released to the southeastern states proclaiming the rapid spread of three specific destructive pests. On July 27, a pest alert announced the discovery of thousand cankers disease in East Tennessee. On that same day, a second media release reported the presence of emerald ash borer in Knox County, also in Tennessee. The following day, July 28, a professor of entomology from Mississippi State University sent a warning to Alabama declaring that laurel wilt disease was rapidly approaching our state line.

Although this was alarming news for Alabama forest landowners, there are specific actions that can be taken to prepare for these possible threats to our native trees. We have the opportunity to begin monitoring targeted forest areas for detection of these three new pests. The Early Detection and Rapid Response protocol is established precisely for this particular purpose, a proactive approach for identifying, locating, and controlling invasive pests.

**Thousand Cankers Disease**

The thousand cankers disease causes dieback and mortality of eastern black walnut trees. An insect-disease complex that normally only occurs in the western states, it had been documented for the first time in the Southeast. In a residential area near Knoxville, Tennessee, five symptomatic eastern black walnut (Juglans nigra) trees were tested positive for the walnut twig beetle (Pityophthorus juglandis) and its associated fungus (Geosmithia morbida). Later in August, a second round of sampling was done at different sites near Knoxville for further confirmation of this pest. Based on the results, the thousand cankers disease has been in Tennessee, in more than one area, for longer than previously suspected.

Since early symptoms resemble that of drought stress, landowners may believe that their declining walnut trees are suffering from drought-related problems. Specific symptoms include yellowing of foliage, cankers on branches, exit/entrance insect holes on branches, and eventually, the mortality of the tree. The first apparent symptoms are the yellowing of the foliage. Later, the foliage becomes brown and wilted. The bark surface appears to have no symptoms, but under closer analysis, numerous entrance and exit holes are present on dying branches. The walnut twig beetle creates galleries in the phloem while vectoring the deadly fungus. The fungus causes cankers on infected branches, resulting in some cracking of the bark. Finally, dieback of the branch occurs from the attack. The walnut tree eventually succumbs from the attack within two or three years.

No one is exactly sure how this pest spread from the western U.S. (Washington, Oregon, California, Idaho, Utah, Arizona, Colorado, and New Mexico) into Tennessee, by-passing all of the other states. However, transportation of firewood is the main hypothesis of this pest introduction. The Tennessee Department of Agriculture issued a quarantine in Knox and surrounding counties prohibiting the movement of firewood, black walnut nursery stock, and other materials that can spread the thousand cankers disease. Rapid detection and removal of infected trees currently remains the primary means of managing the disease.

**Emerald Ash Borer**

Also in Tennessee, an emerald ash borer (Agrilus planipennis) infestation was detected at a truck stop in Knox County. After receiving report of a possible find, state and federal officials collected specimens of infected ash logs and sent them to the U.S. Department of Agriculture for positive identification. The samples confirmed that emerald ash borer was present in east Tennessee.

Imported from Asia in wood packing material, this insect was positively identified in 2002. Since its initial introduction into the U.S. around the Detroit, Michigan area, the emerald ash borer has spread rapidly, attacking and killing ash trees (Fraxinus spp.) in Illinois, Indiana, Iowa, Kentucky, Maryland, Minnesota, Missouri, New York, Ohio, Pennsylvania, Virginia, West Virginia, and Wisconsin.

Initial attack is difficult to detect, since injury to infested trees may not be immediately apparent. Damage is caused by the larvae of this exotic insect, creating galleries and feeding in the phloem underneath the bark. This girdling activity disrupts water and nutrient flow. Infested trees will exhibit branch dieback in the upper crown, excessive epicormic branching on the tree trunk, and vertical bark split. By the time these symptoms are recognized, the infestation is spreading to other ash trees. Infested trees succumb from the attack within two or three years.

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The Bugs are Coming

(Continued from page 7)

In response to this breaking report, the Tennessee Department of Agriculture issued a quarantine in Knox and Loudoun counties prohibiting the movement of firewood, ash nursery stock, and other materials that can spread the emerald ash borer. The agency also conducted a thorough survey of ash trees in the area to assess the extent of the infestation.

Laurel Wilt Disease

The final warning concerned an insect-disease complex threatening Alabama’s southern border. From survey traps and observation conducted in Jackson County, Mississippi, several symptomatic camphor and redbay trees were found to be infected by laurel wilt disease. Also recently documented in Mississippi was the first symptomatic sassafras tree succumbing to this same insect-disease complex.

Because of this information, multiple reports of declining redbay trees in Alabama, two survey traps were placed in Mobile County. Fortunately, the symptomatic red-bay was negative of laurel wilt disease, but our state was not completely “out of the woods.” In October, two beetles were collected from one of the traps located just north of Grand Bay. Positive identification of the specimens made the first confirmation of the presence of redbay ambrosia beetle in Alabama.

Another import from Asia, the redbay ambrosia beetle (Xyleborus glabratu) was originally found in 2002 in a survey trap in Port Wentworth, Georgia. This was the first record of this non-native beetle to be detected in North America. Since its initial introduction from infested solid wood packing materials, it spread to redbay trees in eastern Georgia and South Carolina. By 2005, this insect-disease complex was discovered in Florida. In 2009, the first declining redbay trees were documented in Mississippi due to this invasive pest.

Unlike most pests, the ambrosia beetle attacks healthy trees. However, it is not the attack from the beetle that necessarily kills the tree; it is the associated fungus (Raffaelea lauricola) the beetle carries that causes the destructive disease called “laurel wilt.” Difficult to detect at first, infested trees soon display wilting leaves that appear reddish or purple in color. Part of the crown will show these symptoms, and eventually the entire crown wilts and reddens. The insect vectors this fungus, inoculating the gallery walls as it creates tunnels in the sapwood. The fungus clogs the vascular system of the tree, preventing the flow of water, and also causes brown-to-black streaks in the sapwood. In the final stages of decline, ambrosia beetles will attack in large numbers, creating compacted sawdust that protrudes from the boring holes. Infested trees succumb to attack within one or two weeks.

Trees of the laurel family (Lauraceae) are very susceptible to this insect-disease complex. Not only are redbay (Persea borbonia), camphor (Cinnamomum camphora), and sassafras (Sassafras albidum) tree vulnerable, but also swampbay (Persea palustris), spicebush (Lindera melissifolia), pondspice (Listea aestivalis), and avocado (Persea americana) can become potential hosts.

The public can help prevent the spread of redbay ambrosia beetle and laurel wilt disease by following these simple suggestions:

- **Become familiar with the signs of laurel wilt disease and redbay ambrosia beetle** and be on the lookout for evidence of the pest or disease on your trees.
- **Use local firewood only** – Redbay firewood should not be transported. Do not transport firewood of any kind from other states because destructive pests and diseases can hitchhike into Alabama on infested firewood.
- **Do not transport host trees** (redbay, swamp bay, avocado, sassafras, pond spice, pondberry, and others in the Lauraceae family) unless purchased from a registered nursery.
- **Avoid spreading the beetle and pathogen to new areas** – Wood or chips from infested trees should not be transported out of the local area where the trees were found. Dead redbay or other Lauraceous tree species cut in residential areas should be chipped and left onsite as mulch, or disposed of as locally as possible.

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Forestry and Natural Resource Webinar Series on September 3, 2010
During early to mid-year 2010, the Alabama Forestry Commission (AFC) received few claims of beetle infestations. However, as the fall season arrived, this situation changed. When dying pine trees started appearing in forest stands around October, calls from concerned citizens bombarded the AFC county offices. To quantify these reports, the agency conducted formal beetle detection flights.

Anytime there is a mass number of beetle spots such as this, the initial belief is that the southern pine beetle is the pest. Because such an emphasis has been placed on educating the public about that particular insect, most Alabamians became quite familiar with this devastating pine pest. After weeks of checking several infestations, AFC officials realized that the original assumption was inaccurate . . . this destruction was caused by a slightly different insect. Yes, these were indeed bark beetles that were attacking weak pines, but the majority of the damage was not caused by the southern pine beetle, but by the Ips engraver beetle instead.

What exactly created this sudden explosion of beetle spots could have been a combination of many factors, but most likely the extended dry climate of the summer was a major influence. As in 2006 and 2007, the pines became stressed from this adverse weather condition. Bark beetles then responded to the chemical change in the trees, attacking the weak ones and ultimately resulting in the trees’ mortality.

A glimpse of an infestation will not normally be enough to determine the type of bark beetle attack; it usually takes a closer examination to confirm the actual species of beetle.

Although stress of a pine is a common factor for both the Ips engraver beetle (IEB) and southern pine beetle (SPB), there are differences. The SPB is primarily influenced by a nine-year population cycle. If the current year of this cycle is declining, the population may not drastically increase, even under adverse climatic conditions. This is not the case for the IEB which is mainly influenced by abnormal abiotic factors (physical and chemical aspects of an organism’s environment), such as a prolonged drought, saltwater intrusion, or storm damage.

Also, after initially attacking a weak or declining pine, the SPB population will then increase exponentially in that infested tree. Because SPB is quite aggressive, it will move to neighboring pines and begin to attack even if some of them are healthy. The infestation pattern is generally one large contiguous group of dead and declining pines. This one spot will continue to grow as more and more neighboring pines are infested. Since the IEB is considered less aggressive, it normally attacks weak pines only, not healthy ones. Dead or declining pines scattered within a stand is usually its infestation pattern. There may or may not be one contiguous group of infested trees.

Because the main pest last year was Ips engraver beetle rather than southern pine beetle, predicting the level of bark beetle attack for 2011 would be a professional conjecture at best.

Definitely, if the state continues to have extremely high temperatures that are not common for the season or if limited precipitation occurs, Alabama may experience an IEB epidemic. Weather conditions still have some influence on SPB infestation as well, but the actual year of its population cycle is a better determining factor. The spring SPB survey, however, is the best indication of what to expect from this beetle’s population status.

Hopefully, the climate conditions for 2011 will be fairly normal for the state and conducive for keeping all bark beetle attacks at a low, manageable level.

<table>
<thead>
<tr>
<th>Beetle Detection Flight Summary</th>
<th>October/November 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY</td>
<td># of SPOTS</td>
</tr>
<tr>
<td>Lowndes</td>
<td>9</td>
</tr>
<tr>
<td>Dallas</td>
<td>125</td>
</tr>
<tr>
<td>Lamar</td>
<td>4</td>
</tr>
<tr>
<td>Perry</td>
<td>3</td>
</tr>
<tr>
<td>Pickens</td>
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</tr>
<tr>
<td>Walker</td>
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</tr>
<tr>
<td>Choctaw</td>
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<tr>
<td>Clarke</td>
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<td>Escambia</td>
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<tr>
<td>Marengo</td>
<td>106</td>
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<tr>
<td>Monroe</td>
<td>69</td>
</tr>
<tr>
<td>Washington</td>
<td>1</td>
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<td>Wilcox</td>
<td>397</td>
</tr>
<tr>
<td>Statewide Totals:</td>
<td>819</td>
</tr>
</tbody>
</table>

Of the 819 total detected spots in the fall of 2010, approximately 85% were caused by the Ips Engraver Beetle.

Photo: Pest and Diseases Image Library, Bugwood.org
For the third straight spring, there have been numerous reports of patches of dead or dying hardwood trees in North Alabama. In fact, these trees are not dead, or dying. Although they have been defoliated by emerging larvae of the linden looper, Erannis Tiliaria (Harris), the larval stage will end soon and the trees should begin showing signs of new foliage, according to experts. Numerous spots have been ground-checked by Alabama Forestry Commission (AFC) personnel, and the larvae have been confirmed.

The linden looper is a native defoliator that may be found throughout the Eastern United States. It defoliates forest, shade, and fruit trees such as red and white oak, maple, elm, hickory, ash, birch, apple, and cherry. Heavy defoliation usually occurs in May and June and can cause growth loss and mast reduction. If coupled with other stresses, such as drought, this defoliation may cause mortality. The greatest impact of these insects is often felt in public-use areas where defoliation reduces the aesthetic value, and larvae and their droppings create a nuisance. Early evidences of feeding are small holes in the leaf produced by young larvae feeding on the expanding foliage. Older larvae consume the entire leaf, except the midribs and major veins.

According to Jim Jeter, AFC Hardwood Specialist, “These looper larvae generally occur in the forests once each year, but the past couple years there has been a larger than normal emergence. Because it is noticeable from the highways, it has naturally caused concern. However, barring any other environmental stresses, the defoliated trees should put on new leaves and have no long-term detrimental effects.”

To learn more about the linden looper, visit the AFC’s website at www.forestry.alabama.gov/lindenlooper.aspx or go to www.forestpests.org.
In his will, Farmer Brown left 500 acres that had been in the family for four generations to his son. Farmer Brown expected the son to continue the family tradition, but the son was more interested in a regular job. He had been working on the farm only because Mom told him Farmer Brown could not do it without his help. The son put up a “For Sale” sign after the funeral, and seven months later he sold the farm and moved to Montgomery where he had friends, more entertainment, and more time to enjoy both. He got a job at the Hyundai plant and bought Mom a condo.

This situation could have been prevented if Farmer Brown had used a trust instead of a will for his estate plan. The farm could have been left in trust for the son’s benefit. If the son worked the land he could live there and enjoy the profits from the farm. If he did not work the farm, the trustee could have rented the land and paid the income to Mom for her support. The trustee could continue to rent the land until a grandchild was interested in farming the land.

The point of the story is that if you use a will for your estate plan, you have no control over what your beneficiaries do with the property. However, with a trust, you can control the timing and condition of the disposition of your assets.

**Trust.** A trust is essentially a contract between a settlor (the person who creates and funds the trust, also known as grantor) and the trustee (the person who has legal title to the assets, and manages and distributes those assets according to the instructions in the trust document). The beneficiaries of the trust have equitable title to the assets in the trust, but not legal title, and the right to enforce the terms of the trust. A trust can be revocable, meaning that the settlor can amend the trust document or remove assets from the trust. Some people refer to this type of trust as a “living” trust, but living has no meaning; the trust is either revocable or irrevocable. A revocable trust does not require a separate tax identification number, and the grantor will continue to file an individual income tax return and treat the assets in the trust as his own. An irrevocable trust is what it says. The settlor cannot change the terms of the trust or remove assets from the trust after its creation and funding. The irrevocable trust is a separate legal entity and the trustee must file a separate tax return (Form 1041) with a separate tax identification number. Assets transferred to an irrevocable trust constitute a completed gift and remove the assets from the settlor’s estate, which may require the donor/settlor to file a gift tax return (Form 709).

**Timing and Condition of Disposition.** A grantor can determine when the beneficiary will obtain the benefit of an asset in the trust. As a simple example, the grantor may provide that the beneficiary will receive a third of the assets when he attains the age of 25 years or graduates from college, whichever occurs first; half of the remaining assets when the beneficiary attains the age of 30 years; and the remainder of the assets when the beneficiary reaches the age of 35 years. Or, the grantor may allow his children to receive the income from the trust during their lifetime with the remainder to his grandchildren. **Condition** refers to some event that must occur before a beneficiary can receive a distribution from the trust. For example, the grantor may want to give his grandchildren $500 for making the dean’s list; $2,500 if they graduate from college; and another $2,500 if they have a 3.5 GPA when they graduate. Many people who have worked hard during their life want their children to work rather than live off their efforts; so, the condition they use is, match my child’s...
Estate Planning Part 2

(Continued from page 11)

Another problem with probating an estate is finding all of mom’s property, especially if she lived in another city. Parents may not share all of their financial information with their children, and when the parent dies, the child may not be aware of the life insurance policy on mom. The advantage (and possibly disadvantage, see below) of a trust is that property has to be transferred to the trustee, even if the trustee is mom, and there should be a record of the transfer. So, it should be easier for the children to identify mom’s assets if they are in a trust.

**Creditor protection.** An irrevocable trust provides protection against creditors’ claims. A revocable trust becomes irrevocable upon the settlor’s incapacity. Dad could leave his assets to mom outright or in an irrevocable trust. If mom is 89 years old and still driving, there is a chance she could become involved in a traffic accident that was her fault. If a jury awarded the plaintiff more than the limits of mom’s insurance policy, she would be liable for the remainder. If dad left mom his assets outright, they may be lost as a result of the lawsuit. On the other hand, if dad had left the assets in an irrevocable trust for mom’s benefit, then the creditors would not have access to those assets since mom does not own them. In fact, the trustee would have the choice of giving mom assets or providing for mom’s care, and rather than giving mom assets that the creditors could attach, the trustee would pay mom’s nursing home bill, etc.

A revocable trust does not provide creditor protection. If you can take assets out of the trust, then the court can make you take assets from the trust to satisfy creditors. In addition, a trust that was revocable prior to death is also subject to creditors’ claims.

**Beneficiary designation.** Dad may be survived by his third wife. If he leaves her everything outright, his children from prior marriages may not receive anything. Dad could leave his assets in trust for the benefit of his wife. As long as the trust pays all of the income to the surviving spouse and does not make payments to any other beneficiary, the trust qualifies for the unlimited marital deduction. Dad would specify the beneficiaries that would receive the assets at the surviving spouse’s death instead of the surviving spouse controlling the disposition. In addition, assets in trust are not susceptible to the spousal election.

**A Trust Only Disposes of Assets in the Trust.** If the settlor purchases an asset, such as an automobile, and takes title individually instead of in the trust, then the trust will not control that asset. Prudent estate planning would require a “pour-over” will (assets not in the trust are poured over into the trust for distribution) for that situation. If all of the assets are in the trust, it will not be necessary to probate the will.

In summary, if your children are mature, there are no special situations, and your plan is simply, “all to my spouse if they survive, otherwise, equally to my children,” then all you need is a will. However, if you want to control how and when your beneficiaries receive your assets, then you need to consider a trust.

**Avoiding Probate.** Some individuals are concerned with privacy. A will is offered for probate, and the will and a record of the proceedings are recorded in the Probate Judge’s Office where they become a matter of public record. Remember from Part 1, some assets are not subject to the probate process. A typical example is something with a beneficiary designation, such as a life insurance policy or a retirement account. A trust is not subject to the probate process either; so, it is not recorded in the Probate Judge’s Office. Another reason to avoid probate is the cost and court supervision involved. For example, in Alabama the personal representative’s allowable fee is five percent of the estate, and the estate has to pay attorney’s fees and court costs. The advertisement in the newspaper is required whether you have a will or a trust, even though the trust is not probated. However, creating a trust is usually more expensive than writing a will. Even though you avoid the cost of probate, the trustee will continue to manage the assets for the life of the trust; so, there is usually an annual trustee’s fee which may not be large if the trustee is your brother, but corporate trustees have fee schedules and minimum asset requirements.

**Asset Management in Case of Incapacity.** If you use a trust, you will not need a power of attorney, because the successor trustee acts in the same capacity but with more responsibility. An attorney-in-fact (authorized by the power of attorney) has the authority to sign your name and could, for example, sell your house. A successor trustee could also sell your house but is required to use the funds for your benefit.
Longleaf pine forests once covered millions of acres throughout the Southeastern United States. Today, only a few thousand acres of this vital habitat remains. To help sustain, enhance, and restore longleaf pine forests, United States Department of Agriculture (USDA) Natural Resources Conservation Service (NRCS) Chief Dave White announced the availability of more than $12 million to help private landowners in nine states restore and manage longleaf pine. “The longleaf pine is one of our key native species; providing a home to hundreds of plant and animal species as well as being a tremendous economic resource,” White said. “Restoring and expanding this species is only made possible through voluntary partnerships with conservation-minded landowners who share our goal of healthy forests.”

Longleaf pine habitat can contain as many as 300 different species of groundcover plants per acre, and approximately 60 percent of the amphibian and reptile species found in the Southeast. Additionally, this forested habitat is home to at least 122 endangered or threatened plant and animal species including the fox squirrel, northern bobwhite, red-cockaded woodpecker, and gopher tortoise.

“We’ve taken great steps toward conserving longleaf pine forests in Alabama,” said Dr. William Puckett, NRCS State Conservationist. “Through this initiative, and the great work of our landowners, we will be able to enhance and protect more of this essential habitat.”

The Longleaf Pine Initiative will incorporate both technical and financial assistance providing $2.5 million to help landowners in Alabama improve habitat on agricultural land, nonindustrial private forest, and tribal lands. This is a substantial increase from Fiscal Year 2010 when $1.1 million in financial assistance was provided through this program to restore longleaf on 6,000 acres.

Approved participants will receive financial assistance for implementing conservation practices including planting longleaf pine, installing firebreaks, conducting prescribed burning, and controlling invasive plants. The NRCS will advertise the appropriate sign-up dates for the 2012 program year which usually occurs in the fall.
It seems that the most common practice for managing our Streamside Management Zones (SMZs) is to paint a blue line around them and, where possible, completely exclude these stands from active management. Occasionally, some selective removal (i.e. highgrading) is allowed, but rarely are silvicultural treatments prescribed. Does this approach make sense? As is the case with most management decisions, it depends ... on the site, any operational constraints (legal, social, economic, or biological), and most importantly, it depends on the landowner’s objectives.

The three most common benefits that are typically derived from our SMZs include: 1) water quality, 2) wildlife habitat, and sometimes 3) timber production. Each of these is provided to some degree, regardless of management intensity. In this article, I’d like to address the incremental benefit provided with increased silvicultural effort as it affects each of these objectives, and conclude with a recommendation for those situations where active management is deemed most appropriate.

**Water Quality**

The vegetation present in an SMZ reduces the potential for erosion and also acts as a filter strip to reduce the amount of sediment flowing into the stream from adjacent land uses. One of the most important traits associated with this filtration capacity is a measure called roughness. This is basically a measure of the number and density of stems on the ground. With increasing roughness, the energy and flow of surface water is reduced, thereby reducing erosion potential as well. An undisturbed mature hardwood stand has relatively few trees, but still casts a dense shade. Because most of the sunlight is intercepted by the forest canopy, very little understory vegetation is able to survive and thus, the roughness coefficient is quite low. Conversely, a stand that is actively managed with regular partial cutting does not have a densely closed canopy, so the light levels on the forest floor are sufficient to sustain a dense array of herbaceous and woody plants that are much more efficient at filtering sediment than fewer, larger trees.

**Wildlife Habitat**

The information needed to manage an SMZ for quality wildlife habitat could easily fill an encyclopedia. However, some generalities may be suggested. First, management (or lack thereof) must be specific to the habitat needs of the target species. What is optimal for one species or group may make the area completely unsuitable for another. Second, the vegetation deemed most desirable must be given sufficient growing space to thrive. As mentioned previously, if lush herbaceous growth is required, then the forest canopy must be maintained in an open condition so that light is available on the forest floor. Conversely, snags are more likely to be produced in older closed canopy.
stands where competition is intense. Such conditions will also tend to produce an open midstory and understory which may be desirable for some birds and bats. Hard mast producing species (oaks and hickories) tend to produce larger and more regular crops when they have been released from competition by thinning. However, not all trees within a species will produce equally well and some may never produce at all. If acorn production is of interest, then good mast producers must be identified in advance of thinning operations.

**Timber Production**

Although many forest landowners produce timber, only in rare cases is timber production an objective of ownership. Timber harvests are typically conducted to fulfill the objective of producing income. I make this point because many of the decisions regarding management of an SMZ can markedly affect present and future revenue. If we simply exclude SMZs from management, we may be completely removing 10-15 percent of the land base from production. Highgrading the SMZ may generate some immediate income, but the long-term effect is to reduce or eliminate high-value species and to concentrate growth on low-value species or non-merchantable stems. Succeeding harvests are unlikely to generate significant revenue following highgrading. If, however, the SMZ is managed with a selection system designed to distribute adequate growing space among potential crop trees and recruit enough reproduction to sustain growth and harvest, there may be less income generated with the initial entry, but future harvests will continue to generate income while maintaining a healthy, vigorous stand.

As is probably obvious by now, in many cases I believe that active management of our SMZs is often in the landowner’s best interests. Managing density of the overstory can improve the filtration capacity of SMZs by stimulating growth of understory vegetation. However, this must be balanced by exerting tight control during harvesting operations, because excessive disturbance of the forest floor and exposure of bare mineral soil may increase erosion beyond the added benefit of increased roughness. An increase in the herbaceous and understory woody material also means improved browse production for wildlife. Marking rules may further be used to influence the species composition of a stand to improve hard and soft mast production or designed to ensure the retention of certain structural characteristics such as cavity trees. Although there are other revenue streams, if one focuses on timber, then excluding all harvesting will cost the landowner in terms of lost opportunity and annual taxes. Highgrading may generate some immediate return, but is unlikely to be sustainable in the long run. Alternately, a selection system will continue to generate periodic income in perpetuity.

**Selection**

Selection silviculture seems to be a lot like the weather…everyone talks about it, but no one ever does anything about it. Selection is mentioned in the Alabama BMP guidelines as the appropriate method of harvesting/managing SMZs. However, even an extensive search of the scientific literature will generate very little information in terms of the system’s application, particularly in riparian hardwoods. I have been working on a method of applying the system that seems (based on preliminary research) to be applicable in southeastern SMZs. All of these guidelines are subject to modification based on local conditions, but in general, I have been recommending a residual basal area of approximately 60 feet²/acre. Stocking is allocated among broad diameter classes in a fixed ratio with stands harvested so that 30 feet²/acre is left in trees 12 inches DBH (diameter at breast height) and larger; 20 feet²/acre in trees 6-12 inches DBH; and 10 feet²/acre is allocated to trees less than 6 inches DBH. As in any selection system, it is necessary to distribute growing space within the stand among the overstory, midstory, and the reproduction layers. As was mentioned earlier, a densely stocked stand does not allow enough light through the canopy for grass to grow; that same process affects trees as well.

Selection silviculture is a useful tool, but it is not a silver bullet. Harvest entries must be planned carefully and operators must be well trained and closely supervised. Excessive residual stand damage will destroy future value. Finally, because selection requires periodic recruitment of desirable species into the stand, the system is unlikely to be successful where a dense understory of undesirable shade-tolerant species cannot be controlled.
This past fall as the leaves changed color and temperatures dropped, three forestry planning committees in Alabama were very busy completing arrangements to conduct three very significant landowner tours. During late September in Greene County, a combined effort by the Sumter and Greene County Forestry Planning committees provided 267 participants with a very successful forestry field day on the McRae property near Eutaw in west central Alabama. In early October, the Covington County Forestry Planning Committee entertained 250 visitors in south Alabama with forestry, food, and fun on the Full Circle Farm west of Andalusia. The third and final forestry field day event took place in mid-October in Jackson County in north Alabama on the Jones & Sons Farm near Paintrock, where over 120 interested guests were treated to examples of landowner-implemented forest management practices and traditional southern barbeque.

These tours were designed to showcase sound forest stewardship, demonstrate on-the-ground forest management practices, and promote the achievements of Alabama’s private non-industrial forest landowner. Sponsored by the Alabama Natural Resources Council and the Alabama Tree Farm Committee, planning for these events began nearly a year ago. The Natural Resources Outreach Committee of the Alabama Natural Resources Council assists the local planning committees and helps with the planning of these events. By maintaining regular lines of communication and assisting as needed, the Outreach Committee helps maintain consistency in the regional events across the state. Primary goals for each event are the safety of everyone attending, the protection of the landowner’s property, and highlighting of the landowner’s accomplishments. Achieving these goals translates into a successful forestry tour.

Greene County

McRae’s Pond greeted 267 visitors with coffee and doughnuts on a cool brisk late September morning. Dr. Findley McRae, one of three Helene Mosley recipients for 2009, welcomed everyone with a brief history of the property and their approach to forest management. Afterwards, everyone loaded into trailers to tour the property.

The first stop on the tour – and perhaps the one stop receiving the most oohs and aahs – was the high ropes course. Constructed as a training exercise for team building, successful completion of the eight stations in the course depends on each participant’s ability to work together and follow instructions. The course is designed to focus on teamwork, build trust, and increase leadership skills by encouraging individuals to step outside their comfort zone, push past fears, and overcome stumbling blocks to personal achievement.

The next stop compared prescribed burning to the use of a skid steer mulching machine. Both treatments have their place, depending on the immediate objective. It was noted that there can be a significant cost difference between the two, with the mulching being more expensive on a per-acre basis, but it does achieve more immediate results.

Continuing along the tour route, the group stopped next at the large vineyard. Here, a presentation about the importance of bee colonies to plant pollination was given by state apiarist Dennis Barclift. Collin McRae, who manages the vineyard, talked about the muscadines grown and invited everyone to take a sample before they loaded back onto the trailers.

The last stop was the outdoor wedding site next to the pond. Here, talks about “Selling Your Timber” and pond management were presented. Although not available to the public, vows have been exchanged at the outdoor wedding site.
At the conclusion of the tour, lunch was served back at the pavilion where the award ceremony was held. The highlight of the event was the presentation of the state Helene Mosley Memorial TREASURE Forest Award. The 2010 recipient was Barton Ridge in Coosa County, owned by Howard and Elizabeth Barton, and recognized as one of the most outstanding TREASURE Forests in Alabama for outstanding achievement in multiple use management with special emphasis on educational value and use.

Other local awards were also presented. The Walker County Forestry Planning Committee received the Central Region Outstanding Forestry Planning Committee Award for 2010. Sam Wiggins of the Alabama Cooperative Extension System received an award for being the coach of the State Champion 4-H Forestry Judging Team, as did team members J. W. Ashmore, James Pugh, Anna Gray, and Jackson Lawrence, all of Pickens County. This was the first time for Pickens County to win the forestry judging award. Tuscaloosa County’s Wildlife Judging Team won the state award for that category which was presented to team members Brandon Bounds, Hunter Ford, and Levi Campbell. The final award presented was a lifetime achievement award given to Wayne Ford, Extension agent for Tuscaloosa County. Wayne deserves recognition for coaching local teams to 13 national championships. He was presented with a porcelain eagle statuette and a framed poem.

Covington County

During the first week of October, the South Regional Forestry Field Day took place west of Andalusia on the Full Circle Farm of Gail and Phillip Jones. Home-made pound cake and coffee greeted the 200 guests that morning. Gail and Phillip Jones had received the 2009 Helene Mosley Memorial TREASURE Forest Award for the South Region the year before, and the condition of their property clearly demonstrated that it was justly deserved.

Paul Hudgins of the Alabama Forestry Commission called everyone to order and gave instructions for the field day, introducing the Joneses and listing the tour stops. After a few brief comments from the tour’s hosts and a couple of thoughts on safety, everyone headed to the tour trailers.

A circuitous route began with a “field” first-aid display and talk. Wayne Godwin of LBW Community College presented topics ranging from substitute “medicines” to take, such as syrup or honey when blood sugar is low, to first-aid techniques for insect stings or falls.

Since timber management is a primary objective for the Joneses, the next two stops were very appropriate and fit with their forest management plan. The “Selling Your Timber” presentation, given from the tailgate of a pickup truck by AFC associate Jim Jeter, covered the main items a landowner should be aware of when planning a timber harvest. Following that presentation, the advantages of longleaf pine and its proper establishment was discussed by Mark Hainds of the Longleaf Alliance.

Many landowners have to deal with nuisance pests and the problems they cause. At the next tour stop, Covington County landowner Paul Langford discussed dealing with a beaver problem that was damaging a portion of his timberland. He related how he went from little-to-no knowledge of how to deal with the beavers, to gaining near expert knowledge on trapping and eradication methods.

In addition to animal pests, southern Alabama is home to one of the most invasive plant species: cogongrass. Tim Jones of the US Forest Service displayed a spray rig and talked about how to chemically eradicate invasive species such as cogongrass.

The last tour stop was at one of several existing gopher tortoise burrows on the property. The sand hills habitat required by the tortoise was discussed by wildlife biologist Thagard Colvin (retired, ADCNR). The Jones property is ideal gopher tortoise habitat with its dry sandy ridges and open stands of longleaf pine.

Following completion of the field tour, a lunch of steaks and baked potatoes was served which was prepared by the Covington Cattlemen’s Association. The crowd was pleased to hear from a hometown favorite, the Honorable Seth Hammett, who reflected on his time in the Legislature. At the time of the tour, he was Speaker of the House of the Alabama House of Representatives. Assistant State Forester Patrick Glass then gave the audience a “State of the Commission” report. His message was that the AFC needed help to maintain the current budget status so that the agency can continue to provide landowners with the services they require. Finally, the Allen Varner (AFC) presented the South Region Outstanding Forestry Planning Committee Award for 2010 to the Covington County Forestry Planning Committee.

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Jackson County

Along the Paintrock River on the R. B. Jones & Sons Farm, the third forestry field day event took place under beautiful blue skies. The weather was perfect, for which the Jackson County Forestry Planning Committee was very appreciative and thankful, as any rain occurring before the event could have caused the Paintrock River to rise, making the planned tour site inaccessible. The event started with a brief welcome by Raymond Jones, Helene Mosley winner for the North Region in 2009, followed by a few housekeeping and safety announcements. Afterwards, the crowd of 120 or more visitors was ready to load the wagons and head for the tour stops.

Because of the unique arrangement of the property, three separate tour trails were established with each highlighting different management activities. The Red Tour had a riparian theme consisting of three stops: riparian forest buffers by Jim Frost (NRCS), wetland habitat management and field borders by Jim Schrenkle (ADCNR), and cherrybark oak stand management by Lynn Washington (AFC).

Continuing further east, those riding on the Blue Tour were treated to a history of the property by host, Raymond Jones, Jr. Next, wildlife biologist Joel Glover (ADCNR) explained the uses, locations, and values of wildlife corridors and hedges. For the last stop on the Blue Tour, wildlife biologist Frank Allen (ADCNR) presented the management, establishment, and role in wildlife management of native warm season grasses.

Turning south, the Green Tour had a timber management theme as Allen Varner (AFC) discussed “Selling Your Timber” and Tim Albritton (NRCS) presented hardwood crop tree release steps.

Everyone returned to the Event Tent when the tours were over. Phillip Thompson, chairman of the Jackson County Forestry Planning Committee, recapped the tour stops and again thanked Raymond Jones and his family for their hospitality. A traditional southern barbeque lunch was served.

The day’s Stewardship theme continued with a presentation on Alabama Forestry Commission’s supported forestry programs of Stewardship, Tree Farm, and TREASURE Forest. Cherokee County was presented with the North Region Outstanding Forestry Planning Committee Award for 2010, and, very appropriately, Anthony McLaughlin received his Stewardship certification plaque from AFC Work Unit Manager Lynn Washington.

The Jackson County Forestry Planning Committee thanked all those who supported the event and in particular named the Alabama Cooperative Extension System (ACES), Alabama Forestry Commission (AFC), Alabama Department of Conservation and Natural Resources (ADCNR), ALFA, USDA Natural Resources Conservation Service (NRCS), and USDA Farm Service Agency (FSA) for their active participation.

The three 2010 Forestry Field Day Events were well received and very successful as indicated by the nearly 600 attendees. Of course, having beautiful blue skies and warm sunshine certainly contributed. The Field Days are designed to help landowners meet their forest management objectives by sharing information through demonstrated successes. If at least one individual takes home one idea and successfully implements that idea, then the mission of the field days has been achieved. As you finish reading this article, planning for the 2011 Field Days is already underway. Hope to see you there.

Stewardship

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Although many habitat management strategies are common to both white-tailed deer and Eastern wild turkeys, there are specific management practices that address the needs of wild turkeys. Some landowners have the misconception that if management efforts are focused on healthy deer populations, wild turkey populations will flourish. Landowners and land managers with an interest in managing for wild turkeys as well as deer need to be aware of the differences in order to develop productive management plans.

A broad brushstroke of general management options across various habitats typically improves conditions for both deer and turkeys. It has been well documented that prescribed fire with dormant and/or growing season burns enhances the production of herbaceous forages and removes invasive and undesirable woody plants. This is especially important in pine plantations and mixed pine-hardwood landscapes. Deer and turkeys live at the ground layer where burning is most effective. Current restoration of historic longleaf pine ecosystems has been a moving force in the importance of frequent fire and has resulted in improved habitats for deer, turkey, quail, and many other wildlife species.

Periodic thinning in pine plantations opens up the canopy, allowing sunlight to reach the ground. The combined use of fire and timber harvests has the tremendous potential of changing poor habitat into excellent habitat. In addition, wildlife-friendly timber harvests that retain oaks and other mast producers are common to carefully developed management plans for deer and turkeys.

Another management tool that continues to gain momentum is the use of herbicides to control and eliminate invasive plants. If left unchecked, cogongrass, a non-native plant that has gained a strong foothold in some regions of the state, will eliminate native herbaceous habitat for deer, turkeys, and a host of other wildlife. In addition, the development and management of wildlife openings continues to be an important and popular means of planting warm and cool season forages for deer and turkeys. If properly managed, openings have the potential to enhance the productivity of habitats throughout the year.

Habitats managed for wild turkeys, when painted with the finer details, offer subtle but important differences in the landscape portrait. Without rehashing what was outlined as good practices for both deer and turkeys, let’s insert a few ingredients specific to wild turkeys. One of the most under-managed components of turkey habitats is woods roads. When managed as wide, herbaceous, linear openings, woods roads provide an array of habitat components and seasonal needs. Most roads, unless they

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By Steven W. Barnett, Wildlife Biologist
Division of Wildlife and Freshwater Fisheries, Alabama Department of Conservation and Natural Resources
Wild Turkey Management

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exist in a clearcut, need to be daylighted (tree and brush removal) and widened to allow ample sunlight. These roads need to be scattered throughout the property in upland and bottomland areas and vehicle use limited. A good approach is to view these managed roads as you would any other wildlife opening in terms of use and maintenance. Native grasses and forbs should be encouraged. Alternating strips of native plants and planted crops is a good strategy. For crop selections, chufa and millets in the spring and a mixture of clovers in the fall are prime choices.

The benefits of managed roads for turkeys are numerous. They provide brood rearing areas, foraging habitats, and travel corridors. Managed roads are especially important when adjacent to poor habitats. In brushy, thick habitats, roads may afford one of the most important habitat features to turkeys. Overgrown thickets that may be used as cover for deer are not used by turkeys. Turkeys simply cannot travel through these areas unless there are travel corridors such as managed roads that connect other habitat types.

Another distinction between deer and turkeys is the foraging needs in woodlands. Turkeys prefer more seeds, berries, fruits, and nuts as compared to deer. Be mindful of retaining, enhancing, or planting important trees and shrubs. These include a variety of oaks, beech, dogwoods, hawthorns, chinkapin, plum, and blueberries. Native grasses such as Indian grass, big bluestem, and little bluestem should also be recognized and encouraged.

These are just of few of the key features of wild turkey management that should be acknowledged and incorporated into dual deer and turkey management plans. A publication, The Wild Turkey in Alabama, is available online at www.outdooralabama.com. Published by the Alabama Department of Conservation and Natural Resources, it offers detailed information for landowners to develop a successful wild turkey management plan.

Open Areas Important for Turkeys

By Steven W. Barnett, Wildlife Biologist
Alabama Division of Wildlife and Freshwater Fisheries

Turkey hunters often ponder and are amazed at where they find gobbler sign, especially in the spring. Some of the best areas for finding gobblers do not appear to be good habitats for turkeys. Appearances may be deceiving, however. Many times, hunters report hearing several gobblers gobbling in the areas of clearcuts, young pine plantations, fields, pastures, utility rights-of-way, wide roads, and other openings. So, what is it about open areas that attract gobblers?

The answer is found in the life cycle of wild turkeys and is driven primarily by the instinct of procreation. After dispersal of winter flocks, hens seek more open habitats for nesting. This is a seasonal shift from woodland habitats where foraging for fall foods such as acorns was more prevalent in movement patterns. Wild turkeys will use openings periodically year round, but open areas become a focus of use in springtime.

Gobblers respond by moving into more open habitats in the spring as well to seek out hens for mating. So for turkey hunters, the focal point of scouting efforts and listening for gobbling ought to be near open habitats adjacent to roosting habitat along rivers, creeks, and branches. Gobblers often use these openings for courtship, displaying behaviors (gobbling, strutting, and drumming) in an effort to attract hens. Openings may be referred to as “staging areas” for gobblers as they are “trolling” for receptive hens throughout their springtime home range. Also, it is important to remember that each adult gobbler began life as a two-ounce poult whose survival depended on grassy openings for feeding on insects and for providing protective cover during the brood-rearing season.

To put it in a nutshell, wild turkey survival and population growth is centered on the availability and quality of openings from spring hatch to fall flocks. Landowners and hunting clubs need to create, maintain, and enhance openings throughout their property in order to provide optimum wild turkey habitat. The most important aspect of a wildlife opening is that it is maintained as an opening. This does not necessarily mean planted in crops.

A wise use of limited funds should focus on correcting soil pH and periodically fertilizing, mowing, burning, and disking openings to encourage native grasses such as little bluestem, big bluestem, and Indian grass, to name a few. If you do plant crops, alternate these plantings with native plants and keep it simple with turkey-specific crops such as chufa and millets in the warm season and clovers in the cool season.

The take-home message for landowners that turkey hunt is this: If your property consists of primarily unbroken and unmanaged woodlands with few openings, and your neighbor has a balanced mix of managed forest and openings, then most of the gobbling you will hear will be across the property line.
Placing food plots for deer is very popular among Alabama's deer hunters. Most of these are planted during September and October in anticipation of the upcoming deer season. These cool-season plots serve to increase deer harvest and viewing opportunities for hunters. If prepared correctly, these food plots also supply deer with an excellent source of high-quality food to help them through the stresses of winter and early spring. Many hunters do not realize they also can provide supplemental, high-quality food to deer during the spring and summer by planting warm-season food plots.

Before investing the time and money needed to plant spring and summer food plots, hunters, landowners, and managers need to decide if other, more important aspects of their deer management plan are being accomplished. Planting food plots during the summer, or even the winter, is of little value if the proper number of deer are not being harvested each season and deer numbers are not kept in balance with the habitat. Food plots also are of little value when other aspects of sound habitat management (prescribed burning, timber thinning, etc.) are not implemented to improve the quality of the available food and cover. Food plots should only be considered as one part of a well thought-out management plan and should not be considered the “magic bullet” for a mismanaged deer herd.

For those who feel their deer management plan can benefit from warm-season plantings, a few points concerning location, size, and preparation of these plots need to be addressed.

Location

Warm-season food plots need to be located in non-droughty sites with soils that will retain some soil moisture even during dry times of the year. For this reason, dry upland sites and areas with deep sandy soil should be avoided. Bottomland sites generally produce the best plots during the dry summer months.

If possible, warm-season crops should not be planted in the same plots where the cool-season food plots were planted. By alternating crop sites, the risk of soil erosion is reduced and the soil is allowed to build up during the time the field is fallow. This also prevents the loss of any supplemental food still available in cool-season food plots during the time between planting and when the warm-season crops are available to the deer.

Plot Size

Plots also need to be of adequate size to produce quality food throughout the late spring and summer. Warm-season plots generally need to be larger than cool-season plots because the crops commonly planted in the spring and summer cannot handle as much grazing pressure as the small grains and clovers commonly used in cool-season plots. Warm-season plots should be a minimum of three acres in size to expect any measure of success, with some crops requiring even larger plots in areas with moderate to high deer densities.

Preparation

As with all plantings, soil samples should be taken and soil tests should be made before planting time. The soil test indicates
Warm Season Food Plantings for Deer

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the recommended applications of fertilizer and lime for the crop to be planted. If lime is needed, it should be applied several weeks prior to planting so it can be incorporated into the soil and begin correcting the soil’s pH. Fertilizer can be applied at the time of planting. Without the proper amounts of lime and fertilizer, a lot of effort will be wasted on planting food plots that will not produce as well as they should.

What to Plant

The biggest choice facing someone wanting to plant a food plot is what to plant. Probably the most preferred and some of the most nutritious foods that can be planted for deer are soybeans, lablab, and cowpeas. These plantings are high in protein and many other important nutrients essential for optimal growth of deer bodies and antlers. Deer will eat the leaves, vines, and pods of these crops. In areas with heavy deer populations, intense browsing during the early growth stages can virtually destroy an entire crop of soybeans or cowpeas. For this reason, it is important to plant large plots (greater than five acres) of these crops in areas with a significant number of deer if the goal is to provide supplemental food throughout the summer. Even then, the chances of having most of the plants grow to maturity are slim.

Other plantings popular among hunters and landowners wanting to give deer high quality food during the summer months are American jointvetch (Aeschynomene sp.) and alyce clover. Both of these plantings are high in protein and can withstand more browsing pressure than soybeans and cowpeas. Jointvetch can be expensive to plant and can often require a large amount of care to establish a good stand. Alyce clover, on the other hand, is adapted to growing in a wide range of conditions, is fairly drought tolerant, and usually does not require much pampering to establish a good plot. Once established, both jointvetch and alyce clover can produce an abundance of warm-season browse which will be readily eaten by deer.

One of the most popular warm-season plantings for deer is corn, as it is relished by deer and many other species of wildlife. One drawback with corn is that it does not have the high level of protein (16-17 percent) necessary for optimal body and antler growth. It also does not provide a supplemental food source during the summer months. The strong point for corn is that it is a high-energy food which enables deer to build heavy fat reserves for the hardships of late fall and winter. One option for corn plantings is to plant it with a high-protein crop, such as soybeans or lablab. This combination provides a quality food source in the summer months.

Any combination of the aforementioned crops can be planted together to provide some variety in the food plot. By planting one of the crops that can sustain more grazing pressure, such as alyce clover, along with soybeans or cowpeas, there may be adequate forage throughout the summer months. It is also a good idea to stagger the plantings. By planting some plots or parts of larger plots about two to four weeks after the first planting, the growing season and the time the food is available is extended. This gets the most food production and deer utilization possible out of summer plots.

Another possibility for providing food during the summer months is the establishment of perennial plots of ladino (white) clover, red clover, and chicory. These plants can be combined with small grains (wheat and oats) during the fall to provide a huntable food plot in the first fall and winter following planting. Ladino clovers do best in fertile, moist, bottomland soils, while red clovers are more drought resistant than ladino clovers and are adapted to growing in a wide variety of soil types.

Both species of clover have their peak production during the warmer months of spring and summer. Ladino clover attains its highest levels of growth, protein, and other nutrients during late spring and early summer, although in years with adequate summer rainfall, production can last virtually year round. Ladino clovers can persist for several years after the initial planting with periodic fertilization, mowing, and herbicide applications. Red clover attains its peak growing period during mid to late summer, a time when deer food may be lacking. Red clover is a short-lived perennial and may not persist into its second summer. This may require replanting red clover after the first or second growing season.

Chicory does well in a variety of soils, including drought-prone sandy soils. It produces a very long tap root that allows it to persist through dry times of the year. Chicory often receives little use initially, but will start receiving more and more browsing as the summer goes on. Consumption will continue until the first heavy frosts. Once the weather warms, chicory will again grow, producing high-quality forage. Once established, chicory will persist for years with only minimal maintenance.

Although useful in many situations, planting food plots should not and can not take the place of proper harvest and habitat management. Planting food plots in areas where deer are at levels incompatible with natural food supplies only serves to prolong the problem and postpone the inevitable. Food plots should only be considered one part of a management plan involving proper harvest and habitat management. In populations where deer numbers are within the carrying capacity of the land, providing high quality, high protein foods during the entire year can help deer reach their full body and antler growth potential.

For more information on growing warm-season food plots for white-tailed deer, check out Effective Food Plots for White-tailed Deer in Alabama available online at http://www.outdooralabama.com/hunting/game/deer.cfm.
Boundary lines . . . they come in all forms: personal, strategic, sports, and property. The one thing we all know about boundaries is not to cross them. So, how do we know when not to cross boundaries? Identify them.

One of the most defining elements of owning property is the boundary lines. One of the first actions a landowner must take, once they have acquired land, is to know and mark the boundary lines. This seems to be a simple task but often goes undone. Why is it so important? Well, the obvious reason is to know what you own as a landowner. This can include timber, pasture, water, roads for access, and mineral rights boundaries, to name a few. Proper boundary line markings are also a key element of defense for the landowner. Let’s look at some types of boundaries and see why.

**Timber Harvest** – All boundaries of a timber harvest should be marked to identify which trees are desired to be cut, and to prevent the logger from cutting over the harvest boundary line. Timber theft occurs when timber is removed knowingly by crossing a pre-determined boundary. A pre-determined boundary can be marked with blazed paint on trees or by vinyl flagging. Current law does not protect a landowner if timber is cut from their property without permission, if the logger claims he has no knowledge of the location of the property line because of the absence of boundary markings. This is a very vague law, but if nothing is there to indicate a boundary line, then the logger can claim no knowledge that a line existed. This is called an accidental crossing. No law states that a property line must be determined by marking before a harvest, but it is a good stewardship practice to do so. And yes, timber theft is a big problem in Alabama. Example: If a timber harvest is being conducted on the property next to yours and the property line is not marked by either party and trees are cut across your line, then an “unknowing” act occurred and you lost your tree. The best thing to do here is to have your boundary lines marked with blazed paint to demonstrate a claimed line.

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Boundary Lines

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Trespassing – Another good reason to mark your property boundaries is to prevent trespassers from coming on to your property without knowledge of doing so, as well as to prevent you from crossing over onto your neighbor’s property. Again, this is accidental crossing as long as no lines are marked to indicate a boundary. This is extremely important during hunting season. To claim a right to your property line, the boundary needs to be marked.

Interior Boundary – There are also boundaries within boundaries. Several times there may be a need to mark a boundary such as a timber harvest boundary within your property boundaries. An example of this would be pre-planning a harvest in a particular area or layout to accomplish a specific management objective. It is a good forest management practice to cut portions of a tract instead of removing the entire species of the same type. It is also a good wildlife habitat management practice to create irregular clearings in a stand of timber to promote cover, bedding, and natural vegetation for nutrition. This objective can be accomplished by your pre-planning layout of an area using a GPS (Global Positioning System) in conjunction with a topo (topographic) or aerial map, and marking the stand boundary with flagging to identify your opening.

Special-Use Boundary – Special-use areas can be anything of importance defined by you to meet your management objectives. One that probably comes to your mind is Streamside Management Zones (SMRs). These are boundaries that set aside a portion of the property along a ditch, creek, lake, or river. They define a line for loggers not to cross and/or limit harvesting activities to protect water quality, helping prevent bank erosion and siltation of a body of water. Often, SMZs are marked using flagging identified in the timber contract as SMZ boundary flagging. See Alabama’s Best Management Practices manual.

The above examples are various types of boundaries found every day when good forestry management is practiced. They provide ways to help you maintain and reach your management objectives, while protecting your interests. However, the introduction of a boundary can spark differences between you and your neighbor. Some conflicts can be resolved by offering to split the cost of a surveyor in this circumstance.

You must first decide how you are going to locate your lines. A survey is always best but can be costly. If one is on file at the probate office, use it. Otherwise you will need to hire a surveyor to conduct an official survey. The best reason for a surveyor is the legal aspect and accuracy of line location. You might be able to locate the original line due to an old survey. Look for cleared brush, old barb scrape, and paint. One of the most common things I see today is that old handshake deals were made by father or grandfather and their neighbor. Problems occur when one or both parties die or deed the property to heirs, and different opinions develop. Another situation that exists is that “old barbed wire fence” and/or tree species are described on the deed as a property line. If you have a metal detector, these old fences can usually be located. However, the question may arise as to whether or not the fence was actually constructed on the line. The problem with trees is that they die. Also look for metal stakes, cement corner markers, poles, or rocks that are commonly used to mark lines. Another way to obtain information is to ask the adjacent landowners to have their lines marked. Don’t always accept that they are right, but this may help you read your deed and crosscheck their work.

Now that you know ways to find your property boundary, how do you mark it? A property boundary line should be marked with paint. Found at any forestry supply store, these paints are designed to withstand weather elements. Latex-based paint will last from four to nine years. Oil-based paint can last longer, but why not use a paint that will require your attention more often so you have to walk the line. This way, you might notice changes to adjacent property as well as your own. The color of the paint does not matter, but if you have industry land around you, know that they usually use a designated color. The most common colors I have seen are yellow, silver, white, orange, red, and blue. You should also purchase a bark-shaving tool to scrape back some of the bark to prepare the tree’s surface for a good solid line. Be careful not to remove too much bark; all you need is a good even surface to apply the paint, and the paint will last longer as well.

Once you are ready to paint the tree, understand the preferred method. Always paint the line facing the actual property boundary. The mark should be made 4 to 5 feet from the ground: a vertical line, minimum size of 2 inches by 8 inches, depending on the size of the tree. (If you are dealing with young timber, steel fence posts painted yellow may be used.) When you come to a corner, identify this tree with three vertical stripes along with an “X” carved in the tree bark. If a line is going to change directions but not corner, a common practice is to make two vertical stripes, but shorter in length than single line stripes. If you find a corner stone, paint the top. Once the lines are accurately found and marked, installing a fire break creates long-term marking and access around the property’s boundary. This way you can easily ride or walk around while maintaining a healthy property line.

One more identification mark can be used to accompany painted boundaries: vinyl signs with the words “Posted” or “No Trespassing” can be tacked on the trees to identify the property line. You can also obtain 5-inch-square sheet metal signs with the same wording, or customized with your name or farm name identifying you as the landowner. These signs also allow you to post a phone number. Which ever method you choose, remember one thing: the tree will continue to grow. Use aluminum nails about 4 inches long, being careful not to drive them all the way in, but just enough to hold the sign securely in place. Don’t be surprised to see these signs disappear as they are often collector items.

This was just a brief overview of proper boundary line identification and establishment. I recommend consulting your professional land manager for more in-depth ideas tailored to your property and desires. If you need help with finding a service provider to assist you with this task, call your local Alabama Forestry Commission office. Again, this is a first step in owning property and should be conducted as soon as possible. As a forester, most of the problems that I deal with could be avoided if boundaries were identified. 
Each year, wildfires damage and destroy thousands of acres of woodlands and personal property, as well as endanger anyone in their path, including fire fighters. Alabama’s fire laws were established to achieve two simple goals – protect people and protect property. To that end, outdoor burning can be restricted and/or prohibited through four different methods: state law, local ordinances, ADEM laws/regulations, and health department rules.

**State Law**

**Permit Requirement** – It is Alabama state law to obtain a Burn Permit for all fires greater than one quarter acre or within 25 feet of a forested area where grasslands, woodlands, or fields are to be burned for agricultural or forestry purposes. Before a burn permit is issued, the person desiring the permit must acknowledge and agree to the following conditions: to clear down to mineral soil around the area to be burned; to have adequate tools, equipment, and manpower to control the fire; and to keep the fire confined and not leave it unattended until it is completely out.

Burning without a permit is a Class B Misdemeanor, which may be punished by up to six months in jail and/or up to a $3,000 fine. Burn permits are free of charge and can be obtained by calling the Alabama Forestry Commission toll free at 1-800-392-5679.

**Fire Alert** – When weather conditions produce extraordinary dangers from fire or smoke, a Fire Alert can be issued by the State Forester. A Fire Alert authorizes the State Forester to restrict or deny the issuance of burn permits in certain areas of the state, with permits issued only to individuals with burning experience and above average control equipment.

**Drought Emergency** – During prolonged periods without rain, the Governor may direct the State Forester to declare a Drought Emergency for specific counties in which all outdoor burning is prohibited. The Drought Emergency is often referred to as a “No Burn Order.”

**AFC Authorization to Investigate Wildland Fires**

The majority of wildfires in Alabama are caused by persons either intentionally setting fires or simply not taking the precautions required by state law. State law authorizes Alabama Forestry Commission personnel to enter upon private property to investigate and suppress wildfires. During these investigations, the origin and cause of the fire is determined.

If the cause of the fire was the result of not following state law, it becomes a criminal offense. State law requires that the area around any type debris pile must be cleared in all directions of any material that may spread fire and that someone must stay with the fire until it is totally extinguished. Careless or reckless handling of fire is also a criminal violation. For example: A person sets fire to a pile of limbs, does not clear around the fire, and

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then leaves the fire. Upon returning, he/she finds that the fire escaped and burned a neighbor’s barn, etc. This person would be both criminally (also a Class B misdemeanor) and civilly liable. State fire laws can be enforced by any state, county, or municipal law enforcement officer.

Wildland arson is a serious offense which is committed when any person maliciously and intentionally sets fire to the land of another without the permission of the owner. Wildland arson is a Class C felony which, upon conviction, carries a penalty of 1-10 years imprisonment and/or up to a $15,000 fine.

Uncontrolled wildfire should not be confused with prescribed burning. Prescribed burning for agricultural, forestry, and wildlife purposes is very beneficial when performed as part of an overall land management plan. However, a professional forester or wildlife biologist should be consulted to ensure that the time and area to be burned would be favorable to meeting the goals of the property.

Fire prevention education is a very important part of the AFC’s effort to reduce wildfires. In addition to public presentations to school and civic groups, a written warning called an “Unlawful Burn Notice” is often utilized. This warning serves two purposes: 1) it educates the responsible party about state fire law requirements and 2) it gives the Commission official documentation that this person has been warned about the fire law violation and instructed about the requirements of the law.

**ADEM Laws/Regulations**

The Alabama Department of Environmental Management (ADEM) restricts outdoor burning of certain materials due to health and/or air quality concerns. ADEM also restricts outdoor burning in certain counties during specific months of the year. Before burning, check with ADEM to ensure that the area in which you want to burn and the materials you intend to burn are legal. ADEM is responsible for enforcing these laws.

**Alabama Department of Public Health Laws**

State Health Department law prohibits the burning of garbage and other materials which would pose a threat to human health. Your local health department should be notified of persons violating these laws.

**Local Ordinances**

Many municipalities and counties have ordinances that prohibit burning during certain months of the year and/or require that burning permits be obtained before any outdoor burning. You should check with your city or county government before burning. City and county ordinances must be enforced by the appropriate city or county.

The Alabama Forestry Commission is committed to reducing the number of forestry-related crimes that occur each year across the state. These crimes generate losses of hundreds of thousands of dollars annually to landowners, the timber industry, and Alabama’s economy.

Stopping wildland arson is everyone’s responsibility, because fire is not a respecter of person or property.

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**The AFC provides an Arson/Forest Crimes Hotline so that citizens can call and report theft of timber, vandalism or theft of harvesting equipment, and wildland arson. The toll-free number is 1-800-222-2927. Any information provided is confidential and the caller remains anonymous.**
Deep within the woods of south Alabama, a salamander pokes its head out of a burrow. Located on a steep slope, the burrow is covered with leaves from the mature hardwood trees overhead. It is dusk, and the salamander is looking for food. Should a spider or cricket happen to walk by, it would likely become this amphibian’s next meal. The salamander will remain this way for hours, barely moving, waiting for dinner. Along this hillside are many other similar burrows, but they are hard to see unless you are looking for them.

These Red Hills salamanders live nowhere else in the world; the Red Hills of Alabama are the only place where you will find them. Specifically, these creatures will be on steep slopes with mature mixed hardwoods, located between the Alabama River to the west and the Conecuh River to the east. The salamanders do not have lungs but breathe through their skin, so the moisture of these forests is essential to their survival.

The state amphibian of Alabama, the Red Hills salamander is federally listed as a threatened species. Its conservation and recovery are a top priority for the Alabama Field Office of the U.S. Fish and Wildlife Service. Recently, the office sent a letter to landowners in the Red Hills that included a fact sheet on the salamander. Approximately 98 percent of the salamander’s habitat is in private ownership, so working with individual landowners to protect this species is crucial to its long-term survival. The purpose of the letter was to increase knowledge about the salamander and highlight several opportunities available to private landowners who are interested in protecting this unique species and its habitat. These opportunities are discussed below.

Land Management

The simplest, yet possibly most effective, tool for protecting the Red Hills salamander and its habitat is land management. Protecting the hardwood-dominated slopes where the salamander (Continued on page 28)
lives is critical for conserving the species. Maintaining a naturally-vegetated 50- to 100-foot buffer between the sloped forests and adjacent ridge tops and floodplains can offer significant protection to the habitat elements essential to the salamander’s survival. Red Hills salamanders will not persist in areas where the tree canopy has been removed or significantly reduced, since those areas no longer provide the shade and moisture required by the animal, or in areas where adjacent land management actions have caused severe soil disturbance along the steep slopes. Placing an adequate buffer adjacent to the hardwood slopes will offer significant protection from soil disturbance and allow ample shade for the salamander, thus protecting this unique species.

Conservation Easements

Another opportunity available to landowners is conservation easements. A conservation easement is a legal agreement between a landowner (easement donor) and a qualified conservation organization or public entity (easement holder), in which the owner voluntarily agrees to restrict the type and amount of development that can occur on the land. A conservation easement allows the landowner to preserve the property’s conservation and historic values by keeping it in an undeveloped state, while also preserving traditional land use patterns such as timber operations and hunting. A significant benefit of conservation easements is that the landowner maintains ownership of the property, retains the right to use the property for profit and recreation, and retains the right to sell, deed, or gift the property to another (such as heirs). In addition, a conservation easement donation can reduce property taxes, income taxes, and estate taxes for the landowner.

With the recent federal tax incentive renewal, conservation-minded landowners now have until December 31, 2011, to take advantage of a significant tax deduction for donating a conservation agreement to permanently protect important natural or historic resources on their land. The enhanced incentive applies to a landowner’s federal income tax by:

- Raising the deduction a donor can take for donating a voluntary conservation agreement from 30 percent of their income in any year to 50 percent;
- Allowing farmers and ranchers to deduct up to 100 percent of their income; and
- Increasing the number of years over which a donor can take deductions from 6 to 16 years.

Conservation easements are a great way to combine natural resource protection with landowner incentives. Private landowners who voluntarily choose to place land containing Red Hills salamander habitat in a conservation easement will not only be conserving an ecologically important species, but will also be preserving their rights to enjoy and use their property.

Habitat Conservation Plans

Habitat Conservation Plans (HCPs) integrate development and land-use activities with conservation of at-risk species through a climate of cooperation. Without a permit, it is unlawful to harm federally-listed threatened and endangered species. Engaging in land management or development activities that impact Red Hills salamander habitat may result in the death or injury of the species, which would require consultation with the U.S. Fish and Wildlife Service (the Service). However, landowners who develop HCPs in cooperation with the Service are able to receive “incidental take” permits, allowing landowners to conduct development or management activities without worry of legal liability while ensuring the conservation of listed species.

HCPs are an important tool in our effort to conserve the salamander and the habitat it depends on. They resolve concerns over development of land that is home to a threatened species, give assurances to landowners for conducting otherwise lawful activities, and help conserve additional species that share the same habitat as the salamander such as wood thrush, worm-eating warblers, great horned owls, and coal skinks. By working together, private individuals, timber companies, and local, state,
and federal agencies are creating effective stewardship solutions that will be recognized for years to come.

**Land Acquisitions**

Recently, the Alabama Department of Conservation and Natural Resources acquired more than 4,300 acres containing high quality Red Hills salamander habitat in Monroe County, Alabama. This was made possible by Forever Wild funds, federal grant money, and willing sellers. Without the collaboration of local landowners and their willingness to sell property, this immensely important task would not have been accomplished. The acquisition of land by state agencies, conservation groups, or other environmental organizations is one of the best ways to ensure long-term survival of imperiled species. These lands often benefit the public as well by providing outdoor recreational opportunities such as hunting, hiking, and wildlife photography. Landowners who sell or donate property to a conservation agency can feel good knowing their decision will protect Alabama’s rich biological heritage and allow future generations to enjoy the unique landscape of the Red Hills.

**The Future is in Our Hands**

We need the help of local landowners to protect important resources in the Red Hills and hope you will consider some of the opportunities discussed above. These opportunities exist for landowners who wish to voluntarily protect Red Hills salamander habitat, which will benefit not only the salamander, but also the many other plants and animals that depend on the hardwood slopes of the Red Hills. For people who do not live in the Red Hills but would like to assist with salamander conservation, simply becoming knowledgeable about the species and sharing that knowledge with others is invaluable.

*Editor’s Note: For more information on the salamander or any of the conservation opportunities discussed above, please contact Jodie Smithem at (251) 441-5842 or jodie_smithem@fws.gov*
Updated Tax Tips for Forest Landowners for the 2010 Tax Year

by Linda Wang, National Timber Tax Specialist

and John L. Greene, Research Forester, Southern Research Station

This bulletin is updated as of December 20, 2010, to include the changes from Public Law 111-312 enacted on December 17, 2010. It provides tax tips for woodland owners and their tax advisors in the preparation of the 2010 individual tax return. Please be aware that the information presented here is not legal or accounting advice. Consult your legal and tax advisors for more complete information.

Timber as Personal, Investment, or Business Property

The tax rules vary depending on whether your woodland is personal, income-producing (investment), or business property. You must make this determination for your holding each tax year. If you do not have a profit motive, your timber may be personal property, which provides limited opportunities for deductions. If you have a clear profit motive, your property may be an investment property, or it may be business property if your management activity is more regular, frequent, and intensive than required for an investment. A written management plan is one of the best places to document a profit motive. For a timber held as a business, you also must determine whether you materially participate in its operation, in order to establish whether you face restrictions (called passive loss restrictions) on the deduction of business losses. The tests for material participation are based on factors including the number of hours of your participation.

Example 1: You grow timber for profit and asset appreciation but do not conduct it as a business. Your woodland is investment property.

Example 2: You manage your timber as the sole proprietor of a business. You keep business records, including the number of hours of your participation in the business to establish that you materially participate in its operation. Your woodland is business property for tax purposes.

Timber Sales

The net sale amount, not the gross proceeds from a sale, is taxed. You may deduct depletion (see below) and expenses from the sale. Report the sale of timber held as an investment on Schedule D as a long-term capital gain if you owned the timber more than one year, or a short-term capital gain if not. Report the sale of timber held as a business on Form 4797 and Schedule D, whether you sold it outright (lump-sum) or pay-as-cut (sec. 631(b)).

Example 3: You sold standing timber held as investment more than one year for $8,000 and incurred $800 in sales expenses. Assuming your basis in the timber (see below) is zero, your net taxable amount from the sale is $7,200 ($8,000 - $800), which you report on Schedule D. If you held the timber as a business, you would report the sale on Form 4797 and Schedule D.

Income from sale of cut (vs. standing) timber is taxed in two parts. The difference between the fair market value (FMV) of the standing timber on the first day of your tax year and your basis in it is taxed as a capital gain (to qualify as a long-term capital gain, you must have held the timber more than one year before cutting it for use in your business). The difference between the proceeds from the sale of the cut products and the sum of the FMVs of the standing timber and the cost of converting it into products for sale is taxed as ordinary income (sec. 631(a)).

Example 4: You paid a contractor $2,000 to cut standing timber you had held more than one year into logs, then sold the logs to a mill for $30,000. The FMV of the standing timber was $23,000 on January 1 and your basis in it was $1,000. Make a sec. 631(a) election on Form T, Part II. Then report a $22,000 long-term capital gain ($23,000 - $1,000) on Form 4797, and $5,000 in ordinary income ($30,000 - 23,000 - $2,000) on Schedule C.

For 2010, the maximum rate for long-term capital gains is 15 percent, or 0 percent for amounts that fit under the ceiling for the 15 percent tax bracket if added to your ordinary income ($34,000 for single tax-payers, $68,000 for married taxpayers filing jointly).

Installment Sales

An installment sale involves receiving one or more payments after the year of sale. Interest is charged on deferred payments. The advantage of an installment sale is that it allows you to defer tax by spreading your gain over two or more years.

Example 5: You sold timber for $10,000 ($8,000 after deducting depletion and sales expenses) in 2010. The buyer paid you $5,000 in 2010 and $5,000 plus interest in 2011. Your gross profit percentage is 80% ($8,000 ÷ $10,000). Report only a $4,000 gain for 2010 ($5,000 x 80%), using Form 6252.

Timber Basis and Depletion

Your basis in purchased timber is the total cost of acquisition (e.g., purchase price, survey, legal fees). Your basis in inherited timber is its FMV on the date of death, but your basis in gifted timber is the lesser of its FMV or the donor’s basis. Your basis in land and timber acquired together should be divided in proportion to their FMV and kept in separate accounts. If you didn’t allocate basis when you acquired your woodland, a professional forester can determine it retroactively, but you should weigh the cost against the potential tax savings.

Example 6: In 2010 you bought a deed to 1,000 MBF of timber for a total cost of $212,000. Your basis in the timber is $212,000, even though your forester estimates its FMV is $220,000.
If you have a timber sale or a casualty loss, you can take a deduction against your timber basis. To calculate your depletion deduction for a sale, divide your basis by the total volume of timber (the depletion unit), then multiply by the number of units sold.

**Example 7:** Continuing with example 6, you immediately sold 200 MBF of timber for $220/MBF. Your depletion unit is $212/MBF ($212,000 ÷ 1,000 MBF) and your depletion is $42,400 ($212 x 200 MBF).

**Timber Management Expenses**

If you have a profit motive for your woodland, you can deduct ordinary and necessary timber management expenses, such as costs incurred to protect the woodland from insects, disease or fire, control brush, or to do a pre-commercial thinning or mid-rotation fertilization. Management expenses for property held as an investment are subject to a 2 percent of adjusted gross income (AGI) reduction on Schedule A. In contrast, expenses for business property may be deducted in full on Schedule C. You may add to your timber basis expenses subject to the 2 percent AGI reduction and recover them when you sell the timber.

**Reforestation Costs**

Sec. 194 allows tax deductions for the cost of reforesting your woodland following a harvest or afforestation open land. You may deduct the first $10,000 ($5,000 for married couples filing separately) per year of such expenses per qualified timber property. Any additional amount may be deducted (amortized) over 84 months. Costs for both artificial and natural regeneration qualify.

**Example 8:** You spend $7,000 to reforest your woodland following a harvest. If you hold the woodland as an investment, deduct the full amount as an adjustment to gross income on the front of Form 1040; if you hold it as business property, deduct it on Form 1040, Schedule C or F. (If you qualify as a farmer; see below).

**Example 9:** You spent $17,000 to reforest your property. Deduct $10,000 plus 1/14th of the remaining $7,000 ($500) in 2010. De-duct 1/7th of the $7,000 ($1,000) in years 2011 through 2016, and the last 1/14th ($500) in 2017. Report the amortization deductions on Form 4562, Part VI.

**Depreciation, Bonus Depreciation, and First-Year Expensing**

Capital expenditures such as those for logging equipment, bridges, culverts, fences, temporary roads, or the surfaces of permanent roads may be deducted (depreciated) over the property’s useful life. For example, light-duty trucks and logging equipment are depreciated over five years. You also may take bonus depreciation equal to 50 percent of the cost of qualified property placed in service on or before September 8, 2010, and 100 percent through the end of year. If you purchased qualifying property (generally tangible personal property, but not improvements to land, buildings, or components of buildings) for your forest business in 2010, you can elect to expense up to $500,000, subject to a $2 million phaseout and business taxable income limitations (first-year expensing).

**Cost-share Payments**

Sec. 126 allows recipients of payments from approved public cost-share programs to exclude all or part of the payments from their income. Approved federal programs include the Forest Health Protection Program (e.g., the southern pine beetle and mountain pine beetle cost-shares), the Conservation Reserve Program, Environmental Quality Incentives Program, Wildlife Habitat Incentives Program, and Wetlands Reserve Program. Approved state programs also qualify. The excludable amount is the present value of the greater of $2.50 per acre or 10 percent of the average annual income from the property over the last three years. You generally cannot claim an exclusion if the cost may be expensed. You also may not claim a deduction for an expenditure reimbursed with the cost-share and at the same time exclude the cost-share from your income.

**Example 10:** You received a $4,000 cost-share from the Conservation Reserve Program for your 100-acre woodland. Assuming no income from the property in the last three years, you can exclude $3,275 (($2.50 x 100 acres) ÷ 7.63%). The interest rate is from the Farm Credit System Bank. If you had $9,600 income from the property, you could exclude the entire cost-share: (10% x ($9,600 ÷ 3)) ÷ 7.63% = $4,194 > $4,000. Attach a statement to your tax return describing the cost-share program and your calculations.

**Casualty and Theft Losses**

The loss of timber from a casualty – a sudden, unexpected, and unusual event such as a fire or storm – may result in a tax deduction. The deduction is limited to the lesser of the decrease in FMV caused by the casualty or your basis in the timber block (the area or unit you use to keep track of your basis in the timber that was damaged). Similarly, a theft loss deduction is limited to the lesser of the decrease in FMV or your basis in the stolen timber. A competent appraisal is usually required.

**Example 11:** A fire caused $5,000 in damage to your timber ($9,000 before-fire FMV - $4,000 after-fire FMV). Your basis in the affected block is $2,000. Your loss deduction is the lesser amount, or $2,000. Report the loss on Form 4684, Section B, and adjust your timber basis (reduce it to zero) on Form T, Part II.

**Example 12:** Continuing with example 11, you sold the damaged timber for $2,000 in a salvage sale. You have a taxable gain of $2,000 ($2,000 - $0 basis), but you can defer tax on the gain by using it to acquire qualified replacement property (e.g., reforestation) within the allowable replacement period (generally two years).

**Filing Form T**

You must file Form T, Forest Activities Schedule, if you claim a depletion deduction, sell cut products under sec. 631(a), or have a lump-sum sale of timber held as business property (sec. 631(b)).

**Schedules C and F**

Taxpayers in the trade or business of farming (e.g., crops, dairy, or livestock) file Schedule F. woodland business owners also file Schedule F if their timber ownership is incidental to a farming operation; otherwise, they should use Schedule C.

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The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or a part of an individual’s income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA’s TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.
Chinquapin, also spelled “chinkapin,” is derived from an Algonquin Indian name. Captain John Smith published an early description in 1624 in his *Generall Historie of Virginia*: “They [the Indians] have a small fruit growing on little trees, husked like a Chestnut, but the fruit most like a very small Acorne. This they call Chechinquamins, which they esteeme a great daintie.” In North Carolina and Georgia the Cherokee Indians reportedly made a tea from chinquapin leaves to treat fevers and headaches. The high tannin content of the leaves and bark made it useful to pioneer families as an astringent, a febrifuge (to reduce fevers), and as a leather tanning agent.

Allegheny chinquapin (*Castanea pumila*) is a large deciduous, colonial shrub that often attains the proportions of a tree, to about 40 feet tall. The leaves are alternate, oblong or elliptical, 4 to 6 inches long, up to 2 inches wide, with prominent parallel lateral veins that end in marginal teeth. The bark is gray-brown with shallow furrows and scaly plates. The hard, durable wood has been used for posts and tool handles, but it is too small to be of value as a lumber species.

Chinquapin is monoecious, with male and female flowers developing separately on the same plant. The fruits are nuts, resembling small acorns, enclosed singly in a spiny bur that splits open when ripe in the fall. The native range is from southern Pennsylvania, south to central Florida, west to eastern Texas. In Alabama, chinquapin is scattered throughout the state, mostly on well-drained, open or thinly forested sites.

Chestnuts are family relations of chinquapin. A close relative, the stately American chestnut, *Castanea dentata*, was devastated by an exotic fungal blight that entered the United States about 1900, killing virtually all of the chestnut trees throughout their native range. Unfortunately, the closely related chinquapin is susceptible to infection by the same fungus. Once infected, dark, seeping cankers appear on the main stems, and they die down to the ground, where they sometimes resprout from the roots. Chinquapin populations are probably in decline because of this disastrous fungal disease.

Since chinquapin is a thicket-former, it provides excellent shelter and nesting cover for many wildlife species. The mast crop feeds wild turkeys, bears, and squirrels during the fall and winter. Whitetail deer browse the foliage, and several woodpecker species are known to feed on the nuts. Because of its shelter and food value and its adaptability to poor sites, chinquapin has some potential in restoration projects. It is currently available from a few southern sources as nursery-grown stock, but the chestnut blight may cause some reluctance of its use by landowners and project managers.

Allegheny chinquapin is an interesting, historic species in the eastern and southern forest midstory. Many Alabamians have fond memories of collecting chinquapins as the days become short and crisp in the fall. Fingers pricked by the sharp, spiny burs were the small price we paid for the delectable nuts, and a very small price for the happy memories of good times in the great outdoors of Alabama.