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# FOREST STEWARDSHIP BRIEFINGS

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Timber ∅ Wildlife ∅ Water Quality ∅ Soil Conservation ∅ Best Management Practices ∅ Recreation ∅ Aesthetics

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January 2001

## Master Tree Farmer Series

Forest landowners and others interested in managing southern forests are invited to participate in a live satellite broadcast shortcourse this spring. "Master Tree Farmer 2001" will be broadcast live from Clemson University every Tuesday evening beginning February 6<sup>th</sup> and ending March 20<sup>th</sup>, 2001, at selected locations throughout the South, including Texas. Natural resource professionals will be on-site to answer any local questions. There will also be a toll-free number for calling in questions on the site.

Cost is \$100 per person and \$150 per married couple (if received by January 22). Cost includes attendance at all 7 sessions and field tour, dinner, and a notebook of the meeting proceedings. In Texas, the sessions run from 6:00 pm to 9:00 pm CST. For cities and locations, contact the number below.

Dates and topics are: **February 6** – Introduction to Forest Management: Forestry Terms and Concepts; **February 13** – Basic Forest Finance, Estate Planning, Taxation; **February 20** – Natural Pine Management, Intensive Pine Management; **February 27** – Upland Hardwood Management, Bottomland Hardwood Management; **March 6** – Marketing, Timber Harvesting, Timber and Timberland Security; **March 13** – Management of Game and Non-game Wildlife; **March 20** – Forestry Services and Programs Available for Landowners; **March 24** – Field Tour, 9 am-4 pm. O

For more information: Eric Taylor, TAEX, (903) 834-6191, or [eric-taylor@tamu.edu](mailto:eric-taylor@tamu.edu), or [www.mtf2000.net](http://www.mtf2000.net)

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## Tax Tips for 2000

Forest landowners – remember these points when preparing your Federal income tax return for 2000.

**Basis and Tax Records** – Part of the price you receive from a timber sale is taxable income, but part is also your investment (i.e., basis) in the timber sold. Allocate your total costs of acquiring purchased forestland (or the value of inherited forestland) among land, timber, and other capital accounts as soon as possible. Keep good records, which include a management plan and map, receipts for business transactions, diaries, and landowner meeting agendas.

**Passive Loss Rules** – Decide if you are going to be an active or passive participant in a business, or an investor. Generally, you will get the best tax advantage if you are an active participant in a business.

**Reforestation Tax Credit and Amortization** – If you reforested during 2000, you can claim a 10% investment tax credit for the first \$10,000 you spent during the tax year. You can also amortize (deduct) all of your 2000 reforestation costs up to \$10,000, minus half the tax credit taken, over the next 7 years.

**Capital Gains and Self-employment Taxes** – If you sold timber during 2000, you may be able to benefit from the long-term capital gains provisions because you do not have to pay self-employment tax on capital gains.

**Cost-share Payments and CRP** – If you had cost-share assistance during 2000, you must report it to the IRS. You may choose to exclude some or all of it, if certain qualifications are met, but you still must report it. If you participated in the Conservation Reserve Program (CRP), your annual payments and any cost-share assistance funds received must be reported as ordinary income. O

For more information:

[www.southernregion.fs.fed.us/spf/documents/Tax\\_Tips\\_Financial%202000.pdf](http://www.southernregion.fs.fed.us/spf/documents/Tax_Tips_Financial%202000.pdf)

# Weather Trends - The Drought Cycle

Four of the last five years have seen drought conditions in Texas. While dry conditions are not uncommon in the state, the recent drought patterns are well outside of what we normally expect in both frequency and intensity.

One of the primary indicators for measuring drought and estimating its impact on expected fire behavior is the Keetch-Byram Drought Index (KBDI). The Keetch-Byram Drought Index was developed in the south to measure drought conditions and correlate the level of dryness to fire danger and expected behavior. Drought is measured on a scale from 0 to 800 with 0 being the wettest and 800 the driest. KBDI is currently used in Texas for supporting the implementation of county burn bans and firework bans.

The graph below shows an analysis of the historical rainfall and KBDI patterns for the state for the last 100 years. The jagged line shows the actual KBDI patterns for the year. The dotted line shows the 100-year average. At first glance this pattern seems relatively

random. A closer analysis of these numbers, however, shows a 20 to 25-year cycle from a dry pattern to wet and back again. The thinnest line is the average (cycles) for those 20 to 25-year periods.

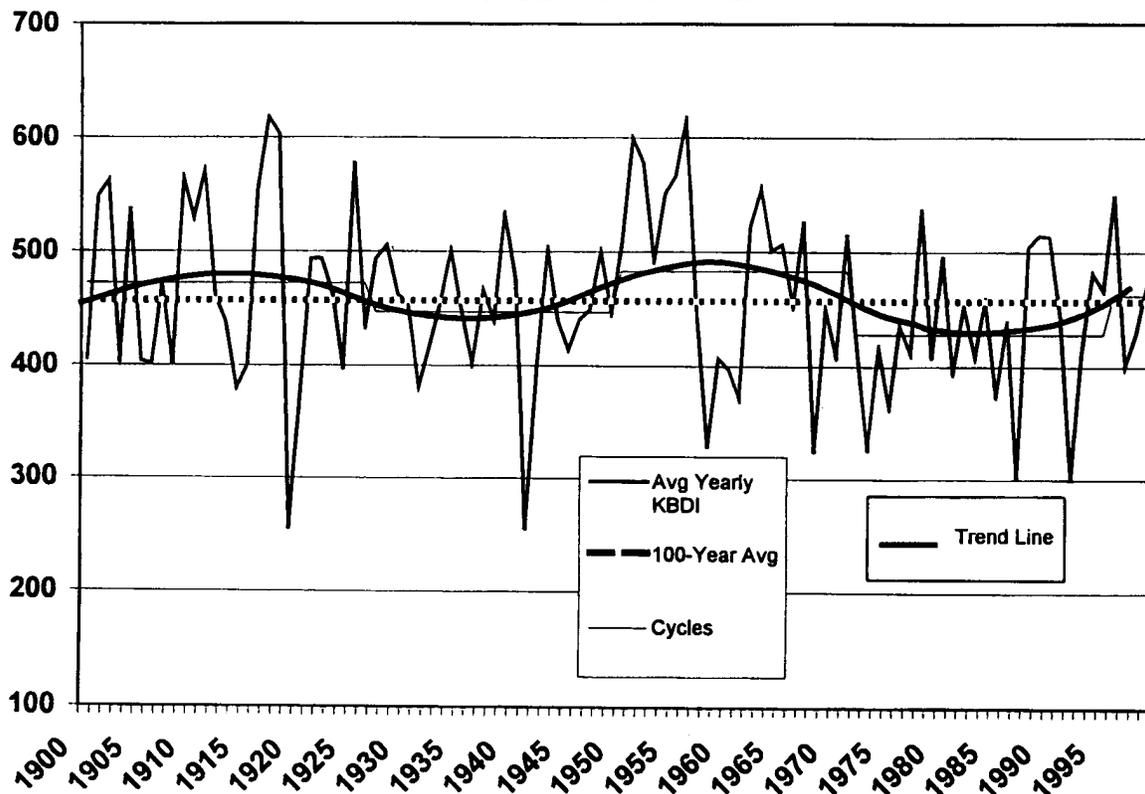
As you can see, not all years within a wet cycle are wet. However, during a wet cycle, the wet years are the norm and the dry years are the exception with the overall average for the period being wetter than the 100-year average. The reverse is true during the dry cycle. The black curved trend line illustrates the cyclic nature of the pattern. Also note that the variance from the 100-year average is increasing from cycle to cycle.

If this pattern holds true, it would indicate the state is currently in transition from a cycle of above average precipitation to one of below average precipitation. This would help explain why four of the last five years have seen extended dry periods.

For more information:

[http://txforestservicetamu.edu/fire\\_protection/keetch\\_byrum\\_drought\\_index.html](http://txforestservicetamu.edu/fire_protection/keetch_byrum_drought_index.html)

**Long Term Yearly KBDI Statistics  
For the State of Texas**



## BITS · AND · PIECES

CONTINUING EDUCATION FOR LOGGING PROFESSIONALS:

### 2001 BMP WORKSHOPS

FEB. 16 & 17                      JEFFERSON

FEB. 22 & 23                      LUFKIN

### 2001 PHASE II WORKSHOPS (Silviculture, Endangered Species, Wildlife, Wetlands)

MAR. 9                                  DIBOLL

-FOR REGISTRATION, CALL TFA AFTER 1:00 P.M. AT (936) 632-8733

< The National Building Museum in Washington, D.C. has recently unveiled a comprehensive exhibit entitled "Wood: An American Tradition." The exhibit, sponsored by the Society of American foresters as part of its centennial celebration, will run through April 2001.

< The Texas Agricultural Extension Service has a web page with publications you can download or order. Topics include Forestry, Natural Resources, Wildlife, Insects, and others. This catalog can be found at <http://texaserc.tamu.edu/catalog>.

< **Trees, People and the Law** Seminar – Jan. 24, 2001; Lady Bird Johnson Wildflower Center; 4801 La Crosse Ave., Austin, Texas. This full-day seminar opens with an introduction to basic legal concepts, followed by an examination of the important issues regarding trees and the law. State and local laws and court cases will be included. An online brochure with more information is available at <http://www.arboday.org/programs/tplNatlSemBrochure.html>.

< The Southern Forestry Extension Service has an interesting website covering topics on Forest Management, Wildlife Management, Wood Products, Urban Forestry and others. You can also download publications such as *Managing the Family Forest in the South*. The site is <http://www.soforext.net>.

WE WISH TO THANK THE FOLLOWING CONTRIBUTORS TO THIS QUARTER'S NEWSLETTER:

Larry M. Bishop, USFS, Atlanta, GA  
Tom Spencer, TFS, Huntsville, TX

## Trees and the Urban Environment

Every mile we drive and every light we switch on burns energy that adds carbon dioxide (CO<sub>2</sub>) to the atmosphere. Reduce your impact. Calculate your CO<sub>2</sub> output and plant trees to offset it.

In addition to the many benefits trees provide, they remove CO<sub>2</sub> from the atmosphere. If you know how many miles per gallon your vehicle gets, you can use this table to calculate the number of trees that will offset its CO<sub>2</sub> production.

For every 10,000 miles you drive					
If you get mpg:	40	30	20	15	12
Plant this many trees:	7	10	15	20	25

### Tree Facts

Strategically planting trees to shade and cool a home can reduce summer cooling costs between 10 to 40%.

In just 25 years, more than 60 percent of heavy tree cover has been lost in the Atlanta, Georgia region and city temperatures are 6 to 10 degrees hotter in areas without trees.

Each gallon of gasoline burned produces 19.6 pounds of carbon dioxide.

On average, a tree growing 40 years will sequester 1 ton of carbon dioxide.

American Forests recommends that most cities strive for 40 percent tree cover; 30 percent in the arid Southwest.

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For more information: [www.americanforests.org](http://www.americanforests.org) or 1-800-545-TREE



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## **America's Ancient Forests**

A new book, *America's Ancient Forests: From the Ice Age to the Age of Discovery*, weaves historical accounts and scientific knowledge into a dynamic narrative about the ancient forests of North America and the events that shaped them. It was written by Thomas M. Bonnicksen, Ph.D., of Texas A&M University.

Divided into two major parts, this book covers first the glaciers and forests of the Ice Age and the influences of native peoples, and then provides an in-depth look at these forests through the eyes of the first European explorers. Changes in climate and elevation, the movement of trees northward, the assembly of modern forests, and qualities that all ancient forests shared are also thoroughly examined. The author also offers a discussion of how the Native American cultural practices of hunting, agriculture, and fire helped form the ancient forests.

*Available at:* Amazon.com and other e-booksellers