



Phone: (205) 624-2225
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CAPITAL IDEAS

The Newsletter of the Alabama Forest Owners' Association, Inc.

Advocate for the Forest Owner

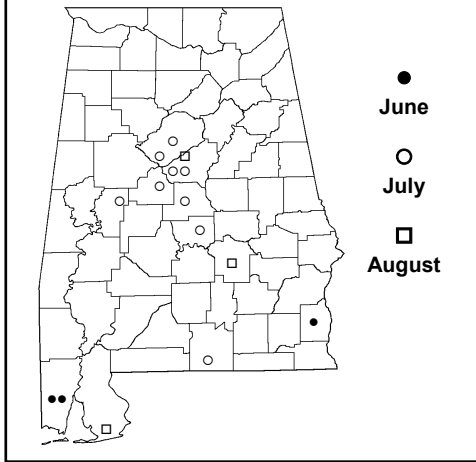
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P. O. Box 361434
Birmingham, Alabama
35236-1434

CALENDAR OF EVENTS



JUNE 2021

June 1...Wiggins, Mississippi Noon 12 PM. **Pearl River-Stone County Forestry Association (CFA) Meeting** at Bill's Catfish & Steaks (tentatively). Topic: Forest Certification. Speaker: Marc Measells, Mississippi State University. Dutch treat lunch. For more information call Pearl River CFA at (601) 928-5286.

June 2...Online 12 Noon - 1 PM CT. **Endemic Southern Salamanders & Forest Management** will be presented via Zoom. This webinar aims to educate landowners, loggers, foresters, and other natural resource professionals about the conservation value of two specific salamanders (the patch-nosed and Cheoah bald salamander), threats to them, and opportunities to promote management practices that positively contribute to amphibian habitat in general. Please note: Neither of these salamanders are found in Alabama. For more information contact [Dakota Wagner](mailto:Dakota.Wagner@ars.fs.fed.us) at (828) 771-6256.

CANCELLED...June 2-3...Online. **Sustainability of Wood-Based Bioenergy Development in the U.S. South** Contact [Ingvar Elle](mailto:Ingvar.Elle@ars.fs.fed.us) at (706) 583-0566.

June 3...Online 8 AM - 2 PM CT. **North Georgia Prescribed Fire Council Meeting** will be held via a Zoom meeting. The meeting will address critical issues for prescribed fire practitioners and advocates, with a special emphasis on north Georgia and its unique terrain, population, and forest types. Meeting attendees will hear from several prescribed fire experts. For more information contact [Mark Melvin](mailto:Mark.Melvin@ars.fs.fed.us) at (229) 734-4706.

June 6-11...Hattiesburg, Mississippi. **Teacher's Conservation Workshop** at Lake Thoreau. The workshop will include numerous field trips including industries, harvesting operations, management practices, and hands-on activities. Forest owners and forest products companies are urged to sponsor a teacher. Fee: \$150; meals and lodging included. Contact [Emma Winterhalter](mailto:Emma.Winterhalter@ars.fs.fed.us) at (601) 946-5336.

June 7-9...Online. **Southern Forest Tree Improvement Conference** will be presented via Zoom. Five 2 hour sessions will be presented over the course of 3 days. Fee: \$150. For more information contact [Ingvar Elle](mailto:Ingvar.Elle@ars.fs.fed.us) at (706) 583-0566.

June 8...Online 12 Noon - 1 PM CT. **ForestHer: Pond Management Basics** will be presented via Zoom. This lunch and learn is for women (*men are welcome to attend*) that own forestland or are just interested in learning more about forestry in a relaxed, fun setting. Join during your lunch break as Regional Extension Agent, Norm Haley, discusses the basics of managing recreational fishing ponds on your property. Pre-registration required. For more information contact [Bence Carter](mailto:Bence.Carter@ars.fs.fed.us) at (334) 389-4055.

June 8...Monticello, Mississippi 6:30 PM. **Marketing Your Timber** at the James E. Givens Building on F.E. Sellers Highway. Speakers: Marc Measells, Mississippi State University, and Dave Godwin, Landowner Coordinator. For more information call (601) 587-2271.

☎ June 9...NATIONWIDE 10:00 AM Central Time. **CAPITAL IDEAS - LIVE! 15-minute Telephone News Conference for Alabama Forest Owners.** Listen on your phone or later on the web. Call AFOA to register: (205) 624-2225.

June 9...Online 12 Noon - 1 PM CT. **Cashing In: Generating Income from Non-timber Products** will be presented via Zoom. During this webinar we will discuss different methods landowners can employ to generate income from non-timber products. To register, contact [Lynn Dickinson](mailto:Lynn.Dickinson@ars.fs.fed.us) at (334) 303-8360.

June 9-10...Online. **National Firewood Workshop** will be presented via Zoom. Attendees are invited to dig deep into the business issues of operating a profitable firewood business and have the top professionals in the firewood industry discuss

the issues of equipment, sourcing wood, insects and quarantines, marketing, sound business management, transportation, brokers buying for large stores, dry kilns, automation and employee issues. For more information contact [Harry Watt](mailto:Harry.Watt@ars.fs.fed.us) at (704) 880-3067.

June 10...Henry County 4 - 8 PM. **Alabama Feral Swine Control Program Expo** at the Wiregrass Research and Extension Center, 167 State Highway 134 E, Headland. Speakers: Mark Smith and Bence Carter, Auburn University. For more information contact [Cayla Jackson-Mitchell](mailto:Cayla.Jackson-Mitchell@ars.fs.fed.us) at (334) 235-3241.

June 14...Mobile County 8 AM - 2 PM. **Chainsaw Safety: Preparing for Hurricane Season** at the Jon Archer Agricultural Center, 1070 Schillinger Road, Mobile. The goal of this workshop is to provide training on personal protective equipment, safe chainsaw operation, and precision felling. Fee: \$25. For more information contact [Beau Brodbeck](mailto:Beau.Brodbeck@ars.fs.fed.us) at (251) 259-6507.

June 16...Online 12 Noon - 1 PM. **Wild Pig Damage Management** will be presented via Zoom. Join during your lunch break as Regional Extension Agent, Mark Smith, discusses the the pros and cons of currently available techniques for reducing wild pig populations to reduce damage. Pre-registration required. Contact [Norm Haley](mailto:Norm.Haley@ars.fs.fed.us) at (256) 574-2143.

June 16-18...Williamsburg, Virginia. **National Forest Landowners Association (FLA) Conference** at the Williamsburg Lodge. Fee: \$750 non-FLA members; \$100 discount for FLA members. Contact [Forest Landowners Association](mailto:Forest.Landowners.Association@ars.fs.fed.us) at 1-800-325-2954.

June 20-25...Booneville, Mississippi. **Teacher's Conservation Workshop** at Northeast Mississippi Community College, 101 Cunningham Boulevard. The workshop will include numerous field trips including industries, harvesting operations, management practices, and hands-on activities. Forest owners and forest products companies are urged to sponsor a teacher. Fee: \$150; meals and lodging included. Contact [Emma Winterhalter](mailto:Emma.Winterhalter@ars.fs.fed.us) at (601) 946-5336.

June 22...Clarksdale, Mississippi 6 PM.

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(CALENDAR of Events Continued on Page 3)

STANDING TIMBER VALUES				
PINE	Sawtimber		Power Poles	
	\$ per ton		\$ per ton	
Alabama	1Q20	1Q21	1Q20	1Q21
North	23.77	22.49	46.85	46.30
South	24.00	24.19	46.23	47.21
Average	23.89	23.34	46.54	46.76

Pine Sawtimber — 15,000 lbs./1000 Board Feet (Scribner)
 1st Quarter, 2020 (1Q20) and 1st Quarter, 2021 (1Q21) from Timber Mart-South, University of Georgia.
 ★ For subscription details: call (706) 247-7660 or visit www.timbermart-south.com

STOCK MARKET REPORT			
Company or Fund Name	Price Per Share		
	05/15/20	05/14/21	
PotlatchDeltic Corp. (PCH) REIT	30.55	60.08	
Rayonier (RYN) REIT	21.26	38.06	
Weyerhaeuser Co. (WY) REIT	17.33	38.31	
Louisiana Pacific (LPX)	19.81	65.85	
WestRock (WRK)	24.21	60.57	
CUT ETF	21.61	39.45	
WOOD ETF	48.49	94.03	

Stock Market Report courtesy of Howard Sokol, Raymond James Financial Services, Birmingham, Alabama.

LUMBER & SHEATHING PRICES		
	05/21/20	05/20/21
2 x 4 untreated framing lumber*	\$505	\$1400
7/16" Oriented Strand Board **	\$285	\$1110

* 2x4 #2&Btr Southern Pine Eastside (f.o.b. mill) (per 1,000 board feet)
 ** 7/16" OSB South (East) (f.o.b. mill) (per 1,000 square feet)



OPTIMISM TO-DAY TURNS TO CAUTION LATER.
 Farmers responding to a Progressive

FORESTLAND FOR SALE www.forestland.bz

- Dow-Jones Industrial Average: 34084.15
 - 10-year Treasury yield: 1.631%
 - Dollar: 108.78 Yen; Euro: \$1.2228
 - Oil: \$62.05/barrel
 - Gold: \$1,881.80/troy ounce
- Source: *The Wall Street Journal*, 5/21/21

HAVE YOU SIGNED UP FOR A CARBON PAYMENT? Who with? How much? When will you get paid? Will you do it again? Send answers to RLL@foa.org.

TOP TIMBERLAND OWNERS IN NORTH AMERICA: (thousands of acres)

Firm	South	Total
Weyerhaeuser	6,755	10,685
J. D. Irving	—	3,190
Rayonier	1,734	2,241
Green Diamond	539	2,181
Sierra Pacific	—	2,127
PotlatchDeltic	1,122	1,786
CatchMark	1,498	1,516
Tall Timbers	—	1,236
Nature Conservancy	NA	1,136
Acadian Timber	—	1,061

Source: Forisk Consulting, 5/18/21

Farmer Confidence Index survey expressed concern about the future. Among other things, farmers are worried about “the new Biden administration’s proposed infrastructure overhaul and climate change policies. Farmers applauded when former President Donald Trump pulled the U.S. out of the Paris Agreement in 2017. Biden has since reversed Trump’s action. Farmers as a group remain skeptical of climate science and fear increased regulations that could come with meeting world goals.” Source: *The Progressive Farmer*, May 2021.

CLASSIFIED SECTION

CERTIFIED PUBLIC ACCOUNTANTS

- JamisonMoneyFarmer PC Tuscaloosa, AL (205)345-8440
- Richard, Harris, Ingram and Bozeman, PC (334)277-8135

CONSULTING FORESTER - Member: ACF

- C. V. Forestry Services Clayton, AL (334)775-8345
- Melisa V. Love, RF, ACF Opelika (334)745-7530
- Joseph E. Rigsby, RF, ACF Georgiana (334)265-8200
- Larson & McGowin, Inc. Mobile, AL (251)438-4581
- Eddie Carlson, RF, ACF Montgomery (334)270-1291
- McKinley & Lanier Forest Res. Tuscaloosa (205)344-5139
- Gibson Forest Mgmt., Inc. Aliceville, AL (205)373-6168
- Forestall Company, Inc. Hoover 1-800-844-0904
- John R. Stivers, RF, ACF, CF AL & GA (334)253-2139
- Sizemore & Sizemore, Inc. Tallassee, AL (334)283-3611
- J. Pat Autrey Fort Deposit (334)227-4239
- F & W Forestry Services LaFayette (334)864-9542
- M & W Forestry Consultants Ozark, AL (334)432-0467
- Edward F. Travis, RF, ACF Mobile, AL (251)408-1467

CONSULTING FORESTER

- Stewart Forestry Services, Inc. Decatur, AL (256)350-9721
- Midsouth Forestry Services, Inc. Gordo, AL 1-888-228-7531
- Forever Green, Inc. Leeds, AL (205)837-4466
- American Forest Mgmt. Prattville, AL (334)358-2345
- Southern Forestry Cnslt. Enterprise, AL (334)393-7868
- Eiland Forestry & Real Estate Trussville (205)655-0191
- Foster Land Management, LLC Central Ala. (205)826-7741
- Lang Forestry Consultants, LLC Selma (334)327-9294

CONSULTING FORESTER (Continued)

- Cliff A. Logan & Associates, Inc. Eutaw, AL (205)372-9321
- Richard Crenshaw, RF Greenville, AL (334)382-3826
- M. Tyler Travis, RF Citronelle, AL (251)406-9485

INSURANCE

- Alabama Medicare Plans Birmingham, AL (205)290-8648
- Making Sense of Medicare www.alabamamedicareplans.com
- Hunting Lease & Timberland Liability Group Policies Alabama Forest Owners' Association (205)624-2225

LAND FOR SALE

- Tutt Land Company www.tuttland.com (334)534-1315
- Carlson Land Services Montgomery (334)270-1291
- Hudson Hines Real Estate www.hudsonhinesrealestate.com
- American Forest Mgmt. Prattville, AL (334)358-2345
- Southeastern Land Group, Inc. 1-866-751-5263
- Farm & Timber Land AL, GA, TN, FL www.selandgroup.com
- John Hall & Co. www.johnhallco.com (334)270-8400
- National Land Realty NationalLand.com (855)NLR-LAND
- Larson & McGowin, Inc. Mobile, AL (251)438-4581
- Southeastern Realty & Auction Co John Hall (334)534-0525
- Longleaf Land Co. LLC longleafland.com (334)493-0123
- Mossy Oak Properties - Logan Land Co. 1-877-377-5263
- Target Auction Company All of 1-800-476-3939
- Real Estate Auctions SE www.targetauction.com
- Great Southern Land greatsouthernland.com (334)472-0029
- Travis Timberlands www.edwardfravis.com (251)408-1467
- McKeithen Land & Realty, LLC (251)424-4656

LAND MANAGEMENT SERVICES

- Scotch Land Management, LLC Fulton, AL (334)637-2128

NUISANCE WILDLIFE CONTROL

- Rabolli Environmental, Inc. (205)277-9426

POND MANAGEMENT

- Honey Hole Fisheries Ralph, AL (205)333-3665

POSTED SIGNS

- Alabama Forest Owners' Association (205)624-2225

REAL ESTATE APPRAISALS

- Larson & McGowin, Inc. Mobile, AL (251)438-4581

TIMBER BUYER

- Blue Ox Forestry, Inc. (334)875-5100
- IndusTREE Timber, Inc. (334)567-5436
- Ronny Wimberley Land & Timber Division (251)605-5049
- Ideal Timber Company, Inc. (334)375-2895
- Reynolds Timber Company (205)928-0131
- Sudduth Land & Timber LLC (205)361-3065
- 4Green Forestry, Inc. (334)300-0241

TIMBER SALE ASSISTANCE

TIMBER BUYER LIST for your county. Printed on gummed labels ready for mailing prospectus. Just tell us the county in which your timber is located. \$15 per county. MEMBERS ONLY. AFOA, Box 361434, Birmingham, AL 35236

TREE PLANTING EQUIPMENT & SERVICES

Site Preparation & Tree Planting Services. For a list in your county, call AFOA at (205)624-2225.

TREE SEED FOR SALE

- LOUISIANA FOREST SEED CO. (318)443-5026

TREE SEEDLINGS FOR SALE

- INTERNATIONAL FOREST COMPANY 1-800-633-4506
- Let's Grow Together

ArborGen Selma Nursery
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 1-800-222-1280 ArborGen.com

- SUPERIOR TREES, INC. Lee, FL (850)971-5159

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CLASSIFIED ADVERTISING RATES: First Line \$85.00/year.

(CALENDAR OF EVENTS CONTINUED FROM PAGE 1)

Marketing Your Timber at the Coahoma County Extension Office. Speaker: Marc Measells, Mississippi State University. For more information call (662) 843-8362.

June 23-24...Mobile County. **Resource to Recreation Teacher Workshop** at Battle House Hotel, Mobile. High School Teachers are invited to join us for a fun filled two-day workshop exploring how Alabama's abundant forests provide both recreational activities and essential resources for our everyday lives. Teachers will have the opportunity to learn from forestry professionals as well as become certified in the Forestry Worker CRI. The workshop will include field trips and hands-on activities. Fee: \$50. Contact **Maggie Pope** at (251) 589-4328.


June 24...Grenada, Mississippi 6 PM. **Emerald Ash Borer** at the Grenada County Extension Office, 1240 Fairground Road, Suite E. Speaker: Dr. Brady Self, Mississippi State University. For more information call (662) 226-2061.

June 24...Online 6-7 PM CT. **Use of Browse and Woodlands to Expand Grazing and Keeping Animals Healthy** will be presented via Zoom. This webinar is part of a year-round forage production and grazing/browsing management series. Other sessions are on June 10 and July 8 whose topics include Forage Production Plan and Grazing Management. Pre-registration required. Contact **Dr. Uma Karki** at (334) 727-8336.

JULY 2021

July 7-8...Athens, Georgia. **Optimal Management of Southern Pine Plantations Under Varying Economic Conditions** at Flinchum's Phoenix, 650 Phoenix Drive. This course discusses how such evaluations should be made and provides examples for different stumpage markets and many combinations of treatments. The course will examine different combinations of silvicultural treatments and how those treatments impact return in different markets ranging from all products having low and high values to low pulpwood and higher solid wood markets.

(CALENDAR OF EVENTS CONTINUED ON PAGE 6)



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C.J. Blanton Jr. / Cell 850-673-7421
Email: blantonsnursery@earthlink.net

IN ANSWERING THE QUESTION: What's It Going to Take to be More Profitable in the Tree-Growing Business?, Marshall Thomas, President of F&W Forestry, a privately owned Timberland Management Company operating throughout the U.S., South America and Europe, laments, "Unfortunately, the interest in sequestering carbon also has people talking about government tree-planting programs. But we have to be careful that well-meaning politicians don't burden us with another CRP (Conservation Reserve Program) and its unintended impact on supply 30 years later." Source: *Georgia Forestry, Spring 2021*.

LISTEN TO THE EXPERTS who spoke to AFOA in May:

- [The Benefits of Managing Hardwoods and Pines Together](#)
- [Mill Fire and Log Diameter Limits Will Affect Markets](#)
- [Capital Gains Tax Increase, Stepped-Up Basis -- and More](#)
- [Earn Extra Income with Tentr](#)

Source: *Capital Ideas - Live!*, 5/2021 - find a link to the program at www.AFOA.org.



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EDITOR'S NOTE: I no longer envy people who bought a cottage on Lay Lake to enjoy the peace and quiet of idyllic country living. If you attended AFOA's recent Annual Meeting at the 4-H Center on Lay Lake, you know what I mean. My family's



40 acres next to I-65 is more peaceful.

THE CONSERVATION ADVISORY BOARD used to propose hunting regulations for adoption by Wildlife & Freshwater Fisheries, but lately, the State Legislature has been stepping on the process. A bill was passed to allow **hunting over bait** a while back. This year the legislature approved **nighttime hunting of coyotes and feral hogs**. We suspect hunters will like the bill, but wonder if rural homeowners will be happy with it. What say you? RLL@afoa.org





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CURRENT-USE ASSESSMENT OF FORESTLAND:



A forest owner sent her Valuation Notice from her county's Appraisal Department to AFOA. The Fair Market Value of the property as appraised by the county was \$238,620.00. The current-use value of the property was \$60,244.00. If your forestland is not assessed under the current-use law, you are probably paying substantially higher property taxes than required by law. Ask your revenue commissioner or tax assessor if your land is assessed under current-use.

FOREST PROFILES:

FOREST PRODUCTS MANUFACTURERS
by **Paige Townley**



Pomeroy Lumber has, from the very beginning, been a small, family-owned company focused on quality over quantity.

The company was founded 35 years ago by Bob Pomeroy, and originally the company primarily made cabinets. Over time, the company progressed, added machinery to its arsenal, and eventually shifted into producing custom flooring, molding, and millwork. After purchasing two dry kilns, Pomeroy Lumber began drying lumber, and recently it added a small portable sawmill.

Today, the company still focuses on flooring, molding, and millwork. Much of its work is actually material brought in by customers that they processed to use as floors or paneling in their homes. "The majority of what we've processed has traditionally been hard woods, but we have started using more pine," said the company's Operation Manager Robert Pomeroy, Bob's son.

While the Eufaula-based company is expanding the types of wood it can process for its customers, Pomeroy Lumber is still the same small company it has always been: one focused on producing only the best products. "Being small, we can control our quality and give the customer exactly what they are looking for," he said. "It's important to us that we accommodate what our customers need and the materials they bring to us."

1987		111
1/2/87	TAXES ON 120 AC - USA 1/506 PAYABLE TO "TOWN OF DRUMMAN"	24.00
1/5	BURNING BRUSH	28 MI
1/9	TAX ON 10 ACRE PARCEL. STATEMENT WAS SENT TO HARLEY FOR 15 ACRES, \$140. HIS DAUGHTER PAYS ON 5 AC, I PAY FOR 10. HENRY ANDERSON SAYS MANAGER FORGET LAW TAX WILL TAKE EFFECT NOW FOR PAYMENT OF TAX NEXT JANUARY.	93.94
1/31	SKI DAY, WITH ABOUT 30 FROM LOCAL SKI CLUB ON HAND. VERY LITTLE SNOW THIS YEAR, BUT ENOUGH TO SKI ON ROADS.	
1/17	PRUNING, COLLECTED KINDLING	28 MI
1/19	PRUNING. USHERED IN FIREWOODER FIREWOOD.	28 MI 85.00
1/24	ROAD OF GORDE'S FOR FIREWOOD	9385.00
		37.00

		112
2/25/87	CARL KONIGER AT HIS CAMP SDA CALLED. THAT FORGOT ON BUYER OF 40 ACRES TO THE EAST. WILL SELL TO ME, ASKING PRICE \$8000.	28 MI
2/26	INSPECTED ABOVE.	
3/3	RECD FOR FIREWOOD - SPANISH CLUB	945.00
3/4	TRIP WITH HENRY ANDERSON TO SURVEY POTENTIAL ACQUISITION OF 40 AC TO EAST. AERIAL PHOTO PURCHASE OFFER FORMS	35 MI 93.00 .90
3/28	REPLANTING BY TRANSPLANT OF WINTERBARS, ROAD WORK.	28 MI
3/30	ORGANIZATIONAL MEETING FOR LOCAL WWOA CHAPTER, AT DNR OFFICE.	
4/10	PLANT FRASER FIR, CUT FIREWOOD	28 MI
4/12	MAILED SECOND OFFER ON EASTERNMOST 40.	

Pages in Kirk Dahl's logbook from 1987, which help him to remember key moments in his woodlands' history.

Logbook helps to keep woodland records

By Kirk Dahl

One of the most pleasant things about working in the woods is that a person doesn't need a username or password to do it.

Along those same lines, when it comes to keeping records for my woodland activities, I prefer the simplicity and durability of a dedicated handwritten journal. Computers and electronic data unquestionably have their place, but there is a better tool for relatively small amounts of information.

Generating an accurate and easy-to-use historical record of woodland finances and activities serves many purposes and seems indispensable. Don't do it on the back of an envelope, but there is nothing wrong with striving to keep it simple. I try to make a very brief handwritten entry into my journal every time there is something worth documenting, for possible future reference. Everything I may need to reference is right there, recorded in one place. Expenses such as for maintenance, seedlings, fuel, legal help, education and so on are easy to find and total up for tax reporting. Similarly, all income figures such as from timber sales, land rental and CRP are easy to locate. At a glance, I can find the cordage and proceeds for every timber sale I have had over nearly 40 years of tree farming.

For the most part, my journal makes for boring reading, but as a factual reference, it is priceless. Oftentimes I refer to it for information years after the details were forgotten. Who delivered that load of gravel for me 10 years ago? When did I last replace the tractor battery? What did I pay for that culvert? When is the farm-land lease due for renewal? And so on.

On rare occasions, important entries are made so the information does not perish. A few obscure property boundary markers were once placed where they were and then these monuments were described in the logbook as to location and composition. My wife and I planted tree seedlings on our wedding day, and the location of those trees is spelled out with clarity. The whole family knows where to find that kind of information: right there in the logbook.

A hard copy of this information has one huge primary advantage

over electronic storage. Data can be handed down in a usable format through the ages without worrying about changes in technology. Details in my journal will be effortlessly accessible into perpetuity. I also prefer to grab the book off the shelf and chronologically thumb through a few pages for the information I need, rather than scrolling through various data files on my computer or handling a log of loose papers.

I do maintain a separate filing system for important papers, such as logging contracts and management plans. I may allude to them in the journal, but there is no need to duplicate them there and no real need to scan them into an electronic record.

The last few pages are reserved as a phone book. As new farm-related acquaintances or businesses come into play, I enter their names and phone numbers if I expect to need that information later. The neighbors, the implement dealers, the loggers and many others are listed there. I don't alphabetize them, I just list them. Even when I forget a name, I can easily thumb through those few pages and find the name and phone number again.

A few items of phenology creep in, too. My encounter with a bear is documented, as are the dates of peak fall color and a few other notable delights of nature. It's not a diary, but those kinds of entries seem appropriate on occasion.

I fill an average of about five pages a year. I also create a summary page each year showing income and expense totals for that year.

In short, good records are worth the time spent maintaining them. Keeping them in a handy and permanent format adds to their usefulness. Beyond that, keeping the task as simple and enjoyable as possible is a worthy goal, and I have found that simple, short entries into a handwritten journal fills the bill.

This article first appeared in *Wisconsin Woodlands*, Spring 2021, and is reprinted with permission of the editor and the author. *Wisconsin Woodlands* is a publication of the [Wisconsin Woodland Owners Association](http://www.wisconsinwoodlandowners.org).

Kirk Dahl owns woodlands in Eau Claire, Trempealeau and Barron counties in Wisconsin. Dahl has been a member of the Wisconsin Woodland Owners Association (WWOA) since 1982 and currently serves on the WWOA Board of Directors.

THE WALL STREET JOURNAL

Be sure to read the rest of the story in the box below.

Despite Lumber Boom, Few New Sawmills Coming

Lumber companies say they are content to rake in cash as wood prices soar. They aren't racing out to build new mills though.



PHOTO: GEORGE FREY/GETTY IMAGES

Lumber futures have reached all-time highs recently and remain more than twice the pre-pandemic record.

By Ryan Dezember

Updated May 17, 2021 4:49 pm ET

Appeared in the May 18, 2021, print edition as 'Few New Mills as Lumber Booms.'

North America's sawmills can't keep up with demand, which has sent wood prices on a meteoric rise. Don't expect new mills to start popping up though.

Executives in the cyclical business of sawing logs into lumber said they are content to rake in cash while lumber prices are sky-high and aren't racing out to build new mills, which can cost hundreds of millions dollars and take two years to build from the ground up. ...

So, with the *Journal's* headlines and writer Ryan Dezember's opening lines, you might get the impression that the sawmill industry is doing nothing to increase the supply of lumber, ... but you would be wrong, according to Forisk Consulting's *Brooks Mendell*. Here's what Mendell wrote to AFOA and *The Wall Street Journal* when we questioned the direction Dezember's article was leading readers.

A few thoughts that may provide context here:

- **Opening new sawmills is just one of four ways to increase lumber capacity and production:** 1) open new mills 2) reopen closed mills 3) expand capacity at existing mills and 4) add additional shifts at operating mills. **In the U.S. South, all four of these things have happened** in the past five+ years and, by far the most important is #3. Expanding capacity/upgrading (and debottlenecking) existing mills has generated the bulk of the incremental production.
 - ◇ We track these in great detail and depth. There are additional mills being built and upgraded and, with them, we basically will have "enough" capacity to meet the need. Data from a recent [press release](#):
 - ◆ **U.S. South added 1.1 billion board feet of capacity in the past 12 months.** That's 5% growth in just the past year alone.
 - ◆ **1.6 billion board feet of additional capacity comes on line in H2 2021.** A lot of cap ex is in the queue.
- **US South was sitting on a lot of unused capacity after the 2007-2009 recession** (use of pine grade logs fell 40%; utilization rates at mills were in the 60%*s*). So, over time, we've had to, first, get up to speed on what we had, and then on top of that do the four things listed above.

I too received several emails on the story and, for me, the headline was key because it focused readers away from the primary action which is the expansions (versus new mills) and the fact that we do have another 1+ billion board feet of capacity growth in the queue. The article had helpful context from the firms (basically, they know where they are with existing capacity versus trend-line demand; the current run has helped their balance sheets but it does not "reset" their expectations for long-term demand). Also, the industry has over expanded at times in the past, so firms are cautious on that point.

Brooks Mendell, Forisk Consulting LLC, www.forisk.com



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WOULDN'T IT BE NICE ... if an Alabama law firm were to conduct a training session for landowners similar to one published by Texas law firm **Braun & Gresham** entitled, **Tips for Navigating Property Tax Protests?** It would be especially nice, if an Alabama law firm, or perhaps a loosely knit collection of firms, were to provide a low-cost service which would represent landowners who have valid property tax complaints. If you know of an Alabama attorney who might provide such a service, please let AFOA know. Thanks.



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FOREST PROFILES: CONSULTING FORESTERS by Paige Townley



Growing up in east central Alabama, **Carl Wiggins** always loved the outdoors. While he'd spend as much free time as possible out hunting or fishing, it was actually a random encounter with some foresters one day that sealed his decision on becoming a forester. "I was so intrigued by them," he said. "Seeing them out with planting crews, doing a burn, or marking timber really interested me."

Wiggins pursued that plan, attending Auburn University to earn a degree in forest management. After spending eight years in the U.S. Army, he then joined the ranks in the industry, originally working with consultants on a contract basis. After a few years, he developed his own client base and started **Seven Oaks Forestry** in 1995. When not enjoying the outdoors with his family—spending time together doing things like long distance hiking and white water kayaking—he helps clients all around Selma and beyond with any forestry needs, from timber appraisals and sales to management plans, prescribed burning, and reforestation. "It's rewarding to help landowners realize their goals and objectives," Wiggins said. "Forestry is a line of work that suits my passions."

(CALENDAR OF EVENTS CONTINUED FROM PAGE 3)

Fee: \$350; \$50 discount if paid by June 16. Contact **Ingvar Elle** at (706) 583-0566.

July 7-9...Jackson, Mississippi. **Teacher's Conservation Workshop** at Mississippi Ag and Forestry Museum, 1150 Lakeland Drive. The workshop will include numerous field trips including industries, harvesting operations, management practices, and hands-on activities. Forest owners and forest products companies are urged to sponsor a teacher. Fee: \$60; meals included. Contact **Emma Winterhalter** at (601) 946-5336.

July 9...Online at 11:15 - 11:30 AM CT. **Fifteen Minutes in the Forest: Hunting & Recreation Leases** will join Virginia Forest Landowner Education Program's Jennifer Gagnon for a discussion on hunting and recreation leases. This event will be held via Zoom meeting. Zoom Meeting Details - Join: <https://viriniatech.zoom.us/j/97509089739> During the meeting questions can be typed into the chat box. For more information contact **Jennifer Gagnon** at (540) 231-6391.

July 12, 13, 14, 15 & 19...In-person & Online. **Teacher's Conservation Workshop** will be presented in-person and online this year. Participants are welcome to register for 1 or all 3 in-person workshops. The Pre and Post Zoom sessions are required to be eligible to attend the in-person session(s). This workshop will focus on how working forests function to purify water, prevent erosion, and promote wildlife all while putting Alabamians to work. The workshop will include field trips and hands-on activities. Fee: \$20 in-person. Lunch is included at in-person workshops. The Zoom workshop on July 12 is free. Contact **Ashley Smith** at (334) 614-5048.

July 12...Online Zoom workshop
July 13...Location to-be-determined
July 14...Autauga County
July 15...Covington County
July 19...Online Zoom wrap-up session

July 12 - October 1...Online. **Woodland Options for Landowners** is a twelve week self-paced course covering topics such as: Setting management goals, Writing a management plan, Using aerial photos, Using topographic maps, Using soil surveys, Determining boundary lines, Forest ecology, and Working with natural resource professionals. Fee: \$45 per family. Contact **Jennifer Gagnon** at (540) 231-6391.

July 13...Shelby County. **Special General**

Election for vacant Alabama House District 73 seat. This seat was previously held by state Representative Matt Fridy. Sheridan Black and Kenneth Paschal are running for the seat.

July 13...Bibb/Chilton/Hale/Jefferson/Shelby Counties. **Special General Election** for vacant Alabama Senate District 14 seat. This seat was previously held by state Senator Cam Ward. Virginia Applebaum and April Weaver are running for the seat.

July 13...Online 12 Noon - 1 PM CT. **ForestHer: Skinny on Thinning** will be presented via Zoom. This lunch and learn is for women (*men are welcome to attend*) that own forestland or are just interested in learning more about forestry in a relaxed, fun setting. Join during your lunch break as Extension Specialist and Assistant Professor, Dr. Adam Maggard, discusses the benefits of thinning southern forests and recognizing when it is time. Pre-registration required. For more information contact **Bence Carter** at (334) 389-4055.

July 14...NATIONWIDE 10:00 AM Central Time. **CAPITAL IDEAS - LIVE! 15-minute Telephone News Conference for Alabama Forest Owners**. Listen on your phone or later on the web. Call AFOA to register: (205) 624-2225.

July 16-18...Jefferson County. **Annual World Deer Expo** at Birmingham Jefferson Convention Complex, 2100 Richard Arrington, Jr. Boulevard North, Birmingham. The expo will have hunting products, apparel, outfitters from all over the world, seminars, outdoor celebrities, kid's activities, and more. Fee: \$10; kids receive discounted admission. For more info call Channing Brown at (205) 678-4141.

July 16-18...Hilton Head Island, South Carolina or Online. **Georgia Forestry Association (GFA) Annual Conference** will be

...
(CALENDAR OF EVENTS CONTINUED ON PAGE 7)



TIMBERLAND FINANCING

MEMBERSHIP APPLICATION

MEMBER SERVICE REQUESTS

- I own 40 or more acres of forestland in Alabama and would like, at no cost to me, an Initial Consultation with a member of the Association of Consulting Foresters.*
- I am enclosing \$15 for a Timber Buyer List for _____ County.
- Guidelines for Hunting Lease Agreement
- Model for a Timber Sale Contract
- Application for Hunting Lease Liability Insurance Coverage *
- Application for Timberland Liability Insurance Coverage *

- _____ 8" x 10" Posted Signs. Enclosed is 45¢ per sign plus \$4.50 S & H ("No Trespassing Hunt Club" - yellow) ("No Trespassing" - orange) circle one
- AFOA T-Shirt — () Short Sleeve, \$11 / () Long Sleeve, \$13.50 Select style. Call for colors and sizes. Color & Size: _____
- AFOA Ball Cap: \$13. Call to specify color. Color: _____

* This service is for landowners only. Hunters may only use the hunting lease liability insurance policy under the membership of a landowner.

(Mr.)(Mrs.)(Ms.) _____

Name of Landowner (person, family, partnership, corporation, LLC, etc.)* _____

(Mr.)(Mrs.)(Ms.) _____

Name of Person Representing Landowner (optional)* _____

Mailing Address _____

City _____ State _____ Zip Code _____

Telephone: home _____ Telephone: work _____

Telephone: fax _____ E-Mail Address (we do not share) _____

State(s) and County(ies) Where Forestland Is Located — Please List. _____

MEMBERSHIP FEES

(1st class postage will cause your newsletter to arrive several days earlier than bulk rate)

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- Regular Member - 1st Class Postage \$29
- Sustaining Member - 1st Class Postage \$170

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- Regular Member - Bulk Rate Postage \$33
- Regular Member - 1st Class Postage \$57
- Sustaining Member - 1st Class Postage \$340

3 YEARS

- Regular Member - Bulk Rate Postage \$49
- Regular Member - 1st Class Postage \$85
- Sustaining Member - 1st Class Postage \$510

SEND APPLICATION & PAYMENT TO:

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P. O. Box 361434
Birmingham, AL 35236

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(CALENDAR OF EVENTS CONTINUED FROM PAGE 6)


held in-person and have a virtual-only option. Attend the conference to learn more about Georgia forestry from national leaders and experts in forest business, economics, government, and public policy. 6 CFEs available. Fee: \$600 in-person or \$200 virtual. Contact [Rhonda Freeman](#) at (706) 845-9085.

AUGUST 2021


August 7...Montgomery County 1 - 5 PM. [Trade Show at the Farm & Land Expo](#) at the Renaissance Montgomery & Convention Center, 201 Tallapoosa Street, Montgomery. The Expo will allow attendees to shop for products, explore new technologies, and build relationships. Fee: \$TBA. For more information contact [Robyn Ledbetter](#) at (334) 613-4138.

August 10...Online 12 Noon - 1 PM CT. [ForestHer: Forest Management Plans](#) will be presented via Zoom Webinar. This lunch and learn is for women (*men are welcome to attend*) that own forestland or are just interested in learning more about forestry in a relaxed, fun setting. Join during your lunch break as Regional Extension Agent, Lynn Dickinson, discusses the importance of having a management plan and how to establish one. Pre-

registration required. For more information contact [Bence Carter](#) at (334) 389-4055.

 August 11...NATIONWIDE 10:00 AM Central Time. **CAPITAL IDEAS - LIVE! 15-minute Telephone News Conference for Alabama Forest Owners.** Listen on your phone or later on the web. Call AFOA to register: (205) 624-2225.

August 11-13...Atlanta, Georgia. [Southern Forest Products Machinery & Equipment Exposition](#) at Georgia World Congress Center. EXPO showcases the latest products and services for the wood products industry. A sawmilling conference will take place August 11-12 in conjunction with the Expo at the World Congress Center. Fee: \$25; \$5 discount if paid in advance. Contact [Eric Gee](#) at (504) 443-4464x3.

 August 12...Jefferson/Shelby County 6 to 8 PM. **Dinner and Discussion** at a location to-be-determined. No-host dinner at 6 PM. Then listen to a 15 minute program, and discuss the issues with other forest landowners. *Limited seating.* To attend, RSVP AFOA at (205) 624-2225 or rl1@afoa.org.

August 13-15...Baldwin County. [Southern Christmas Tree Association Annual Meeting](#) will be held at The Lodge at Gulf State

Park, 21196 East Beach Boulevard, Gulf Shores. The Sunday Farm Tour will be at Fish River Trees near Summerdale. Fee: \$TBD. For more information call Michael Buchart at (225) 505-6335.

August 19...Harlem, Georgia 8:30 AM ET. [Intro to Forestry](#) (For Ladies) at a location to-be-determined. Fee: \$25. For more information contact [Danielle Atkins](#) at (706) 631-4440.

August 26...Online 1 PM CT. [Hurricane Preparation & Recovery Webinar](#) will be presented via Zoom. Join a discussion on key assistance contacts and strategies to minimize losses within a week and a month after a hurricane. Presenter: Chris Demers, University of Florida. Registration required. For more information contact [Chris Demers](#) at (352) 846-2375.

August 31 - September 2...Panama City Beach, Florida. [Florida Forestry Association \(FFA\) Annual Meeting](#) at the Panama City Beach Golf and Spa Resort. Fee: \$375; \$30 discount if paid by August 1. For more information call FFA at (850) 222-5646.

...

More Events can be found on AFOA's website at www.AFOA.org/cal/cal.htm
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WHERE ARE SURVEY RECORDS KEPT? That was the question we received from an AFOA member who was trying to locate survey records of her forestland at the county courthouse. She had paid for a property survey and thought the surveyor had recorded the survey at the courthouse.



Here's what we learned from [Professional Licensed Surveyor Jeffery Lucas](#):

"Standard boundary surveys are not recorded in the State of Alabama. In some other states (not all) they are. If you had a survey of your property performed and you paid for the survey, the surveyor is obligated to furnish you a copy of the completed Survey Map, signed and sealed. If this did not happen or if the surveyor refuses to do so, you can contact the Alabama Board of Licensure for Engineers and Land Surveyors and file a complaint. They have a process for doing that on their website at <https://bels.alabama.gov/complaints/>"




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ESTATE TAX TAKE-AWAYS:
"For 2020, if the total estate value is greater than \$11.58 million (the exemption amount) then taxes may be due. The federal estate tax rate is 40% on assets above the exemption amount. ... Estate taxes are payable by the estate prior to distribution of property to any heirs."
"Married taxpayers have the ability to pass on unlimited amounts of their assets to a spouse without triggering a tax (marital deduction)."
"Taxpayers can gift property to anyone of their choosing up to a specific limit each year with no tax consequences. For 2020 each tax payer can gift \$15,000 to an individual without triggering a potential gift tax."
Source: [Federal Estate Taxation and Strategies to Minimize the Tax](#) by [Dr. Tamara Cushing](#), *National Woodlands*, Spring 2021.

OBSCENE LUMBER PRICES PROMPT RESPONSE FROM AFOA MEMBER: "Perhaps, it's time we consider forming regional cooperatives where timber owners could collectively own a sawmill, operate it as efficiently as possible and sell the lumber at great prices directly to the home construction industry (i.e. home builder contractors -- not Lowes, Home Depots and Menards). Profits at the sawmill would be divided up by shareholders (timber owners based on initial investments into the sawmill) In other words, for example, ten timber owners with a combined acreage of 5000 acres would build a one-million dollar sawmill. Each share/stock is valued at \$200. I would gladly chunk in 70 acres x \$200/share and then reap a dividend on my \$14,000 investment in a profitable sawmill. Timber selling rights would come from shares owned. Anyway, maybe we should feel out our membership about how willing they would be forming a sawmill cooperative? You could probably get AU or UA to provide a team of educators to look into the economics of all this for free."

For anyone interested, AFOA will send a copy of Hugh Canham's **The Otsego Forest Products Cooperative: A Unique Experiment**. The article describes an attempt to form a sawmill co-op back during the Roosevelt Depression. It folded after 25+ years of heavily subsidized losses. Source: *National Woodlands*, Spring 2021.

COUNTY CUISINE: *The Chicken Shack* in Luverne (Crenshaw County) and *Sister's Restaurant* in Troy (Pike County) were featured in the Alabama Forestry Commission's *TreeTopics* newsletter, May 2021.



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STOP THE TAX ROLLER COASTER:

"The most concerning thing, in my opinion, is Congress is making a serious push to institute a wealth tax."
"Democratic Sens. Chris Van Hollen, Md., Cory Booker, N.J., Bernie Sanders, Vt., Sheldon Whitehouse, R.I., and Elizabeth Warren, Mass., introduced the Sensible Taxation and Equity Promotion Act (STEP). The STEP Act calls for a tax on property transfers during lifetime (gifts) or death if there is a net capital gain associated with the transfer. During life, the first \$100,000 of cumulative gain would be tax-free (transfer other than to spouse). At death, the first \$1 million of unrealized capital gain would be excluded and the rest subject to tax. For those with illiquid assets such as farms, you can pay the tax over a 15-year period."
"As Bernie Sanders said, 'It is absurd that our tax code allows many of our country's wealthiest people to get away with never paying a cent in taxes on millions or even billions in capital gains income, while working people pay taxes on every check they receive.' I guess most of my farm clients aren't 'working people.'" Source: Rod Mazzycki, *The Progressive Farmer*, 5/21

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