

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2021 THROUGH DECEMBER 31, 2021
 Adopted by the California Department of Tax and Fee Administration (CDTFA) June 30, 2021

GENERAL

REPORTING PROCEDURE – The Timber Tax Law requires that tax reporting must be done for the calendar quarter in which the timber is harvested and scaled (for example, 1Q, 2Q, 3Q, or 4Q of the calendar year). Timber tax returns must be filed using the timber tax account number of the timber owner (Revenue and Taxation Code [R&TC] [section 38402](#)). Each return shall include only timber having the same timber owner as shown for the registration of the account on the return (that is, only one account shall report per tax return). Do not report multiple harvests from the same timber harvest operation (for example, harvest plan or contract) for timber removed in the same quarter as separate operations. Multiple harvests from the same permitted operation in a quarter must be combined and reported as a single harvest for the operation for the quarter.

TIMBER TAX HARVEST REPORT – [CDTFA-401-APT](#), *Timber Tax Harvest Report*, is a worksheet that must be completed before preparing [CDTFA-401-1PT](#), *Timber Tax Return*. The *Timber Tax Harvest Report* must be submitted with the *Timber Tax Return*. The *Timber Tax Return* and *Timber Tax Harvest Report* are available for online filing at www.cdtfa.ca.gov. A separate *Timber Tax Harvest Report* must be prepared for each timber harvest plan or contract for which harvesting is to be reported. Whenever a timber harvest operation occurs in more than one county or Timber Value Area (TVA), a new report must be prepared for each.

HARVEST VALUES SCHEDULE – Select the appropriate harvest values (per tables at the end of this document) to be used for preparing the *Timber Tax Harvest Report* and the *Timber Tax Return*. The sawlog values listed in Table G (green timber) and Table S (salvage timber) are unadjusted values for timber harvested using a tractor logging system, and the volume removed in the quarter is 300 thousand board feet (MBF) or more. If adjustments for an alternative logging system, small total volume, or low volume per acre apply, the harvest value will be lower than the amount shown in the tables. Nine timber value areas are designated within the state, and you must use the appropriate column of the *Harvest Values Schedule* for timber harvested within each specified area. Timber value areas are shown on the map on page S3F, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, and Tehama counties.

TAX RATE – The tax rate for the period of this schedule is 2.9 percent.

DEFINITIONS

TIMBER HARVEST OPERATION – There are two categories of timber harvest operations:

- A. A harvest on **private land** where harvesting is generally administered by the California Department of Forestry and Fire Protection (CAL FIRE) for an entire Timber Harvesting Plan (THP), a Notice of Timber Operations (NTO) from a Non-Industrial Timber Management Plan (NTMP), Emergency Notice, CAL FIRE Timber Harvest Plan Exemption Notice, or a combination of these sharing a common geographical area, as submitted to CAL FIRE. Two or more timber owners who elect to combine their harvests under one harvest permit may report each harvest as a separate operation, so long as *each owner has a distinct timber parcel and each owner has a separate timber yield tax account*. Each owner must maintain sufficient records to support the reporting of separate operations.
- B. A harvest on **public lands** (for example, federal, state, county, or city government-owned lands) for an entire timber sale contract that is sold by a public agency and is subsequently purchased by an individual or a private entity such as a corporation, a limited liability company (LLC), a logging company, or a sawmill.

SPECIES – Timber species or products are reported by using the appropriate species code as shown in the harvest values tables on pages S4F, S4B, and S5. Jeffrey pine, sugar pine, coulter pine, and western white pine are all reported as ponderosa pine. Hem/fir includes western hemlock, mountain hemlock, white fir, red fir, grand fir, spruce, and Shasta red fir. Western red cedar is reported as incense cedar. The Miscellaneous Conifer species code (CM) includes lodgepole pine, knobcone pine, gray pine, sierra redwood, and other evergreen species not listed in Tables G and S (**see Table 1 for the appropriate harvest value of CM**). The Small Sawlogs Miscellaneous (SSM) category includes volume harvested from the operation for the entire quarter. To see if you

qualify for this species code, read the definition found in the Table 1 instructions on page S4F. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

GREEN TIMBER – For Timber Tax purposes, *green timber* is defined as trees that are healthy and, in the opinion of a Registered Professional Forester (RPF) or professional arborist, have a high likelihood of surviving 12 months or more if not harvested. Green timber shall be reported using the Table G harvest values.

- Sanitation timber shall be reported by using the Green Timber Values Table (Table G). For Timber Tax purposes, *sanitation timber* is defined as live trees that are *diseased* or have some form of *mechanical damage or decay*, and are likely to survive 12 months or more, in the opinion of an RPF or professional arborist, if **not** harvested. Live trees that display obvious signs of decay from old logging scars, lightning strikes, or broken tops are also considered to be *sanitation timber*.

SALVAGE TIMBER – The salvage values table (Table S) is used for reporting salvage timber removed from areas designated for salvage logging. Salvage logging is defined as the removal of dead and/or dying trees that are expected to survive less than 12 months if not harvested. For redwood, salvage logging includes the removal of dead or down material previously left as unmerchantable.

- Salvage timber includes **only** dead, dying, fatally damaged, or downed trees removed from an area of salvage logging.
- Nonsalvage trees (for example, green timber) removed from an area of salvage logging do not qualify to use the salvage value tables.
- Salvage trees should not be reported as salvage timber if they are removed as part of a normal **green** harvest.

CULL LOGS – Cull logs are any that, when scaled, show less than one quarter of its gross volume as sound, usable lumber. Cull logs are to be reported in adjusted gross MBF (see description below under “Volumes”). Unsound sapwood logs are not classified as cull logs.

LOGGING SYSTEM ADJUSTMENTS – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging codes are as follows: tractor logging, which includes yarding with a winch (for example, end/long lining), rubber-tired skidder, forwarder, feller buncher, and horse logging, is coded as “T,” cable and skyline yarder logging is coded as “S,” and helicopter logging is coded as “H.” Any system not listed here will be reported as tractor, unless a special request is made prior to logging. *Please note:* The table values are for tractor logging; adjustments should be made when other logging systems are used.

VOLUMES – All volumes are reported in MBF, net Scribner short-log scale (20 feet maximum scaling length), except where otherwise indicated in Table 1. A “board foot” is defined as a board measuring 1”T x 12”W x 12”L. In the abbreviation “MBF,” the “M” is from Latin and represents 1,000 (one thousand), or three decimal points. For example, 100,000 board feet (BF) is the same as 100 MBF.

For national forest timber sold on scaled volumes, the U.S. Forest Service statements of account (billing statement) shall be the basis for determining taxable volume. For reporting lump-sum sales, use the timber volumes actually scaled during the quarter. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144 ($T \times W \times L / 144$) = board feet per piece. Volume scaled by weight (tons) or hundred cubic feet (CCF) must be converted to MBF for tax reporting purposes.

INSTRUCTIONS

AVERAGE VOLUME PER LOG – Log quality and log value are determined by a *size code*. The size code is determined by the average volume per 16-foot log (AV/L) segment (the industry standard preferred short log length). However, not all species have size codes (for example, hem/fir and incense cedar). For those species requiring a size code, only one size code may be reported in a quarter. Do not report multiple size codes for the same species on an operation in a reporting quarter. If you are reporting multiple harvests from the same harvest plan or contract in the same quarter, you must calculate the average net volume per 16-foot log (AV/L). The average volume per log is calculated by dividing the net Scribner volume for the species (harvested in the quarter) by the total number of 16-foot short-log scaling segments for the species. The number of scaling segments shall be determined by dividing the total number of linear feet, for each species, by 16.

Example: In the reporting quarter, the pine linear feet totals 1126 linear feet divided by 16 feet equals 70.375 16-foot logs ($1,126 \text{ L.F.} \div 16' = 70.375$ 16-foot logs). The pine volume totals 20 MBF divided by 70 whole 16-foot log segments equals 0.286 MBF per log, or 286 board feet per log ($20 \text{ MBF} \div 70 \text{ whole 16-foot log segments} = 0.286 \text{ MBF/log}$). The column labeled Volume Per Log in either Tables G or S shows this translates into a Size Code 2 quality log for the pine. *Cull logs are excluded when making this determination.* When the AV/L is determined from a cruise or other statistical sample prior to logging, it shall remain fixed for reporting purposes during the life of the operation.

TABLES – Harvest value tables provide the taxpayer with information necessary for reporting the timber yield tax. The following are included:

- Table 1: *Miscellaneous Harvest Values*
- Table G: *Green Timber*
- Table S: *Salvage Timber*

The prices are expressed as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the *Timber Tax Harvest Report*. Adjustments to value may be available, if the requirements in the *ADJUSTMENTS* instructions below the table are met.

VALUE ADJUSTMENTS – All qualifying timber harvest operations with low volume harvests may be eligible for a reduction of harvest value from that shown in the *Harvest Values Schedule*. The Small Total Volume criteria and adjustment amounts are shown at the bottom of Tables S and G. **There are no value adjustments for Table 1, *Miscellaneous Harvest Values*.** The low average volume per acre adjustment is only available to *Green Timber* found in Table G; both adjustments may be used if the operation meets the applicable criteria. To determine the average net volume per acre, divide the total net volume harvested during the reporting quarter by the *actual* acres harvested during the quarter.

Example: A 50-acre THP has 104 MBF harvested from 35 acres during the quarter being reported. So, 104 MBF divided by 35 acres equals 2.97 MBF per acre ($104 \text{ MBF} \div 35 \text{ acres} = 2.97 \text{ MBF/acre}$). Since this is less than 5 MBF per acre, this operation qualifies for the Low Volume Per Acre Deduction (this deduction is only available for Table G) for this quarter, and \$30 per MBF is subtracted from the appropriate value in the table. In addition, since this operation harvested more than 100 MBF, but less than 300 MBF for the quarter being reported, an additional \$50 per MBF is also deducted from the table value for the Small Total Volume Deduction (this deduction is available for Tables S and G). So, the total deduction would be \$80 per MBF (harvest value xx - \$80/MBF).

EXEMPT TIMBER – Timber removed from a timber harvest operation whose immediate harvest value does not exceed \$3,000 in a quarter (*as determined from the Harvest Values Schedule*) is exempt from timber yield tax. If you are filing by paper and line 14 of a harvest report is not greater than \$3,000 for an operation, do not carry the value forward to the tax return; instead write “EXEMPT” in large letters across the face of the harvest report. If all of your operations harvested for the quarter qualify for this exemption, enter zero in column 4 on line 10 of the tax return, sign, and file the return along with the harvest reports, according to instructions. If you have both exempt and taxable operations, transfer only the value information from the taxable operations to the tax return, and follow the instructions for completing and filing a return.

If you are a tax-exempt organization that does not pay property taxes on the land where the trees were growing, you are exempt from paying timber yield tax. **However, the first person or agency not exempt from property tax to acquire legal or beneficial right to the timber felled from lands exempt from property taxes, is the timber owner and is legally responsible for the tax.** Examples of tax-exempt organizations might include church or religious organizations, Girl Scout or Boy Scout Camps, U.S. Forest Service or Bureau of Land Management (BLM) timber sales, state colleges or universities, or timber harvested from other government-owned lands (for example, federal, state, county, or city). Individuals, business entities, logging companies, or sawmills that directly purchase timber from these types of organizations may be legally liable for the timber yield tax. A Licensed Timber Operator (LTO) that does not buy the trees, but rather is paid solely for providing the service of cutting down, removing, and delivering timber originating from a tax-exempt organization to a sawmill, would not be the timber owner in this case and would not be liable to pay the tax. In this example, the tax liability likely would become the responsibility of the sawmill. For more information on this subject, please call the Timber Tax Program at 1-916-309-8560 or fax 1-916-324-2554.

Please note: A CAL FIRE Exemption Notice (or permit) means that you are exempt from the *Timber Harvest Plan* preparation process of complying with the California Environmental Quality Act (CEQA). **It does not necessarily mean you are exempt from the Timber Yield Tax.** You must first complete the *Timber Tax Harvest Report* to determine if the taxable value of the timber harvested in the quarter, as determined from the *Harvest Values Schedule*, does not exceed \$3,000.

FOR MORE INFORMATION

If you need general information about the timber yield tax, or help completing your timber tax forms, you may call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday, from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. For more information, please view our *Tax Guide for Timber Yield Tax* on our website at www.cdtfa.ca.gov/taxes-and-fees/timber-tax.htm.

For specific information about your account or tax reporting requirements, you may write to:

California Department of Tax and Fee Administration
Timber Tax Program, MIC:88
PO Box 942879
Sacramento, CA 94279-0088

PRIVACY NOTICE — INFORMATION FURNISHED BY THE DEPARTMENT IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires us to provide the following notice to individual taxpayers who are asked by the CDTFA to supply information:

The principal purpose for which the requested information will be used is to administer the California timber yield tax law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about themselves in records maintained by the CDTFA. The CDTFA official responsible for maintaining timber tax Information is the Program and Compliance Bureau Chief, Business Tax and Fee Division, 450 N Street, Sacramento, CA 95814, at telephone number 1-916-309-8250.

The California Revenue and Taxation Code, Part 18.5 (timber yield tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the CDTFA.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, with one exception, the furnishing of social security numbers by individual applicants for timber yield tax accounts is voluntary. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulation, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the CDTFA may be given to federal, state, and local government agencies as authorized by law.

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION TIMBER VALUE AREAS

PRODUCED BY: TAX AREA SERVICES — GEOGRAPHIC INFORMATION CENTER



TIMBER VALUE AREAS MAP DESCRIPTION

The state of California is divided into nine separate timber value areas, used in determining values for Timber Tax purposes. These areas primarily follow county boundaries throughout the state of California with a few exceptions. These exceptions are located in Timber Value Areas 4, 5, and 7. The specific counties and boundaries for each timber value area are described below.

- Timber Value Area 1** Timber Value Area 1 begins at the northwest border of this state. Timber Value Area 1 includes Del Norte and Humboldt Counties.
- Timber Value Area 2** Timber Value Area 2 begins at the southern boundary of Timber Value Area 1 and continues south along the west coast of this state. Timber Value Area 2 includes Mendocino, Sonoma, Marin, and Napa Counties.
- Timber Value Area 3** Timber Value Area 3 begins at the southern boundary of Timber Value Area 2 and continues south along the west coast of this state. Timber Value Area 3 includes Contra Costa, San Francisco, Alameda, San Mateo, Santa Clara, Santa Cruz, and Monterey Counties.
- Timber Value Area 4** Timber Value Area 4 begins at the eastern boundaries of Timber Value Area 1 and 2 and moves east along the northern border of this state. Timber Value Area 4 includes Trinity, Lake, Glenn, Colusa, Yolo, and Solano Counties. Timber Value Area 4 includes Siskiyou County west of Interstate 5, Shasta County west of Interstate 5, and Tehama County west of Interstate 5.
- Timber Value Area 5** Timber Value Area 5 begins at the eastern boundary of Timber Value Area 4 and moves east along the northern border of this state. Timber Value Area 5 includes Siskiyou County east of Interstate 5 and Shasta County east of Interstate 5.
- Timber Value Area 6** Timber Value Area 6 begins at the eastern boundary of Timber Value Area 5 and moves east to the northeastern border of this state. Timber Value Area 6 includes Modoc and Lassen Counties.
- Timber Value Area 7** Timber Value Area 7 begins along the southern boundaries of Timber Value Areas 5 and 6 with Timber Value Area 4 to the west of its boundary. Timber Value Area 7 includes Tehama County east of Interstate 5. Timber Value Area 7 includes Butte, Sutter, Yuba, Plumas, Sierra, Nevada, and Placer Counties.
- Timber Value Area 8** Timber Value Area 8 begins along the southern boundary of Timber Value Area 7 with Timber Value Areas 3 and 4 along the west of its boundary. Timber Value Area 8 includes Sacramento, San Joaquin, Stanislaus, El Dorado, Amador, Calaveras, Tuolumne, and Alpine Counties.
- Timber Value Area 9** Timber Value Area 9 begins at the southern boundaries of Timber Value Areas 3 and 8 and continues to the southern border of this state. Timber Value Area 9 includes Merced, Mariposa, San Benito, Madera, Mono, Fresno, Kings, Tulare, Inyo, San Luis Obispo, Kern, Santa Barbara, Ventura, Los Angeles, San Bernardino, Orange, Riverside, San Diego, and Imperial Counties.

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TABLE 1 – MISCELLANEOUS HARVEST VALUES – This table is applicable to all timber value areas and shows the harvest values for special items **such as** Christmas trees, fuelwood, shavings, chipwood, hardwood logs, topwood, wood produced fuel chips, poles and pilings, posts, split products, small sawlogs, cull logs, and miscellaneous conifers. Small sawlogs (SSM) are conifer logs of any species, except coastal redwood, split products, and poles and pilings, where the average net volume per 16-foot log for all sawlogs removed from a timber harvest operation during the reporting quarter is less than 65 board feet, Scribner short log scale. Cull logs are to be reported in adjusted gross MBF. For cull logs measured in tons, use a conversion factor of 4 tons per adjusted gross MBF, Scribner scale. For a listing of species included in the miscellaneous conifer category, see the SPECIES instructions on page 1. Except for split products, small sawlogs, poles and pilings, and miscellaneous conifers, the items in this table are to be reported in column F (MISC. Harvest Volume Table 1 Unit Measure) on the *Timber Tax Harvest Report*.

MISCELLANEOUS HARVEST VALUES (TABLE 1)

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees, Natural miscellaneous	XNM	Linear feet	0.60
Christmas trees, Natural Red Fir	XNR	Linear feet	1.40
Christmas trees, Natural White Fir	XNW	Linear feet	0.60
Christmas trees, Plantation	XP	Linear feet	1.50
Cull logs	CUL	Adj. gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	20.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Shavings, chipwood, hardwood logs	HW	Green tons	1.00
Topwood, wood produced fuel chips	CS	Bone dry tons	0.00
Poles and pilings, small DF (20'-50')	PSD	Net M board feet	340.00
Poles and pilings, large DF (51'-up)	PLD	Net M board feet	390.00
Poles and pilings, PP, TF (all sizes)	PFP	Net M board feet	110.00
Posts, round	PST	8 Linear feet	0.20
Split products, Redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00
Small sawlogs, miscellaneous ¹	SSM	Net M board feet	110.00
Miscellaneous Conifer species	CM	Net M board feet	50.00

NO ADJUSTMENTS OR DEDUCTIONS FOR THIS TABLE

¹ Do not include coastal redwood volume in the small sawlog, miscellaneous category.

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2021 THROUGH DECEMBER 31, 2021

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TABLE G – GREEN TIMBER HARVEST VALUES – This table shows the harvest values for timber by species, size, and timber value area. Make the adjustments (shown below the table) for the logging system, small total volume on the harvest operation, and low volume per acre on the harvest operation.

GREEN TIMBER (TABLE G)

Tractor Logging (Logging Code T)

SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPG	Over 300	1	140	140	50	180	200	210	170	150	100
		150-300	2	100	130	40	160	180	190	150	130	90
		Under 150	3	60	70	20	140	160	170	120	110	50
Hemlock-Fir	FG	N/A	N/A	210	180	N/A	250	270	210	200	160	80
Douglas Fir	DFG	Over 300	1	340	300	60	370	400	300	320	310	N/A
		150-300	2	330	270	50	360	390	290	310	290	N/A
		Under 150	3	320	260	30	350	380	280	290	270	N/A
Incense Cedar	ICG	N/A	N/A	150	80	N/A	240	240	260	210	200	130
Redwood	RG	Over 300	1	870	860	690	N/A	N/A	N/A	N/A	N/A	N/A
		150-300	2	740	700	590	N/A	N/A	N/A	N/A	N/A	N/A
		Under 150	3	630	630	550	N/A	N/A	N/A	N/A	N/A	N/A
Port Orford Cedar	PCG	Over 125	1	300	N/A	N/A	300	N/A	N/A	N/A	N/A	N/A
		125 and Under	2	200	N/A	N/A	200	N/A	N/A	N/A	N/A	N/A

ADJUSTMENTS

LOGGING SYSTEM:

Deduct \$60 for volumes which were yarder/skyline logged (Logging Code S).

Deduct \$200 for volumes which were helicopter logged (Logging Code H).

SMALL TOTAL VOLUME:

Deduct \$50 if total volume harvested this quarter is less than 300 MBF.

Deduct \$100 if total volume harvested this quarter is less than 100 MBF.

Deduct \$150 if total volume harvested this quarter is less than 25 MBF.

LOW VOLUME PER ACRE:

Deduct \$30 if the average volume harvested this quarter is under 5 MBF per acre.

\$1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2021 THROUGH DECEMBER 31, 2021

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TABLE S – SALVAGE HARVEST VALUES – This table shows the harvest values for timber by species, size, and timber value area. Make the adjustments (shown below the table) for the logging system and for small total volume on the harvest operation.

SALVAGE TIMBER (TABLE S)

Tractor Logging (Logging Code T)

SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPS	Over 300	1	40	40	10	50	60	60	50	40	30
		150-300	2	30	30	1	40	50	50	40	30	20
		Under 150	3	20	20	1	30	40	40	30	20	10
Hemlock-Fir	FS	N/A	N/A	100	90	N/A	120	130	100	100	80	40
Douglas Fir	DFS	Over 300	1	170	150	30	180	200	150	160	160	N/A
		150-300	2	160	140	20	170	190	140	150	140	N/A
		Under 150	3	150	130	10	160	180	130	140	130	N/A
Incense Cedar	ICS	N/A	N/A	100	60	N/A	170	170	180	150	140	90
Redwood	RS	Over 300	1	650	640	520	N/A	N/A	N/A	N/A	N/A	N/A
		150-300	2	560	520	440	N/A	N/A	N/A	N/A	N/A	N/A
		Under 150	3	470	470	410	N/A	N/A	N/A	N/A	N/A	N/A
Port Orford Cedar	PCS	Over 125	1	220	N/A	N/A	220	N/A	N/A	N/A	N/A	N/A
		125 and Under	2	150	N/A	N/A	150	N/A	N/A	N/A	N/A	N/A

ADJUSTMENTS

LOGGING SYSTEM:

Deduct \$60 for volumes which were yarder/skyline logged (Logging Code S).

Deduct \$200 for volumes which were helicopter logged (Logging Code H).

SMALL TOTAL VOLUME:

Deduct \$50 if total volume harvested this quarter is less than 300 MBF.

Deduct \$100 if total volume harvested this quarter is less than 100 MBF.

Deduct \$150 if total volume harvested this quarter is less than 25 MBF.

\$1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS