

Volume 14
Number 2

the voice of 255,000 forest owners in New York
- representing an ownership of 11 million acres



New York Forest Owner

March - April, 1976

Photo Contest for Unusual Trees

by Evelyn Stock

It is in spring that we take a greater interest in trees than in other seasons.

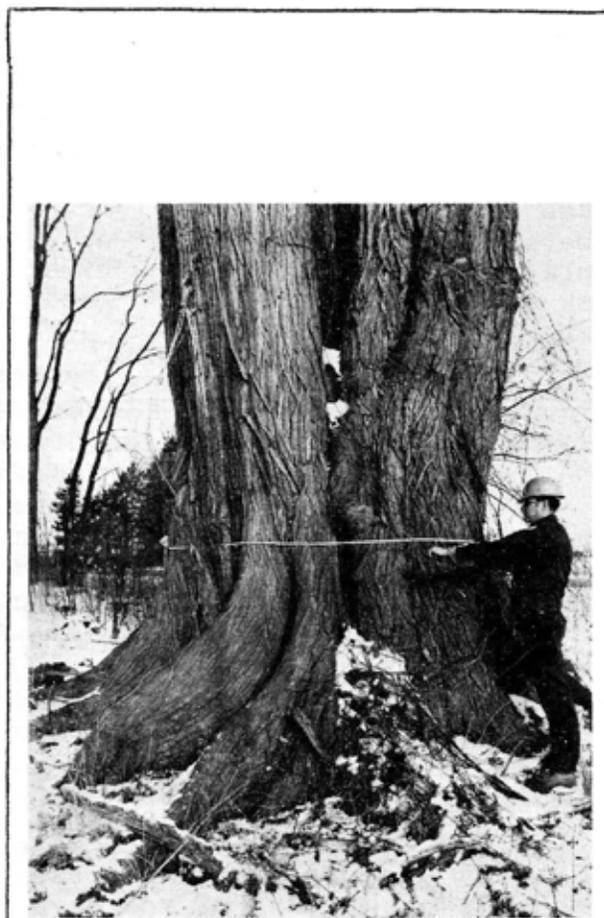
This spring you could combine your interest with a walk in the woods and a camera, and perhaps win a prize.

The New York State Forest Owner's Association is offering prizes of \$5.00 (1st place); \$3.00 (2nd place); and \$1.00 (third place) for photographs of the three most unusual-looking trees, complete with identification and location.

In 1926 Gurth Whipple of the New York State College of Forestry in Syracuse initiated a similar contest and later published a booklet on the results, including many of the photographs.

Recently we came across this publication, found it quite interesting, and wondered if some of these trees are still around.

Let's see what a 1976 contest can turn up. So get your camera lenses polished, your boots on, and be sure to send us your picture of the winning tree.



National Champion
American Elm
White Creek, New York

THE NEW YORK FOREST OWNERS ASSOCIATION

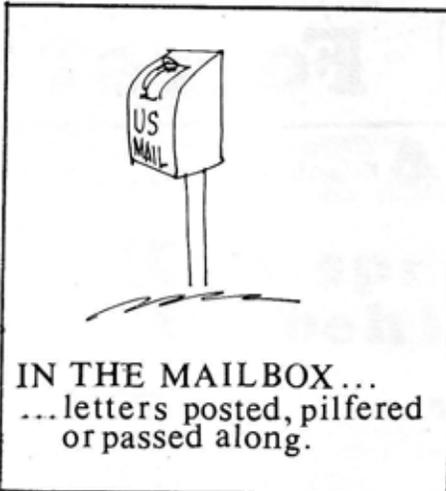
ABOUT THE COVER...

"the national champion American Elm is still the tree located at White Creek, N.Y. and is owned by the White Creek Baptist Church. Dimensions are: circum.: 26"5", ht.: 92', and crown spread: 102'.

-Richard Pardo
Programs Director
American Forestry Assoc.

SUCCESS!

Please send me one membership sign for display. I enclose check of \$1.50 to cover.



IN THE MAILBOX...
...letters posted, pilfered
or passed along.

This is one of the best ideas that the association has come up with in a long time. Keep up the good work.

-Henry W. Taylor
Massena, N.Y.

A GAZEBO?

"We have received in inquiry from... the Adirondack Museum concerning the February 75 issue. They ask the location of Pinewald, referred to in Page 10... with the picture of a gazebo."

- T.D. Shearer
Regional Forester
Northville, N.Y.

Ed.- It seems to belong to Ed Moot, 3027 Lillian Rd., Schenectady.



Editorial

Eager writers seem to abound in this organization, a fact which makes our lot as editors an easier one. So many of you have materials for publication that it becomes a challenge to select the best items to use. We'd certainly prefer this to the other extreme...apathy. Keep it up! Your enthusiasm is great. We'll do what we can to sift through the stuff to select things that are timely and of general interest to all.

Would it outrage you for me to challenge the usefulness of special tax rates on forest lands? One forest owner I know surprised me when he said his forest lands shouldn't be afforded special favors. He felt forestry should be able to pay its own way, that special taxes weren't likely to stimulate land owners to take up forest management if they weren't already so inclined, and (just to cap it off with a flourish) that the school bills were too steep to fool around with tax concessions that drive rural communities to industrialization and rampant commercialization (alias: tax base).

If this doesn't bring some letters to the editor, I don't know what will!

What's With the Forest Tax Law?

based on information from Dave Taber and Ray Marler, SUNY College of Environmental Science and Forestry, Syracuse and Allen Bratton, Real Property Tax Director of Otsego County.

Some people believe that forest owners might be influenced to maintain and manage their woodlots - rather than plant rows of houses - if real estate taxes weren't so high as to force commercial or residential use. Based on that belief, laws have passed a number of state legislatures to provide special taxes for forest lands.

Section 480 of the Real Property Tax Law was one of the first such laws in New York State. Called the "Fisher Forest Tax Law", the law was to be replaced by Section 480a, simply known as the Forest Tax Law. But Chapter 68 of the Laws of 1975, signed by Governor Carey in May of 1975, postponed the effective date until July 1, 1976. It was supposed to have gone into effect in the fall of 1975.

What happened? Why the delay? Fears that the new Section 480a was too liberal, too inviting as a tax dodge for speculators prompted the legislature to postpone the effective date until details could be reconsidered.

... special laws to provide tax incentives to forest land owners have been "on again - off again". This article may even be still accurate when you read it.



Status of the Forest Tax Law Amendment (480a)

The following summary includes all the important provisions and changes of Section 480a. Section 480a amends Section 480, more commonly known as the Fisher Forest Tax Law.

This summary has been distributed to various New York State Senators and Assemblymen, as well as numerous other interested persons throughout the state. By so doing, it is hoped that a better understanding and approval of Section 480a may be obtained. Forest landowners in New York will find the amendment of special interest and generally recognize the importance of our vital renewable resource - our forests - and the need to safeguard them using a tax formula based on present use.

The summary includes and reflects the thinking of a large number of persons and only recently was finalized by a New York State Forest Practice Board Ad Hoc Committee on Forest Taxation, chaired by Mr. Francis A. Demeree. Should anyone want additional information or care to comment, Mr. Demeree's address is Terrace Hill Road, Bainbridge, New York 13733. It is hoped this amendment will receive your support.

The summary is as follows:

Lands to be eligible must meet the qualifications and be committed to forest use for ten years.

To qualify, lands must be 25 acres or over, must be devoted to and suitable for forest crop production and must be managed under an approved management plan.

Commitment must be made annually and each such application extends the commitment one more year.

Change of use mandates tax roll back plus interest for up to ten years' taxes on the difference between the valuation as forest lands and normal valuation or a two year penalty, whichever is the greater.

Certified lands to be valued for tax purposes at their bare land value for forestry purposes. Such valuation to be set by the State Board of Equalization and Assessment.

Six percent stumpage value to be paid on sales of forest products from certified tracts. This tax is to be divided among taxing jurisdictions in the same ratio as other real estate taxes are currently distributed.

Harvest cuttings may be directed by the Department when timber is mature.

In case of a conversion caused by a forced taking by eminent domain or other mandatory proceedings, no roll back taxes will be considered applicable.

While changes are debated in Albany, the state has no effective forest tax law. The Fisher Tax Law has been left invalid.

Perhaps your state legislator should hear from you?

BULLETIN

22nd LOGGERS CONGRESS sponsored by the Northern Logger and Timber Processor Magazine of Old Forge, New York.

PLACE: Queensbury Hotel, Glens Falls, New York

TIME: April 11 - 14, 1976

Plan now to participate.



Forest Owner Association Airs Commercials

Association Director Bill Lubinec of Binghamton successfully developed and distributed three "jingles" on behalf of the New York Forest Owners Association. Over twenty-five stations received the sixty second and thirty second tapes entitled "Keep America Green and Growing".

You can give the cause of forestry a boost by contacting one of these stations to ask when the tapes are scheduled for broadcast. Your inquiry may help the management think forestry is worth more attention!

Here are the stations:

Albany -	WROW - AM/FM
Schenectady -	WGY - WGFM
Troy -	WFLY -FM
Binghamton	WNBF - WENE Endicott
Buffalo	WKBU
Elmira	WENY
Hornell	WHHO- AM/FM
Ithaca	Christian Broadcasting Network
	WHCU - AM/FM
Jamestown	WJTN - AM/FM
Kingston	WGHQ - AM/FM
Massena	WMSA
Newburg-Beacon	WGNY
New Rochelle	WVOX - AM/FM
New York City	WNEW - AM/FM
	WCBS - AM/FM
	WINS
Long Island	WGSM
	WHLI - AM/FM
Plattsburg	WEAV - AM/FM
Poughkeepsie	WEOK - AM/FM
Rochester	WMWH - AM/FM
Syracuse	WSYR - AM/FM
Utica	WIBX
Watertown	WWNY

Woods Walks



A woods walk group assembled, Hadley, N.Y., August 17, 1975. Back row, left to right: Steve Warner (forester), Delmar Feathers, Mr. and Mrs. Fred Najer, Mr. and Mrs. Jens Hansen, John Feathers, Tom Rider.

Front row, left to right: "Snuffy", Dr. and Mrs. Lee Rider, Mrs. Delmar Feathers, Libby Lindsey.

- A Visit to Harold Tyler's, Westwood, N.Y.

You people missed a great day on August 10th by not coming to the Woods Walk at Harold Tyler's farm, Westwood, New York. But for us few who came, it was a very fine and interesting day.

We saw first some of Harold's sugar bush where the sap from the big maples flow from taps through the plastic tubes by gravity to a central tank near the modern sugar house where the syrup and sugar is processed.

We then saw a fine stand of spruce and pine mixed, most of it had been thinned and pruned and early this year some had been cut, but still lying on the ground. Harold said that next time he would haul the poles out as they are cut as that would be easier.

a favorite association activity

by Jens U. Hansen
Woods Walks Chairman

We had our lunch at a most beautiful spot by the pond where there is a small island with a swimming beach.

The sugar house is equipped with large modern boilers and bottle filling machine for the syrup, plus an interesting collection of antique tools. The room is spacious enough so large church groups are served Sunday dinners during the winter.

- On to Dr. Rider's, Hadley, N.Y.

It looked like rain in the morning of August 17th, but it turned out to be a most beautiful day for a walk in the woods for the dozen people who came. We hiked to the entrance of the old mine where there were lots of interesting rocks, apparently dug out of the abandoned mine in search for gold? maybe!

On the way through the woods Steven Warner, the local forester, gave us a very good demonstration of what is meant by basal area and how it is calculated by use of the foresters prism.

Later by picking two similar trees at different locations and where the stand had been thinned some years ago, Steve showed us very clearly how thinning had increased the annual growth in diameter.

We had our lunch on the porch from where you look over the swimming pond and have a beautiful view over the lake, which was dammed up by the beavers.

On the way to the beaver dam we saw many fine young evergreens spot planted in open places by the Rider family. Unfortunately, the lake was low as the dam had been partly broken and the beavers were trapped last winter by intruders, but Mr. Rider is getting some young beavers to replace them.

Woods Walks are a very important part of our N.Y.F.O. program and I hope in the coming year that we can have enough scheduled at all parts of the state, so everybody can attend at least one without having to travel too far. We are looking forward to a walk at Kenneth Eberley's, Whitesboro, N.Y. and at Eddy Foster's, Alfred, N.Y. early in the season. Time will be set later.



NEW MEMBERS

We would like to welcome the following new members to the F.O.A.:

Peter Beganskas
3470 Redman Rd.
Brockport, NY 14420

William N. Roe
Consulting Forester
North East Forest
Management Service
5 Grand St.
Warwick, NY 10990

Ernest F. Baker
8668 Burnet Rd.
Clay, NY 13041

H. David Kearing
South Mountain Park
Binghamton, NY 13903

Mr. and Mrs. Robert Albert
P.O. Box 973
West Caldwell, NJ 07006

Robert Hill, Jr.
Hill Villa Farm
Rt. 5
Elbridge, NY 13060

Charles G. Aspinwall
Box 386
Mexico, NY 13114

Joan Lyons
77 Rodney Avenue
Somerset, NJ 08873

Essays, articles, and letters should be addressed to:

Alan R. Knight
Editor, NY Forest Owner
526 Anderson Hill Road
R.D.2, Candor, NY 13743

During the summer, the leaves of a single mature tree absorb the amount of gaseous lead produced by burning 31 gallons of gasoline as well as about 26 1/2 pounds of sulphur dioxide, and they release more than 238 gallons of water daily, which equals the cooling effect of a ten room air conditioning system.

the American Tree Farm System

Members of the New York Forest Owners' Association who are not already members of the American Tree Farm System are cordially invited to participate.

The American Tree Farm System was started by wood-using industries in 1941 to stimulate interest among woodland owners in wise management of their forests. Soon there were active Tree Farm programs in every part of the nation. New York State joined the program in 1956. By the early seventies there were over 30,000 Tree Farms embracing better than seventy million acres in the 49 Continental States.

The American Tree Farm System is sponsored nationally by the American Forest Institute, 1619 Massachusetts Ave., N.W., Washington, D.C. 20036. The New York State sponsor is the Empire State Forest Products Association. The program is administered by the New York State Tree Farm Committee.

Prospective members must meet high standards of woodland management before their forest land can be certified as a Tree Farm. To become a Tree Farmer under the program, an owner of forest land may request that a Tree Farm inspector



Once a Tree Farm has been certified by the New York Tree Farm Committee, a large diamond-shaped sign is presented to the forest landowner to be placed with pride on his lands, showing his dedication to sound forest management.

visit his property to look over his woodlands in order to certify that good forest management practices are being followed. By contacting either Don Whittemore, International Paper Company, P.O. Box 1500, South Glens Falls, New York 12801, or Bob Sand, Cotton-Hanlon Corporation, Odessa, New York 14869, a Tree Farm representative will contact you. The Tree Farm representative can fill you in on the details of the program.

Participants in the program receive the newsletter, New York State Tree Farmer, first published this year. If you do not anticipate being a Tree Farmer, but wish to be placed on the mailing list for the newsletter, please drop a note to Robert Edmonds, Editor, New York State Tree Farmer, Box 99, R.D. #3, Marathon, New York 13803.

Watch Out for Beech Bark Disease



By A.W. Roberts Jr.

Anyone with any significant amount of beech in his/her woodlot should keep a sharp lookout for "beech bark disease". Some forms of it seem to be able to kill beech very quickly, and the trees should be utilized before they are lost. Secondary rot invades the stricken tree, also very quickly, making the wood punky and unfit even for firewood.

The typical case begins with a very noticeable white, fluffy appearing bark aphid. The entire trunk may be as white as snow. Following the aphid attack by two or three years is a *Nectria* canker which kills the tree. Other indicators are rough, cankered bark and a thinning crown with yellowish leaves.

I have been cutting firewood and logs in a woodlot near Cortland for two years. During that time I have seen the typical heavy white aphid attack, and thus asked Dr. Wayne Sinclair of Cornell if he would look at the woodlot and diagnose the problem. After doing so he wrote the following: --

"So I would suggest that if you have some mature beech which you have been considering selling, do so without delay. If the trees are less than sawlog size and apparently healthy, don't panic, but do check them now and then for symptoms, or ask your Department of Environmental Conservation forester for advice."

market trends in hardwoods

The Northern Hardwood and Pine Association reports that there is a shortage of select and better red oak. Hard maple, basswood number 1 and better are in demand. Elm is slow with virtually no movement in white oak. All other hardwoods are readily available.

Furniture and flooring market activity is good, while boxes and pallets are quiet. The railroad tie market has slowed, but railroads still insist that it is only temporary.

Professional Builders' June newsletter said that odds are in favor of a strong economic recovery. In May inventories decreased at the fastest rate in 17 years and new orders for manufactured goods recorded the largest increase in 21 years. April set all-time records for net savings inflow in S & L's and home loans were at their highest level since last August.

Montgomery Ward's chief executive officer and chairman, Edward S. Donnell, stated that their furniture sales have strengthened. This was echoed by H.S. Johnson, president, Hickory Manufacturing Co., in predicting that an upswing in home furnishings is underway. He said, "We're getting sheaves of orders for individual pieces of furniture, with delivery expected tomorrow ... If there was a sudden upsurge in business chaos would result... In a rapid turnabout prices will rise like never before at the manufacturing level."

Logging conditions have been excellent. Recent rains will definitely have a slowing effect. Log inventories are in good shape, and low grades are building inventories.

from The Northern Logger

Healing Trees

reprinted with permission
from the July 1975 issue of...

American Agriculturist
and the
RURAL NEW YORKER

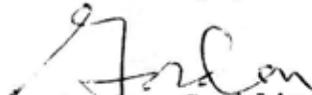
I grew up on a hardscrabble farm in Cattaugaus County, New York, where "the hardpan came up to the second wire on the barbed-wire fence." At times, we even had to lather the fields in order to harvest hay!

My father perceived that he didn't own the most responsive land in the world, and so he began to plant evergreen trees several decades ago. He continued to farm most of the land in order to make a living... and send four children through college... but, after the kids had left home, he planted more and more land to trees. While growing up, I used to go on long walks with him from time to time... through our own woodlands, and through the sylvan splendor of neighboring hills.

He has long since ceased to cast a shadow in the sun, but his legacy of whispering pine remains. And now I occasionally walk through them with my own son, marveling at the beauty and utility possessed by trees.

Ours is a clamorous and unpredictable world... uncertainty is the certainty that characterizes our days. But amidst the overwhelming peacefulness of the woodlands, I experience a bedrock calmness that makes natural and sincere the simple prayer that I may live constructively the days allotted to me upon this earth, and finally die unafraid.

Sincerely yours,


Gordon Conklin



SOME NEW YORK FOREST FACTS

- 12,000,000 acres of privately owned non-industrial commercial forest land.
- 255,000 private forest owners.
- 40 acre average size woodlots.
- 463,000,000 board feet harvested annually.
- 200,000 acres harvested annually.
- 1.2% of the timber land harvested annually.



there's more than trees in your forest

ANNUAL MEETING
NEW YORK FOREST OWNERS ASSOCIATION
Saturday, April 10, 1976

Marshall Hall Auditorium
College of Environmental Science and Forestry
Syracuse, New York 13210



The program this year will develop the theme: "There is more than trees in your forest". The program will be presented by several faculty specialists of the College of Environmental Science and Forestry, using illustrative materials to describe aspects of forests they find particularly interesting and stimulating. The several talks will be informal, non-technical, and will not attempt to present a complete over-view of the topics chosen. Attention will be given to ecological concepts, wildflowers, songbirds, game birds, wild animals, insects and fungi, as examples of the many facets of the forest which can provide pleasure, satisfaction and enjoyment. The speakers will illustrate ways in which a forest owner can greatly enrich the experience of learning more about his forest property.

Please help us to plan for the number to expect for the meeting and particularly for lunch. We have several options for meeting rooms to accommodate groups of various sizes. Also we must make a firm commitment for the number of people who are to be provided lunches.

Please send us the following information before April 1, indicating your expectation to attend the Annual Meeting. You may pay us at the meeting.

Arrangements Committee: C. E. Farnsworth
Richard V. Lea

***Be sure to check out the entertaining
program on the next page!***



there's more than trees in your forest

PROGRAM

- 9:00 - 9:30 a.m. Registration: \$1.00 per person
- 9:30 - 11:00 a.m. Annual business meeting of the Association
- 11:00 - 12:00 noon Interpreting Your Forest. Dr. Edwin H. Ketchledge, Professor, Department of Forest Botany and Pathology and Director, Cranberry Lake Biological Station.
- 12:00 - 1:30 p.m. Lunch, \$3.00 per person. Nifkin Lounge in Marshall Hall. Presentation of Heiberg Award.
- 1:30 - 4:30 p.m. Afternoon program to include -
- Dr. Donald F. Behrend, Assistant Vice President for Research; Executive Director of the Institute of Environmental Program Affairs;
- Birds in the Northern Forest - Responses to Logging
Dr. Robert E. Chambers, Associate Professor, Department of Forest Zoology.
- Wildlife in Your Woodlot. Dr. Larry W. VanDruff, Assistant Professor, Department of Forest Zoology.
- Appreciation of Insects. Dr. John B. Simeone, Professor and Chairman, Department of Forest Entomology.
- Appreciation of Fungi. Dr. Paul D. Manion, Associate Professor, Department of Forest Ecology.

(Tear Here)

Name _____

I expect to attend the Annual Meeting of the Forest Owners Association in Marshall Hall, College of Environmental Science and Forestry, Syracuse, New York 13120.

Registration _____ persons at \$1.00 each
Lunch _____ persons at \$3.00 each

Send to: C. E. Farnsworth
Department of Silviculture and Forest Influences
College of Environmental Science and Forestry
Syracuse, New York 13210

one day this precious gem just showed up
in the editor's mailbox...



A Logger Tells a Tale

by Ronald Baldwin

This series of articles will be based on actual occurrences involving myself, fellow harvesters, foresters, and landowners. Meaning malice toward no one person or group of people this series will be written in hopes of broadening everyone's knowledge of timber harvesting from a logger's point of view and just possibly providing a little entertainment at the same time. Take my first introduction to logging...

Charlie was old when I first saw him. He had that ruddy complexion of a man who'd been outdoors most of his life and had a great red nose that told of the spirits imbibed when indoors. Charlie wasn't a drunken logger though. Wouldn't allow any alcohol near his harvesting operations and never went to the woods while under the influence. He had his rules of proper conduct and knew logging well.

To a boy of twelve from a family a little down on its luck, this friendly old man with his own log truck and crawler was someone to look up to. Certainly my father was drawn to him also and in a couple of years took to logging himself. But I'm getting ahead of myself.

Down in back of where we lived, Charlie had cut out a woodlot and this being before hydraulic loaders, had built a rollway for loading logs. After moving out, the rollway was left intact. Now a year or so later with B-B gun in hand and mongrel dog for company, I was prowling the old skid roads looking for red squirrels. Coming out on to Charlie's old landing,

I was surprised to see a few fresh cut logs on the rollway. Now here was a mystery. No sign of fresh logging, yet the logs.

That night at dinner I mentioned the sudden appearing logs. Dad thought for a moment then got a knowing smile and said we'd ask Charlie about them on Saturday when we made our regular stop over to his place. (Saturday was a drinking day for Charlie and he enjoyed company to swap tales with and young boys to give advice to). It was said that he could consume a case of ale in quart bottles in a single day. I never counted the evidence so I can't attest to it.

Well sure enough when we got there on Saturday Dad says for me to ask Charlie about what I'd seen. With all the innocence of a child I came out with the question. Charlie just sat there staring at me looking like he'd been caught in the cookie jar. He and Dad just busted up laughing.

Shortly the story came out but Charlie saw no humor in it. Seems he'd bought some standing timber but had to pay so much per thousand there was little chance of making anything on it. So, with each load he'd put two or three prime logs on top, stop by the old rollway leaving these selected logs, and then on to the mill. The landowner was paid for those loads and the occasional load laid aside went into Charlie's pocket with no one the wiser, except us now.

To Charlie it was a necessary business practice but it did kind of tarnish his image for my father and me though.

Expectations and Realities of the Urban Forest Owner

by
C. Eugene Farnsworth



Recently the annual meeting of the Society of American Foresters was held in Washington, D.C. One technical session related particularly to problems and situations of interest to members of the Forest Owners Association. A paper was presented by Dr. Ernest M. Gould, Jr., Forest Economist and Lecturer on Biology at the Harvard Forest, Petersham, Mass. Some of his thoughts have particular relevance to our members, and are presented below.

"Up until recent years, acquiring forest land in rural areas was a rather cheap and easy thing to do. In addition, annual carrying costs were low.

"However, those days are long gone so that now, with rare exceptions, forest land is expensive compared to its timber growing possibilities, and taxes cost a good deal more each year. When in the late 30's and 40's land was \$2 to \$5 an acre, trees and all, and interest was about 4%, almost any woodlot could grow a handsome profit. Today with land in the crowded parts of this country at least 100 times that and interest about double, practically no land will grow enough wood each year to pay even the interest on such an investment. Most modern owners must supplement prospective cash returns from growth with a good deal of intangible satisfaction to counterbalance the costs of ownership. Commonly timber income today comes only as a spin-off from realizing other objectives or to relieve unforeseen financial mishaps.

"Although most of these urban folks have rather small holdings, they and other 'miscellaneous owners' control about a third of all our commercial forest land. In the more heavily settled parts of the country, along the Atlantic seaboard and in the Northeast, about 60% of the forest land is owned by people who don't farm and have no connection with forest industries. In the last twenty years, their holdings have increased almost a third and most of these 'new owners' live and work in the metropolitan areas. Recently they and their neighbors have been buying rural land like it was going out of style, so that in the years ahead what these owners do with their land will strongly shape the forest economy of a fairly large part of the country.

"It is clear, however, that most owners expect to realize a number of satisfactions from their forest land and that income from timber is only one value among many. In light of what it costs to buy and keep woodland in the urban realm of America, it is not surprising that owners do typically capture psychic as well as monetary income from their land. Their management problem, therefore, boils down to devising a program of action that will produce the most satisfactory mix of values. And because each

person is to some extent unique, the task of tailoring suitable proposals is especially challenging to professional foresters.

"All this adds up to the need for a new look at urban forests to see just what kind of expert knowledge will help these owners get the psychic income they crave and enough cash return when it is needed to keep the whole enterprise afloat. Present owners are growing wood much faster than it is being used, and if we ever need it, there is a tremendous amount of fiber standing ready in urban realm forests. Meanwhile, the fact that this wood is a byproduct of gaining the other satisfactions that land ownership provides is a tremendous strength once urban foresters contrive to take advantage of it."



NOTICE TO THE MEMBERSHIP

Proposed By-Laws Amendment

"Candidates for any office of this association may be selected by the elected Board of Directors from first or second term directors whose term expired immediately prior to the annual meeting."

The purpose of this amendment is to make possible the election to association office any director not eligible for reelection to the Board of Directors after serving two successive three-year terms.

This proposed change will be voted on at the annual meeting.



C. Eugene Farnsworth
By Laws Committee

Candidates for Board of Directors NY Forest Owners Association

✓ Ronald Baldwin, Oneonta, NY. After 9½ years in the Marine Corps purchased his fathers logging equipment and business; completing his second term as President, NYS Timber Products Association; Executive Secretary of the Association; member, Empire State Forest Products Association, FORPAC, Task Force 2000, Environmental Board, City of Oneonta, NY, Catskill Study Commission and NYFOA.

✓ Robert M. Bramhall, Beaver Falls, NY. Woodland Manager, J.P. Lewis Co., 26 years Chairman Timber Agent Committee; NY Forest Practice Board, District 6; Director, Adirondacks Park Association (an association of counties promoting tourism, business and living conditions); Director, American Logger; Member, Resource Conservation and Development Board, Canton, NY; member NYFOA.

✓ Gordon Conklin, Ithaca, NY. Editor, American Agriculturist; Owns woodland in Cattaraugus Co., practices timber stand improvement; first chairman, NY Agricultural Resources Commission 1 year; Assistant County Agricultural Agent, Cayuga County; 4 years Farm Loan Representative, Delaware National Bank, Delhi 1 year; member NYFOA.

✓ Richard C. Fassett, Horseheads, NY. Owns 250 acre tree farm; employed by the NYS Conservation Department, 8 years; other forestry related jobs. Manager of lumber yard; Manufacturers Representative, Mill Work Salesman, millwork jobber; Boy Scout leader; member NYFOA.

1976 Ballot

✓ Dr. Robert Hellman, Brockport, NY. Associate Professor, Biological Sciences, SUNY Brockport, NY; conceived and founded Fancher Forest and Conservation Center, Forest Arboretum Demonstration Woodlot.

✓ Dan Hudon, Barneveld, NY. Owner of Dan Hudon Sales and Service (chain saws, accessories, Alaska saw mill and lumber maker). Demonstrated equipment at NYFOA spring and fall meeting. Timber stand improvement on 5 acres, developed 1 acre pond, planted shrubs for wildlife habitat; member NYFOA.

Robert R. Morrow, Ithaca NY. Professor of Forestry at Cornell University; conducted research in plantation growth, chemical thinning, maple sap production; taught courses in natural resources, woodlot management and maple syrup production; participated in maple tours, Christmas tree schools; member Society of American Foresters, Sierra Club, Cornell University Senate and NYFOA.

✓ Walter Oman, Clinton, NY. Specialist at General Electric in refrigeration and air conditioning; landscape nursery in Connecticut, 7 years; American Tree Farmer; practices timber stand improvement; does wood turning in wood shop built from his own timber; charter member NYFOA.

Evelyn Stock, Camillus, NY. Owns 20 acres of forest land (10 acres reforested and 10 hardwoods); Office of Community Relations, SUNY College of Environmental Sciences and Forestry; charge of publications for college; Chairman, Editorial Committee; member NYFOA.

✓ Raymond R. Walker, Gasport, NY. Owns 90 acres of Christmas trees and hardwoods; Chairman, District Forest Practice Board; member State Forest Practice Board; charter member, Hartland Conservation Club; Chairman Niagara Co. 4H Club Executive Committee, 20 years; member State Extension Advisory Council 10 years; Charter member NYFOA.

Complete and return this ballot to J. Lewis Dumond, 9 Grand Street, Cobleskill, NY 12043 no later than April 5. An individual member should check only one column of boxes. Husband and wife or partners in a family membership may indicate their separate choices in the two columns of boxes.

Vote for six candidates. The top six will fill three year terms.

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Ronald Baldwin
Oneonta, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Robert M. Bramhall
Beaver Falls, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Gordon Conklin
Ithaca, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Richard Fassett
Horseheads, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Dr. Robert Hillman
Brockport, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Dan Hudon
Barneveld, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Dr. Robert R. Morrow
Ithaca, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Raymond Walker
Gasport, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Walter Oman
Clinton, NY |
| <input type="checkbox"/> | <input type="checkbox"/> | Evelyn Stock
Camillus, NY |

Signed _____

Address _____

Form **1040**

US Department of the Treasury—Internal Revenue Service
Individual Income Tax Return

For the year January 1—December 31, 1975, or other taxable year beginning _____, 1975, ending _____

Name (If joint return, give first names and initials of both) _____ Last name _____

Present home address (Number and street, including apartment number, or rural route) _____

City, town or post office, State and ZIP code _____

A In what city, town, village, etc., do you live? _____

B Do you live within the legal limits of the city, town, etc.? Yes No Don't know

C In what county and State do you live? _____

Your social security number _____

Spouse's social security no. _____

Occupation: Yours _____ Spouse's _____

For Privacy Act Notification, see page 2 of Instructions.

For IRS use only

Requested by
Census Bureau
for Revenue
Sharing

TAX TIME!

(Can spring be far behind?)

Forest owners who are unsure how to calculate their forest affairs on their income tax may wish to send for "The Timber Owner and his Federal Income Tax". You can write to the U.S. Department of Agriculture, Forest Service, Washington, D.C., to request the latest version of this 60 page booklet.

The booklet covers the separation of finances into land accounts, timber accounts, and equipment accounts; depreciation; determining the amount of gain or loss; sale of forest products other than timber; theft losses; and employment calculations.

It's a thorough and useful booklet for any forest owner.



A.R.Knight
Editor
526 Anderson
Hill Rd.
H.D.2,
Candor
N.Y.13743

Mr. & Mrs. Floyd E. Carlson
5200 Peck Hill Road
Jamesville, N.Y. 13078

bulk rate
U.S.POSTAGE
PAID
Owego, N.Y.
13827
Permit No. 30