

The New York Forest Owner

A PUBLICATION OF THE NEW YORK FOREST OWNERS ASSOCIATION

For people who care about New York's trees and forests

January/February 2009



Member Profile: Brett Chedzoy

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www.nyfoa.org

THE NEW YORK FOREST OWNERS ASSOCIATION

Officers & Directors

Dan Cleveland, President

682 Federal Road
Erin, NY 14838; (607) 732-7884

Mike Seager, Vice President

PO Box 1281
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1392 Lillibridge Rd
Portville, NY 14770; (716) 499-6286

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Mike Seager, Western Finger Lakes; (585) 414-6511

Mary Jeanne Packer, Executive Director

PO Box 210, 124 E. 4th Street
Watkins Glen, NY 14891; (607) 535-9790
mjpacker@nyfoa.org

Liana Gooding, Office Administrator

PO Box 541
Lima, NY 14485; (800) 836-3566
lgooding@nyfoa.org

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In This Issue . . .

FROM THE EXECUTIVE DIRECTOR

MARY JEANNE PACKER 3

PRESIDENTS VOICE

DAN CLEVELAND 5

ASK A PROFESSIONAL

PETER SMALLIDGE 6

NEW YORK STATE TREE FARM NEWS

ERIN O'NEILL 8

KID'S CORNER

REBECCA HARGRAVE 9

WILD THINGS IN YOUR WOODLANDS

MEREDITH ODATO 10

NYFOA SAFETY TIP.....

..... 11

NYFOA GENERAL DIRECTOR CANDIDATES.....

..... 12

47TH ANNUAL NYFOA MEETING INFORMATION

..... 13

INSECTS AND FUNGI ASSOCIATED WITH HICKORY DECLINE

DOUGLAS C. ALLEN, JOHN J. GRAHAM AND KIM B. ADAMS 16

NEED FOR A BETTER FOREST TAX LAW

MICHAEL GREASON..... 18

MEMBER PROFILE – BRETT CHEDZOY

ALEXANDRA SILVA..... 21

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Please address all membership fees and change of address requests to PO Box 541, Lima, NY 14485. 1-800-836-3566. Cost of family membership/subscription is \$35.

This publication is printed on Finch Opaque, Smooth, 70 lb. text paper. Located in the beautiful Adirondacks, Finch has long understood that the viability of our business relies on the wise use—and reuse—of resources. Finch papers are made with renewable energy, post-consumer recycled fiber and elemental chlorine-free pulps. In addition, Finch Paper was the first integrated paper mill in the US to receive both the Forest Management and Chain of Custody certifications from the Forest Stewardship Council and the Sustainable Forestry Initiative.

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COVER: The Chedzoy family at the Adirondack Museum in Blue Lake Mountain, NY. From left: Clara, Ian, Maria, Joe, and Brett. For member profile, turn to page 21. Photo courtesy of the Chedzoys.

From The Executive Director

Happy New Year!

Now that the seed catalogs have started to arrive, we know it's time to start planning for the year ahead. There are several important upcoming NYFOA events and activities described in this edition of *Forest Owner*. I hope to see you at many of these!

NYFOA's Annual Membership Meeting will be Saturday, February 28 in Syracuse on the grounds of the State Fair. Get details on p. 13. Attending this meeting is a great way to meet fellow NYFOA members from other parts of the state. We have an interesting program planned on carbon market opportunities for forest owners. In addition,



there will be three days of forestry-related workshops held at the Farm Show February 26-28. NYFOA's Central NY Chapter has teamed up with NYS DEC,

SUNY-ESF, and Cornell Cooperative Extension to plan these sessions – see p. 22.

The Annual Meeting is also the place where NYFOA's state and chapter awards are announced. NYFOA's awards committee is seeking nominations for several statewide awards. See p. 19. Chapters are asked to recognize a volunteer from their organization with the Chapter Activity Award, as well.

An exciting new networking opportunity for forest owners is being planned for Friday evening April 3 here in Watkins Glen. For the first time, the Northeastern Forest Products Expo will have a New York State venue – in Watkins Glen. NYFOA is planning a reception for forest owners at the Harbor Hotel overlooking Seneca Lake. See p. 14 for all the details. In addition to the

reception, NYFOA's Southern Finger Lakes Chapter is working with Schuyler County Cornell Cooperative Extension to host two blocks of educational programming on April 3 and 4 as part of the Expo. There are some great workshops being put together. Watch for details in the March/April edition.

Mark your calendar and make plans to attend – NYFOA's Annual Membership Meeting will be Saturday, February 28 in Syracuse.

Coming soon: a new NYFOA membership category – Lifetime Membership. Tired of getting annual dues reminders and having to write a check each year? Looking for a meaningful and visible way to show your support for NYFOA? Lifetime Membership will be your opportunity. The NYFOA Board of Directors will be finalizing the details of this new membership level at their February meeting; and details will appear in future editions of *Forest Owner*.

In the past month, I had the chance to meet with several chapters' steering committees. Chapters are getting ready for some great events this winter including a number of informative workshops and meetings. I am truly impressed at the number of our members who are actively engaged in planning and leading NYFOA activities at the local level. There are plenty of opportunities for you to volunteer and get involved with your chapter. You can give it as little or as much time as you are able; and all help is welcome! 🌲

–Mary Jeanne Packer
Executive Director

The mission of the New York Forest Owners Association (NYFOA) is to promote sustainable forestry practices and improved stewardship on privately owned woodlands in New York State. NYFOA is a not-for-profit group of people who care about NYS's trees and forests and are interested in the thoughtful management of private forests for the benefit of current and future generations.

Join!

NYFOA is a not-for-profit group promoting stewardship of private forests for the benefit of current and future generations. Through local chapters and statewide activities, NYFOA helps woodland owners to become responsible stewards and interested publics to appreciate the importance of New York's forests.

Join NYFOA today and begin to receive its many benefits including: six issues of *The New York Forest Owner*, woodwalks, chapter meetings, and statewide meetings.

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Niagara Frontier Chapter former Chair Dave Preston congratulates new Chair Rita Hammond at a recent meeting of the Chapter Steering Committee in Buffalo. Chapter priorities set for 2009 include continued support for youth education efforts such as the Envirothon and 4H forestry and natural resources programs and an expanded focus on sustaining urban trees and assisting with ice storm damage recovery.



Ed Neuhauser, from Groton was elected Chair of the Southern Finger Lakes Chapter at the Chapter's December Steering Committee meeting. The Committee meets every other month (next meeting in February) and all Chapter members are invited to attend. The group is planning for their annual winter Chapter Workshop which will feature sessions on invasive species, biofuels, and gas leasing.

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Would you like to receive an electronic version of future editions of *The Forest Owner*? If so, please send Liana an email (lgooding@nyfoa.org). You would get an email every two months announcing when the current edition is available for download; and be given the URL for a webpage where you can go and get a PDF file of the publication. While being convenient for you – read *The Forest Owner* anytime, any place; this will also help to save the Association money as the cost of printing and postage continues to rise with each edition.

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President's Voice

DAN CLEVELAND

Editor's Note – In this edition, we are replacing the Members' Voices column with NYFOA's President's Voice. However, we are always seeking opinions and commentary from NYFOA's members. So keep those letters coming; and we'll run your pieces along with Dan's in future editions.

Hello fellow forest owners.



I want to personally thank all NYFOA members who have made a difference in assuring the long-term strength of our association.

I am heartened by the tremendous response to NYFOA's fall appeal. With the current national economic conditions, the future for many non-profit organizations is not looking very bright. Happily, this is not the case at NYFOA. Even in these tight times, many of you were still able to make a generous contribution; and this is truly appreciated. All 2008 donors will be recognized in a future edition of *Forest Owner*.

NYFOA's Board of Directors recognizes the potential negative impacts of the economic downturn; and as such, made a deliberate effort in developing the organization's 2009 budget. We are carefully controlling costs while continuing to provide important member services. We've heard from members about how valuable this magazine is; and the board is committed to maintaining the publication frequency and quality. A big thanks to our *Forest Owner* paper donor, Finch Paper – whose support enables us to continue printing the cover and some pages in full color. And thanks to our board for their commitment to fiscal responsibility and organizational stewardship.

NYFOA will be celebrating 47 years at our annual meeting in February. It is my honor to be leading a group with this rich past and a promising future. ▲

NYFOA's President Dan Cleveland and his family manage 106 acres of mixed hardwood forest in the Southern Tier region.

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Ask A Professional

PETER SMALLIDGE



Peter Smallidge

Landowner questions are addressed by foresters and other natural resources professionals. Landowners should be careful when interpreting answers and applying this general advice to their property because landowner objectives and property conditions will affect specific management options. When in doubt, check with your regional DEC office or other service providers. Landowners are also encouraged to be active participants in Cornell Cooperative Extension and NYFOA programs to gain additional, often site-specific, answers to questions. To submit a question, email to Peter Smallidge at pjs23@cornell.edu with an explicit mention of "Ask a Professional." Additional reading on various topics is available at www.forestconnect.info

Question:

Given recent changes in my finances and the stock market I'm thinking about selling some timber. What tax issues should I consider?

Answer:

Great question! With the recent upheaval in the economy and fluctuations on Wall Street, many forest owners are considering the potential for selling timber. Although not a tax consideration, before you sell timber, consider if this is the appropriate action for your forest and discuss current markets with your forester. The amount paid for some species has dropped considerably in recent months and you might be better to wait for the market to recover.

Now, on to tax issues. Two general points warrant mention. First, timber taxes are a special case of federal tax law. As such, tax considerations are usually complex and you should discuss the details of your personal situation with your tax preparer and forester. Cornell University Cooperative Extension, along with partners in US Forest Service, the Internal Revenue Service, and NYS

Department of Environmental Conservation support training¹ to tax preparers and foresters. A list of previous participants in these timber tax courses is available at www.ForestConnect.info through the forest owner link and "who can help". Second, any time you receive money for timber or logs, you are required by federal and state law to report that income. Soon, buyers will be required to provide 1099 forms to forest owners. Form 1099 is used to report income other than wages. The IRS is increasingly sensitive to the

number of people who receive timber income but don't report that income.

Your goal, of course, is to maximize your return while fulfilling your obligation to pay taxes on the sale of timber. When you sell timber, your revenue will either be taxed as Ordinary Income or Capital Gains. The tax rate for ordinary income is higher than capital gains tax rates. Further, revenue that you report as ordinary income may trigger your obligation to pay a self-employment tax up to 15.3% and possibly worker's compensation. Your tax advisor can help you determine these payments. The landowner's best tax advantage usually is through the provisions of capital gains. To qualify for long-term capital gains, the timber must be held for personal use or as an investment and the forest owner must have owned the trees for at least 366 days. Qualification for capital gains also depends on how the timber is sold or disposed.

The federal tax code relating to selling timber, interpreted through the Department of the Treasury and enforced by the IRS, recognizes three strategies for generating revenue from trees on private forest land known as "disposal of timber." Note that "timber" is defined as trees that are still attached to the stump or Christmas trees more than 6 years old when cut. The method of disposal partially determines your tax obligation. The three strategies



Forest owners who sell trees are obligated to report the revenue as income. Strategies to utilize the provisions of long-term capital gains provide significant financial advantages to owners.

¹ The development of this column supported by the instructors of these workshops, including Dr. Linda Wang USFS, Lloyd Casey USFS (retired), and Neal Bungard USFS. Kelly Smallidge provided helpful editorial suggestions.

to dispose of timber are: (1) outright sale of timber; (2) pay as cut; and (3) election to treat cutting as sale. Although not a disposal of “timber”, another option is to sell on a percentage basis. Lengthy legal definitions for these are available, but the layman’s definitions follow:

- *Outright Sale* - Forest owners often call an outright sale a “lump sum” sale, where the buyer pays the owner a fixed, total amount before any cutting occurs. Thus, the trees designated for sale in the contract belong to the buyer when they are cut. The money paid is fixed and no adjustment is made between buyer and seller if the trees change in value or timber markets change. This option provides both tax and logistical advantages to forest owners.

- *Pay-as-cut* disposal of timber is characterized by the buyer and seller agreeing on the unit price for the timber (e.g., \$/thousand board feet, MBF, usually by species) before any cutting occurs. The unit price and scaling method are part of the contract that grants the buyer the rights to cut the trees that are designated in the contract. The owner retains economic interest in the trees until they are cut and become the buyer’s property. The contract should be a written contract that assigns a unit value to the timber, retains economic interest with the owner, transfers ownership of the tree once cut to the buyer, and defines the method used to scale the logs and determine volume. Owners can be prepaid for the timber, with adjustments made after cutting based on the scale of logs after cutting. This type of transaction is defined under Section 631(b) of the tax code and will qualify for capital gains.

- An “*election to treat cutting as a sale*” is the sale of cut logs rather than the sale of standing trees. This is often used by the forest industry with integrated operations that include their ownership of forest land and a mill. Most forest owners wouldn’t consider this strategy of disposal unless they were selling logs roadside. As such, if the trees were cut and sold by the owner either roadside or delivered to the mill, it is ordinary income unless a Section 631(a) election is made to designate part of the gains as capital gains.

For an owner to use a 631(a) transaction requires adherence to the numerous and rather onerous provisions of that section of the tax code. There are several reasons (see below) why most forest owners will not benefit from this type of activity.

- *Percentage Sale* - Forest owners might agree to a logging activity where they are paid as a percentage of the sale value. This option, typically a poor choice, is characterized by the transport of logs to a mill where the value of the logs is determined after they are cut and by personnel at the mill. Sometimes the owner and logger have a contract providing the buyer a right to cut. This is not a disposal of timber but rather a sale of logs. Revenue is treated and taxed as ordinary income without the option for the more favorable capital gains treatment.

The method of disposal of the timber has significant bearing on your tax obligation. If you qualify for capital gains, you can save 5% to 20% on revenue taxes over landowners who treat revenue from timber sales as ordinary income. Retired forest owners benefit from capital gains provisions because this revenue does not count towards the amount of income they can earn before their Social Security benefits are reduced. Trees sold on a percentage method are taxed at ordinary income rates and may also require payment of self-employment tax, owners may be held for worker’s compensation insurance, and as noted above may reduce Social Security benefits. There are few if any motivations for most private forest owners to sell trees roadside or through the provisions of section 631(a) because of the loss of capital gains treatments or the complexity of the provisions.

In addition to the requirements of the 631(a) transactions, there are other reasons that most forest owners avoid selling logs roadside. Selling roadside is risky because if the market drops, the trees are already cut and will begin to degrade in quality. Selling roadside also assumes that you or the person working in the woods has the skill and equipment needed to operate safely and avoid damage to the residual trees.

A final thought. You can reduce your

tax obligation if you have determined your “basis”. Your basis is the value of the timber, relative to other assets, at the time you acquired it. Your timber basis is essentially the value of your inventory and is best determined as close to the time of taking title to the property as possible. Most land owners will need a forester or an accountant to assist in determining their basis allocations. At the time of a timber sale, determine the proportion of value of the timber when disposed relative to the total original value of timber basis and deduct that from the gross revenue of the sale. You can also reduce your tax obligation by deducting expenses associated with the sale that you paid to your forester, attorney, or surveyor. You are taxed on the gross proceeds minus the timber basis removed minus any sale costs. As a simple example (see your tax preparer for your specific situation): You received \$30,000 from your timber sale, your basis removed during the harvest was \$22,000 and fees for professional services totaled \$1,500 because your forester and attorney charge by the hour. You only pay tax on \$6,500 of revenue, with the tax based on either capital gains rates (0%, 5%, or 15%) or on ordinary income rates (10% to 35%) that are higher than capital gains rates.

There are additional provisions of the federal tax code that provide significant financial benefit to private forest owners who are deliberate in the management of their woodlot with the intent of generating a profit. The details are numerous, but you will need a well crafted management plan and a good relationship with a knowledgeable forester and tax preparer. The USDA Handbook #718 is useful and is available at www.timbertax.org, a well-developed website support by the US Forest Service and coordinated through Purdue University Cooperative Extension. The IRS’ Form T-Timber can be helpful in various calculations and record keeping even if you are not required to file it. Form T can be found on the IRS site at www.IRS.gov. 

Peter Smallidge, NYS Extension Forester and Director, Arnot Teaching and Research Forest. Cornell University Cooperative Extension, 116 Fernow Hall, Ithaca, NY 14853. pjs23@cornell.edu

New York State Tree Farm News

ERIN O'NEILL



Have you considered becoming a Tree Farmer lately?

In today's economy, forest and timber investments are popping up in conversation more and more. Of NY State's total 18.8 million forested acres, 15.9 million are in timberlands and about 500,000 are private landowners. These landowners account for nearly 76% of the forested landscape. According to the most recent data from the NYS DEC, the forest products industry supported almost 60,000 direct and indirect jobs while contributing \$4.6 billion to the state economy.

I believe Tree Farm provides a valuable service to the small landowner by providing them with the



tools they need to be successful with their forest. When we talk about the forestland you own as an investment, we're talking about the long-term value of the land over time, as well as possible yearly returns on that investment. Consider things like land leases, both recreational and renewable energy leases like wind farms, harvesting of forest products and more recently, carbon credits.

Tree farm has been helping people manage their investment in NYS since 1956. From generation to generation, from gas at \$.31/gallon to \$4.31/gallon, NY has continued to increase the amount of forested landscape. Tree Farm has been synonymous with quality forest management and professional advice and the investment has grown in both size and value. Measurable economic and recreational values as well as the precious ecological values like

cleaner water and air that improve our quality of life. How can you ask for more!?

Just think of the possibilities as you consider being a woodlot owner and a Tree Farmer. And remember, a Tree Farm representative is only a phone call (1-800-836-3566) or e-mail (nytreefarm@hotmail.com) away. ▲

Erin O'Neill is the Chair of the NYS Tree Farm Committee.

Would you like to receive updates via email on emerging forestry issues and opportunities for forest owners? If so, please make sure we have your current email address. Contact Liana in the NYFOA office:
lgooding@nyfoa.org

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Kid's Corner

REBECCA HARGRAVE



Larry Eddy of Gowanda, NY submitted this photo of his 3 yr old Grandson Sam. "We are on a hike in my woods. We take frequent hikes on my property and across the road on the NY State Zoar Valley Multiple Use area." Larry is a member of NYFOA and in September of '08 became a MFO. "Each hike we take I teach him something new about the forest. On the following hikes he tells me about each thing he has learned as we pass them. This wood lot that Sam is in has been in the family for over 100 years," stated Eddy.

Do you have a photo of you and your kids or grandkids in your forest? If so, *The New York Forest Owner* would like to see it! Send an electronic or hard copy to *Forest Owner* editor, MaryBeth Malmsheimer, (address on page 22) and it may end up on this page!

Growing a Forest Indoors

So, it's the middle of winter, and very few things are growing outside, but what about inside? You probably have a houseplant or two, but did you know you can grow trees indoors? And, the best part is you don't even have to spend a lot of money to do it.

There are two trees that you can easily grow from seed indoors: avocado and lemon.

Avocados are a fleshy fruit, grown in much warmer areas than ours. This pear sized fruit has a golf ball sized seed that is easy and fun to grow.



Image shows how to begin growing an avocado tree.

You'll need:

- 1 avocado
- 3 toothpicks
- 1 medium glass jar filled with clean water
- 1 sunny window
- 1 small pot and potting soil

Carefully remove the seed from the avocado; you may want an adult's help with this as it can be very slippery. Wash off the seed and poke the three toothpicks into its sides halfway between the top and the bottom like spokes on a wheel, make sure the pointy top is up. The toothpicks will hold the avocado seed at the top of the jar of water. Then place the jar in front of a sunny window.

Make sure the water in the jar is changed weekly and that it is always covering the bottom half of the seed. In a few weeks a large root will emerge from the bottom of the seed. Once the top has grown, you can transfer your new tree into your small pot with moist potting soil.

If lemonade is more your thing, you can try growing lemon trees.

You'll need:

- 1 lemon
- 1 small pot and potting soil
- 1 sunny window

Take a fully ripe lemon, and with an adult, carefully cut it open and remove the seeds without damaging them. Put them into a bowl of water and let them soak until you're ready. Fill your pot with the potting mix and wet thoroughly. Push the seeds down into the soil and cover them; leave at least 1-2" between seeds. Move your pot to a warm, sunny window and make sure the soil stays moist by watering every few days.

In a few weeks you should have little lemon trees sprouting. Once they have a few large leaves, transplant 1 or 2 healthy trees into larger pots. If properly cared for, your lemon trees will actually grow lemons! 🍋

Rebecca Hargrave is the Community Horticulture and Natural Resources Educator at Cornell University Cooperative Extension in Chenango County.

Correction: In the November/December 2008 issue of the *New York Forest Owner*, the photograph in the "Kids Corner" article stated the 4H members were measuring the height of the tree, they were actually measuring the diameter of the trees.

Wild Things in Your Woodlands

MEREDITH ODATO

SWEET SONGS FROM YOUR FOREST

As a landowner, you know the challenges associated with meeting multiple ownership objectives. Whether you manage for high-quality timber, wildlife habitat, recreation, or a combination of these, you know that successful management of your property requires specific planning on your part. Even if you wish to direct your resources strictly for wildlife habitat, your management plan can become quite complex.

Consider for example the unique habitat required by wood ducks compared to the needs of wild turkey. These two birds thrive in significantly different habitats: one in wetlands and the other in sparsely wooded areas, respectively. Therefore you may encounter a dilemma if you desire having both on your property, unless of course the resources on your land can simultaneously support both of these species. Managing for songbird habitat on your forest property—whether exclusively or in conjunction with another objective—also requires careful consideration.

As with any wildlife species, the different species of songbirds prefer different habitats. Some songbirds depend exclusively on early-successional habitat, the young forest such as following a clearcut. Other species prefer late-successional habitat, and of course there are those species assorted intermediate stages of forest maturity. Many of the songbirds with which you are familiar depend on early-successional habitat. In New York and elsewhere in the Northeast, the amount of this young forest habitat is declining as forests mature.

Humans are disturbing New York forests less than they have historically, by decreasing the frequency of disturbances like clearcuts and natural disruptions such as pest outbreaks and forest fires. According to the federal Natural Re-

sources Conservation Service (NRCS), the state of New York has lost thousands of acres of young forest in the last 15 to 20 years alone. The NRCS supports many conservation programs in New York State. Some of these are designed specifically to help landowners increase wildlife habitat, especially songbird habitat, on their property.

New York is home to an exciting variety of wildlife species, from Clinton to Chautauqua County, and everywhere in between. Conservation specialists have identified early-successional forests, grasslands, and riparian areas as wildlife habitats of special concern. If you have a stream on your forest property, then you can investigate strategies that would maintain or improve the riparian habitat along that waterway. Although every bird in the state plays an important role in ecosystems, wildlife bird species of special concern in New York include species such as Bobolink, Blue-winged Teal, Henslow's Sparrow, Northern Harrier, Eastern Meadowlark, Vesper Sparrow, Short-Eared Owl, and Grasshopper Sparrow.

Some songbirds require a dense forest understory habitat that provides nesting habitat and cover. If you have recently clearcut part of your forest, you can ex-



Blue-winged Teal

pect to see, and more likely hear, many songbirds in the near future. Open areas such as meadows and grasslands are crucial for songbirds and some birds of prey. For these species, open areas provide their next meal, including seeds, nuts, berries, insects, small mammals, and other organisms. If your property does include a grass field or meadow, this offers an opportunity to erect nesting boxes for birds. Be careful with the placement of nesting boxes—since every bird species requires unique habitat, most are very selective in where they will choose to nest. For instance, the American Kestrel will only use a nesting box that is placed very high on a tree or post in the middle of an open field, whereas an Eastern Bluebird prefers to build a nest in a box placed on the edge of such a field. If you have a stream or creek running through your land then you can put up nesting boxes for Wood Ducks, who normally build their nests in tree cavities in riparian areas.

continued on next page



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NYFOA SAFETY TIP

Foot Protection

When you are working on your property it is important to be aware of the possible hazards that can cause injuries to your feet and ways to protect against those hazards.

Hazards:

- Slipping or falling due to:
 - Uneven surfaces
 - Surfaces covered with limbs, rock or soft ground
 - Steep slopes
 - Wet surfaces covered with water, mud, snow or ice
- Cutting with chainsaw near feet
- Jumping from heights onto uneven surfaces
- Rolling logs or logs dropping as they are bucked may fall on an person's foot

The resulting injuries are broken ankles, chainsaw cuts to the feet, broken bones in the foot from falling or rolling logs, and possibly frostbite.

Protection Against Hazards

When working outdoors, pay attention to the condition of the walking surface. You should check the ground before climbing down from machines or trees and feel with your feet as you set your foot down to be sure footing is secure. Wear boots with at least an 8" upper to help prevent twisting of the ankle and consider wearing low-heeled boots rather

than those with a "logger heel." Boots are available with a heel styled after paratrooper's boots that catches less on objects. Cut-resistant boots usually contain a couple of layers of Kevlar, but are not cut proof.

When you are working with a chainsaw, either limbing or bucking, you should keep your saw away from your feet and keep feet from under logs that may drop or roll. Limb or buck from the uphill side, and, if possible, from the opposite side of the stem. Steel spikes in boots, "caulks or corks," aid traction except in very rocky areas.

When you are working during the cold and wet months, non-metallic toecaps are available for people who are bothered by the cold with steel toe boots. When leather boots can not be sufficiently waterproofed by sealant, rubber boots are an option. If perspiration causes uncomfortable dampness in rubber boots, change socks.



Conclusion

Hurrying can contribute to accidents. It is important to always be alert to the position of your body in relation to your saw and your work. Wearing good boots can support the ankle and help to prevent injuries. Chainsaw-resistant boots can also give a person more reaction time or reduce the severity of an injury.

Safety tip provided by Ed Wright, President, W. J. Cox Associates, Inc.

If you have a residence on your property, you might consider the nearly endless possibilities for attracting songbirds to your own backyard. Place feeders near places where birds will have adequate cover, as found in brush piles and thickets. A simple tray feeder is a suitable start because it provides easy access for all kinds of birds. Supply your feeder with seeds used by your desired species of songbird. Black oil sunflower seeds, for example, will attract multiple bird species to the same feeding station. Your local feed or hardware store that sells seeds can help you select an appropriate mixture.

Finally, there are many conservation strategies for you to consider while managing your forested property to benefit songbirds. You might plant for-

age grasses on skid trails, harvest landings, or in open meadows and fields. Maintain brush piles throughout your forest. Brush piles provide useful habitat for songbirds and many other forest wildlife. If you harvest trees in your forest, whether thinning for firewood or planning a timber sale, leave the treetops and branches behind and intact. Small-scale prescribed burning can create areas of early-successional forest and encourage dense understory plant growth [check local regulations before burning]. Include a vegetative buffer along stream corridors. If your property does not include a natural waterway, investigate your potential to expand a spring seep. Manage your trees to promote the growth of species that provide food for songbirds—this can be done

simultaneously with other landowner objectives, such as recreation and timber production.

Contact local professionals to help you identify strategies that will increase the number of songbirds on your property. You may qualify for a state or federal wildlife conservation program. These programs provide benefits to eligible landowners, including grant money to fund your wildlife project or assistance with specialized equipment. No matter the region of New York State in which you reside, there government and non-government groups who can help you make your private land more attractive to our feathered friends. ▲

Meredith Odato is a Forest Resources Extension Assistant at Cornell University Cooperative Extension. Ithaca, NY.

NYFOA General Director Candidates

The Nominating Committee of NYFOA presents the following slate of four nominees to fill the four openings on the statewide Board of Directors. Each opening is for a three-year term as provided by the Bylaws of NYFOA. Please complete the ballot below and mail to NYFOA by February 13, 2009 or vote in person at the Annual Meeting on February 28, 2009.

Otis Barber - *Stockton, NY*

My wife Patricia and I built our home in Stockton, NY on land that was part of the family farm and have lived here for 33 years. Our property is located in western Chautauqua County with the Allegheny Foothills Chapter. Three years ago we acquired the mixed hardwood forest of approximately 45 acres that has been in our family since the early 1950s, bringing our total acreage to over 60 acres of which 50 is wooded. As a NYFOA member for the last three years I have taken advantage of MFO services twice and will continue that on at least a yearly basis as I develop a management plan. I attend steering committee meetings for our very active local chapter and attend as many functions as possible. NYFOA services, activities and publications have been invaluable to me and I would like to see all that NYFOA does preserved, enhanced and promoted to bring more of our forest land under improved management. My career has been in production management, human resources and human services. I am now retired except for a Town Justice position that I have held for 29 years.

Jim Minor - *Rochester, NY*

Jim Minor and his wife, Barbara, have been members of NYFOA since 1994. Jim has been active in the Western Finger Lakes Chapter, serving as its Newsletter Editor, Chapter Chairman, and Chapter-Designated Director to the State Board. Jim is past Vice President of NYFOA. He is a retired engineer with degrees from the University of Rochester and Brown University. He and Barbara own/manage 200 acres of forest/farm land in Schuyler County.

Kelly Smallidge - *Van Etten, NY*

Kelly lives near Ithaca, in Van Etten, NY. She has been involved with the Southern Finger Lakes Chapter of NYFOA for several years, as a member of the chapter steering committee, and served as a member of the NYFOA Board. She earned a B.S. from ESF in Environmental Studies with a concentration Policy and Management. As a member of NYFOA, her interest in management of private forested land has been driven by a personal goal for an improved understanding of forested land policy. She enjoys NYFOA because of the firsthand opportunity the organization provides to witness the development and application of forest policies and their impacts.

Frank Winkler - *Andes, NY*

Frank and his wife live in the Town of Andes in Delaware County. They have a 100 acre woodlot that has been in the family for over 60 years. For the past 35 years they have managed this woodlot quite intensely. Some of Frank's most rewarding time is spent working and hiking in their woods. He worked for 31 years as a resource planner helping livestock and crop farmers comply with environmental requirements before retiring.

DETACH AND COMPLETE MAIL BEFORE FEBRUARY 13, 2009

Election Form

VOTE FOR FOUR (4) CANDIDATES

Otis Barber ()

Jim Minor ()

Kelly Smallidge ()

Frank Winkler ()

Write-in candidate _____ ()

_____ ()

Name(s) _____
Address _____
City _____ State _____ Zip _____
Chapter / Affiliation _____

Send ballot to: NYFOA
P.O. Box 541
Lima, New York 14485

Carbon Market Opportunities for New York Forest Owners

During the 47th annual NYFOA meeting, there will be two speakers discussing carbon market opportunities for New York forest owners.

One session, which will be led by a representative from FORECON Ecomarket Solutions, will focus on increasing the awareness of NYS forest owners regarding the emerging carbon markets in the US. The speaker will explain the function of forests as carbon offsets in current programs and how this opportunity applies to private landowners. The presentation will also provide an overview of national, regional and local programs for forest carbon.

The presenter will provide a basic introduction to the voluntary carbon markets in the US. This will include an overview of programs and markets available to NYS forest owners, past performance, growth, limitations, risks, opportunities, policy comparisons, and current status.

Participants will also be informed of current opportunities for forest owners in the FORECON EMS Pooled Carbon Project for the Chicago Climate Exchange. Attendees will learn about who qualifies for participation, commitments and program requirements, program function, application processes, and financial opportunities for participants.

The second session, which will be led by Mike Burns of the Empire State Forest Productions Association, will discuss Carbon Trading Opportunities for Forest Landowners.

Forests provide many ecological benefits to society that does not result in an economic return for the landowner. The list includes clean water, clean air, aesthetic beauty, habitat for wildlife, and protection of threatened or endangered plants. One item the list may no longer include is removal of atmospheric carbon. The Empire State Forest Products Association and the American Forest Foundation have partnered to form CarbonTree, LLC to aggregate and trade sequestered carbon credits from managed forest lands.

Burning fossil fuel releases carbon dioxide (CO₂) into the atmosphere, which is generally acknowledged as contributing to global warming. The unique role of oil as the main source of transportation fuel makes reducing CO₂ emissions a difficult problem; in theory we can neutralize CO₂ emissions by techniques such as carbon sequestration. Carbon sequestration is the storage of carbon dioxide captured from the atmosphere in a solid material through biological or physical processes.

Forests are carbon stores, and they are CO₂ sinks when they are increasing in density or area. The Intergovernmental Panel on Climate Change (IPCC) concluded that “a sustainable forest management strategy aimed at maintaining or increasing forest carbon stocks, while producing an annual sustained yield of timber fibre or energy from the forest, will generate the largest sustained mitigation benefit.” IPCC is a scientific intergovernmental body tasked

47th Annual NYFOA Meeting

The New York Forest Owners Association is holding its annual membership meeting, in conjunction with the three-day New York Farm Show, on Saturday February 28, 2009, at the New York Fairgrounds in Syracuse.

The annual meeting will begin at 1:00 pm and be held in the Martha Eddy Room, of the Arts and Home Building.

At the meeting the Heiburg Memorial Award, the Outstanding Service Award, and NYFOA’s Chapter activity awards will all be presented (see sidebar on page 19).

The meeting will also feature two speakers regarding Carbon Market Opportunities for forest landowners.

For more information, contact Liana Gooding at 1-800-836-3566

to evaluate the risk of climate change caused by human activity. The IPCC shared the 2007 Nobel Peace Prize with former Vice President Al Gore.

At this time the Chicago Climate Exchange (CCX) is the only market that recognizes and has protocols in place to trade carbon credits from sustainable forestry offset projects. CCX is a voluntary market and although the current market price is down, a recent sale brought forest owners in Michigan more than \$8 per acre.

In order to assure credibility and demonstrate carbon sequestration is taking place, the inventory and reporting standards are high. Each pool of landowners is also required to undergo an annual verification audit. Participants agree to enroll all eligible properties and keep those lands under management and certification (Tree Farm) for 15 years. These costly measures ultimately reduce the amount paid to a forest owner, but a majority of something is still more than all of nothing.

CarbonTree is currently in the process of recruiting eligible forests to pool into an offset project. This pilot program is not for everyone, and we will restrict the pool to projects that have the best opportunity of success. If you are not able to attend the NYFOA annual meeting to hear Mike’s presentation and are interested in obtaining more information, contact CarbonTree and Mike Burns at The New York Forestry Resource Center, 47 Van Alstyne Drive, Rensselaer, NY 12144 or mburns@esfpa.org 



Make plans to attend a forest owners reception following the Northern Forest Products Expo

Friday, April 3, 2009 from 5 pm – 7 pm
at the Harbor Hotel overlooking Seneca Lake in Watkins Glen

The Southern Finger Lakes Chapter of NYFOA and Cornell Cooperative Extension of Schuyler County will also be hosting educational presentations during the Expo of interest to forest owners interests. Topics are:

- Coping with Invasives
- Business Skills for the Forest Industry
- Business Skills for Working with Forest Owners
- Business Skills for Working with Loggers and Foresters
- Business Planning

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Debi Barrett, manager sustainable forestry

Rayonier - The Root of Who They Are

Forest stewardship is important to all of us. In addition to their astounding beauty, we rely on forests to provide clean air and water, and habitat for wildlife. But did you know that more than 5,000 products we use daily come from this renewable resource? Rayonier and its skilled employees are committed to blending science and nature to grow healthier and more productive forests, ensuring sustainability for future generations.

Rayonier's roots run deep. Their 80-year history and proven track record as an entrusted caretaker of valuable resources helps ensure everyone can enjoy an enduring forest landscape. As part of their commitment to conservation, Rayonier partnered in 2007 with the State of New York and the Trust for Public Land to permanently protect more than 50,000 acres of Rayonier forests within the Adirondack Park.

As the fifth largest private landowner in the United States and the third largest in the Adirondack Park, Rayonier incorporates a stewardship-based approach to manage all available resources for the long-term. Since 2001, all of Rayonier's U.S. forests have been third-party certified under the internationally-recognized Sustainable Forestry Initiative (SFI) program. Their Adirondack Park holdings were third-party certified less than a year after acquisition.



Want to know more about the Sustainable Forestry Initiative? Attend the information session at the Northeast Forest Products Expo in Watkins Glen on April 3 & 4.

Insects and Fungi Associated With Hickory Decline

DOUGLAS C. ALLEN, JOHN J. GRAHAM AND KIM B. ADAMS

This is part II of a discussion about hickory decline initiated in the last issue of the *Forest Owner*. In our previous article, we emphasized that hickory bark beetle appears to be the principle agent attacking stressed hickory. Historically, circumstantial evidence of hickory's predisposition to attack by this insect has been attributed to such things as drought, heavy grazing and a variety of unfavorable site and stand conditions.

Recently, Dr. Jennifer Juzwik, a forest pathologist with the U.S. Forest Service lab in St. Paul, Minnesota, identified several species of fungi that are suspect as predisposing agents. One intriguing possibility is a vascular disease caused by fungi in the genus *Ceratocystis* (sir-at-toh-sis-tis). This group of fungi should be familiar to some readers, because one species in the genus plays a similar role in Dutch elm disease. Both stress their respective host once the fungus becomes established, because eventually they plug the tree's water conducting cells.

The biology of hickory bark beetle is very similar to that of the smaller European elm bark beetle, a well known vector or carrier of the Dutch elm disease fungus. When beetles emerge from an infected hickory, their first impulse

is to fly to branch tips. Here they feed on tender inner bark, often in crotches where two twigs join (Fig. 1). During "crotch feeding", fungal spores the insect picked up while developing beneath the bark of the previous host dislodge and eventually germinate beneath the bark of the new host. As the fungus develops, it weakens the tree to the point where the tree becomes very susceptible to infestation by a new generation of the bark beetle.

More than one species of both *Ceratocystis* and a canker fungus, *Fusarium* (few-zair-ee-um), were recovered by Dr. Juzwik. All were consistently isolated from log sections of declining hickory and associated with the presence of hickory bark beetle. *Fusarium* was most often obtained from sunken, diffuse annual bark cankers (Fig. 2). The latter are important only because when these cankers are overgrown they often leave dark streaks in the wood.

We have noticed that during the later stages of this disease in New York State the stems and larger branches of declining bitternut hickory may be heavily infested with two species of long-horned beetles (Figs. 3-5). These wood borers do not attack healthy trees. They are purely secondary agents that are able



Figure 2. Annual cankers caused by *Fusarium*, fungi associated with a declining hickory.

to take advantage of recently killed and dying hickory. A few forest owners and other people who utilize declining hickory for firewood have asked about these insects. They are a concern, because the beetles can be very abundant around piles of firewood. Neither species is likely to successfully re-infest firewood, however, nor are they capable of infesting household wood.

The pigeon tremex (tree-mex) is another secondary organism that commonly attacks declining hickory. This large (females may be as long as 1.5 to 2.0 inches) wasp-like insect breeds in a variety of weakened or damaged broad-leaved trees, including hickory. During the process of laying eggs in wood, the

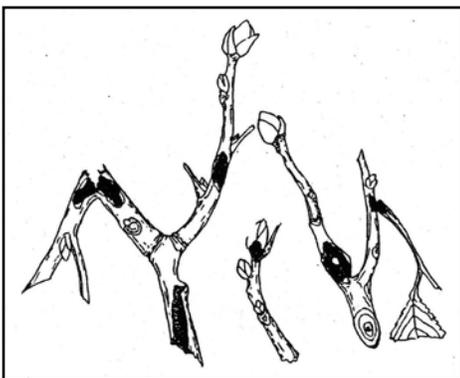


Figure 1. This illustration depicts twigs with typical damage (dark areas) caused by crotch feeding.

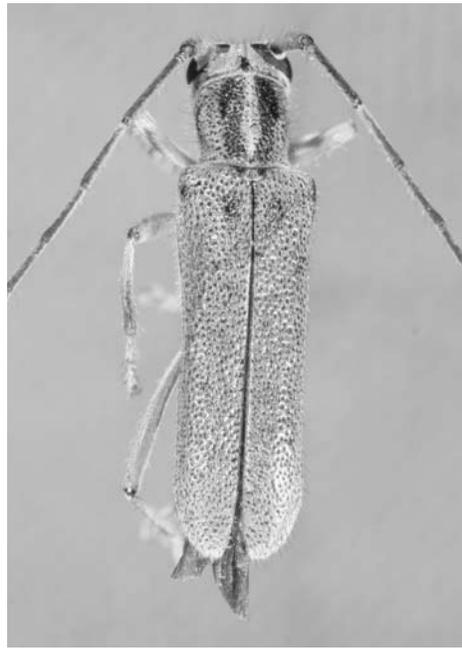
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Figures 3-5 (left to right). These round-headed borers attack declining hickory in large numbers. All three belong to the genus *Saperda*. Figures 3 (female) and 4 (male) are the same species.

reddish-black female often dies in place when she is not able to withdraw her egg laying device (ovipositor). A number of eggs are laid at each oviposition site, and this area of the tree eventually will be riddled with larval galleries. Members of this family of insects are called wood wasps. Adults are illustrated in the November/December 2005 issue of the *Forest Owner*.

As mentioned in Part I of this series, rapid salvage of declining hickory is important if a forest owner considers timber a valuable management objective.

The objectives of Dr. Juzwik's work are to determine the frequency and severity of hickory decline in the

northeastern United States, including New York State; to quantify relations between decline incidence and severity and fungus and/or insect presence; and, finally, to quantify relations between hickory decline and site and stand features. Hopefully, in another year or so we will have enough information about this disease to generate more definitive management recommendations for forest owners. ▲

This is the 96th in the series of articles contributed by Dr. Allen, Professor of Entomology at SUNY-ESF. John Graham is a forester with the NYS DEC in Cortland, and Kim Adams is an Instructional Support and Extension Specialist at SUNY ESF. It is possible to download this collection from the NYS DEC Web page at: <http://www.dec.ny.gov/animals/31301.html>.

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Need for a Better Forest Tax Law

MICHAEL C. GREASON

New Yorkers give support to protecting open space through consistently passing bond acts for state land acquisition; yet they do not provide support to agencies for managing the acquired open space. A more productive and less expensive approach to retaining the rural character of upstate could be in providing landowners with a reasonable incentive to retain large parcels.

New York real property taxes on rural land are among the highest in the country. These confiscatory taxes and pressure for parcelization have reduced the average wooded parcel size dramatically over the past few decades. This seems contrary to what our society seems to want. The forest tax law (RPTL, Section 480-a) is one program that was developed to stabilize forest industry and encourage maintaining large forested tracts. Yet, since 1978, when 480-a became active, a relatively small portion of the nine million eligible acres has been enrolled.

With this in mind, two Department of Environmental Conservation (DEC) attorneys and I drafted legislation as a part of the 1993 Bottle Bill that would have made the forest tax law more user friendly and address many of the concerns that have limited enrollment to date. That bill called for expanding the purpose beyond timber production. In doing so, additional acreage would have been considered eligible. The focus changed from timber production to forest stewardship. The forest owner would still be required to obtain a written forest management plan in order to have informed decisions made about management actions. By changing focus, the owner could set management goals for wildlife habitat, recreation or other management options. This expanded focus makes non-agricultural openings, swamps, ponds, rock outcrops and under stocked brush and woodland eligible as part of the habitat and multiple rural values associated with forest stewardship. That bill

also sought to remove the mandated work schedule; but retain DEC oversight at the time of any harvest. Rather than intensive timber management, a more user friendly approach while protecting the forest when it becomes vulnerable to exploitation addresses those values our society seems to have the greatest concern for. Penalties for conversion would remain the same thus offering real protection to the resource investment of the state.

Instead of having one million acres of forest intensively managed for timber production, this bill might result in several million acres becoming enrolled. Our experience with the federal Forest Stewardship Incentives Program of the early 1990's showed us that woodlot owners who obtained forest stewardship management plans tended to make better informed decisions and often conducted timber harvests as tools to implement other management goals. For example, a selection harvest might manipulate the species composition to enhance acorn production for mast utilized by deer and turkeys and to create access trails for recreational pursuits. So, by shifting focus, the expected result would be an increase in timber management in accordance with sustainable forestry standards. This approach could stimulate upstate economy and protect open space; and do so at less cost than additional state land acquisition.

All too often, what is happening now is current owners feel pressed by high property taxes. In deciding to sell their properties, they believe they can sell their best timber and not reduce the sale price of their land. The woodlots get high graded, subdivided, and there is a loss in future resource values. Once subdivided, the new owners don't want harvesting in their back yards; so more pressure is placed on the woodlot owner who may be losing management options.

Locally there may not be much we can do to affect climate change. But, we may be able to develop public policies that retain retention of rural tracts, use incentives to reduce resource exploitation, enhance the state's economic engine, and protect the landscape that many New Yorkers really want but don't understand. Granted, in this current economic climate, improved legislation affecting real property tax revenues is not apt to move forward; yet these policies take time to implement, so now may be the time to start getting your legislators to begin to understand the issues. 

Mike Greason is a SAF Certified Forester and member of NYFOA.

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CBP and APHIS Take Action to Keep Harmful Insects from Destroying U.S. Trees

Moving firewood can spread insects that kill trees. The Asian longhorned beetle for example has already cost the U.S. in excess of \$269 million in eradication efforts.

To protect U.S. forests from the Asian longhorned beetle and other hardwood pests, Customs and Border Protection (CBP) will enforce immediately a federal order requiring shipments of firewood from Canada to be heat treated in order to be imported into the United States.

As proof of treatment, commercial shipments of firewood must be accompanied by a treatment certificate issued by the treatment facility. Noncommercial shipments must be accompanied by either a treatment certificate issued by the treatment facility or an attached treatment label. Passengers may be turned back to Canada to dispose of non-compliant firewood shipments.

The federal order was issued by the Animal and Plant Health Inspection

(APHIS) Service on October 17 to ensure that harmful wood pests do not enter the United States from Canada through the movement of firewood. APHIS requires all firewood made from any hardwood species be heat treated to a minimum temperature of 71.1° Centigrade for 75 minutes.

If allowed to become established and spread in the U.S., hardwood pests have the potential of destroying millions of acres of America's treasured hardwoods, including national forests and backyard trees. These hardwood pests include the Asian longhorned beetle, emerald ash borer, Asian gypsy moth and Japanese beetle. They are a serious threat to hardwood trees and have no known natural predator in the U.S.

For more information on hardwood pests and the federal order, please visit the APHIS Web site at www.aphis.usda.gov.

NYFOA Awards

At the annual membership meeting each year, NYFOA presents several awards:

The **Heiberg Memorial Award** recognizes outstanding contributions to forestry and conservation in New York.

The **NYFOA Outstanding Service Award** recognizes outstanding service to the NYFOA membership and furtherance of NYFOA's mission.

NYFOA's **Chapter Activity Award** thanks a volunteer individual or couple from each chapter for helping the Chapter to operate in reaching members and other private forest owner outreach in the area. Each Chapter is urged to name one volunteer individual or couple each year for recognition by the state membership at the annual meeting in 2009.

Please send the name of your "Chapter Activity" awardee, and any suggestions on individuals for the statewide awards to Mary Jeanne Packer by January 30, 2009.

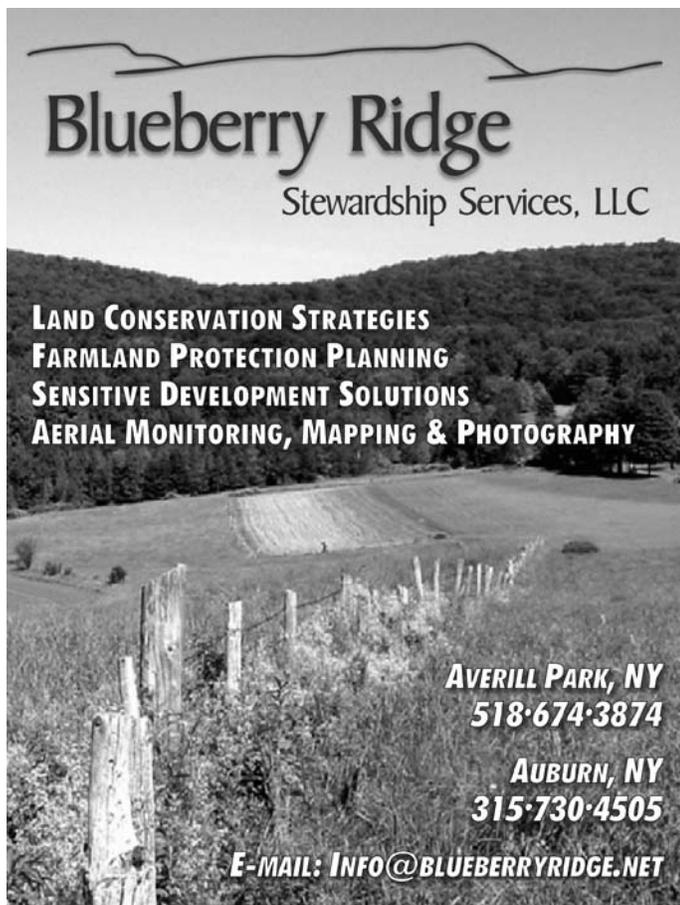
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New York Forest Owners Association

PO Box 210, 124 E. 4th St.

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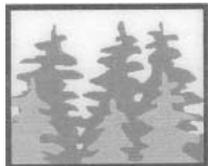
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Member Profile:

Brett Chedzoy

ALEXANDRA SILVA

The oldest of three brothers, Brett Chedzoy grew up believing he would one day become a forester and never leave Schuyler County. That all changed, however, during a tropical ecology field trip to the island of Dominica in the Caribbean. After two years studying Natural Resources at Cornell University, Brett transferred to SUNY ESF where he was pre-enrolled since high school. It was during his years at ESF that Brett first traveled outside of the country and became interested in the Peace Corps. After graduating in 1991, Brett spent another year completing a Master's degree in Forest Management Operations and then left New York for two years of Peace Corp Service in Argentina, where he eventually met his wife, Maria.

After working as a consulting forester in New England for several years, Brett and Maria returned to Argentina

in 1998 where he worked for a sustainable forestry project in the northwestern corner of the country. They returned to Brett's home town of Watkins Glen, NY four years later with their three children: Ian (age 10), Clara (age 9) and Joe (age 7); however, the Chedzoy's still have a ranch in Argentina today.

In early 2007, Brett began work as a forester for Cornell Cooperative Extension, where he works with forest owners over a 5-county area. He is also the secretary for the Southern Finger Lakes Chapter of NYFOA.

When not working as a forester for CCE, Brett manages the family's 200-acre livestock and tree farm just west of Watkins Glen. Brett and Maria are in the process of buying the land and farm from his parents – Jim and Rose, who recently sold the family business (a local funeral home) to his youngest brother.

Brett is also a licensed funeral director, which he jokingly says probably makes him the only forester-funeral director in the country.

Brett, Maria and their three children moved into the property's main house this summer, while Brett's parents moved into the newly-built log house next door. The farm is about half wooded and half open fields and pastures. With help from the family, Brett looks after about 130 head of livestock, including Black Angus beef cows, sheep, goats, horses and chickens.

The wooded portions of the farm are mostly mature hardwood stands. Oak is the predominant species, growing on well-drained, fertile soils. These woods, however, are also home to a dense under-story of invasive species, including buckthorn, privet and other shade-tolerant non-native plants. In order to remove these unwanted species from the under-story, Brett has successfully used goats and other livestock in a controlled grazing system. Though Brett admits that the practice of turning out livestock into wooded area is rather unorthodox, he finds that it's the most logical approach to reclaiming their woods from noxious plants, while at the same time generating income from the wooded acreage. Brett feels that woodlots should be viewed as an integral part of a farm—not just the “back 40” that yields an occasional timber sale or firewood harvest. Brett notes that not all farm woodlots are suitable for “silvopasturing,” but the practice is working well on their farm so far. Once the invasive under-story is eliminated, the livestock can be removed to allow natural regeneration to become established.

Presently, Brett is working to strike a balance between several management goals. While attempting to manage for high-quality crop trees, a healthy forest, and quality browse in the under-story, he is at the same time hesitant to cut too many of the undesirable trees because he believes that we are on the verge of seeing new markets for low-grade timber. For example, a salt company in Watkins Glen expects to fire up a new biomass boiler in early 2009 and use 150,000 green-tons of chips and round wood per year from regional forests.



The Chedzoy family, with a few additions, on their ranch in Argentina.

continued on page 22



A fall snapshot of a portion of the Chedzoy property just west of Watkins Glen, NY.

Brett's family has had two timber sales on their farm in the past twenty years, but he feels that from this point forward they will not sell any more stumpage. Brett would rather see the trees grow to a "ripe old age", and then turn them into lumber or firewood when they die. Firewood is used to heat the house and to provide hot water, but face cords are also sold roadside during the winter. Under dad's

supervision, the kids take care of stocking and tending to the wood-fired boiler and wood piles. Never a slow moment at the farm!

Brett can be reached at bjc226@cornell.edu.

Alexandra Silva is a Forest Resources Extension Program Assistant at Cornell University, Department of Natural Resources, Ithaca, NY 14853.



Some of the goats grazing along the forest understory. They are used to control unwanted growth on the property.

NY FARM SHOW Helping Farmers Produce More from Their Woodlots

The New York Forest Owners Association, New York State Department of Environmental Conservation, Cornell Cooperative Extension, and SUNY College of Environmental Science and Forestry will present a series of free forestry programs on Thursday, Friday, and Saturday February 26, 27, and 28 at the New York Farm Show annually held at the State Fairgrounds in Syracuse. The Farm Show has many exhibits displaying information, equipment, and items of interest to landowners as well as farmers. Landowners who own woodland as part of their property can get information on many subjects that will help them enhance the value of their woodlots for timber, wildlife, and recreation.

Seminars consisting of 10 different subjects during the three day farm show will be held in the Arts and Home Center Building. Subjects will include Forest Land Management and Thinning, Timber Sales and Value, Timber Taxes, Forest Health and Emerald Ash Borer, Coyotes, Foxes, and Wolves, Wild Turkey and Deer, Forest Biomass Fuels and more. People are free to attend whichever seminar interests them and visit the Farm Show exhibits the rest of the time.

There will also be a joint New York Forest Owners Association, NYSDEC, CCE, and SUNY ESF Forestry Information Booth, I55, in the International Building each day of the Farm Show. Before or after the seminar presentations, people can go to the booth and talk with knowledgeable Forest Owners Association volunteers, DEC Service Foresters, CCE Extension Foresters and with Master Forest Owner volunteers who have attended training on forest subjects from Cornell Cooperative Extension. Free information (brochures, publications, people, organizations, and sources) will be available at the booth.

People can sign up for more information or for a free visit to their woodlot. The International Building has many forestry related exhibits for landowners. For further information contact: James Christensen at 315-472-5323 or kchriste@twcnv.rr.com; Charley Porter at 315-298-7467 or ckporter@gw.dec.state.ny.us; or John Druke at 315-656-2313 or jcdruke@twcnv.rr.com.

MAGAZINE DEADLINE

Materials submitted for the March/April Issue should be sent to Mary Beth Malmsheimer, Editor, *The New York Forest Owner*, 134 Lincklaen Street, Cazenovia, NY 13035, (315) 655-4110 or via e-mail at mmalmshe@syr.edu. Articles, artwork and photos are invited and if requested, are returned after use.



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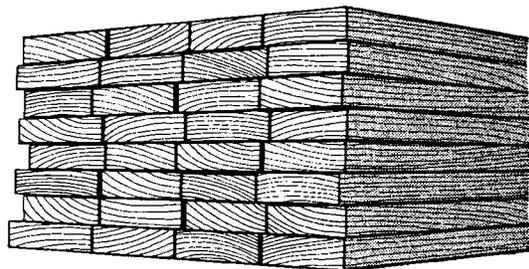
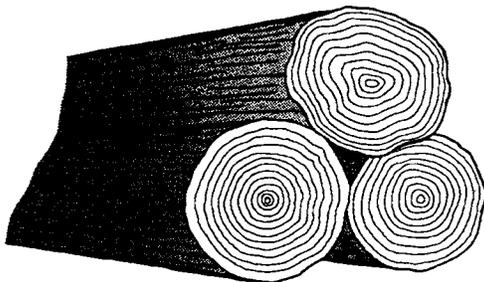
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