

# Living Forest Cooperative

A Forestry Cooperative Working  
For The Landowner  
And the Forest

Since 2000

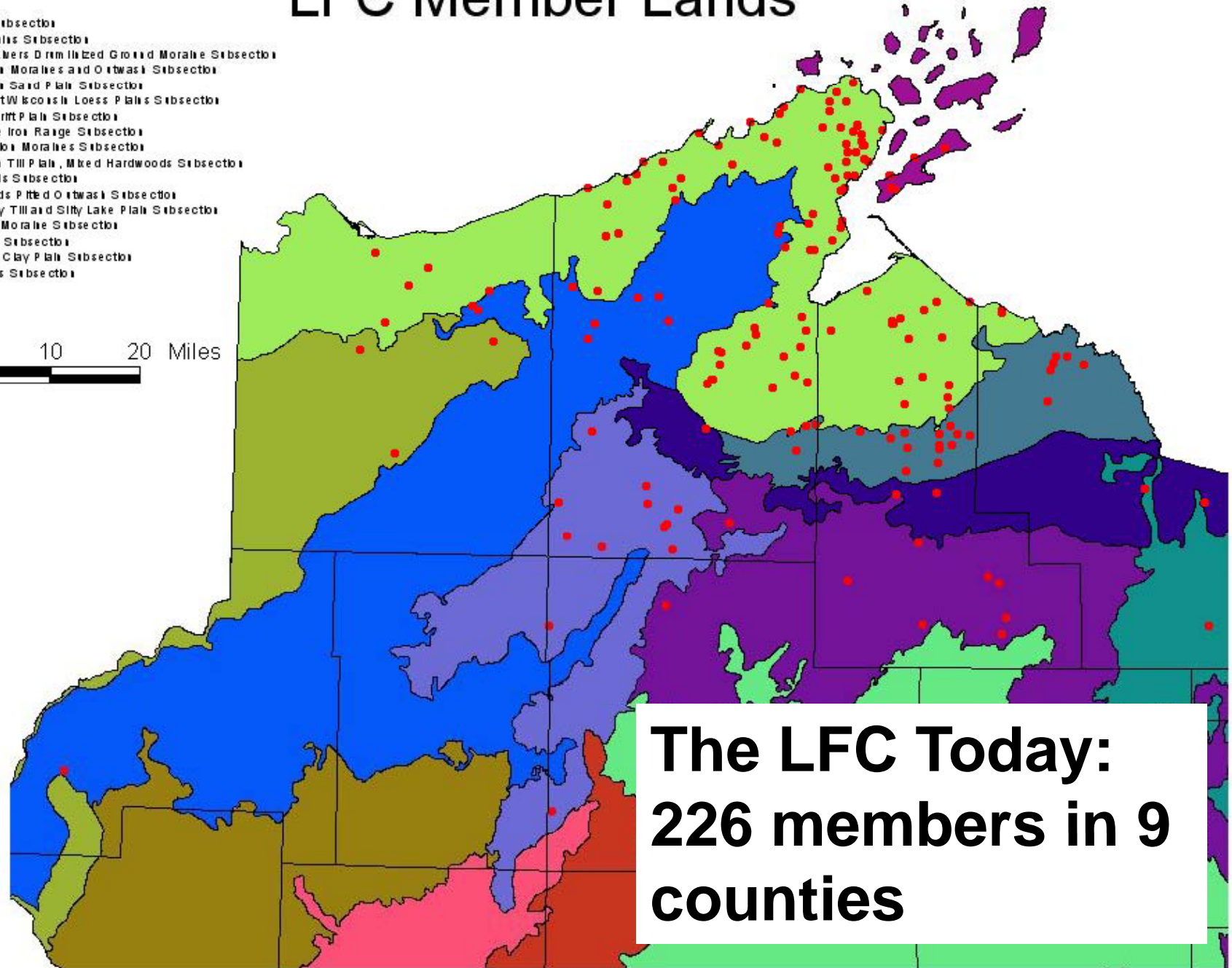
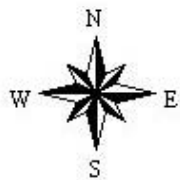
A photograph of a forest with stacks of lumber and a pile of wood chips in the foreground. The image shows a dirt road or clearing in a forest. On the left, there are several large stacks of cut lumber, some on pallets. In the center-right, there is a conical pile of wood chips. The background is a dense forest of tall, thin trees, likely pines or spruces, with green foliage. The sky is visible through the trees, appearing overcast.

Cityarc.sip  
● LFC Member Lands

# LFC Member Lands

- Apostle Islands Subsection
- Bayfield Sand Plains Subsection
- Birkhead Point Rivers Drift Limited Ground Moraine Subsection
- Central Wisconsin Moraines and Outwash Subsection
- Central Wisconsin Sand Plains Subsection
- Central/Northwest Wisconsin Loess Plains Subsection
- Gillette Loamy Drift Plains Subsection
- Gogebic/Penokee Iron Range Subsection
- Hayward Stage/Outwash Moraines Subsection
- Lincoln Formation Till Plains, Mixed Hardwoods Subsection
- Mill Lake Uplands Subsection
- Northern Highlands Piedmont Outwash Subsection
- Ontario Loamy Till and Silty Lake Plains Subsection
- Perkinstown End Moraine Subsection
- St. Croix Moraine Subsection
- Superior/Ashtabud Clay Plains Subsection
- Wheeler Moraines Subsection

10 0 10 20 Miles



**The LFC Today:  
226 members in 9  
counties**





**The LFC is owned and directed by its members. Finally, landowners have a voice in management of their woodlands.**





**The Living Forest Cooperative  
helps landowners through:**

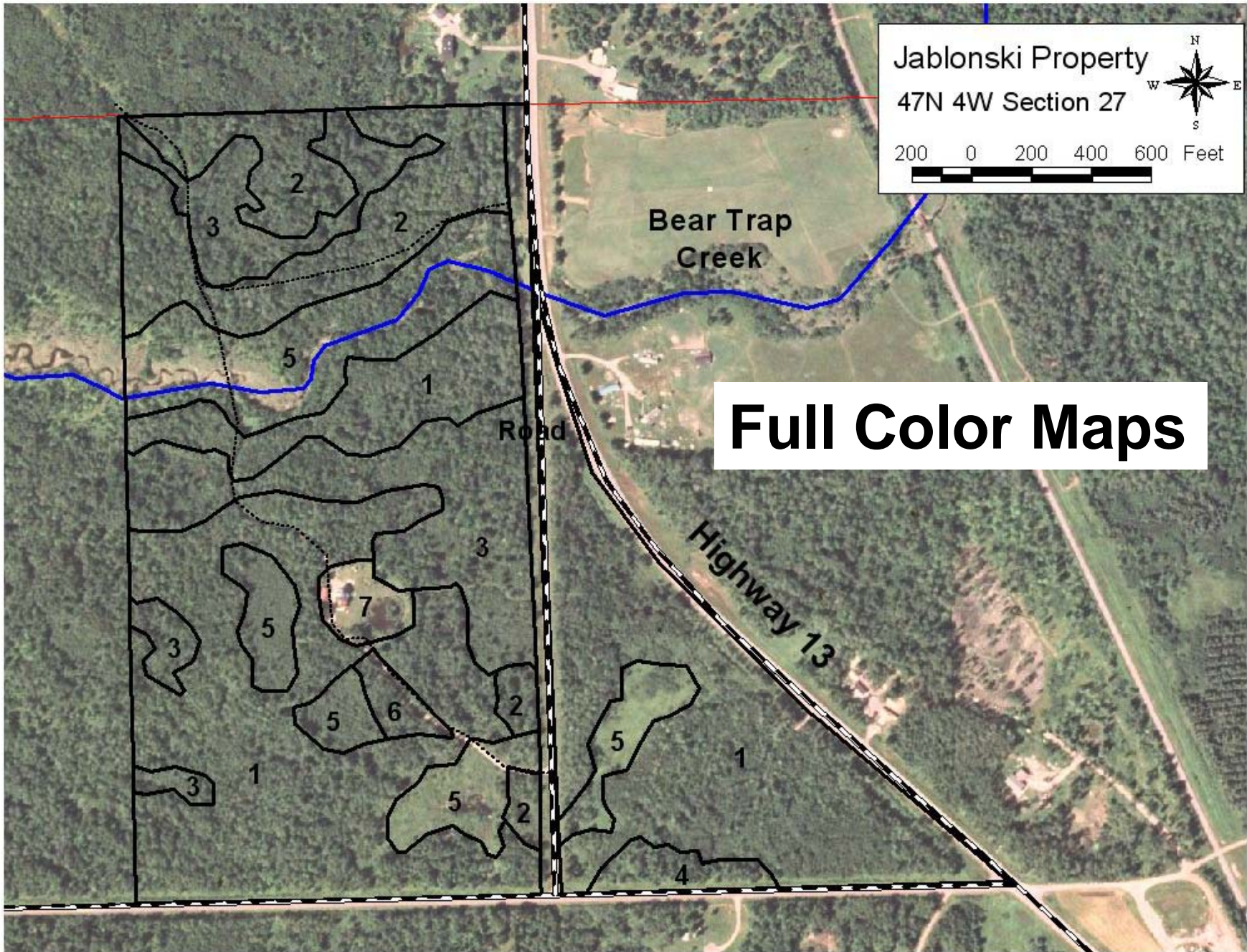
**Forest Stewardship Planning  
Forestry Services  
Processing and Marketing  
Member Services**



**Forest Stewardship Plans  
Restoration Plans  
Managed Forest Law  
FSC-Certification**



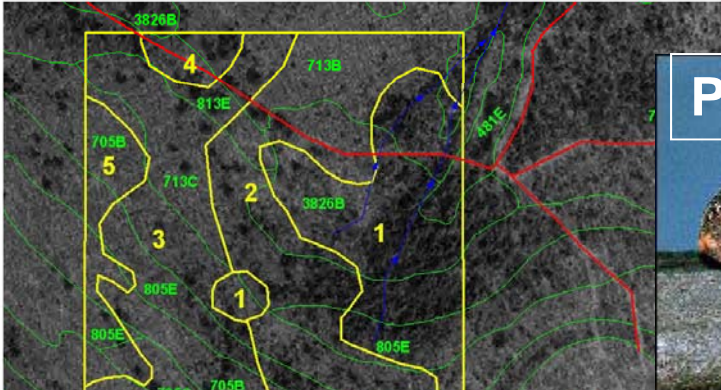




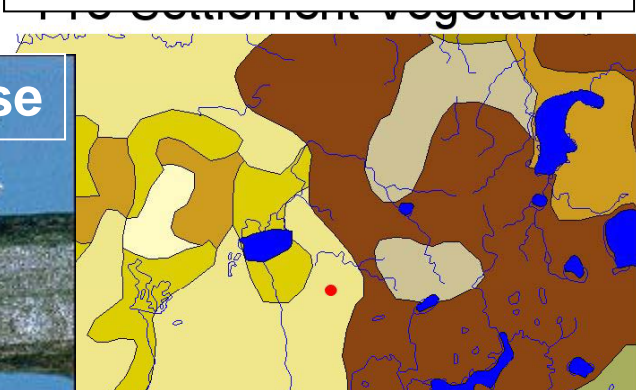


## Soils and Trails

Bayfield School Forest - Forest Stands



## Historical Forest Types

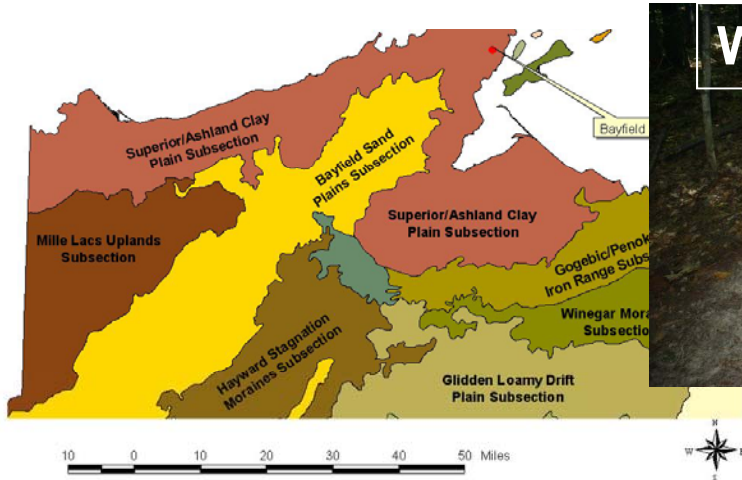


## Pests and Disease



**LFC Stewardship Plans provide comprehensive information about a property.**

## Wildlife Habitat



## Ecosystems and Watersheds

## Rare and Endangered Species



# **Tree Marking Timber Cruising/Inventory**

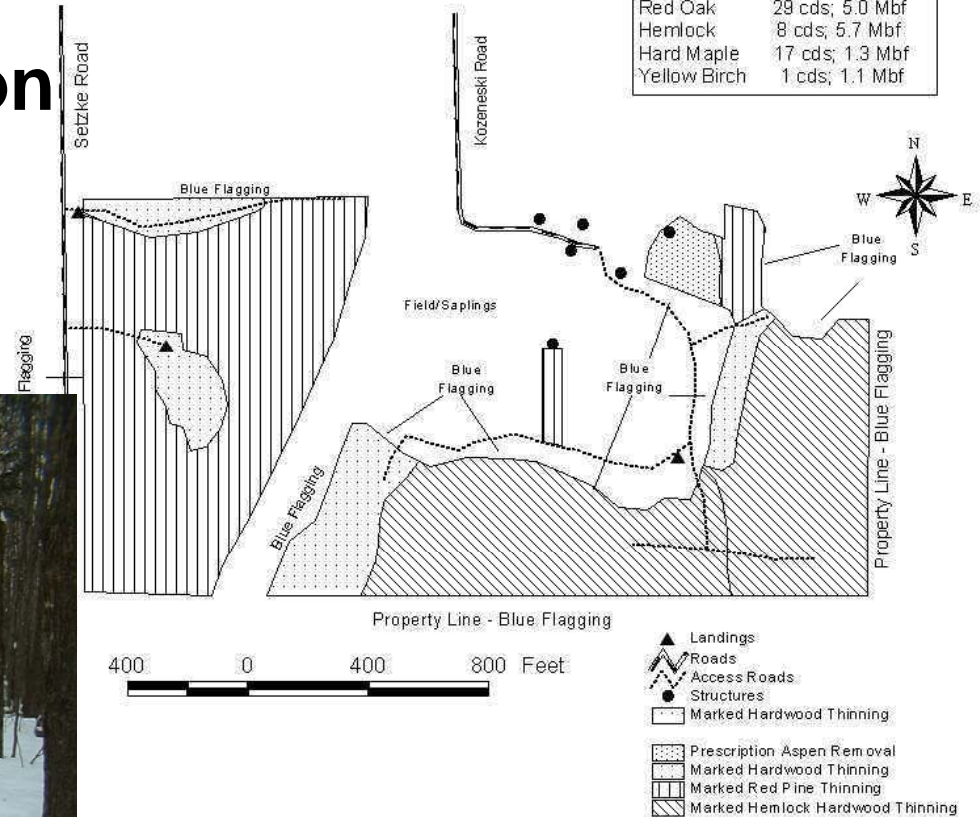




# Timber Sale Set-up Timber Sale Administration

## Hidden Treasure Timber Sale

Sale Information	
Sale Area:	55 acres
Total Volume:	576 cds; 15.4 Mbf
Red Pine	379 cds
White Birch	61 cds; 1.9 Mbf
Red Maple	41 cds; 0.4 Mbf
Aspen	40 cds
Red Oak	29 cds; 5.0 Mbf
Hemlock	8 cds; 5.7 Mbf
Hard Maple	17 cds; 1.3 Mbf
Yellow Birch	1 cds; 1.1 Mbf



### Map Requirements:

5-acre harvest is being sold on a ticket scale basis. The sale consists of a red pine plantation, a mixed hardwood thinning, and a hemlock-hardwood thinning. Every other row is to be planted in the red pine plantation under the direction of the LFC. A small area of prescription aspen is located in the NE of the sale area. The hardwood and hemlock-hardwood areas are marked - all white birch and all trees marked with ORANGE paint. LEAVE all trees marked with PINK flag. Property lines and sale area boundaries are marked with blue flagging. Internal stand type areas are unmarked. Utilize all trees to 4-inch top diameter. Slash heights not to exceed 24". Access to the red pine plantation are marked with red flagging. Access to the eastern part of the sale is along old edge. Access road improvements must be approved by LFC. Contact the Living Forest representative (715) 682-0007 with questions.





**The LFC works to find loggers and equipment that are right for the job and the landowner.**





USED AND SERVICED BY  
**ISON**  
ASHLAND EQUIPMENT  
INC.  
P.O. BOX 1  
ASHLAND, WIS. 54806  
Phone (715) 682-5522







# Prescribed Burns For: Site Preparation Wildlife Habitat





# Tree Planting Cost-Sharing





















The LFC helps landowners add value to their timber through processing and marketing.





# Field Days



**Chainsaw Safety**



# Field Days



**Silviculture**



# Field Days



**GPS/GIS**



# Field Days



**Small-Scale Equipment**



## Newsletters and a website keeps members up to date on forestry issues.

### A Gentleman Logger's Tale

Kent Makela

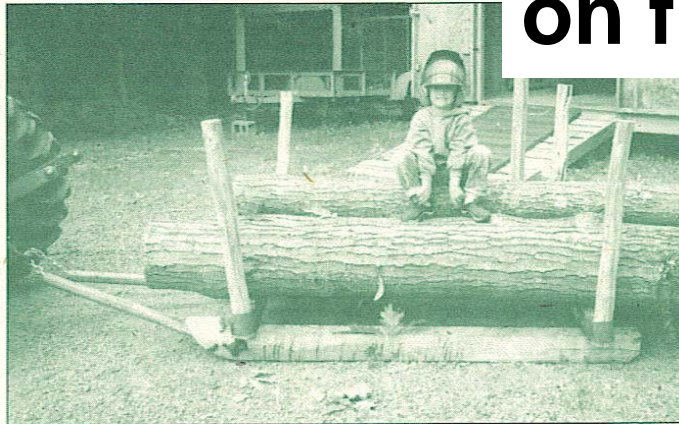
I refer to myself as a "gentleman logger" because I do not derive the majority of my income from logging. Like a lot of small land-owners, I am in and out of logging as opportunities appear. At the same time, I try to manage my woodlands in a responsible manner.

I recently had the unique experience of taking a small red oak harvest from stump to final purchaser with the help of the Living Forest Coop. The two-lined chestnut borer has infested my oak stand and is slowly killing the trees. I decided to do a small harvest, taking the logs from the tree, to planed boards, and then to market.

The 2000+ board feet came out of the woods with no more than the usual hassles. When it was sitting on the landing, Brian Seago of "Logs to Lumber" arrived in his usual prompt and professional manner to saw logs into lumber. What followed was a day and a half of running between the saw and the lumber pile, stacking and stickering.

Meanwhile, back at the LFC office. Charly Ray received a call from a buyer in southern Wisconsin looking for 2400 board feet of rough-sawn red oak. (Talk about good timing!). A deal was made. In order to take some of the workload off our general manager, I volunteered to deliver the load to the buyer. I got to see the oak to its final destination and the buyer got to know exactly where his lumber came from.

While the sale was more good luck than planning, it does illustrate the benefit of belonging to the LFC. The red oak sale in its "value added" form of rough-sawn boards, generated more than three times the income I would have received selling the logs alone.



Jacob enjoying the ride on Kent's homemade dray he used for skidding the logs to the landing. See page 4 for more photos.

### A Coop Manager's Tale

By Charly Ray

Kent's story is a great example of how being an owner/member of the Living Forest Cooperative can facilitate profitable small volume sales. Certainly, we were lucky in finding a buyer looking for exactly what Kent was selling, but, as they say, luck comes to those in a position to receive it. By being a Coop member you are connected to a web of landowners, loggers, millers, and

buyers. With such a network, you have a much better chance of profitably and sustainably conducting a small volume timber sale. For those seeking to produce lumber for their own use, being a Coop member can greatly facilitate the planning, logging, and-milling process. ♣





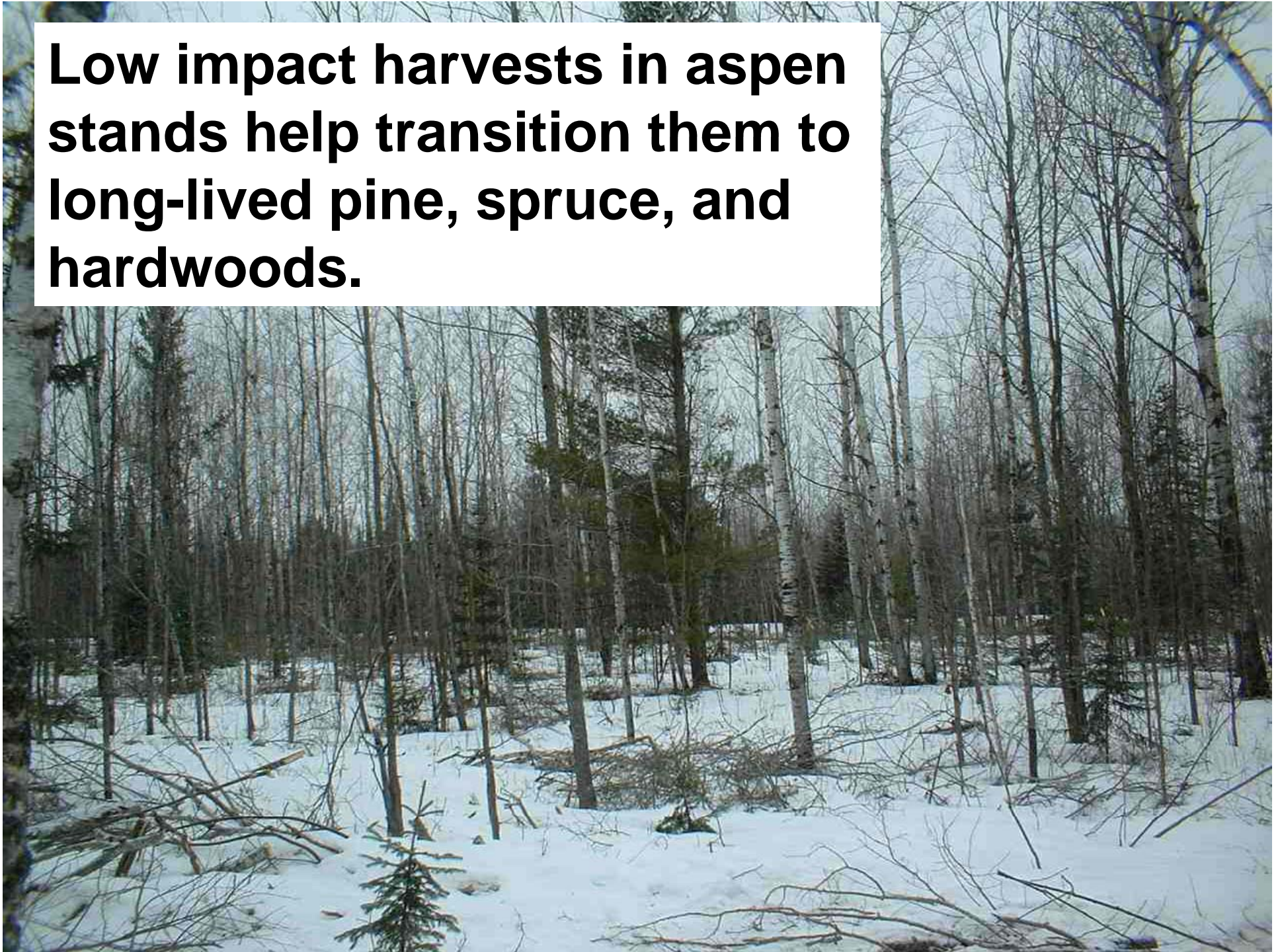


**Our forests used to be much different than they are today.**

**The LFC works with landowners to help restore our forests....one step at a time.**



**Low impact harvests in aspen stands help transition them to long-lived pine, spruce, and hardwoods.**







**Thinning harvests help grow bigger trees.**



**Shelterwood harvests can be used to convert from one timber type to another with low impact.**

Red Oak to White Pine/Red Oak





**Planting trees after a pine thinning can help increase species diversity.**







[www.livingforestcoop.com](http://www.livingforestcoop.com)

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info@livingforestcoop.com

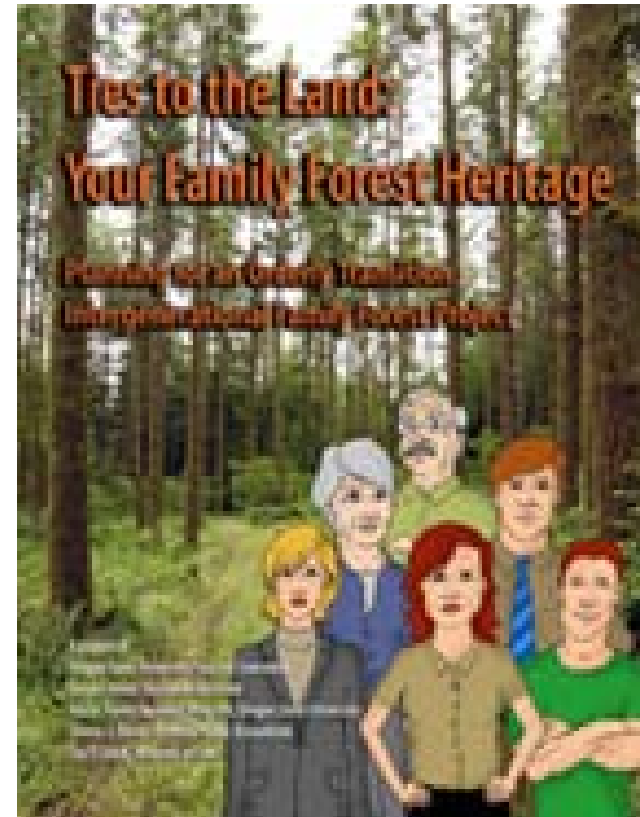
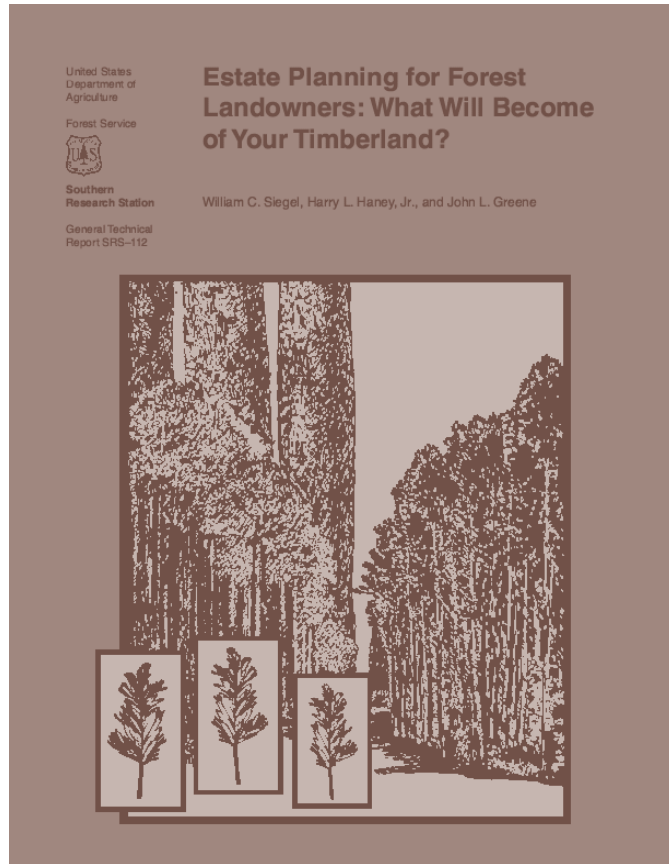


# Estate Planning for Forest Landowners – Basics and Resources

**"There is no reason that your dreams have to die with you, or that your property has to end up in the hands of strangers when you are gone."**

***Clint Bentz***





[www.nationaltimbertax.com](http://www.nationaltimbertax.com)

National Timber Tax Website

What is your estate plan for your forest land?



# Timberland Taxes

## Introduction and Basics



### **Tax Treatment of Timber**

Very few sections of the Internal Revenue Code are written specifically for timber. This means there is a considerable amount of interpretation involved. This website was developed to be used by timberland owners, as well as a reference source for accountants, attorneys, consulting foresters and other professionals who work with timberland owners by answering specific questions regarding the tax treatment of timber related activities.



Management Plan – why?

Basis

Schedule T – For Timber!

Start With a Forest Management Plan

- no plan – no profit – no documentation – no tax basis – no tax benefits
- no nothing

### **Why is it important to develop a management plan?**

A management plan is a way to bring together all of your long-term goals and objectives. Timberland is a long-term investment and conditions can change that may alter your original plan, so it is important to be flexible when developing this plan. The plan should be developed so that it will provide guidance on how to best manage your property to achieve some desired future condition or stream of benefits.

Documents basis for future harvest, sale, or claim of loss (fire or wind).



## **How do you classify your timberland ownership?**

The manner in which you decide to structure your timber activities, "for-profit" or "not for profit," will have an affect on what expenses are deductible and how losses are treated. Remember, it is the specific circumstances surrounding your timberland activities that should be considered before deciding how to structure your ownership.

Developing a management plan that shows a "for profit" motive with some prediction of those expected profits should be sufficient to raise the level of your activity to an investment. Thus allowing greater freedom on the deduction of management expenses, without the worries of the passive loss rules.