

(19) "Qualified forester" means a forester having a bachelor or higher degree from a school of forestry.

(20) "Quarter-quarter section" means a regular one-sixteenth part of a section, the boundaries of which are determined by a correctly executed subdivision of the section involved, as determined by U.S. government survey plat.

(21) "Renewal" means a continuation of an entry under the laws upon mutual consent of the landowner and department.

(22) "Standard units of measurement" means:

(a) 1. "Sawlogs-board feet" means forest products that have the following minimum specifications:

Position in tree	Butt or upper
Minimum diameter*, small end - Hardwoods	10.6
Minimum diameter*, small end - Conifers	9.6
Minimum length, without trim**	8' (except walnut and cherry, which are 4')
Sweep allowance***	1/2 of diameter small end for each 8' length
Maximum scale deduction for un- sound defects	50%
Clear cuttings free of knots or other defects	No requirements.
Sound or unsound surface defect limitations	Diameter of knots, holes, rot, etc., may not exceed 1/3 diameter of log at point of occurrence.
Sound end defects	No requirements

* Diameter inside bark

** The maximum trim allowance is 8". Cut products that exceed the 8" trim allowance will be classified as misbucked and will be scaled as sawlogs at the next whole foot increment.

*** Sweep is defined as the maximum departure distance of a line drawn between the ends of a log from the nearest surface of the log.

2. The required scaling method for sawlogs shall be according to the Scribner Decimal C log rule.

(b) "Cord" means 128 cubic feet including wood, air and bark assuming careful piling. Forest products described as cords are further defined to include all cut products not meeting the minimum specifications in par. (a) for sawlogs and which are not listed as piece products in par. (c).

(c) Piece products—per piece, post, pole or Christmas tree.

(d) Weight—converted to cord equivalent by species.

(23) "Stumpage" means the quantity of merchantable timber by product and species as listed in s. NR 46.30.

(24) "Tree scale" means the measurement of merchantable volume of standing trees.

(24m) "Understocked areas" means forest lands not meeting the minimum medium density classification (source, DNR Manual Code 8625.2) described in the following size classes:

STAND SIZE CLASSES	TREE DIAMETER RANGES at 4.5 FEET from GROUND LEVEL	MINIMUM MEDIUM DENSITY
Seedlings	0"-1"	800 trees per acre ¹
Saplings	1"-5"	400 trees per acre ²
Pole timber	5"-9"* , 11"***	7 cords per acre
Sawtimber	9" + * , 11" + **	3,000 board feet per acre

* For conifer species

** For other species

¹ Applies to natural stands. Planted stands with uniform spacing qualify as medium density with 600 trees per acre.

² Applies to natural stands. Planted stands with uniform spacing qualify as medium density with 300 trees per acre.

Note: DNR Manual Code is available for inspection at any DNR office.

(25) "Wood products" or "forest products" means those items listed on the current forest crop law stumpage values for severance tax.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; cr. (15m) and (24m), Register, October, 1983, No. 334, eff. 11-1-83; cr. (intro.) and am. (23), Register, October, 1985, No. 370, eff. 11-1-86; r. and recr. (22) (a) and (b), Register, October, 1991, No. 430, eff. 11-1-91.

NR 46.03 Petitions or applications. (1) A petition for entry under the forest croplands or an application for entry under the woodland tax laws shall be filed with the department at Box 7921, Madison, Wisconsin 53707 no later than April 30 of each year for consideration in the same calendar year. Eligible lands shall be entered effective January 1 of the following calendar year.

(2) A petition or application shall not be complete without an attached copy of the instrument by which the petitioner or applicant acquired title or interest in the land. Applications for reentry of expiring contracts do not require proof of ownership.

(3) All parties with an interest in the land in fee or equity shall sign and agree to the petition or application.

(4) Submission of petitions or applications shall be in the manner as directed and on forms provided by the department.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.04 Requests or petitions for hearing. (1) Requests for hearing on forest croplands petitions shall include the basis or reasons for the request.

Note: Entry criteria contained in NR 46.06.

(2) Requests or petitions for hearings on the continued eligibility of lands entered under the forest croplands or woodland tax law programs shall include an allegation, with a statement of facts to support such, that the lands to which the request or petition applies are ineligible for Register, October, 1991, No. 430

continuation due to its failure to comply with the criteria required by law.

Note: Continued entry criteria contained in NR 46.06 and 46.10, and ss. 77.02 and 77.16, Stats.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.05 Forms. All notices, reports, plans, petitions and applications required or filed under the forest croplands or woodland tax law shall be on forms prepared and provided by the department.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

Subchapter I — Forest Croplands

NR 46.06 Determination on petition. (1) Lands upon which a petition has been filed shall be entered as forest croplands upon a finding by the department that:

(a) The lands considered for entry comprise an entire quarter-quarter section, fractional lot or government lot as determined by U.S. government survey plat, excluding public roads and railroad rights-of-way; and

(b) The facts give reasonable assurance that a stand of merchantable timber will be developed within a reasonable period of time; and

(c) That such lands are then being held permanently for the growing of timber under sound forestry practices rather than for other purposes; and

(d) That all persons holding encumbrances against such lands have in writing agreed to the petition.

(2) The lands are capable of supporting a stand of merchantable timber containing a minimum tree stocking as provided in s. NR 46.02 (5) and are capable of producing wood products within 100 years from the date of entry.

(3) In determining whether a petitioner is holding lands permanently for the growing of timber and other products, the department shall consider:

(a) All relevant testimony and evidence of record presented by the petitioner and others.

(b) The location of the land in relation to residential, recreational, agricultural or commercial development.

(c) Topography of the lands.

(d) Soils.

(e) Buildings or structures on the property.

(f) Roads in the vicinity of the lands.

(g) Navigable waters on or in the vicinity of the lands.

(h) The presence of surface disturbance in the form of mining or land-fill operations.

(i) Zoning.

- (j) Past use of the lands by the petitioner.
- (k) Location of incorporated limits of cities and registered plats.
- (l) The existence of landscaping or ornamental plants, or the alteration of vegetation adjacent to or near any buildings or structures.
- (4) In determining whether the petitioner intends to hold the lands permanently and manage them under sound forestry practices, the department shall consider:
 - (a) All relevant statements, testimony and evidence of record presented by the petitioner and others.
 - (b) Knowledge or training of the petitioner regarding forestry or forestry practices.
 - (c) Forestry management plans developed by or at the request of the petitioner.
 - (d) Past forestry practices conducted by or at the direction of the petitioner.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.07 Ineligible lands. (1) The following lands are ineligible for entry, continuation or renewal as forest croplands:

- (a) Lands within the incorporated limits of cities or registered plats.
- (b) A quarter-quarter section, fractional or government lot upon which is located a domicile.
- (c) Lands which, if entered, continued or renewed, would result in the petitioner or owner having contiguous forest croplands of which the total non-productive area exceeds 20%.
- (d) Lands upon which surface disturbance in the form of mining or landfill operations is present.
- (e) Lands which show the existence of landscaping or ornamental plants, or the alteration of vegetation adjacent to or near any buildings or structures.
- (f) Lands which cannot comply with the eligibility requirements contained in s. NR 46.06 except those lands presently entered under the forest cropland program containing less than an entire quarter-quarter section, fractional or government lot as determined by U.S. government survey excluding public roads and railroad rights-of-ways that are eligible for continuation.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; am. (1) (c), Register, October, 1985, No. 358, eff. 11-1-85.

NR 46.08 Forest croplands renewals. (1) A renewal notice form shall be sent certified mail by the department to the landowner's last post office address. The landowner shall complete and return the renewal notice form to the department within 60 days of the notice date. If the landowner does not return the renewal notice within 60 days, the department shall unilaterally appoint an estimator and not renew the lands.

(2) Public hearings shall only be held upon request or petition pursuant to ss. 77.10 and 77.16 (8), Stats.

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(3) The department is not required to publish or provide written notice of a renewal pursuant to s. 77.03, Stats.

(4) The renewal order shall be filed with all officers designated to receive copies of the orders of entry and the owner.

(5) If calculated by the department, the determination of the termination tax under s. 77.03, Stats., shall be based on merchantable timber volume estimated from department forest cover type maps indicating timber size and density classes or from aerial photographic interpretation and values established by the current stumpage value schedule in s. NR 46.30.

(6) If the estimate of merchantable volume of timber for the purpose of calculating the termination tax under s. 77.03, Stats., is made by an estimator other than the department, the cruise shall be established by on site sampling at an accuracy level of $\pm 15\%$ to $\pm 20\%$ at 2 standard deviations for any one owner in a single municipality. The cost of such an estimate shall be paid entirely by the landowner unless the cruise is ordered by a judge of the circuit court of the district in which the lands lie, in which case the cost shall be paid jointly by the department and the landowner.

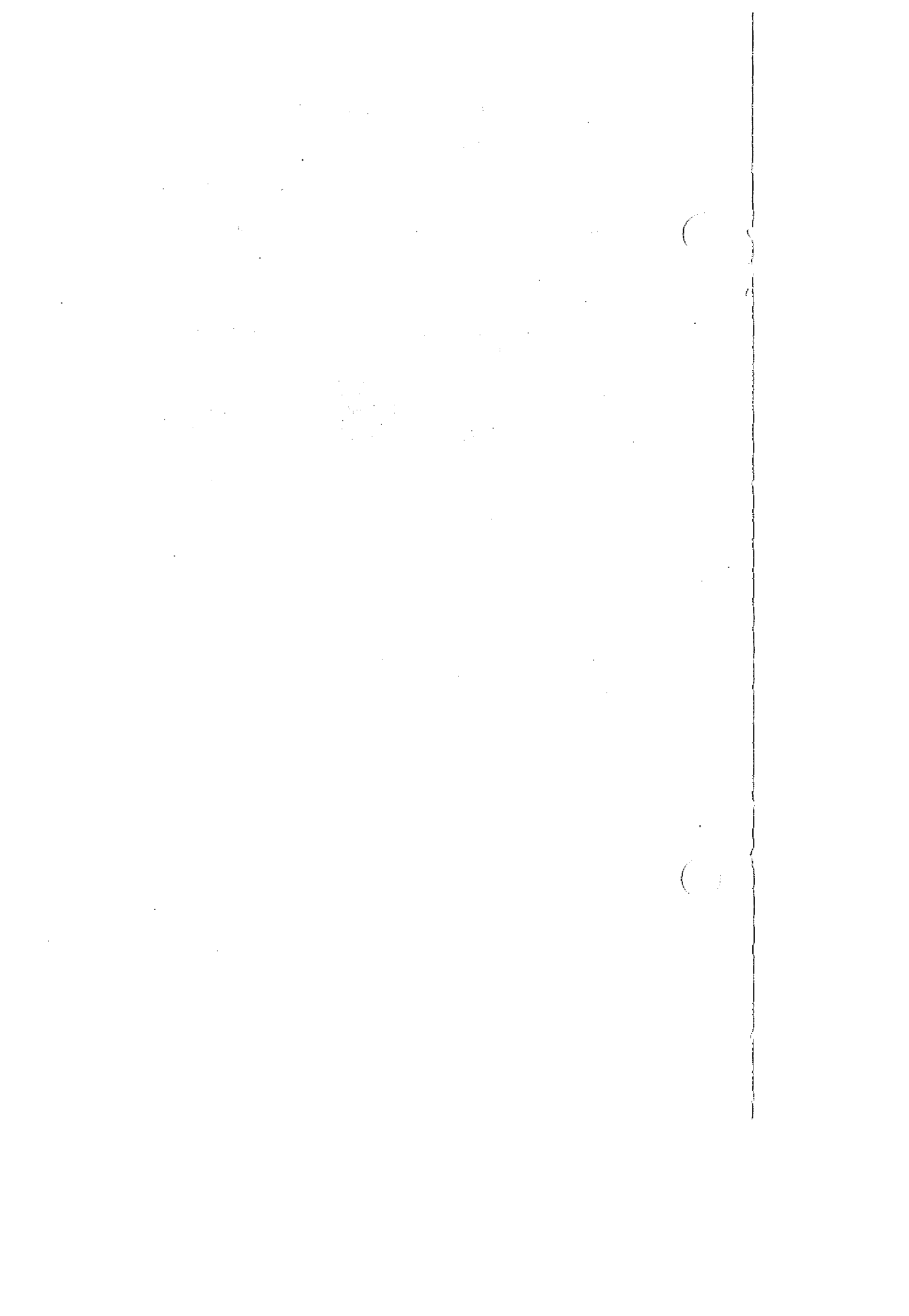
History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (5) and (6), Register, October, 1991, No. 430, eff. 11-1-91.

Subchapter II — Woodland Tax Law

NR 46.10 Determination on application. (1) Lands upon which an application has been filed shall be entered as woodland tax lands upon a finding by the department that:

(a) The lands considered for entry contain 10 or more contiguous acres;

(b) The lands do not include an entire quarter-quarter section, fractional lot or government lot as determined by U.S. government survey plat, excluding public roads and railroad rights-of-way, which would be eligible for entry under the forest croplands law.



(e) Post-harvest treatment to insure adequate regeneration.

(f) Soil conservation practices that may be necessary to control any soil erosion that may result from department approved forestry practices.

(3) APPROVED PRACTICES. (a) The management plan may contain a schedule of approved but not mandatory forestry practices.

(b) The management plan may contain a schedule of approved but not mandatory practices for the management of forest resources other than trees including wildlife habitat, watersheds, and aesthetic features as follows:

1. No more than 20% of an owner's total contiguous designated managed forest land acreage may be non-stocked land, land unsuitable for producing merchantable timber or a combination of both. For purposes of this determination, the department shall consider only cover types comprising 2 or more acres.

2. On the 80% of a managed forest land parcel required to produce or be capable of producing 20 cubic feet per acre per year, practices for the management of forest resources other than trees may be approved consistent with owner objectives as provided in subpars. a. and b.

a. The creation of openings and other vegetative cover not producing forest products at the level meeting minimum eligibility requirements under s. 77.82 (1) (a) 2, Stats., may be approved so long as the total area of openings or vegetative cover, combined with land unsuitable for producing merchantable timber and non-stocked land, does not exceed 20% of the managed forest land parcel.

b. In addition to practices approved under subpar. a., other practices may be approved on managed forest land to accomplish the objectives of the owner relating to forest resources other than trees if such approved practices do not significantly alter the value of the merchantable stand of timber or preclude the growing of future forest crops for commercial use. Such approved practices may include, where consistent with the landowner's objectives, dividing clear-cuts into smaller blocks, shortening or lengthening rotations, creating irregular cutting boundaries, leaving uncut small stands, strips or individual trees on clear-cut, modifying residual basal area on partial cuts, modifying species composition, reserving den or cavity trees, substituting partial cuts for clear-cuts or substituting clear-cuts for partial cuts.

(4) LARGE OWNERSHIPS. The requirements of this section for management plans may be modified by the department for ownerships exceeding 1,000 acres after consideration of the following:

a. Other land of the owner entered as managed forest land, forest crop land and woodland tax law land.

b. The number of counties in which lands proposed for entry or renewal or the owner's existing managed forest land and forest crop land and woodland tax law lands lie.

c. The existence and availability for review of a management plan prepared by or for the owner and acceptable to the department.

d. Submission of a written commitment from an owner to provide, upon department request, information from the management plan for review or audit. The commitment shall describe the management plan and outline the procedure used to update and amend the management plan.

e. An owner's demonstrated consistent accessibility to competent technical forest management assistance through staff or consultant services.

(5) **MANAGEMENT PLAN AS A CONDITION OF DESIGNATION.** As a condition of designating the land, the owner shall sign the department approved management plan and return it to the department by August 1 of the year in which the order of designation will be issued. Failure to return the signed management plan by August 1 will result in a denial of the petition.

(6) **MODIFICATION OF DESIGNATION OF CLOSED OR OPEN AREAS.** A landowner, other than and consistent with the provisions in s. 77.83, Stats., may modify the designation of a closed or open area once during the period of the order.

Note: This section interprets and administers ss. 77.82 (3) and (7) and 77.83 (1), Stats., which describe further requirements for the management plan and designation of closed areas.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; am. (6), Register, October, 1991, No. 430, eff. 11-1-91.

NR 46.19 Closed area. (1) A closed area may consist of any contiguous area not to exceed 80 acres; or

(2) Any combination of 2 contiguous entire quarter quarter sections, governments lots or fractional lots.

Note: This section interprets s. 77.83 (1), Stats., which provides further direction on the establishment or designation of closed areas.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

NR 46.20 Public access. (1) Except as provided in sub. (2), the owner of managed forest land may not restrict public access to such land for activities authorized in s. 77.83 (2) (a), Stats., unless it has been designated closed under s. 77.83 (1) (a), Stats.

(2) If public access to open managed forest land is available solely by crossing contiguous land of the owner which is not entered as managed forest land, contiguous managed forest land of the owner which has been designated closed under s. 77.83 (1) (a), Stats., or an access by easement or otherwise which provides the owner access, the owner may not restrict public access for activities authorized in s. 77.83 (2) (a), Stats., through or across such land except the owner may limit the public access across such land or access way to a reasonable corridor or location which is designated in accordance with s. NR 46.21 (3) (b).

Note: This section interprets and administers s. 77.83 (2) and (3), Stats., which establish and provide further requirements to keep land open for certain public uses and authorizes the department to establish posting standards.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

NR 46.21 Posting standards. (1) **SIZE.** Signs designating open and closed land shall be a minimum size of 11 by 11 inches.

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(2) **CLOSED AREAS.** (a) Closed areas may be posted with commonly used no trespass signs or signs indicating the land is closed to public access or trespass, in conformance with par. (b) and s. 943.13, Stats.

(b) Closed and open area signs shall be posted as follows:

1. In conspicuous view a minimum of 4 feet above the ground, and
2. At an interval of at least 2 per one quarter mile on the boundary of the designated area or as otherwise approved by the department.

(3) **OPEN AREAS.** (a) Open areas are not required to be posted to identify they are managed forest land unless otherwise required in this section.

(b) Open areas may be posted in conformance with this section and s. 943.13, Stats., against uses other than hunting, fishing, hiking, sight-seeing and cross-country skiing as long as the posted signs indicate the land is managed forest land and the land is open to the public for hunting, fishing, hiking, sight-seeing and cross-country skiing.

(c) If access to open managed forest land is limited as provided in s. NR 46.20, the location of the access shall be reasonably identified on signs meeting the requirements of this section in print of equal size to other print on the sign. Signs shall be at locations and in sufficient number to provide reasonable notice to those attempting access.

(4) **COMMERCIAL LOGGING POSTING.** (a) Land within 300 feet of a commercial logging operation may not be posted to restrict public access prior to the date cutting commences.

(b) Restricted area signing for commercial logging operations may be continued only if 50% or more of the volume identified in the approved cutting notice or prescribed by the approved management plan is cut within one year of the date cutting is commenced and continues as indicated to the department.

Note: This section interprets and administers s. 77.83 (3), Stats., which authorizes the department to establish design standards for signs.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

NR 46.22 Withdrawal. The department may order withdrawal of land under s. 77.88 (1), Stats., if the land comprises no less than:

- (1) An entire quarter quarter section, government lot or fractional lot of managed forest under the same order; or
- (2) An entire parcel of managed forest land;
- (3) All managed forest land under the same order owned by the owner in a quarter quarter section, government lot or fractional lot if the withdrawal is required as a result of a mistake by the owner.

Note: This section interprets and administers s. 77.83 (1), Stats., which authorizes the department to withdraw land from managed forest land designation and is consistent with the voluntary withdrawal provisions under s. 77.88 (2), Stats., as it relates to the minimum size of a description of land that may be withdrawn.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

NR 46.23 Sale or transfer. (1) A sale or transfer of managed forest land not authorized under s. 77.88 (2), Stats., shall render the managed forest

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land in the quarter quarter section, government lot or fractional lot in which the unauthorized transfer occurred ineligible for continued designation. The withdrawal tax under s. 77.88 (5), Stats., shall be calculated on the land ineligible for continuation, to be prorated to the owners of record.

(2) If land transferred under s. 77.88 (2) (a), Stats., does not meet the eligibility requirements under s. 77.82 (1) (a) 2. and (b), Stats., the department shall issue an order withdrawing the land and assess the tax under s. 77.88 (5), Stats., against the transferee.

Note: This section interprets s. 77.88 (2), Stats., which establishes further standards for transfer or sale of managed forest land.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; renum to be (1), cr. (2), Register, October, 1989, No. 406, eff. 11-1-89; am. (1), Register, October, 1990, No. 418, eff. 11-1-90.

NR 46.24 Withdrawal tax. (1) ESTIMATE. If calculated by the department, the determination of the withdrawal tax under s. 77.88 (5) (a) 2., Stats., shall be based on merchantable timber volume estimated from department forest cover type maps indicating timber size and density classes or from aerial photographic interpretation and values established by the current stumpage value schedule in s. NR 46.30.

(2) **ACCURACY.** If the estimate of merchantable volume of timber for the purpose of calculating the alternative withdrawal tax under s. 77.88, Stats., is made by an estimator other than the department, the cruise shall be established by on site sampling at an accuracy level $\pm 15\%$ to $\pm 20\%$ at 2 standard deviations for any one owner in a single municipality. The cost of such an estimate shall be paid by the landowner.

(3) **MERCHANTABLE TIMBER.** For the purpose of calculating the 5% stumpage value alternative for the withdrawal tax under s. 77.88 (5) (a) 2. and (b) 2., Stats., timber shall be considered merchantable if the department determines it is:

(a) Of size, quality and species to meet commonly accepted industry standards for a specific timber product,

(b) A timber product which is or has been salable within the last calendar year preceding the date of the owner's declaration or withdrawal within the department's administrative area identified in sub. (4) in which the subject land is located,

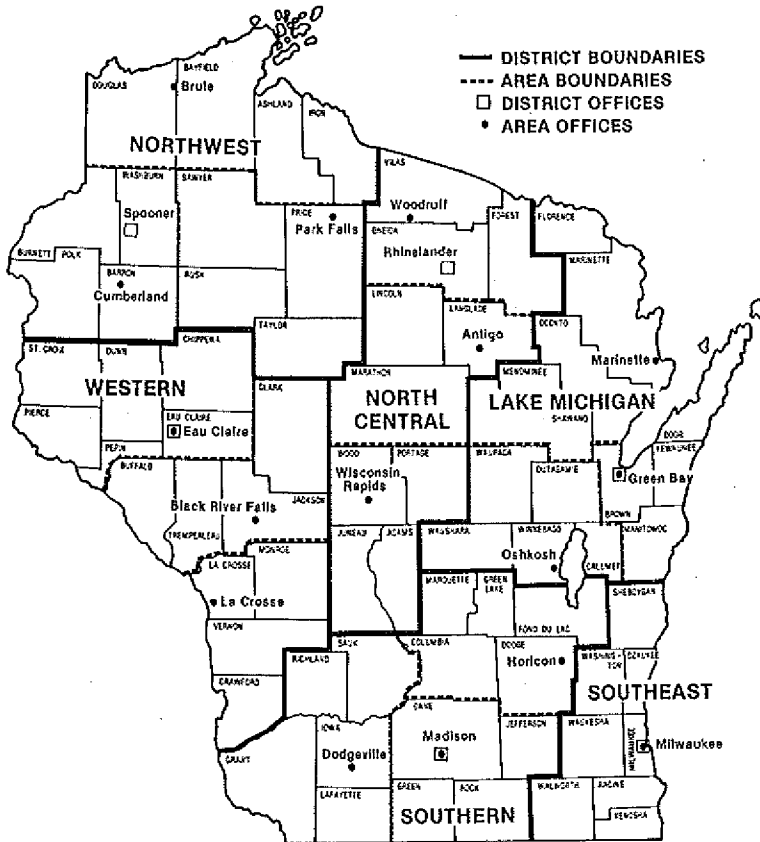
(c) Located in terrain which can be commercially logged with equipment and logging methods commonly used by the timber producers operating within the department's administrative area identified in sub. (4) in which the subject land is located, and

(d) In sufficient volume to attract a commercial buyer if it were to be offered for sale.

(4) **DEPARTMENT OF NATURAL RESOURCES FIELD AREAS.**

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DNR FIELD DISTRICTS AND AREAS



Note: This section interprets and administers s. 77.87, Stats., which provides for the assessment of a withdrawal tax.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; cr. (3) and (4), Register, October, 1990, No. 418, eff. 11-1-90; r. and recr. (1) and (2), Register, October, 1991, No. 430, eff. 11-1-91.

NR 46.25 Information on location of managed forest land. Information listing the location of open and closed managed forest law land shall be in the form of annually updated computer generated printouts showing acreage of open land by legal description, county and town and shall be offered for sale at the cost of copying and average mailing cost.

Note: This section interprets s. 77.91 (2), Stats., which requires the department to prepare and offer for sale information describing the location of managed forest land to the public.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

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Subchapter IV — Stumpage Rates

NR 46.30 Stumpage rates. (1) CUTTING REPORTS. (a) Wood products reported on cutting reports received by the department on or before December 1st for wood products cut prior to November 1 will be assessed on the basis of the stumpage value schedule in effect at the time of cutting.

(b) Wood products reported on cutting reports received by the department after December 1, or cut on or after November 1, will be assessed on the basis of the current stumpage value schedule.

(c) Peeled cordwood volume will be converted to volume of rough products by adding 12½ % for hand-peeled or 25% for machine-peeled wood.

(d) A reduction of 30% of the stumpage value for severance and yield tax, as listed under sub. (2) will be made for those species salvaged as a result of catastrophic losses. Catastrophic losses are defined as severe losses caused by fire mortality, ice, snow, insects, disease, wind and flooding. In order to be eligible for this reduction, the catastrophic loss must directly involve 30% of the merchantable timber on 10 contiguous acres or more and must result in a reduction of 30% or more in stumpage value to the owner as certified by the landowner on forms provided and verified by department appraisal. The landowner or representative may be required to accompany the department field inspector in the determination of eligibility for catastrophic reduction.

(e) Cordwood products measured by weight will be converted to and reported as rough cord products.

1. The following table of weights will be used for conversion to cords:

Species	Weight per Cord	
	Green	Seasoned
White pine	4,700	4,200
Red pine	4,700	4,400
Jack pine	4,700	4,300
Spruce	4,500	4,300
Balsam fir	5,000	4,200
Tamarack	5,200	4,400
Hemlock	5,200	4,300
Aspen	4,600	4,000
White birch	5,200	4,800
Oak, all species	5,600	5,000
Mixed hardwoods	5,300	4,900

2. Seasoned wood is that which is dried 2 or more months during the period April 1 to October 31 before weighing.

(2) STUMPAGE VALUES FOR SEVERANCE AND YIELD TAX. Severance and yield schedule zones are established as designated on the map of the severance and yield schedule zones in par. (d) and the rates shall be as follows:

(a) Logs (stumpage value per thousand board feet measurement by the Scribner Decimal C log rule).

	Zone						
	1 Southern	2 Green Bay	3 Marinette	4 Blk River Falls	5 La Crosse	6 Eau Claire	7 Woodruff
Cedar	\$ 20.00	\$ 20.00	\$ 35.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Fir	28.00	31.00	31.00	28.00	28.00	28.00	28.00
Hemlock	22.00	30.00	22.00	22.00	22.00	22.00	28.00
Pine							
Jack	18.00	18.00	18.00	16.00	16.00	16.00	47.00
Red	80.00	65.00	65.00	71.00	85.00	72.00	64.00
White	54.00	40.00	40.00	61.00	61.00	52.00	66.00
Spruce	34.00	33.00	33.00	34.00	34.00	34.00	32.00
Tamarack	29.00	29.00	29.00	29.00	29.00	29.00	46.00
Aspen	30.00	16.00	23.00	23.00	27.00	23.00	23.00
Ash	153.00	150.00	125.00	160.00	98.00	125.00	97.00
Basswood	155.00	127.00	85.00	153.00	127.00	147.00	91.00
Birch							
White	35.00	66.00	67.00	67.00	35.00	67.00	35.00
Yellow	73.00	94.00	94.00	94.00	69.00	94.00	82.00
Elm	86.00	69.00	53.00	96.00	96.00	96.00	80.00
Maple							
Sugar	160.00	160.00	150.00	160.00	160.00	160.00	88.00
Other	94.00	97.00	103.00	94.00	61.00	110.00	57.00
Other Hardwood	106.00	70.00	69.00	88.00	88.00	85.00	57.00
Oak							
Other	110.00	96.00	72.00	80.00	110.00	80.00	85.00
Red	216.00	219.00	219.00	199.00	199.00	199.00	98.00
White	143.00	143.00	143.00	123.00	120.00	130.00	118.00
Black Walnut	654.00	654.00	654.00	654.00	654.00	654.00	654.00

	Zone						
	8 Antigo	9 WI Rapids	10 Brute	11 Cumber-land	12 Park Falls	13 Oshkosh	
Cedar	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 15.00	
Fir	31.00	33.00	27.00	23.00	27.00	31.00	
Hemlock	30.00	25.00	30.00	16.00	30.00	22.00	
Pine							
Jack	47.00	47.00	28.00	29.00	29.00	18.00	
Red	69.00	54.00	69.00	80.00	64.00	60.00	
White	67.00	47.00	58.00	67.00	52.00	72.00	
Spruce	31.00	36.00	34.00	34.00	29.00	33.00	
Tamarack	46.00	46.00	22.00	21.00	22.00	29.00	
Aspen	37.00	33.00	14.00	32.00	12.00	30.00	
Ash	92.00	130.00	81.00	51.00	83.00	150.00	
Basswood	82.00	125.00	57.00	41.00	76.00	127.00	
Birch							
White	62.00	35.00	58.00	28.00	28.00	66.00	
Yellow	82.00	82.00	73.00	39.00	56.00	58.00	
Elm	96.00	96.00	46.00	46.00	32.00	69.00	
Maple							
Sugar	88.00	102.00	69.00	67.00	73.00	160.00	
Other	68.00	70.00	50.00	49.00	60.00	103.00	
Other Hardwood	66.00	88.00	53.00	49.00	51.00	88.00	
Oak							
Other	104.00	66.44	75.00	58.00	58.00	96.00	
Red	121.00	125.00	162.00	152.00	152.00	219.00	
White	118.00	118.00	56.00	57.00	56.00	143.00	
Black Walnut	654.00	654.00	654.00	654.00	654.00	654.00	

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(b) Cord products—128 cubic feet of wood, air and bark assuming careful piling.

	Zone						
	1 Southern	2 Green Bay	3 Marinette	4 Blk River Falls	5 La Crosse	6 Eau Claire	7 Woodruff
Cedar	\$ 8.30	\$ 8.30	\$ 8.30	\$ 8.30	\$ 6.00	\$ 6.00	\$ 2.50
Fir	4.50	8.00	8.00	6.60	6.60	6.60	3.60
Hemlock	7.60	7.60	12.00	7.60	7.60	7.60	5.00
Pine							
Jack	14.80	12.30	23.80	15.30	13.60	13.60	18.50
Red	13.70	13.00	17.10	15.30	13.30	12.90	13.20
White	12.80	12.80	12.80	9.40	6.60	6.60	6.60
Spruce	9.60	8.00	11.80	7.10	8.00	8.70	10.20
Tamarack	6.20	7.00	7.10	2.60	2.80	2.80	5.10
Aspen	2.90	5.70	12.50	5.10	3.40	5.30	7.60
Birch	6.70	8.00	10.50	6.10	5.70	6.00	5.70
Other Hardwood	6.00	8.00	11.80	5.50	4.00	5.20	7.60
Oak	5.70	10.00	12.70	4.80	3.50	3.60	5.70
Fuelwood	6.00	6.00	11.80	5.60	4.00	5.20	6.00

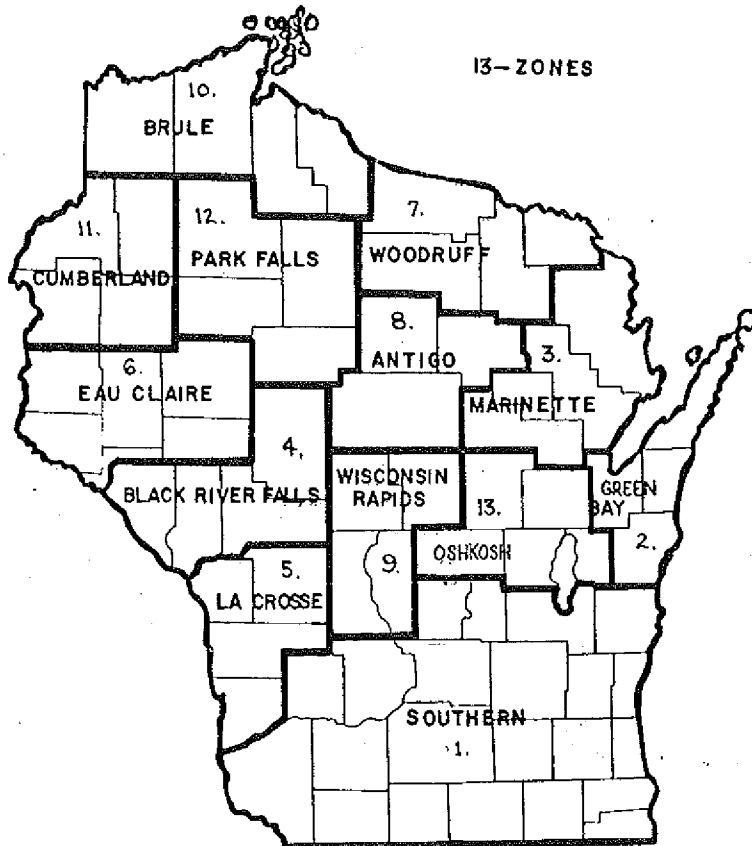
	Zone					
	8 Antigo	9 WI Rapids	10 Brule	11 Cumber- land	12 Park Falls	13 Oshkosh
Cedar	\$ 6.00	\$ 4.00	\$ 2.00	\$ 4.00	\$ 2.50	\$ 8.30
Fir	4.40	3.40	3.90	3.50	2.90	7.40
Hemlock	7.60	6.90	5.20	4.00	5.60	10.00
Pine						
Jack	23.80	17.70	11.30	10.10	10.10	14.80
Red	19.80	16.60	10.10	10.10	10.10	17.10
White	15.40	14.20	8.30	9.40	7.70	12.80
Spruce	14.60	10.60	8.40	9.00	7.70	11.80
Tamarack	6.80	7.60	5.00	2.10	3.20	7.10
Aspen	7.40	4.20	5.30	6.90	5.40	7.60
Birch	8.50	4.60	6.20	6.20	5.20	9.90
Other Hardwood	6.60	5.40	4.80	4.60	4.10	8.00
Oak	8.60	5.80	6.70	4.20	7.00	8.10
Fuelwood	5.90	6.20	5.00	4.00	4.00	6.40

(c) Piece products (stumpage value per piece).

	Zone						
	1 Southern	2 Green Bay	3 Marinette	4 Blk River Falls	5 La Crosse	6 Eau Claire	7 Woodruff
Posts & Poles							
7 and 8 ft.	\$ 0.40	\$ 0.38	\$ 0.33	\$ 0.36	\$ 0.43	\$ 0.36	\$ 0.32
10 and 12 ft.	1.20	.98	0.98	1.07	1.28	1.08	0.96
14 and 16 ft.	2.00	1.63	1.63	1.78	2.13	1.80	1.60
18 and 20 ft.	3.97	3.23	3.23	3.53	4.22	3.58	3.18
21 and 30 ft.	5.70	4.63	4.63	5.06	6.06	5.18	4.56
31 and 40 ft.	9.85	8.00	8.00	8.74	10.47	8.86	7.88
41 and 50 ft.	14.73	11.97	11.97	13.07	15.65	13.26	11.78
51 and 60 ft.	20.35	16.53	16.53	18.06	21.62	18.31	16.23
61 and 70 ft.	26.61	21.62	21.62	23.62	28.27	23.95	21.29
Christmas Trees							
Unsheared	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Sheared	6.00	6.00	6.00	6.00	6.00	6.00	6.00

	Zone					
	8 Antigo	9 WI Rapids	10 Brule	11 Cumber- land	12 Park Falls	13 Oshkosh
Posts & Poles						
7 and 8 ft.	\$ 0.35	\$ 0.27	\$ 0.35	\$ 0.40	\$ 0.32	\$ 0.30
10 and 12 ft.	1.04	0.81	1.04	1.20	0.96	0.90
14 and 16 ft.	1.73	1.35	1.73	2.00	1.60	1.50
18 and 20 ft.	3.43	2.69	3.43	3.97	3.18	2.98
21 and 30 ft.	4.92	3.85	4.92	5.70	4.56	4.23
31 and 40 ft.	8.50	6.65	8.50	9.85	7.88	7.39
41 and 50 ft.	12.71	9.94	12.71	14.73	11.78	11.05
51 and 60 ft.	17.55	13.73	17.55	20.35	16.23	15.28
61 and 70 ft.	22.95	17.96	22.95	26.61	21.29	19.96
Christmas Trees						
Unsheared	3.00	3.00	3.00	3.00	3.00	3.00
Sheared	6.00	6.00	6.00	6.00	6.00	6.00

(d) Map of severence and yield schedule zones.



History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (2), Register, October, 1980, No. 298, eff. 11-1-80; r. and recr. (2) (a) to (c), Register, October, 1981, No. 310, eff. 11-1-81; r. and recr. (2) (intro.), (a) to (c), Register, October, 1982, No. 322, eff. 11-1-82; am. (1) (d), r. and recr. (2) (a), (b) and (c), Register, October, 1983, No. 334, eff. 11-1-83; am. (2) (a) (b) and (c), Register, October, 1984, No. 346, eff. 11-1-84; r. and recr. (2) (a), (b) and (c), Register, October, 1985, No. 358, eff. 11-1-85; renun. from NR 46.09 and am. (1) (d) and (2) (intro.), r. and recr. (2) (a) to (d), Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2) (a) to (d), Register, October, 1987, No. 382, eff. 11-1-87; r. and recr. (2), Register, October, 1988, No. 394, eff. 11-1-88; r. and recr. (2) (a) to (c), Register, October, 1989, No. 406, eff. 11-1-89; r. and recr. (2) (a) to (c), Register, October, 1990, No. 418, eff. 11-1-90; r. and (1) (e), renun. (1) (f) to be (1) (e), r. and recr. (2) (a) to (c), Register, October, 1991, No. 420, eff. 11-1-91.