

ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD  
REPEALING AND RECREATING RULES

The Wisconsin Natural Resources Board proposes an order to amend NR 46.16 (5), amend NR 46.18(5)(a)1., NR 46.18(5)(1)2., NR 16.18(5)(a)3. repeal and recreate NR 46.30(2)(a) to (e) and create NR46.30(2)(f) to (g) relating to the administration of the Forest Crop Law and Managed Forest Law.

FR-09-09

Analysis Prepared by the Department of Natural Resources

**Statutes interpreted:** Section 77.06 (2) and subch. VI Ch. 77, Stats .

**Statutory authority:** Sections 77.06 (2), 77.82 (3) (c), 77.91 (1), Stats., and 227.11(2)(a), Stats., Sections 77.06 (2) and 77.91 (1), Stats. directs the department to establish stumpage rates on an annual basis for use in determining the severance and yield taxes assessed when timber is harvested from lands designated as forest crop land and managed forest land. New rates shall take effect on November 1 each year. Section 77.82 gives implicit authority the department to create rules for processing petitions.

**Analysis of proposed rules.**

**Annual Stumpage Rate Adjustment:** For purposes of the Forest Crop Law (FCL) and the Managed Forest Law (MFL), this rule repeals and recreates NR 46.30(2)(a) to (e) and creates NR 46.30(2)(f) to (g) to revise annual stumpage values used to calculate severance and yield taxes due on timber cut during the period from November 1, 2009 through October 31, 2010. Two new stumpage tables are created to represent new stumpage values used to calculate severance and yield taxes due on timber if the timber is sold by weight (tons). Thirteen separate zones reflect varying stumpage values for different species and products across the state.

Timber prices have been variable from 2007 through 2008. The average statewide prices for sawlogs have decreased 11%, with a range of a 2% increase to a 31% decrease for individual severance and yield schedule zones. Individual species prices ranged greatly, with some species dropping in price 71% and other species increasing in price by 82%. Many of the species that decreased were commonly harvested species, such as red oak and sugar maple, while species that increased in price were not commonly harvested, such as yellow birch.

The average statewide prices for cords have decreased 7%, with a range of a 2% increase to a 21% decrease for individual severance and yield schedule zones. Individual species prices ranged greatly, with some species dropping in price 70% and other species increasing in price by 100%. Increases in pulpwood prices were mostly for firewood.

The average statewide prices for mixed products (mixture of sawlogs and cords for red pine, white pine and spruce) have decreased 5%, with a range of a 180% increase and a 20% decrease for individual severance and yield schedule zones. Increases in price were seen in eight market zones for individual species, must likely due to increase awareness and use of this product code by foresters who report the data.

The average statewide prices for piece products have decreased 2%, with a 0% increase and a 19% decrease for individual severance and yield schedule zones.

While the statewide averages increased slightly, there are fluctuations between market zones and individual prices. Of all total 629 prices calculated, 102 (16%) increased, 238 (38%) decreased and 289 (46%) stayed the same.

Timber harvest volumes are down since CY 2007 by the following amounts:

Timber Product	% Change
Cordwood	Down 11%
Fuelwood	Down 5%
Sawlogs	Down 11%
Mixed Product	Up 510%
Piece Products	Down 43%
Christmas Trees	Down 16%

Reporting of mixed products increased most likely due to the awareness that private landowners may sell red pine, white pine and white spruce in this fashion.

The severance and yield tax collected in CY 2008 was \$1,734,479. This value is 17% lower than it was in CY 2006. If harvest volumes remain the same in CY 2010 as in CY 2008, a total of \$1,613,638.69 will be collected in yield and severance taxes. This represents a decrease of 7% of revenues for local municipalities.

**Amendments to petition requirements in NR 46.16 (5):** Petition requirements are being changed to streamline the administration and processing of new MFL entries.

Currently, NR 46.16 (5) requires that *[A]ll eligible MFL land under the same ownership, when applied for designation in the same year, shall be designated under the same order of designation.* This rule, in effect, requires that lands that are not adjacent to each other, including lands that lie in different counties in the state, are entered under the same MFL order.

2005 Wisconsin Act 299 had removed the eligibility requirement that lands must consist of at least 10 contiguous acres in a single municipality. With the municipal lines requirement removed, lands that span across municipal lines, including township, village, city and county lines, may be entered into the MFL program as long as they meet eligibility requirements (i.e. are 10 acres and 80% productive).

DNR in kind removed statements to eliminate municipal lines in NR46. This change caused lands that lie in different parts of the state to be entered under the same MFL order. Landowners, DNR Foresters and Certified Plan Writers are confused with who is responsible for preparing and reviewing these MFL entries.

Since it appeared that the legislative intent was to allow a landowner's adjacent lands that do not meet the eligibility requirements per municipality to be entered under MFL, an argument can be made that a landowner's land that does meet the eligibility requirement per municipality can and should be entered under its own MFL order.

To simplify entry and administration of MFL lands DNR would allow entries of land per municipality except in cases where lands must cross municipality lines to meet eligibility requirements.

**Amendments to management plan requirements in NR 46.18 (5):** Deadlines to submit management plans for DNR approval are being changed to make the two application deadlines similar to each other.

Currently certified plan writers (CPWs) must submit a “completed and approved management plan to the Department by the 2<sup>nd</sup> July 1 after the landowner’s initial application is received. A high percentage of the CPW prepared management plans need minor adjustments or slight corrections before they can be approved. Creation of a draft plan deadline date would allow for any corrections to be made prior to the final deadline. This change to NR 46 suggests a June 1 draft deadline date and allows “completed and approved” plans to be returned on or before August 15. These deadline dates increase the time available to CPW’s to finalize their work.

Landowners with management plans prepared by DNR foresters must return their signed plans by August 1. A change in this deadline to August 15 is proposed to make the certified plan writer and DNR deadline the same for landowners to turn in completed management plans.

**Comparison of Federal Regulations:** There are no known federal rules which apply to stumpage rates or Managed Forest Law petitions. There are no known federal rules that define ownerships. There are no specifying deadlines for submittal of management plans for MFL designation.

**Comparison of Adjacent States:** Checks with the surrounding states of Minnesota, Michigan, Iowa and Illinois indicate that while they offer some type of incentive program to forest landowners, none of the states have similar forestry practice requirements nor do they calculate annual stumpage rates for severance and yield taxes in conjunction with their programs.

**Anticipated cost by private sector:**

For owners of land designated as MFL or FCL there is an anticipated decrease in cost associated with the decrease in yield tax on MFL and severance tax on FCL based on the average decrease in stumpage rates proposed for both pulpwood (7% decrease) and saw timber (11% decrease).

Changes associated with submitting and approving management plans prepared by certified plan writers and DNR foresters will have no fiscal effect and allow additional time for plans to be written and approved.

**Summary of factual data and analytical methodologies:** Stumpage rate data is collected from Department Foresters and Cooperating Foresters annually. This data is used to calculate a three year weighted average for each species and product by zone. Only data obtained from private timber sales was used in the stumpage rate calculation.

$$\frac{\left[ \frac{\text{wtd avg current year minus 3 selling price} + \text{wtd avg current year minus 2 selling price} + \text{wtd avg current year minus 1 selling price}}{3} \right] + \text{wtd avg current year minus 1 selling price}}{2} = \text{Base Rate}$$

The current rates in NR 46.30 are compared to the proposed rates to determine the average change in rates by product.

**Analysis to determine effect on small business:** A review of the law shows the impact on small business. The actual impact is dependant on the amount of timber (if any) is scheduled to be harvested on their specific land during this stumpage rate year.

**Effect on Small Business:** This rule will impact small businesses (i.e., farmers, landowners) that have land designated as managed forest land or forest crop land. Those involved in this voluntary program pay a reduced tax in place of the regular property tax in exchange for sound forest management on the land. When timber is harvested they pay a 5% yield tax or 10% severance tax, which is calculated using the stumpage rates established in NR 46.30. At the time of entry into these programs the owner pays for the preparation of a management plan, which includes sound forest management practices that must be completed during the order period to ensure and maintain a healthy stand of timber.

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**SECTION 1. NR 46.16 (5) is amended to read:**

**NR 46.16 (5) SAME OWNERSHIP.** All eligible land under the same ownership and located in the same municipality, when applied for designation in the same year, shall be designated under the same order of designation. All eligible land under the same ownership that crosses any municipal boundary where land designated for entry in any one municipality is less than 10 acres in size or less than 80% productive, when applied for designation in the same year, shall be designated under the same order of designation. This provision shall take effect for MFL petitions received for the July 1, 2010 petition deadline.

**SECTION 2. NR 46.18 (5) (a)1. is amended to read:**

**NR 46.18 (5)(a)1.** Management plans prepared by an independent certified plan writer shall be approved by the department, signed by the landowner, and submitted to the department forester no later than ~~July 1~~ August 15 of the year in which the order of designation will be issued. The department shall deem a management plan completed if all the following apply:

- a. The management plan packet was submitted to the department for review on or before June 1.
- b. The management plan includes all requirements under subs. NR 46.18 (1) to (3).
- c. The department has approved the management plan.
- d. The owner has signed the management plan.

**SECTION 3. NR 46.18 (5)(a) 2. is amended to read:**

**NR 46.18 (5)(a)2.** As a condition of designating the land, the owner shall sign the department prepared and approved management plan and return it to the department no later than ~~August 1~~ August 15 of the year in which the order of designation will be issued unless otherwise specified by the department. The petitioner shall pay the plan preparation fee no later than October 1 of the year in which the order of designation will be issued.

**SECTION 4. NR 46.18 (5)(a) 3. is amended to read:**

**NR 46.18 (5)(a)3.** Failure to submit a management plan prepared by an independent certified plan writer no later than ~~July 1~~ August 15 or return the signed department prepared management plan no later than ~~August 1~~ August 15 or a later date agreed to by the department will result in a denial of the petition.

**Section 5. NR 46.30 (2) (a) to (e) are repealed and recreated to read:**

NR 46.30(2)(a) Logs (stumpage value per thousand board feet measurement by the Scribner Decimal C log rule).

2010 Rates - Effective Nov. 1, 2009

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Wau-kesha</b>	Green Bay	<b>Crivitz</b>	Wausau	<b>Wau-toma</b>	Dodge-Ville	<b>Rhine-lander</b>	Adams	<b>Richland Center</b>	Hay-ward	<b>Eau Claire</b>	River Falls	<b>Sparta</b>
Aspen	40.00	40.00	85.00	61.00	53.00	59.00	61.00	59.00	56.00	82.00	95.00	58.00	57.00
Ash	100.00	120.00	110.00	143.00	80.00	126.00	133.00	120.00	142.00	131.00	137.00	110.00	80.00
Basswood	130.00	110.00	165.00	156.00	107.00	144.00	166.00	123.00	100.00	130.00	113.00	117.00	104.00
Birch													
White	110.00	123.00	139.00	152.00	50.00	66.00	225.00	64.00	76.00	172.00	71.00	89.00	93.00
Yellow	200.00	279.00	266.00	105.00	229.00	229.00	192.00	98.00	252.00	219.00	116.00	69.00	112.00
Cedar	80.00	100.00	79.00	110.00	60.00	61.00	80.00	80.00	NA	80.00	80.00	80.00	80.00
Cherry	200.00	450.00	400.00	308.00	331.00	536.00	332.00	330.00	484.00	325.00	329.00	284.00	378.00
Elm	50.00	40.00	119.00	50.00	43.00	57.00	50.00	112.00	56.00	89.00	24.00	60.00	60.00
Fir	NA	50.00	50.00	94.00	NA	50.00	90.00	NA	NA	28.00	110.00	100.00	100.00
Hemlock	NA	52.00	53.00	100.00	NA	NA	70.00	NA	NA	300.00	100.00	57.00	57.00
Maple													
Sugar	430.00	400.00	440.00	400.00	250.00	319.00	350.00	340.00	386.00	340.00	310.00	328.00	480.00
Red	136.00	180.00	160.00	150.00	140.00	175.00	195.00	170.00	150.00	134.00	130.00	160.00	134.00
Other	125.00	180.00	160.00	150.00	178.00	175.00	195.00	170.00	150.00	150.00	141.00	125.00	155.00
Other Hardwoods	200.00	94.00	88.00	128.00	97.00	140.00	214.00	150.00	114.00	132.00	115.00	124.00	120.00
Oak													
Red	250.00	200.00	313.00	300.00	285.00	250.00	250.00	275.00	250.00	240.00	309.00	292.00	275.00
White	165.00	225.00	151.00	138.00	130.00	224.00	133.00	178.00	173.00	107.00	118.00	139.00	137.00
Other	75.00	185.00	162.00	159.00	150.00	139.00	151.00	138.00	164.00	100.00	122.00	140.00	167.00
Pine													
Jack	72.00	72.00	72.00	72.00	72.00	72.00	72.00	45.00	62.00	135.00	70.00	60.00	70.00
Red	57.00	94.00	74.00	110.00	106.00	63.00	144.00	110.00	129.00	80.00	110.00	82.00	112.00
White	90.00	90.00	148.00	133.00	90.00	114.00	133.00	163.00	104.00	79.00	110.00	95.00	165.00
Spruce	75.00	138.00	45.00	168.00	78.00	99.00	70.00	80.00	62.00	120.00	150.00	49.00	25.00
Tamarack	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Black Walnut	1,000.00	NA	NA	250.00	968.00	1577.00	252.00	NA	1318.00	NA	400.00	980.00	1395.00

NA - Not Applicable - This species/product is not normally harvested within this zone.

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(b) Cord Products - 128 cubic feet of wood, air and bark assuming careful piling.

2010 Rates - Effective Nov. 1, 2009

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Wau-kesha</b>	Green Bay	<b>Crivitz</b>	Wausau	<b>Wau-toma</b>	Dodgeville	<b>Rhine-Lander</b>	Adams	<b>Richland Center</b>	Hayward	<b>Eau Claire</b>	River Falls	<b>Sparta</b>
Aspen	8.00	15.00	25.00	22.00	15.00	10.00	25.00	22.00	14.00	24.00	22.00	21.00	23.00
Basswood	12.00	7.00	8.00	8.00	5.00	2.00	10.00	5.00	3.00	13.00	7.00	5.00	3.00
Birch	12.00	12.00	28.00	25.00	14.00	3.00	29.00	23.00	8.00	27.00	21.00	20.00	13.00
Cedar	6.00	12.00	26.00	10.00	8.00	10.00	9.00	10.00	1.00	10.00	8.00	10.00	8.00
Fir	NA	4.00	21.00	13.00	23.00	NA	14.00	22.00	NA	19.00	10.00	20.00	10.00
Hemlock	NA	7.00	9.00	9.00	NA	NA	11.00	13.00	8.00	23.00	10.00	13.00	10.00
Other Hardwood	16.00	14.00	29.00	26.00	18.00	8.00	25.00	25.00	12.00	24.00	23.00	20.00	25.00
Oak	10.00	15.00	19.00	16.00	18.00	5.00	16.00	20.00	14.00	17.00	15.00	14.00	18.00
Pine													
....Jack	15.00	29.00	40.00	32.00	27.00	18.00	28.00	31.00	29.00	35.00	27.00	29.00	33.00
....Red	19.00	20.00	42.00	32.00	41.00	24.00	37.00	33.00	30.00	42.00	30.00	28.00	32.00
....White	15.00	15.00	23.00	21.00	25.00	20.00	14.00	25.00	13.00	18.00	20.00	17.00	22.00
Spruce	17.00	24.00	36.00	33.00	36.00	42.00	32.00	30.00	25.00	31.00	25.00	20.00	20.00
Tamarack	18.00	12.00	23.00	13.00	18.00	13.00	13.00	15.00	19.00	11.00	38.00	20.00	15.00
Fuelwood	10.00	11.00	18.00	9.00	14.00	5.00	5.00	14.00	5.00	3.00	6.00	10.00	4.00

NA - Not Applicable - This species/product is not normally harvested within this zone.

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(c) Cord products by weight (stumpage value per ton).

2010 Rates - Effective Nov. 1, 2009

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau- kesha	Green Bay	Crivitz	Wausau	Wau- toma	Dodge- ville	Rhine- Lander	Adams	Richland Center	Hay- ward	Eau Claire	River Falls	Sparta
Aspen	3.56	6.67	11.11	9.78	6.67	4.44	11.11	9.78	6.22	10.67	9.78	9.33	10.22
Basswood	6.23	3.64	4.16	4.16	2.60	1.04	5.19	2.60	1.56	6.75	3.64	2.60	1.56
Birch	5.00	5.00	11.67	10.42	5.83	1.25	12.08	9.58	3.33	11.25	8.75	8.33	5.42
Cedar	3.81	7.62	16.51	6.35	5.08	6.35	5.71	6.35	0.63	6.35	5.08	6.35	5.08
Fir	NA	1.88	9.88	6.12	10.82	NA	6.59	10.35	NA	8.94	4.71	9.41	4.71
Hemlock	NA	2.92	3.75	3.75	NA	NA	4.58	5.42	3.33	9.58	4.17	5.42	4.17
Other Hardwood	6.04	5.28	10.94	9.81	6.79	3.02	9.43	9.43	4.53	9.06	8.68	7.55	9.43
Oak	3.64	5.45	6.91	5.82	6.55	1.82	5.82	7.27	5.09	6.18	5.45	5.09	6.55
Pine													
....Jack	7.06	13.65	18.82	15.06	12.71	8.47	13.18	14.59	13.65	16.47	12.71	13.65	15.53
....Red	8.44	8.89	18.67	14.22	18.22	10.67	16.44	14.67	13.33	18.67	13.33	12.44	14.22
....White	7.14	7.14	10.95	10.00	11.90	9.52	6.67	11.90	6.19	8.57	9.52	8.10	10.48
Spruce	8.50	12.00	18.00	16.50	18.00	21.00	16.00	15.00	12.50	15.50	12.50	10.00	10.00
Tamarack	7.74	5.16	9.89	5.59	7.74	5.59	5.59	6.45	8.17	4.73	16.34	8.60	6.45
Fuelwood <sup>1</sup>	3.77	4.15	6.79	3.40	5.28	1.89	1.89	5.28	1.89	1.13	2.26	3.77	1.51
Fine Woody Material <sup>2</sup>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

1 Pulpwood and larger sized products that are dead or cull material that is not merchantable as pulpwood or sawlogs due to quality.

2 Fine Woody Material consists of tops, branches and other materials that are not large enough to market as pulpwood.

NA - Not Applicable - This species/product is not normally harvested within this zone.

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.



**NR 46.30(2)(d) Mixed products (stumpage value per cord). Only for use with red pine, white pine and spruce.**

2010 Rates - Effective Nov. 1, 2009

ZONES													
	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Wau-kesha</b>	Green Bay	<b>Crivitz</b>	Wausau	<b>Wau-toma</b>	Dodge-ville	<b>Rhine-lander</b>	Adams	<b>Richland Center</b>	Hay-ward	<b>Eau Claire</b>	River Falls	<b>Sparta</b>
Pine													
Red	28.00	25.00	43.00	48.00	47.00	45.00	44.00	44.00	30.00	53.00	50.00	30.00	39.00
White	22.00	24.00	40.00	31.00	31.00	20.00	16.00	37.00	16.00	18.00	40.00	27.00	28.00
Spruce	25.00	31.00	39.00	34.00	38.00	42.00	32.00	35.00	25.00	35.00	29.00	20.00	38.00

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

**NR 46.30(2)(e) Mixed products by weight (stumpage value per ton). Only for use with red pine, white pine and spruce.**

2010 Rates - Effective Nov. 1, 2009

ZONES													
	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Wau-kesha</b>	Green Bay	<b>Crivitz</b>	Wausau	<b>Wau-toma</b>	Dodge-ville	<b>Rhine-lander</b>	Adams	<b>Richland Center</b>	Hay-ward	<b>Eau Claire</b>	River Falls	<b>Sparta</b>
Pine													
Red	12.44	11.11	19.11	21.33	20.89	20.00	19.56	19.56	13.33	23.56	22.22	13.33	17.33
White	10.48	11.43	19.05	14.76	14.76	9.52	7.62	17.62	7.62	8.57	19.05	12.86	13.33
Spruce	12.50	15.50	19.50	17.00	19.00	21.00	16.00	17.50	12.50	17.50	14.50	10.00	19.00

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

**Section 6. NR 46.30 (2) (f) to (g) are created to read:**

**NR 46.30(2)(f) Piece products (stumpage value per piece).**

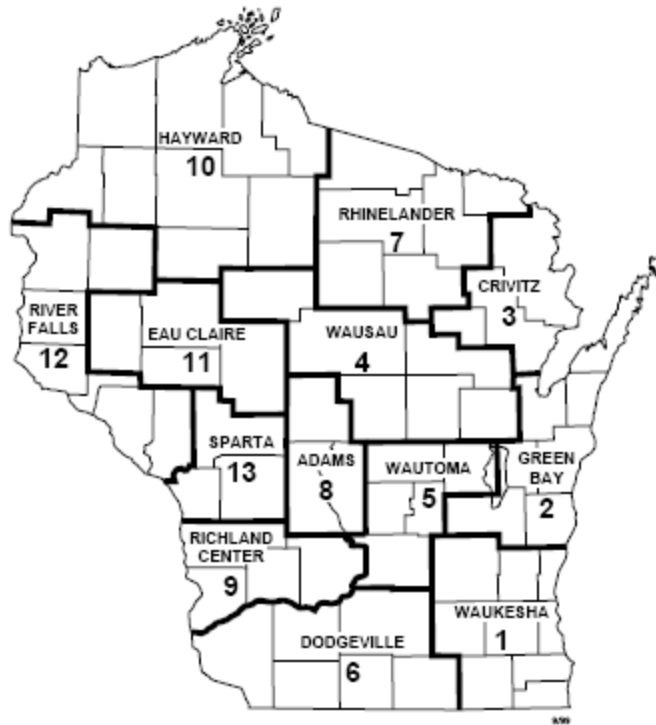
2010 Rates - Effective Nov. 1, 2009

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>Wau-kesha</b>	Green Bay	<b>Crivitz</b>	Wausau	<b>Wau-toma</b>	Dodge-ville	<b>Rhine-lander</b>	Adams	<b>Richland Center</b>	Hay-ward	<b>Eau Claire</b>	River Falls	<b>Sparta</b>
Posts & Poles													
7 and 8 ft.	0.70	0.60	0.50	0.70	0.60	0.70	0.60	0.80	0.70	0.80	0.70	0.60	0.60
10 and 12 ft.	2.10	1.90	1.60	2.10	1.90	2.10	1.80	2.30	2.10	2.30	2.10	1.90	1.90
14 and 16 ft.	3.50	3.10	3.10	3.60	3.30	3.50	2.90	3.90	3.50	3.83	3.50	3.10	3.10
18 and 20 ft.	7.00	6.20	5.30	7.10	6.50	7.00	5.90	7.70	7.00	7.60	7.00	6.20	6.20
21 and 30 ft.	10.10	8.90	7.60	10.20	9.30	10.10	8.40	11.00	10.00	10.90	10.00	8.90	8.90
31 and 40 ft.	17.40	15.40	13.20	20.00	16.00	17.40	20.00	19.10	17.40	20.00	17.30	15.30	15.40
41 and 50 ft.	26.00	23.00	19.70	25.00	24.00	26.00	27.30	28.50	26.00	28.20	25.90	22.90	23.00
51 and 60 ft.	35.90	31.80	27.30	36.50	33.10	35.90	30.10	36.00	45.00	39.00	35.80	31.60	31.80
61 and 70 ft.	47.00	41.60	43.00	47.70	43.30	47.00	39.30	47.00	47.00	51.00	46.80	41.40	41.60
Christmas Trees													
Unsheared	2.00	2.00	2.00	2.00	2.00	2.00	3.80	2.00	2.00	2.84	2.00	4.00	3.00
Sheared	6.70	6.70	6.70	6.70	6.70	6.70	6.28	6.70	6.70	6.70	6.70	6.70	6.70

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

(g) Map of severance and yield schedule zones.

## Severance 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; resumm. 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. (1) (a), resumm. (1) (b) to be (1) (a), r. and recr. (2) (a) to (c), Register, October, 1991, No. 420, eff. 11-1-91; r. and recr. (2) (a) to (c), Register, October, 1992, No. 442, eff. 11-1-92; r. and recr. (2) (a) to (c), Register, October, 1993, No. 454, eff. 11-1-93; r. and recr. (2) (a) to (d), Register, October, 1994, No. 466, eff. 11-1-94; r. and recr. (2) (a) to (c), Register, October, 1995, No. 478, eff. 11-1-95; r. and recr. (2) (a) to (c), Register, October, 1996, No. 490, eff. 11-1-96; r. and recr. (2) (a) to (c), Register, October, 1997, No. 502, eff. 11-1-97; r. and recr. (2) (a) to (c), Register, October, 1998, No. 514, eff. 11-1-98; r. and recr. (2) (a) to (d), Register, October, 1999, No. 526, eff. 11-1-99; reprinted to correct table titles, Register, January, 2000, No. 529; r. and recr. (2) (a) to (c), Register, October, 2000, No. 538, eff. 11-1-00; CR 01-036: am. (1) (a) and r. and recr. (2) (a) to (c), Register, October, 2001, No. 550, eff. 11-1-01; CR 02-047: r. and recr. (2) (a) to (c), Register, October, 2002, No. 562, eff. 11-1-01; CR 03-034: r. and recr. (2) (a) to (c), Register, October, 2003, No. 574, eff. 11-1-03; CR 04-048: r. and recr. (2) (a) to (c), Register, October, 2004, No. 586, eff. 11-1-04; CR 05-030: r. and recr. (2) (a) to (c), Register, October, 2005, No. 598, eff. 11-1-05; CR 06-027: am. (1) (a) 1., r. and recr. (2) (a) to (c), resumm. (2) (d) to be (2) (e), cr. (2) (d) Register, October, 2006, No. 610, eff. 11-1-06; CR 07-024: resumm. (1) (a), (b), (c), (d) and (e) to be (1) (b), (c), (d), (e) and (g) and am. (1) (a), cr. (1) (a) and (f), r. and recr. (2) (a) to (d), Register, October, 2007, No. 622, eff. 11-1-07; CR 08-023: r. and recr. (2) (a) to (d) Register, October, 2008, No. 634, eff. 11-1-08.

**SECTION 7. EFFECTIVE DATE.** This rule shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22 (2) (intro), Stats.

**SECTION 8. BOARD ADOPTION.** This rule was approved and adopted by the State of Wisconsin Natural Resources Board on June 24, 2009.

Dated at Madison, Wisconsin \_\_\_\_\_.

STATE OF WISCONSIN  
DEPARTMENT OF NATURAL RESOURCES

By \_\_\_\_\_  
Matthew Frank, Secretary

(SEAL)