

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 sold as sawbolts by the landowner or sorted and sawed as sawbolts by the landowner will be reported as sawbolts under sub. (8).

(f) 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:

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(a) Logs (stumpage value per M board feet measure).

	Zone						
	1	2	3	4	5	6	7
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire	Woodruff
Cedar	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00
Fir	17.00	21.00	21.00	17.00	17.00	17.00	20.00
Hemlock	23.00	25.00	25.00	23.00	23.00	23.00	20.00
Pine							
Jack	35.00	36.00	36.00	34.00	34.00	34.00	35.00
Red	59.00	29.00	47.00	78.00	64.00	78.00	64.00
White	57.00	49.00	48.00	57.00	75.00	75.00	62.00
Spruce	30.00	33.00	33.00	30.00	30.00	30.00	25.00
Tamarack	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Aspen	18.00	24.00	24.00	19.00	25.00	19.00	21.00
Ash	110.00	75.00	65.00	105.00	91.00	86.00	71.00
Basswood	100.00	114.00	97.00	130.00	70.00	67.00	72.00
Birch							
White	41.00	54.00	60.00	41.00	41.00	41.00	41.00
Yellow	77.00	94.00	94.00	77.00	77.00	77.00	55.00
Elm	54.00	91.00	93.00	75.00	45.00	21.00	81.00
Maple							
Sugar	100.00	120.00	120.00	120.00	108.00	108.00	70.00
Other	100.00	100.00	100.00	88.00	61.00	88.00	35.00
Other Hardwood	110.00	76.00	63.00	78.00	110.00	77.00	50.00
Oak							
Other	130.00	46.00	58.00	62.00	65.00	43.00	46.00
Red	175.00	170.00	160.00	138.00	150.00	119.00	81.00
White	155.00	120.00	120.00	119.00	110.00	86.00	73.00
Black Walnut	760.00	512.00	512.00	512.00	512.00	512.00	512.00

	Zone						
	8	9	10	11	12	13	
	Antigo	WI Rapids	Brule	Cumberland	Park Falls	Oshkosh	
Cedar	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	
Fir	31.00	24.00	16.00	12.00	16.00	21.00	
Hemlock	36.00	32.00	15.00	22.00	56.00	25.00	
Pine							
Jack	35.00	35.00	38.00	38.00	38.00	36.00	
Red	61.00	42.00	59.00	68.00	54.00	47.00	
White	46.00	51.00	50.00	52.00	52.00	60.00	
Spruce	20.00	24.00	31.00	31.00	31.00	33.00	
Tamarack	35.00	35.00	35.00	35.00	35.00	35.00	
Aspen	21.00	20.00	30.00	16.00	26.00	24.00	
Ash	71.00	71.00	54.00	54.00	54.00	110.00	
Basswood	77.00	76.00	41.00	35.00	64.00	114.00	
Birch							
White	72.00	62.00	48.00	29.00	43.00	40.00	
Yellow	78.00	74.00	76.00	40.00	78.00	94.00	
Elm	81.00	81.00	54.00	31.00	39.00	50.00	
Maple							
Sugar	89.00	86.00	57.00	30.00	58.00	120.00	
Other	64.00	50.00	40.00	40.00	47.00	103.00	
Other Hardwood	56.00	41.00	41.00	33.00	44.00	94.00	
Oak							
Other	82.00	45.00	42.00	35.00	62.00	44.00	
Red	81.00	51.00	65.00	92.00	97.00	160.00	
White	73.00	73.00	48.00	48.00	48.00	125.00	
Black Walnut	512.00	512.00	512.00	512.00	512.00	512.00	

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(b) Cord products—rough volume (unpeeled) (Stumpage value per piled cord, 4' x 4' x 96"-100" or 4' x 8' x 4').

	Zone						
	1	2	3	4	5	6	7
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire	Woodruff
Cedar	\$ 6.60	\$ 9.00	\$ 9.00	\$ 6.60	\$ 6.60	\$ 6.60	\$ 4.20
Fir	3.80	8.20	8.20	5.60	5.60	5.60	3.40
Hemlock	4.90	10.00	10.00	4.90	4.90	4.90	4.40
Pine							
Jack	13.90	9.25	15.80	13.00	12.00	13.20	15.80
Red	12.00	8.00	12.00	13.00	10.00	12.70	12.40
White	7.90	9.80	10.50	7.50	6.00	10.40	5.50
Spruce	18.00	9.10	9.10	9.80	8.00	8.70	7.80
Tamarack	5.50	7.20	7.20	2.70	2.70	2.70	5.00
Aspen	4.40	5.70	9.70	4.50	4.00	4.60	5.50
Birch	5.30	7.70	7.70	5.30	5.30	5.30	5.30
Other Hardwood	6.50	3.70	7.60	3.50	4.00	4.80	6.20
Oak	5.70	8.20	8.20	4.00	4.20	4.90	6.60
Fuelwood	6.50	3.70	7.60	3.50	4.00	4.80	6.20
Sawbolts							
a. Spruce, cedar, fir, hemlock, tamarack, aspen	6.10	11.50	12.40	8.10	7.60	7.70	7.20
b. All other species	27.00	17.60	18.20	23.00	28.50	24.50	19.50

	Zone						
	8	9	10	11	12	13	
	Antigo	WI Rapids	Bruce	Cumberland	Park Falls	Oshkosh	
Cedar	\$ 3.70	\$ 4.20	\$ 1.80	\$ 5.00	\$ 2.80	\$ 6.60	
Fir	3.80	3.50	3.20	2.90	3.40	3.80	
Hemlock	6.10	4.90	3.60	3.80	4.00	6.00	
Pine							
Jack	17.80	15.60	10.80	10.50	10.40	14.40	
Red	15.80	15.80	10.50	11.60	10.80	15.30	
White	5.50	11.40	6.80	4.80	4.90	12.00	
Spruce	11.10	8.20	7.20	4.20	5.50	9.10	
Tamarack	7.40	5.50	4.90	3.10	6.40	10.00	
Aspen	7.00	3.30	4.80	4.60	4.80	6.80	
Birch	6.30	2.90	5.00	3.40	4.90	7.70	
Other Hardwood	6.20	4.30	4.30	3.30	4.00	6.50	
Oak	7.20	6.20	5.80	6.10	4.00	8.00	
Fuelwood	6.20	4.30	4.30	3.30	4.00	6.50	
Sawbolts							
a. Spruce, cedar, fir, hemlock, tamarack, aspen	8.90	6.90	6.00	5.50	6.30	11.20	
b. All other species	18.30	15.60	17.40	17.70	17.40	21.90	

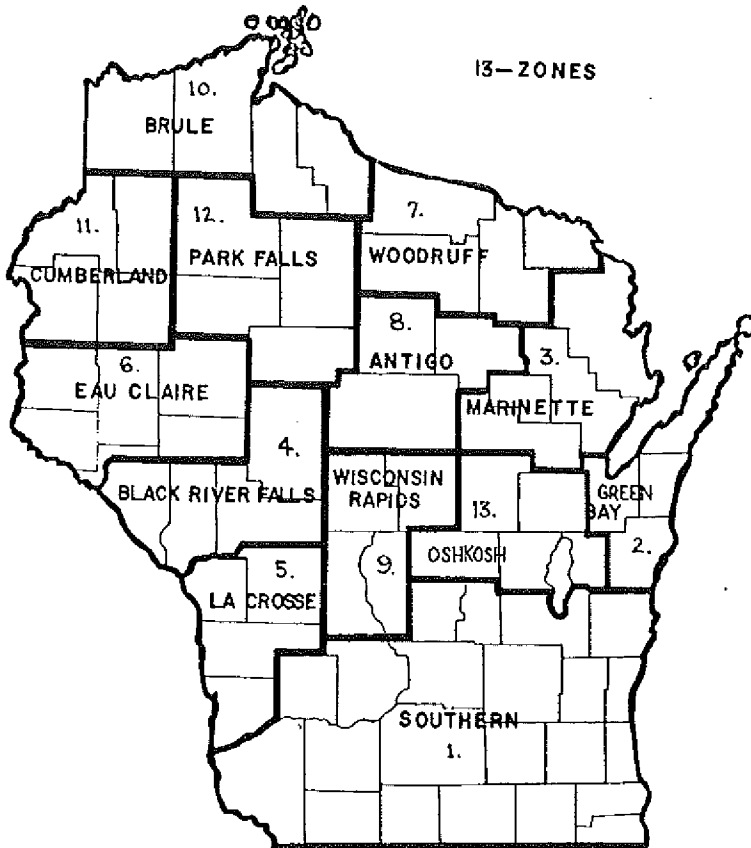
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(c) Piece products (stumpage value per piece).

	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.	\$.13	\$.18	\$.18	\$.14	\$.17	\$.14	\$.15
10 and 12 ft.	.27	.36	.36	.28	.34	.28	.30
14 and 16 ft.	.59	.64	.64	.76	.78	.61	.63
18 and 20 ft.	.99	1.06	1.06	1.27	1.31	1.08	1.04
21 and 30 ft.	2.60	2.45	2.45	3.70	3.55	2.65	2.65
31 and 40 ft.	5.72	5.39	5.39	8.14	7.81	5.83	5.83
41 and 50 ft.	9.10	8.58	8.58	12.95	12.43	9.28	9.28
51 and 60 ft.	12.48	11.76	11.76	17.76	17.04	12.72	12.72
61 and 70 ft.	16.12	15.19	15.19	22.94	22.01	16.43	16.43
Christmas Trees							
Unsheared	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50	3.50

	Zone					
	8 Antigo	9 WI Rapids	10 Brule	11 Cumber-land	12 Park Falls	13 Oshkosh
Posts & Poles						
7 and 8 ft.	\$.16	\$.15	\$.12	\$.13	\$.16	\$.18
10 and 12 ft.	.32	.30	.24	.26	.33	.36
14 and 16 ft.	.65	.58	.54	.61	.70	.64
18 and 20 ft.	1.08	.97	.89	1.02	1.17	1.06
21 and 30 ft.	2.70	2.40	2.35	2.75	3.05	2.45
31 and 40 ft.	5.94	5.28	5.17	6.05	6.71	5.39
41 and 50 ft.	9.45	8.40	8.23	9.63	10.68	8.58
51 and 60 ft.	12.96	11.52	11.28	13.20	14.64	11.76
61 and 70 ft.	16.74	14.88	14.57	17.05	18.91	15.19
Christmas Trees						
Unsheared	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50

(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; renum. 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.