

(b) Petitions shall be postmarked or received by the department no later than the following dates specified in s. 77.82 (7) (c), Stats., to be considered for designation effective the following January 1:

1. January 31 for landowners of less than 1000 acres of forest land in this state.

2. March 31 for landowners of 1000 acres or more of forest land in this state.

Note: The Department's address for Managed Forest Law petitions is P.O. Box 7963, Madison, WI 53707.

(c) *Application fee.* Each petition submitted to the department for a new designation or an addition shall include a nonrefundable application fee of \$20.00.

(2) **ATTACHMENTS.** A certified copy of the legal instrument giving the petitioner an ownership interest in the land subject to the petition shall accompany and be part of the petition. Upon request by the department, the petitioner shall also submit a certified copy of the legal instrument giving the petitioner an ownership interest in all land in the same municipality which is contiguous to the land subject to the petition.

(3) **ENCUMBRANCES.** Any person holding encumbrances on the land subject to the petition shall sign the petition prior to its filing to indicate agreement with it.

(4) **UNPAID TAXES.** The petitioner shall upon request of the department furnish proof acceptable to the department that taxes are paid in full.

(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.

(6) **PETITION RESTRICTIONS.** A petition for designation of land as managed forest land may not be altered or amended in a manner which will split a cover type.

(7) **ADDITIONS.** An owner petitioning the department to designate 10 or more acres of land as managed forest land which is contiguous to designated managed forest land shall indicate on the petition whether the land subject to the petition is to be ordered designated as managed forest land under a separate order or as an addition to the previously designated and contiguous managed forest land.

Note: This section interprets and administers ss. 77.82 (1), 77.82 (2) and 77.82 (7) (c), Stats., relating to submission of a petition for designation, and s. 77.82 (7) (a) 5., Stats., regarding payment of taxes. Further petitioning requirements and provisions are contained in s. 77.82 (2), Stats.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; cr. (7), Register, October, 1987, No. 382, eff. 11-1-87; am. (4), Register, October, 1990, No. 418, eff. 11-1-90; cr. (1) (c), Register, October, 1994, No. 466, eff. 11-1-94; am. (1) (b), Register, October, 1995, No. 478, eff. 11-1-95.

NR 46.17 Managed forest land eligibility. (1) REQUIRED TIMBER PRODUCTION. (a) A minimum of 80% of an entire managed forest land parcel

shall be capable of producing merchantable timber as defined in s. NR 46.15 (2).

(b) No more than 20% of a managed forest land parcel may consist of land unsuitable for producing merchantable timber as provided in s. 77.82 (1) (b) 1., Stats., or non-stocked land as defined in s. NR 46.15 (22) or a combination of those types of land.

(2) **MINIMUM WIDTH.** The minimum width of managed forest land is 120 feet except that segments less than 120 feet in width are permitted if the length to width ratio does not exceed 4 to 1.

(3) **BUILDINGS ON MANAGED FOREST LAND.** Land adjacent to buildings which is landscaped, improved or has ornamental planting or other alteration of vegetation and the land under such buildings is not eligible for designation.

Note: This section interprets and administers s. 77.82 (1), Stats., which describes further the eligibility requirements.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2), Register, October, 1989, No. 406, eff. 11-1-89.

NR 46.18 Management plan. (1) MAP. (a) The management plan shall include a map, on forms provided by the department, at a scale of 8 inches equals one mile, showing land eligible for designation and areas designated as closed to public access under s. 77.83, Stats.

(b) The map shall show major land features, using conventional map symbols, and vegetation cover types indicating species, size and density where appropriate.

Note: Copies of conventional map symbols are available at the Department of Natural Resources, 101 South Webster St., Box 7963, Madison, WI 53707.

(2) **FORMS; MANDATORY PRACTICES.** The management plan shall be prepared on forms provided by the department, signed by all owners and shall include a list of stands subject to mandatory practices, a schedule of completion dates and a description of the mandatory practices to be undertaken during the term of the order. The following practices, if determined applicable by the department, shall be addressed in the management plan:

(a) Harvesting mature timber according to sound forestry practices.

(b) Thinning plantations and natural stands for merchantable products according to sound forestry practices.

(c) Release of conifers from competing vegetation.

(d) Reforestation of land to meet one of the following size and minimum medium density classifications:

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STAND SIZE CLASSES	TREE DIAMETER RANGES at 4.5 FEET from GROUND LEVEL	MINIMUM MEDIUM DENSITY
Seedlings	0"-1"	800 trees per acre for natural stands. 600 trees per acre for planted stands.
Saplings	1"-5"	400 trees per acre for natural stands. 300 trees per acre for planted stands.
Pole timber		
For conifer species	5"-9"	7 cords per acre
For other species	5"-11"	
Sawtimber		
For conifer species	9" +	3,000 board feet per acre.
For other species	11" +	

(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. A closed area may consist of:

(1) An area or areas not to exceed 80 acres in the municipality in total and consisting of any combination of:

(a) An entire parcel or parcels of managed forest land.

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(b) All of an owner's managed forest land within quarter quarter sections, government lots or fractional lots, and

(c) An additional block of acreage within a legal description, not exceeding a length to width ratio of 4 to 1, unless limited by the size of the entry, to complete the total closed area; or

(2) Any combination of 2 entire quarter quarter sections, government 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; am. Register, October, 1995, No. 478, eff. 11-1-95.

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.

(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 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. 77.83 (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.

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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.

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).

WISCONSIN ADMINISTRATIVE CODE

1996 Rates - Effective November 1, 1995		ZONES					
	1	2	3	4	5	6	
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire	
Cedar	30.00	30.00	30.00	90.00	NA	75.00	
Fir	NA	43.00	43.00	43.00	NA	43.00	
Hemlock	NA	80.00	80.00	25.00	NA	25.00	
Pine							
Jack	22.00	26.00	40.00	40.00	22.00	40.00	
Red	107.00	107.00	107.00	72.00	69.00	53.00	
White	50.00	122.00	97.00	81.00	52.00	65.00	
Spruce	50.00	56.00	56.00	64.00	64.00	64.00	
Tamarack	12.00	12.00	12.00	12.00	12.00	12.00	
Aspen	68.00	41.00	41.00	39.00	40.00	80.00	
Ash	203.00	185.00	174.00	70.00	107.00	125.00	
Basswood	220.00	98.00	201.00	81.00	110.00	76.00	
Birch							
White	105.00	68.00	102.00	73.00	73.00	100.00	
Yellow	98.00	136.00	136.00	98.00	98.00	98.00	
Elm	170.00	143.00	107.00	100.00	70.00	77.00	
Maple							
Sugar	250.00	296.00	296.00	83.00	141.00	247.00	
Other	208.00	208.00	141.00	85.00	120.00	130.00	
Other Hardwood	190.00	90.00	80.00	86.00	100.00	192.00	
Oak							
Other	152.00	102.00	122.00	94.00	99.00	121.00	
Red	320.00	440.00	405.00	245.00	339.00	246.00	
White	194.00	173.00	239.00	122.00	147.00	135.00	
Black Walnut	825.00	NA	NA	825.00	825.00	400.00	

1996 Rates - Effective November 1, 1995		ZONES					
	7	8	9	10	11	12	
	Woodruff	Antigo	WI Rapids	Brule	Cumber-land	Park Falls	
Cedar	100.00	100.00	100.00	90.00	90.00	90.00	
Fir	43.00	43.00	NA	43.00	43.00	43.00	
Hemlock	30.00	30.00	NA	63.00	63.00	63.00	
Pine							
Jack	40.00	40.00	40.00	40.00	40.00	40.00	
Red	123.00	130.00	87.00	140.00	95.00	101.00	
White	99.00	77.00	104.00	117.00	72.00	88.00	
Spruce	70.00	70.00	70.00	43.00	36.00	43.00	
Tamarack	24.00	30.00	24.00	24.00	12.00	12.00	
Aspen	108.00	108.00	77.00	40.00	40.00	33.00	
Ash	143.00	145.00	100.00	114.00	72.00	93.00	
Basswood	191.00	144.00	178.00	155.00	121.00	95.00	
Birch							
White	107.00	114.00	109.00	115.00	100.00	42.00	
Yellow	110.00	86.00	86.00	134.00	80.00	65.00	
Elm	152.00	152.00	152.00	152.00	152.00	152.00	
Maple							
Sugar	234.00	166.00	163.00	197.00	124.00	114.00	
Other	132.00	133.00	132.00	96.00	79.00	76.00	
Other Hardwood	208.00	80.00	192.00	131.00	59.00	72.00	
Oak							
Other	NA	160.00	75.00	160.00	37.00	64.00	
Red	295.00	296.00	255.00	232.00	290.00	246.00	
White	NA	103.00	103.00	84.00	85.00	76.00	
Black Walnut	NA	NA	NA	NA	NA	NA	

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

DEPARTMENT OF NATURAL RESOURCES

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NR 46

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

	1996 Rates - Effective November 1, 1995					
	ZONES					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire
Cedar	4.00	8.00	8.00	7.60	NA	3.80
Fir	NA	14.80	14.80	4.00	NA	3.20
Hemlock	NA	12.60	12.60	8.50	NA	8.50
Pine						
Jack*	11.30	20.00	36.80	22.60	28.90	21.40
Red*	19.50	28.00	28.40	18.60	19.20	19.40
White	15.50	22.00	19.70	9.30	10.50	11.50
Spruce	12.00	24.00	21.90	11.20	11.80	12.00
Tamarack	6.00	27.50	27.50	6.00	6.00	6.00
Aspen	8.00	13.50	22.50	9.50	3.90	12.20
Birch	6.80	15.00	18.70	6.80	11.20	11.70
Other Hardwood	7.50	11.20	18.90	8.50	5.80	10.50
Oak	8.30	9.70	18.10	6.80	7.00	8.00
Fuelwood	5.20	14.70	14.90	8.00	5.80	8.00

*A 30% reduction in the listed price will be applied to pine cordwood harvests in the following counties: Buffalo, Calumet, Crawford, Dane, Dodge, Door, Grant, Green, Iowa, Jefferson, Kenosha, Kewaunee, LaCrosse, LaFayette, Manitowoc, Ozaukee, Pepin, Pierce, Racine, Richland, Rock, Saint Croix, Trempealeau, Vernon, Walworth, Waukesha, and Winnebago.

	1996 Rates - Effective November 1, 1995					
	ZONES					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumber-land	Park Falls
Cedar	3.10	20.00	15.80	8.00	12.20	12.20
Fir	7.30	6.60	NA	9.70	4.40	8.80
Hemlock	11.30	6.30	NA	8.50	11.30	11.30
Pine						
Jack*	30.00	28.00	26.70	25.50	20.30	15.80
Red*	24.00	26.00	24.00	26.00	20.10	21.70
White*	12.00	10.90	13.10	11.70	7.70	9.50
Spruce	18.00	17.40	15.20	16.00	16.30	9.80
Tamarack	10.00	12.00	11.00	7.00	6.90	5.80
Aspen	16.20	14.40	7.70	14.60	15.70	12.70
Birch	16.20	12.00	5.40	11.20	11.90	11.00
Other Hardwood	12.60	10.80	7.10	9.50	8.60	8.40
Oak	9.50	7.90	9.40	8.80	6.70	10.10
Fuelwood	8.50	8.50	8.50	8.80	8.80	8.80

*A 30% reduction in the listed price will be applied to pine cordwood harvests in the following counties: Buffalo, Calumet, Crawford, Dane, Dodge, Door, Grant, Green, Iowa, Jefferson, Kenosha, Kewaunee, LaCrosse, LaFayette, Manitowoc, Ozaukee, Pepin, Pierce, Racine, Richland, Rock, Saint Croix, Trempealeau, Vernon, Walworth, Waukesha, and Winnebago.

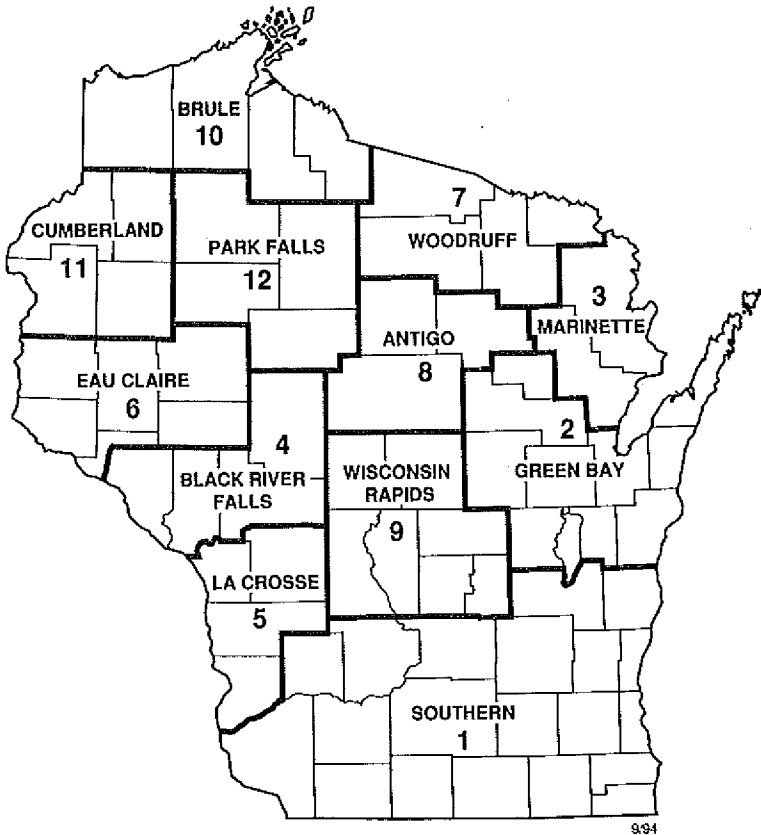
* NA - Not Applicable - This species/product is not normally harvested within this zone.

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

1996 Rates - Effective November 1, 1995						
ZONES						
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire
<u>Posts & Poles</u>						
7 and 8 ft.	0.54	0.54	0.54	0.36	0.30	0.27
10 and 12 ft.	1.61	1.61	1.61	1.08	0.90	0.80
14 and 16 ft.	2.68	2.68	2.68	1.80	1.50	1.33
18 and 20 ft.	5.32	5.32	5.32	3.58	2.98	2.63
21 and 30 ft.	7.63	7.63	7.63	5.13	4.28	3.78
31 and 40 ft.	13.17	13.17	13.17	8.86	7.39	6.53
41 and 50 ft.	19.70	19.70	19.70	13.26	11.05	9.76
51 and 60 ft.	27.21	27.21	27.21	18.31	15.26	13.48
61 and 70 ft.	35.59	35.59	35.59	23.95	19.96	17.63
<u>Christmas Trees</u>						
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

1996 Rates - Effective November 1, 1995						
ZONES						
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumber-land	Park Falls
<u>Posts & Poles</u>						
7 and 8 ft.	0.54	0.54	0.54	0.36	0.30	0.27
10 and 12 ft.	1.61	1.61	1.61	1.08	0.90	0.80
14 and 16 ft.	2.68	2.68	2.68	1.80	1.50	1.33
18 and 20 ft.	5.32	5.32	5.32	3.58	2.98	2.63
21 and 30 ft.	7.63	7.63	7.63	5.13	4.28	3.78
31 and 40 ft.	13.17	13.17	13.17	8.86	7.39	6.53
41 and 50 ft.	19.70	19.70	19.70	13.26	11.05	9.76
51 and 60 ft.	27.21	27.21	27.21	18.31	15.26	13.48
61 and 70 ft.	35.59	35.59	35.59	23.95	19.96	17.63
<u>Christmas Trees</u>						
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 severance and yield schedule zones.



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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; 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) (e), renum. (1) (f) to be (1) (e), 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.

