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Return Service Requested

We're on the web!
<http://www.cnr.umn.edu/cfc/wa/>

Suggested Reading for this Quarter:

For many forestland owners fall brings thoughts of hunting so this quarter's suggested reading is about attracting wildlife to your property. *Calling all Wildlife* is available through the Wisconsin DNR website at: <http://www.dnr.state.wi.us/org/land/wildlife/publ/callingwildlife.pdf>.



Also, we're looking for a volunteer to find materials for this section if you're interested please contact Angie at, (888) 241-4536.

Woodland
Advisor
Program

Meet a Woodland Advisor Organizer



Eli Sagor, a Regional Extension Educator based in St. Paul, is one of the Woodland Advisor program organizers. After joining Extension in 2000, Eli spent

three years at the Cloquet Forestry Center. He currently lives in Roseville with his wife Amy.

Eli's work is focused on the ecology and management of Minnesota's private forest land. Projects for this winter include research and development of new internet resources for woodland owners and an investigation of changing forest land ownership patterns. Eli also produces the Woodland Advisor class calendar.

What is the Woodland Advisor Program?

The Woodland Advisor Program is your opportunity to learn about forests and forestry. Classes are generally 3 hours in length. Participants who complete 45 hours of woodland ecology and management classes receive a certificate of completion. Classes also provide foresters and Stewardship Plan preparers with continuing education credit. Participants who are interested in ongoing educational opportunities after completing 45 hours of classes and want to participate as a volunteer can become a Woodland Advisor Program Volunteer. Woodland Advisor Volunteers are leaders in their communities. They help their neighbors learn more about the options and opportunities that exist for their forestland. This helps all Minnesota's citizens by helping to maintain the health, beauty, and productivity of Minnesota's forest land.

Classes are open to anyone on a pay-as-you-go basis. Costs may vary, but most 3-hour sessions cost \$20. Minnesota Forestry Association Members may pre-pay for 10 core and 5 elective classes for \$240—a 20% discount. Only those classes where registration is handled through the University of Minnesota Extension Service are eligible for this discount.

For class times and locations, registration information, or more about the Woodland Advisor program, contact the Cloquet Forestry Center at 888-241-0724 or visit www.cnr.umn.edu/cfc/wa.

Woodland Advisor
Program's Vision:

To be Minnesota's
leading resource for
citizens participating
in forestry learning.

Special points of interest:

- Tax and Stewardship planning, page 1
- A Woodland Advisor Volunteer Reaching People, page 1
- Earth worms, page 2
- Volunteer opportunities, page 2
- School Forests, page 2
- Upcoming events, page 3
- Million Acre II & Woodland Advisor Conference, page 3
- Volunteer cont., page 3
- This issue's suggested reading, page 4
- Meet Eli, page 4

Woodland Advisor Program Newsletter

Volume 1 Issue 3

Fall 2005

Family Forests, Income Taxes, and Forest Stewardship Plans

Federal tax law provides tax advantages to private forestland owners. These advantages are provided to encourage the growth of private businesses and to maintain an adequate supply of timber from private forestlands. Determining how income and deductions should be handled as they relate to forestland management activities can be difficult and confusing. To qualify for the best tax treatment requires that you manage your forest for a profit and as an active business. Of course, you may still manage for wildlife, aesthetics, hunting or other uses. Obtaining the best tax treatment requires good planning, knowledge of the Internal Revenue Code, and good record keeping.

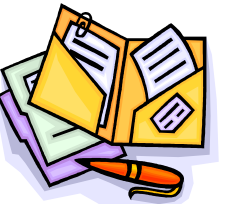
A written Forest Stewardship Plan for your property is the first step in providing a basis for obtaining the best possible tax treatment. Your goals should be clearly stated in the plan. The written plan could be used as evidence that you are motivated by increasing the value of the timber and making a profit over the long term. Showing that you have a profit motive is necessary to demonstrate that you are engaged in a business or at least own the property for investment purposes. The Forest Stewardship Plan should include information about the forest types, their volume and value, documentation of your original land acquisition costs and show the value of all the timber you own. In addition, the plan should include management goals for your timber, the estimated costs of management and the expected

increase in value of the timber. To document a profit motive the expected value of the timber must exceed the original timber value plus the cost of management.

Most forestland owners buy their land for recreation or other personal uses; however, this does not preclude ownership goals that are aimed at increasing the value of the trees or producing a profit. Written records are essential to document ownership goals, progress toward goals and the value of the timber. Having a Forest Stewardship Plan that includes detailed information on timber volume, values and how to manage it to produce a profit is the first step in qualifying for the best tax treatment for timber sales.

For more information on income taxes and family forests please visit www.srs.fs.usda.gov/pubs/misc/ah_718.pdf or visit www.timbertax.org For more information on obtaining a Forest Stewardship Plan contact your local Minnesota Department of Natural Resources Forestry Office, your local Soil and Water Conservation District Office or a forestry consultant through the Minnesota Association of Consulting Foresters at <http://www.paulbunyan.net/users/norfor/members.htm>

Mike Reichenbach, Regional Extension Educator
University of Minnesota, Reich027@umn.edu



A Woodland Advisor Volunteer Reaching People

John O'Reilly went through a Woodland Advisor training class in Hinckley in 1996. Claiming he failed the final exam, he went through the training twice more, in Askov and Grand Rapids. Still interested in learning more, John went on to take Tree Care Advisor training in 2003. (Tree Care Advisors are similar to Woodland Advisors but work in an urban setting.) Presently, John is participating in the Woodland Leadership Institute through the University of Wisconsin, Stevens Point.

Like most Woodland Advisors, John had difficulty thinking of a way to fulfill the obligation he accepted with Woodland Advisor training to use the

knowledge to contribute to the community in some meaningful way. Then one day in November, 2003, he stopped in at the Hinckley News office and asked publisher Pat O'Donovan if he'd be interested in a weekly column on woodland subjects. O'Donovan agreed and together they came up with the title, *Timber Talk*.

A few weeks later a second newspaper, The Askov American, also agreed to carry the column. Together, the newspapers claim weekly readership of over 7,000.

The initial agreement with Pat O'Donovan was

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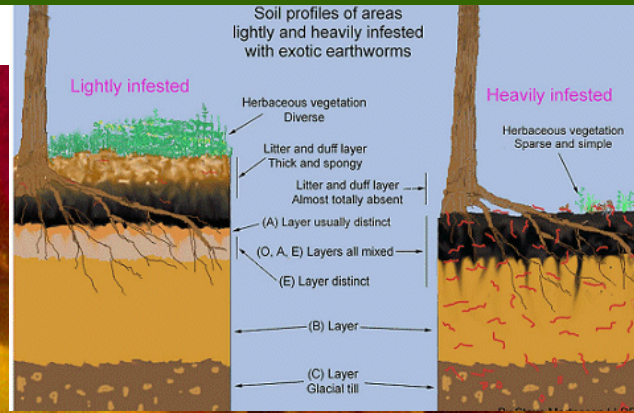
From Fall Foliage to Earth Worms

Many folks think earth worms are good for soil structure and improve vegetative growth. However, here in Minnesota, that is far from true particularly in our sugar maple forests. All earth worms in Minnesota are imported from Asia or Europe and are invasive species.

Historically our hardwood forests had a large duff layer, which is a layer of slowly decaying leaves that were the substrate for many wild flowers, ferns, and tree seedlings. Invasive worms eat this substrate and cause soil compression. This alters the soil structure which can lead to a reduced herbaceous layer, fewer seedlings, and soil erosion. Also, bare soil is more easily colonized by other invasive species like buckthorn, garlic mustard, and multiflora rose.

Once your forest is infested with earth worms there is little you can do to get rid of them. But they travel slowly, less than a 1/2 mile per 100 years, so we can slow their spread considerably. Do not dump unused fishing worms into lakes and streams, be very careful when transplanting plants and soils, and if your compost has earth worms freeze it for one week before using it in the forest.

For more information on earth worms in Minnesota consult <http://www.nrr.umn.edu/worms/>.



Picture from: <http://www.nrr.umn.edu/worms/forest.html>

Volunteer Opportunities

Angela Gupta is the Woodland Advisor Volunteers coordinator. To contact her call (888) 241-4536. To follow-up on the opportunities below please contact the person listed. For more detail and additional opportunities please check our website: <http://www.cnr.umn.edu/cfc/lwal>

- Sat., Oct. 8, 2005: Buckthorn Across Borders, 9:30-3:30, Bloomington, Help educate about and remove buckthorn. Check the website above for more details or call 952-858-0737.
- Wed., Oct. 12: Firewise Home Assessment Training, 1:00-4:00 pm, Elk River. If you're interested in volunteering to conduct Firewise property assessments this training is a must. Contact Tim Edgeton, Sherburne County Forester, at (763) 241-2939 or 2930edge@co.sherburne.mn.us for details.
- Collect seeds for Tree Trust's class "Seeds and the Life Cycle of Trees" in their Tree Trunk lessons. If you'd like more details about this project please see the web-page listed above.
- Help with the Suggested Readings for this Quarterly Newsletter. Only four readings are needed per year, topics and media can be variable. Please call Angie if you're interested.
- Million Acre II Conference Volunteers, Friday & Saturday, February 10 & 11, 2006 at the DECC in Duluth. Volunteers will be needed on both Friday and Saturday to take registrations at the conference, act as session moderators, provide assistance and directions to attendees (hall monitors), and be general assistance "runners". It is expected that volunteers will have a reduced registration fee in exchange for their service. Watch for information on how to volunteer later this fall.

"We can not do great things, only small things with great love."

- Mother Theresa

What is the School Forest Program?

Ever heard of the School Forest Program, offered by the MN DNR? The program works primarily with K – 12 schools to establish and maintain outdoor classrooms to teach forestry and natural resources in conjunction with core curriculum requirements. In 1949, the Minnesota legislature passed a mandate beginning the program and allowing the designation of tax-forfeited land for use as outdoor classrooms.

What do the sites look like?

Today there are 105 schools through out the state. The majority of sites are located in the deciduous and coniferous biomes. The smallest site is Northrup Urban School in Minneapolis at .5 acres and the largest site is Clearbrook-Gonvic at 350 acres. The average site size is 40 acres. The sites often have a mix of forested, wetland or pond, and prairie areas. And there are always lots of trails – either already developed or in the design stage!

What does a School Forest do?

Every school provides a slightly different program,

but in general classrooms go outside to learn math, reading, science, and more through nature. They often offer field days, with full school participation. The School Forest provides a different learning environment that engages students in a new way and provides an opportunity to explore the natural world.

Do they need help?

Yes! School Forests are always looking for good volunteers to assist with trail development, buckthorn clearing, or other site maintenance, work with teachers, and assist with teaching students about forestry and natural resources.

A few Woodland Advisors have volunteered with the School Forest Program already. Both WA and School Forest enjoy the partnership we have established! Look for more information about volunteer opportunities in the next issue. For more information about the School Forest Program, visit www.dnr.state.mn.us/schoolforests.

By Amy Kay Kerber, MN DNR



WA at Ramsey School Forest



Upcoming Events

Activities: Woodland Advisor Program Classes are underlined. For more information or to register please see the web-site www.cnr.umn.edu/cfc/lwal or call (888) 241-0724 ext. 6466. Please mark these dates!

October 2005

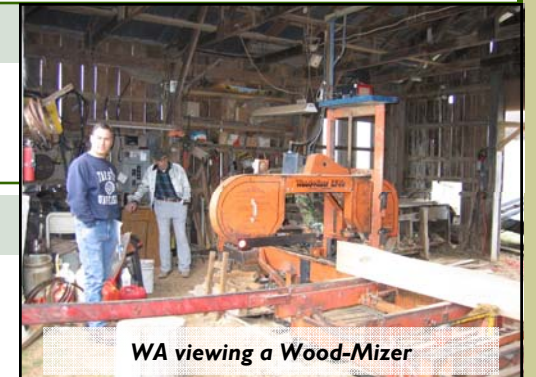
- Sat., Oct. 1: How to Use a GPS Receiver, 8:30 am-4:00 pm, Bunker Hills Activity Center, Andover
- Sat., Oct. 1: Chainsaw Safety, 8:30 am-2:00 pm, Bunker Hills Activity Center, Andover
- Sat., Oct. 8: How to Use a GPS Receiver, 8:30 am-4:00 pm, Izaak Walton League Lodge, Rochestser
- Mon., Oct. 10: Columbus Day
- Thurs., Oct. 13: What plant is that? Culinary and medicinal uses for forest plants, 4:00-7:00 pm, International Falls area
- Thurs., Oct. 13: Firewise Workshop, 3:00-5:00 & 7:00-9:00 pm, Livonia Town Hall, Zimmerman
- Tues., Oct. 18: Invasive Species I.D. & Control, 6:00-8:30 pm, South Central Technical College, Mankato
- Sat., Oct. 22: Balsam Management and Holiday Wreath Production Tour, 9:00 am-noon, Mickman Brothers, Inc., Ham Lake
- Mon., Oct. 31: Halloween

November 2005

- Sat., Nov. 19: Pruning and Direct Seeding of Hardwoods, 9:30-noon, Elk's Nature Center in Rasmussen Woods, Mankato
- Thurs., Nov. 24: Thanksgiving Day

December 2005

- Thurs., Dec. 1: Income Taxes and Family Forests, 6:00-9:00 pm, Rainy River Community College, International Falls
- Sat., Dec. 3: Nontimber Forest Products & Managing Your Woodland for Wildlife, times TBA, Sugarloaf Cover Interpretive Center, Schroeder
- Thurs., Dec. 8: Forest Certification Systems in Minnesota, 6:00-9:00 pm, location TBD, Cloquet
- Thurs., Dec. 8: Reaching your forestland ownership goals: Stewardship Planning and Cost Share Programs, 6:00-9:00 pm, Rainy River Community College, International Falls
- Sun., Dec. 25: Christmas
- Mon., Dec. 26-Jan. 2: Hanukah



WA viewing a Wood-Mizer

Million Acre II Conference & the Woodland Advisor Conference

The Woodland Advisor program is having a conference to meet other advisors, spend time exchanging information, and having a nice dinner. It will be on Thursday, February 9, 2006 at the U of MN's Cloquet Forestry Center. Participants can book rooms at the Forestry Center for Thursday night.

In addition to the Woodland Advisor Conference the MN

DNR is hosting the Million Acre II Conference that same weekend, February 10 & 11, at the DECC in Duluth. Friday will feature field tours and Saturday will have many concurrent presentations. This conference is in celebration of 2 million acres of MN land in Stewardship Plans.

Please mark your calendars and watch for more details.

Continued from Page 1

for 250 words a week but John quickly learned it's hard to tell a story in that limited space. The column now averages 1,000 words with one or two photos.

"The editors must like the material," John said, "because they publish everything I send them and have never changed a word. It was gratifying recently when the Hinckley News began a new Outdoors page with *Timber Talk* as the main feature."

"The best part of doing the column is the excuse it affords to go out and meet interesting people. A few examples of people I met while preparing a column are Randy Michel, a local sawmill operator, Katie Frerker, a University of Minnesota forestry graduate, Tony Fornengo, owner of a large, high volume logging operation, Steve Von Groven, manager of the General Andrews Tree Nursery and Charlie Blinn's forestry students."

Several of the columns have lead to field days which John has promoted. "It started with neighbor Don Opsahl's state record white pine," John said. "While touring his land to get a photo of the big tree, Don and I talked about a field day at his place. He agreed and we promoted it in the local area. Two DNR foresters acted as tour guides on a mile-long walk over Don's land that everyone enjoyed. Another event was hosted by neighbor Howard Gamble who demonstrated his simple set-up for making maple syrup. And yet another featured neighbor Richard Bergland demonstrating the artifacts he has found through years of exploring logging camps in the area."

"All in all, I am really lucky," John concluded, "having found a way to fulfill my Woodland Advisor obligation that people seem to appreciate and I enjoy doing."