

MCWOA NEWS

INSIDE THIS ISSUE:

	2
<i>Foresters Forum</i>	3
<i>Inside Story</i>	2
<i>To Do List for Taxes</i>	4
<i>New Blog</i>	5
<i>Tree Whiz for Kidz</i>	7
<i>Seed Starts</i>	9

Points of interest

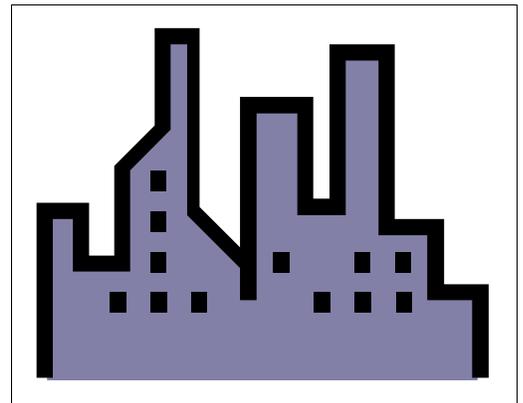
- Plenty to do with Spring coming
- Fertilize
- TAXES
- Seed Starts
- Lots of web info

DON'S DIARY

By: Don Campbell

Now that I'm retired my friends have asked me what I do with my time. I usually tell them, twice a day I walk our dogs Button and Tori. I also tell them that I go to the local restaurants for breakfast to get the local news on topics that aren't covered in the newspapers. Coyote hunting during the winter occupies a lot of my time while the field and forest are snow covered, and Pat's at home because of a lay-off. What I'm most proud of is the Timber Stand Improvements, TSI, work I'm doing in our woodlot.

Most of our woodlots need an intermediate thinning and the trees aren't commercially valuable for anything but firewood or making pallets. I started with stand 8 because it has the best accessibility. Stand 6 is our most valuable stand with mostly red oak and black cherry dominating the site, but it has no equipment accessibility at this time or I would have started with it.



Caption describing picture or graphic.

I started by using my forestry training after a few refresher lessons and inventoried the stand. Basically the Basil area per acre was 125 which is too high. I am lowering it to around 88 by removing a bunch of trees. You see Pat and I want to put the growth on our most valuable/productive trees. After the assessment was completed I marked the most valuable trees I wanted to keep with blue paint dots. Then I marked the trees I wanted removed with yellow

(Continued on page 2)

TWO CENTS

TREE SALES

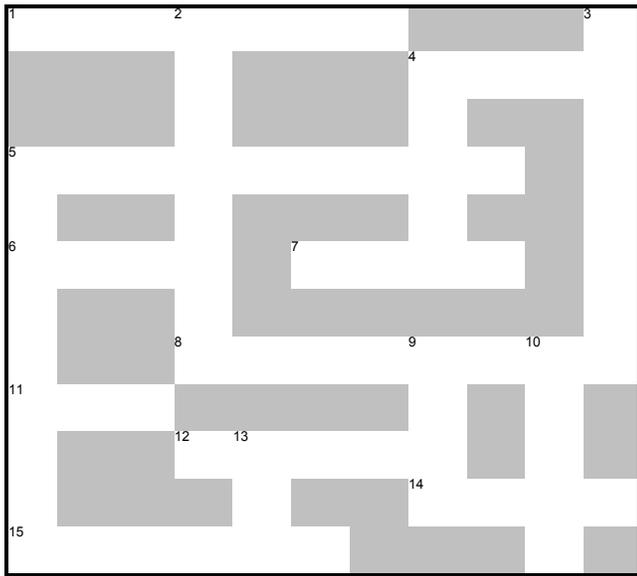
We have included two tree sales fliers with this mailing. One for the Mercer County Conservation District sale and one for Forest County.

NOTE the Forest County items must be picked up on the date in Tionesta. We are organizing a group pick-up, if you need someone to pick-up your order, forward a copy of your order to Pat Campbell.

The Mercer County sale pick-up is in Mercer.

Once again Allegheny College is hosting the Northeast PA Woodland Owners Convention. Last years program was quite informative. I suggest that if you have the time, consider attending for the day.

Just for Fun

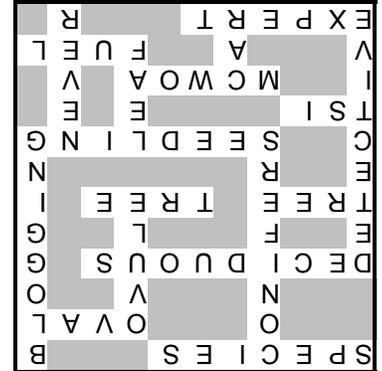


ACROSS

- 1 LIKE OAK OR MAPLE
- 4 NOT QUITE ROUND
- 5 FALLING AT MATURITY
- 6 OUR CROP
- 7 SIX AGAIN
- 8 STARTER
- 11 IMPROVEMENT (ABREV)
- 12 OUR ORG
- 14 ENERGY SOURCE
- 15 PROFESSIONAL

DOWN

- 2 HAVING CONES
- 3 INTERNET FORUM
- 4 FRUIT
- 5 HOLMES FOR ONE
- 9 TREE GREENERY
- 10 NOT ONCE
- 13 TRAVEL MODE



DON'S DIARY

(Continued from page 1)

paint slash marks. I had to keep in mind that I can't remove all of the bad trees nor can I keep all of the good trees. Uniform open spaces in the canopy are very important to accelerate the growth on the remaining trees.

We are using many of the down trees to make brush piles for rabbits escape cover. I used four 5 feet long, 8" to 12" diameter logs spaced 8" apart for the base. Then I covered those logs with 2 more layers of logs 5 feet long, 3" to 7" diameter. In the end it like a three tier layer cake except the bottom layer has opening for the rabbits to crawl through. Then we stacked a lot of the top branches over these piles. At this time I have 5 of these piles built in unit 8 and 11. I plan on building 5 to 10 more brush piles this winter and spring. To entice the rabbits I have placed a pile of branches trimmed off of apple trees beside them. The results of our effort have produced several very active brush piles.

Most of the trees I've cut are being utilized for firewood. We have electric heat in our new home and since the electric rates in this area have risen this winter substantially we have chosen to supplement our home heating bill by utilizing our wood burners.

Last but not least I went through stand #8 cutting branches less than 2 inches in diameter off of our crop trees up to 18' off the ground. This will create a 16' long for future harvests. Branches cut off trees 2 inches in diameter or less usual heal over quickly. The first log is usually the most valuable one on a tree. The reason I don't cut branches larger than 2 inches in diameter is that they will introduce rot into the tree thus degrading that log. If I wanted to create a den tree for wildlife I would cut larger branches and this would over time create a hollow opening in the tree the diameter of the branch I cut off.



The Forester's Forum

By: Mark Bodamer DCNR, Bureau of Forestry

Hardwood Tree Fertilization

Fertilizing trees is a subject that comes up through out the year. The application of fertilizer is used to enhance the trees resistance to insect and disease attack and to stimulate vigorous growth, especially the feeder roots. This article will be directed towards fertilizing individual hardwood (deciduous) trees such as fruit trees rather than forest trees.

You should first determine if you need to fertilize your trees. If there is poorly developed foliage and terminal shoot growth and/or poor fruit development, then you probably should try fertilizing the tree.

There are three things to consider before applying fertilizer; the method of application, the type and rate of application, and the timing of application. Let's look at application methods first.

You have three options other than hiring a commercial arborist. Your first option is that fertilizers may be applied to the tree as a foliage spray. The main advantage of this method is that the nutrient is absorbed by the leaves and is immediately available to the tree. The disadvantage is that a foliar application requires high pressure spray equipment and you will have to contend with weather conditions.

Your second option is a surface application. Fertilizers are often broadcast on the ground around the tree and worked into the soil with a hoe or rake. Because this method tends to promote the development of a shallow root system and makes the tree susceptible to drought injury, it is not recommended. However, if you do use this method a heavy watering should follow the application of fertilizer.

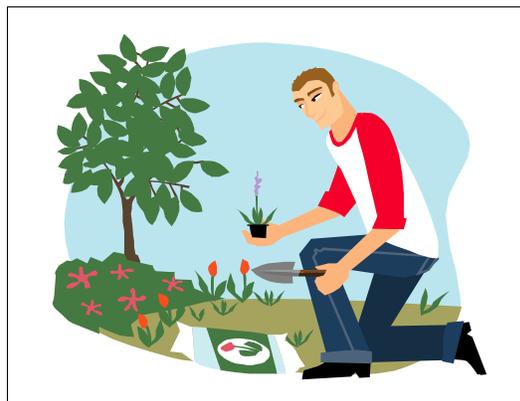
The third option, the punch bar method, is the one I recommend. The punch bar method of fertilizer application is the most practical means of fertilization for homeowners. All you need is some fer-

tilizer, a crowbar, a bucket, some sand (optional) and a trowel or small shovel. Equal parts by volume of sand and fertilizer are mixed together in the bucket. Then the mixture is divided equally between holes punched in the ground with the crowbar or some similar device. The holes should be around 20 inches deep and space 2 feet apart. You will need between 15 to 20 holes for each inch in diameter of the tree. The holes should be punched in the region of the feeder roots called the feeder root band. The feeder roots lie mostly in a band around the drip edge (a circular area whose circumference lies just beyond the spread of the outermost branches).

To determine the band width, measure out from the tree trunk to the drip edge. This will give you the crown radius. The inner edge of the band will be $\frac{2}{3}$ the crown radius in towards the trunk from the drip edge and the outer edge will be $\frac{1}{3}$ the crown radius out from the drip edge. Example: If you measure 12 feet from trunk to drip edge the feeder root band would be 8 feet in and 4 feet out from the drip edge. This is where the punch holes go. (see illustration at the end of this article) Once the holes are punched, distribute the sand fertilizer mix, add topsoil to fill the holes and "heal in". When finished, water thoroughly. Water is the mechanism that transports the nutrients into the feeder roots.

Next let's look at the type and rate of appli-

(Continued on page 6)



Caring for your trees to produce the target results



...fertilizer is used to enhance the trees resistance to insect and disease attack and to stimulate vigorous growth, especially the feeder roots.

Federal Income Taxes: Four Essential “To Do’s” for Forest Landowners

By: Michael G. Jacobson, PSU

As a forest landowner there are relatively simple things you can do to save money by paying less income tax. Did you know you can deduct original purchase costs and timber sale-related expenses from timber sale proceeds? Did you know that reporting your timber as a capital gain can reduce you tax rate by as much as 20%? Did you know you may be eligible for deducting up to \$10,000 per year of expenses related to stand establishment (i.e. regeneration)? In Pennsylvania, regeneration includes costs of fencing, herbicides, and of course tree planting. These, among others, are tax incentives offered by the IRS specifically for timber growers in the US. Over the last 20-30 years the Congress passed laws to encourage timber production and tree establishment. More information about these and other tax incentives is found at the end of this article. Before moving forward consider these four important points to get you on your way:

1. Have a profit motive to take advantage of tax incentives. The government’s timber tax incentives are in place to stimulate forest investment and production for wood and fiber (we are not yet there for tax incentives for environmental services from forests such as carbon, clean air, etc). Timber investment and production implies a profit, and the IRS wants to see your profit motive. However, a profit motive doesn’t mean you have to cut timber often, but in your management plan you need to demonstrate that at some point in the future you intend to sell timber and hopefully make a profit. For the IRS, the profit you are showing from growing timber is the appreciation in the value of the timber, i.e. its physical growth and quality is enhanced over time. We know in Pennsylvania that it takes decades for timber to mature and so having a timber sale perhaps only once in your lifetime is standard practice.

2. Have a well written forest management plan. Not only is this the most important

document every forest landowner should have, it is also the first item an IRS auditor will look for. A management plan can put to rest many tax-related problems. Management plans come in many shapes and sizes, from detailed stewardship plans, to more simple tree farm plans. (Note: there may be government cost share monies are available for writing your management plan which may be excludable from income taxes). All plans should address your forest conditions, management objectives, and future activities. From the IRS perspective, the type of plan does not matter as long as the profit motive is well expressed. This implies showing growth, yield and harvest schedules.

3. Keep accurate and complete records. Time spent record keeping is time well spent. If you only occasionally have forest management activity (i.e. forest management expenses incurred or income received) a shoe box method works fine. More active owners may want to keep something more detailed and formal. You should become familiar with Form T, the basic timber record keeping Form provided by IRS. Keep records of everything related to your forest management. Receipts from registration, mileage and meals attending your local woodland owner’s workshop and consultant fees are typical expenses that can be deducted annually from your income taxes. Remember to separate personal expenses from forest management ones.

4. Finally, tying these all together, create a professional tax team. Maximizing the tax advantages offered by the IRS requires a variety of expertise. A landowner need not be a tax expert to but needs to ask the right questions. First, is a professional forester who is deals with forestry specific issues such as quantifying timber volume and value. This information is used, for example, in determining allowable deductions from timber sales revenues. Next, are financial advisors which

(Continued on page 5)

Over the last 20-30 years the Congress passed laws to encourage timber production and tree establishment

KEYS

1. *Have a profit motive*
2. *Have a written Management Plan*
3. *Keep Records*
4. *Consult experts*

... TAXES

(Continued from page 4)

may include an accountant, bookkeeper, tax preparer, banker or a combination thereof. One of the financial advisor's main goal is to help you minimize your tax burden. An attorney is another member of the team. Attorneys are critical when it comes decisions about business entities (sole proprietorship, partnerships, trusts etc), and estate planning (gifting or bequeathing assets). The key to successful forest management is having these members of the team understand your goals and objectives and work together. Where can one find knowledge professional? Penn State extension keeps a list of over 300 people who have taken our one-day intensive tax seminar. Don't forget your family is also a part of the team and the decision making process.

Tax laws and the IRS Code are not only confusing but change constantly. Keeping up to date requires diligence that includes working with you tax team and understanding the issues. Short courses for forest landowners on tax issues are available from Penn State Extension (rnrext.cas.psu.edu).

Also, suggested readings range from a very simple two- pager annually distributed by the USDA Forest Service called Tax Tips, to a Penn State publication, Timber Taxation I called a primer, to the detailed USDA Forest Service Handbook on Federal Incomes Taxes for Forest Landowners. These publications and more can be found at an excellent web site (www.timbertax.org).

Tax laws and the IRS Code are not only confusing but change constantly

BLOGGING FOR FINANCE ISSUES

http://www.personal.psu.edu/mgj2/blogs/forest_finance_issues_in_pennsylvania_and_beyond/

Michael Jacobson

Associate Professor/Ext Forester
 Pennsylvania State University, School of Forest Resources
 University Park, PA.

Has started a web blog for Forest Finance related issues in Pennsylvania

You can find the blog at the above noted site

Other Topics currently being discussed include:

Profitability of woodchips for bioenergy in Pennsylvania?

The Future is Now: Bioenergy Opportunities from Pennsylvania Forests

The link will be added to the MCWOA website shortly www.MCWOA.org



Timing of application is critical

FORUM

(Continued from page 3)

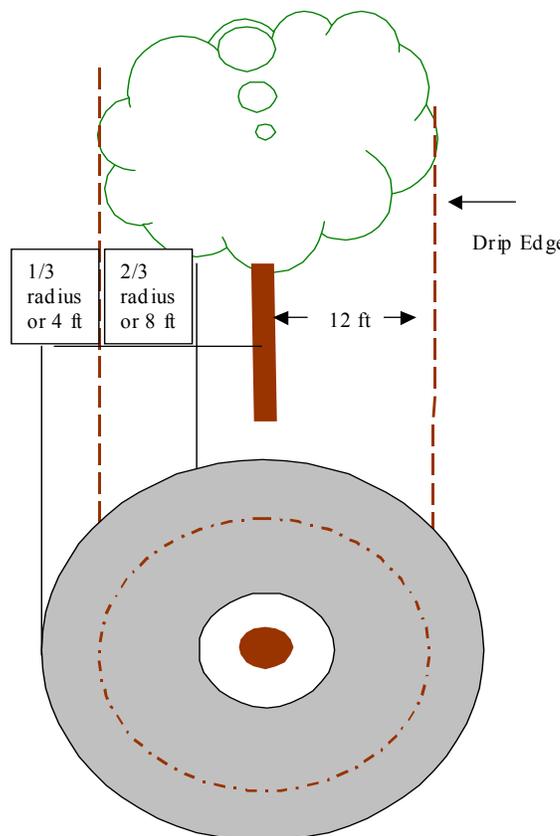
cation. Any complete 5-10-10 or 10-20-20 granulated fertilizer can be used. However, don't use fertilizer containing weed killers. Fertilizers should be applied at the rate of 2 pounds/inch diameter (10-20-20) or 4 pounds/inch diameter (5-10-10) for trees over 6 inches diameter. Trees 6 inches and smaller in diameter should have only half this amount. For example, a tree 12 inches in diameter should have 24 to 48 pounds; a tree 4 inches in diameter would need only 8 to 16 pounds of fertilizer.

Timing of application is critical. Fertilizers applied by the punch bar method should be applied in late fall, early winter before the soil freezes or in early spring as soon as the soil thaws. Both times allow uptake of nutrients for spring bud development and growth. Summer and early fall applications are not

recommended since such treatments will stimulate growth and production of soft, succulent tissues that will not harden properly therefore being subject to winter injury.

One other means of fertilization is with commercial tree fertilization spikes that are pushed into the ground under the drip edge. I've used them but have not had the positive results as with granular fertilizers applied by the punch bar method. Remember, the first step is determining if the tree needs fertilized. Over-fertilization can have detrimental effects on many species.

There's a lot that I can't cover in this short column. However, there are numerous articles on tree fertilization on the web. Just GOOGLE and enjoy. Also, if you have questions don't hesitate to contact me at 724-253-3634 or mbodamer@state.pa.us.



Illustration

For a tree with a 12 ft crown radius.

From the drip edge -

2/3 or 8 ft toward the trunk and
1/3 or 4 ft outside the drip edge

Place fertilizing holes within the shaded area

TREE WHIZ FOR KIDZ

Are you a Tree Leaf Detective?

Tree detectives will soon be running about the woods. Spring is about to start and with it the greening of the forest. Trees will begin to put on their seasonal dress of leaves. Leaves are one way to identify what type of tree you are looking at, climbing or sitting under. The first step in tree identification is knowing that there are always distinguishing characteristics that separate one tree species from another. By examining different tree parts you will be able to confidently identify the different trees around your home or school. This will require some careful detective work on your part, but it should be fun and easy.

Here are some clues that you will need to examine:

- **TREE TYPE** --Deciduous or Conifer? Determining these things starts you off on your way to tree identification.
- **LEAF** --Leaves are often the easiest way to identify most trees. Are the leaves arranged in an opposite or alternate pattern? What are the characteristics of the leaf? And remember two leaves from the same tree may be similar and not identical.
- **BARK** --Bark can be helpful for identifying some types of trees. This will take some progressive detective work on your part.
- **FRUIT** --The wide variety of fruit shapes makes them useful when identifying trees. You think of fruit as something you eat, wildlife may eat the fruits you would not.
- **TWIG** --You can actually tell a lot just by looking at the twig.
- **FORM** --The way a tree grows can tell you a great deal about a tree.

After collecting all of your clues, you should use a leaf key to verify the tree species you are identifying. These can be found on the internet or a field guide book that you can carry with you into the woods. Check your library or bookstore.

But what about winter? As you become familiar with the trees in the woods, try a winter walk when you have no leaves to base your study on! Learn Tree ID by bark, twig and shape. This takes a bit detective work.

TREE TYPE

When identifying trees, you will need to determine whether they are conifers or deciduous trees.

Trees that grow cones are in a group called conifers. The cones of the conifers are very important because they are the place where the tree makes and shelters its seeds. Cones are made up of many scales. Scales are a kind of shelter for the seed. When it's time, the scales of the cone open and the seeds fall to the ground. Because the seeds sit on the scales and are not totally protected, conifer trees can also be grouped as gymnosperms. Gymnosperm means as "naked seed". This group is often referred to as softwoods. Gymnosperms usually have needles that stay green throughout the year. Examples are pines, cedars, spruces and firs. Some gymnosperms do drop their leaves like the ginkgo for example.

Deciduous means "falling off at maturity" or "tending to fall off" (deriving from the Latin word

(Continued on page 8)

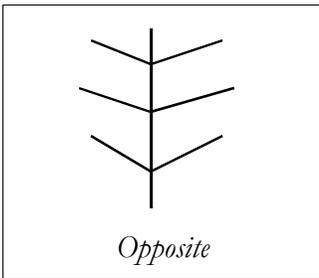
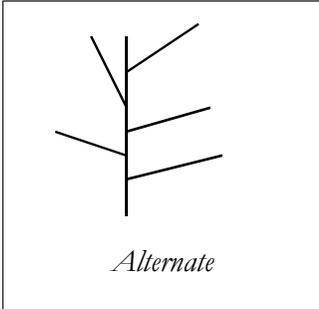


EXAMINE, TRACKS AND
LOOK FOR DETAILS.

When identifying
trees, you will need
to determine
whether they are
conifers or
deciduous trees.



DESCRIPTIONS



TREE WHIZ FOR KIDZ



Take a look at a leaf

(Continued from page 7)

deciduous, to fall off) and is typically used in reference to trees or shrubs that lose their leaves seasonally and to the shedding of other plant structures such as petals after flowering or fruit when ripe. In a more specific sense deciduous means the dropping of a part that is no longer needed, or falling away after its purpose is finished.

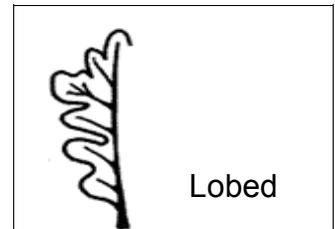
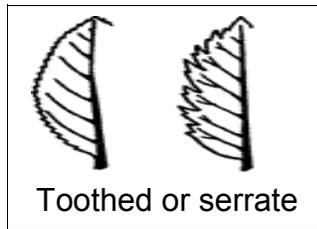
Angiosperms are the class of plants in which the mature seed is surrounded by the ovule or fruit (think of an apple). This group is often referred to as hardwoods. Angiosperms are trees have broad leaves that *usually* change color and die every autumn. Oaks, maples and dogwoods are examples of deciduous trees. The rhododendron is an example of an angiosperms that you find holding its leaves.

LEAF

Leaves either grow on opposite or alternate sides of a twig. If they are growing on opposite sides of a twig, there is a very good chance that the tree is a maple, ash or dogwood.

Buds will also be on opposite or alternate sides of a twig. This is very helpful during winter tree identification.

Individual leaves can also be classified as either simple or compound (several to many leaflets per leaf). See the samples to the left of the page.



Leaf margins (the edge around the leaf) can have many different forms.

The shape of the leaf is very important in helping identify a particular tree. Leaves in the same family will, sometimes, look very similar and have similar common names.

Leaves can grow on conifers as either scales, single needles, or in groups called fascicles. Cedar leaves grow as scales. Spruces, firs, hemlocks as well as others grow single needles. Pines grow needles in fascicles.

As you become more acquainted with leaf identification, also begin to look at the following characteristics. Next winter see if you can find the winter clues to name the tree.

Tree bark can vary greatly throughout the life of a tree, often becoming rougher as a tree grows. Only a few trees (such as Beech) retain smooth bark throughout their life.

Form refers to the overall growth pattern of a tree. Some trees grow very straight with narrow branching, while others may be short with very wide branching. To examine the form of a tree, it is best to stand a short distance away. It is also important to realize that the same tree species can have different forms depending on whether or not it is growing in the open or in a crowded forest.

Twigs grow in a variety of shapes, colors and sizes. Some twigs are stout while others are thin, some may be hairy while others are not, and some have large buds while others have small buds. Twigs offer valuable clues about the identity of a tree, especially in the winter.

STARTING WITH A SEED

BY: GARY MICKSY, MERCER COUNTY EXTENSION OFFICE

Our recent MCWOA member survey indicated substantial interest in starting trees from seed and successfully growing them on your property. Collecting seed and growing young seedlings can be an enjoyable learning experience and a great way to make a personal connection to your property. For some, the desire to grow their own seedlings will result from an emotional attachment to a particular tree – one with a significant family history. For others, the drive may simply grow from a wish to enhance species diversity on your property. Regardless of your reason for wanting to grow your own seedlings, several items should be considered in order avoid potential disappointment:

- What species do you wish to propagate? This is important as different species will have different requirements for successful culture.
- When should seed be collected and what types of storage/planting requirements exist for this species
- How many trees do you wish to produce?
- Direct planting or eventual transplanting? Some species present unique transplanting considerations.
- How will you protect your seedlings from potential pests and diseases?
- How do you plan on dealing with competing vegetation? (weeds)

Successful culture depends on developing an adequate understanding of the specific needs of the species you intend to grow. Many resources are available to assist you in becoming a successful propagator. Here are some useful and reader friendly sources:

Iowa State University, Horticulture
“Germination of Tree Seed”

<http://www.ipm.iastate.edu/ipm/hortnews/2000/8-11-2000/germtreeseed.html>
 You will find easy to understand explanations of seed dormancy, scarification, and

stratification requirements along with information on collecting and planting seed from several species.

Penn State Horticulture **“Soil Management in Home Gardens and Landscapes”**

http://hortweb.cas.psu.edu/pubs/pdfs/lscpe/soil_lscpe.pdf

Ottawa Horticultural Society

<http://www.ottawahort.org/growtrees.htm>

This site features a very good pdf:

Collection And Care Of Acorns A Practical Guide For Seed Collectors And Nursery Managers

by Dr. Frank Bonner

Collection And Care Of Acorns A Practical Guide For Seed Collectors And Nursery Managers

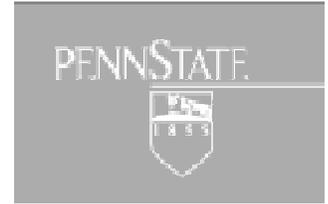
by Dr. Frank Bonner

Other recommended references on the propagation of trees and shrubs include:

- **The Reference Manual of Woody Plant Propagation** by Michael Dirr and Charles Heuser Jr.,
- **Plant Propagation: Principles and Practices** by Hudson Hartmann, Dale Kester, Fred Davies Jr., and Robert Geneve
- **Seeds of Woody Plants in North America** by James Young and Cheryl Young.

Available at your Cooperative Extension Office or on-line at PSU Horticulture

Many of the topics previously mentioned will be addressed at our July 15th American Chestnut Site Selection and Aftercare meeting to be held the Mercer Extension Office and Jim Hissom’s Otter Creek Tree Farm beginning at 2:00 P.M.



Many of these topics will be addressed at the
JULY 15th
 American Chestnut
 Site Selection and
 Aftercare program

Mercer County Woodland Owners Association

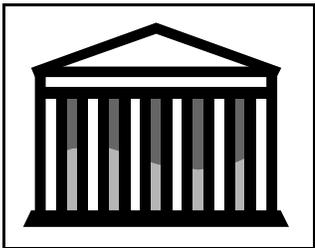
Attn: Pat Campbell, Sec
778 Sunol Road
Cochran, PA 16314

Email: MCWOA@yahoo.com

We're on the web.
www.MCWOA.org



MCWOA



Upcoming Events

March 8—Saturday—*Income Opportunities in Agriculture*—PSU Beaver Campus. Includes a session on growing Ginseng

March 12—Wednesday—BOARD MEETING 7 pm Extension office

March 29 - Saturday *Northwest PA Woodland Owners Convention*—Allegheny College—8:30 am—4:00 pm

May 22—Thursday **Growing and using Herbs*, Plant Herb Farm, Mercer PA 7:00 pm

June 21— Saturday- *Tour and Picnic at George Freeman's Tree Farm* in Knox, PA, Joint program with WOCVA

July 13th—Sunday — *American Chestnut Site Selection Program* , County Extension Office 2:00 p.m.

YOUR MCWOA ORGANIZATION

Officers: President Robert McGhee
Vice Pres Alan James
Sec/Tres Pat Campbell (814)-425-2700
Email: MCWOA@yahoo.com

Board Members: Albert Law John Scheafnocker Donald Campbell
Patrick Kelly Dane Mitchell

Advisors: DCNR, Bureau Forestry Mark Bodamer (724)-253-3634
Mercer County Extension Office Gary Micsky (724) 662-3141

MEMBERSHIP

TYPE	Dues	Description
Lifetime	\$200	Individual Lifetime, Woodland owner, voting member
Family	\$15	Immediate household, Woodland owner, 1 voting member
Individual	\$10	Individual, Woodland owner, voting member
Associate	\$5	Individual, Non-Woodland owner, non-voting member
Junior	\$2	Individual age 16 yrs and younger, non-voting member
Sponsor	\$10	Group or Business interested in Woodland Mgmt, non-voting

ALL MEMBERS receive newsletter, mailings, and MCWOA event admissions.

MCWOA NEWS Letters will be discontinued if memberships are not current.