

The attached guidance, which includes several chapters of the Timber Sale (2461) and Public Forest Lands (2460.5) Handbooks, was developed to inform and provide additional direction to department staff and county forest partners in the sale of timber and the management of public lands, including department lands and county forests enrolled under Wis. Stats. 28.11. The sale of timber on department lands is authorized under Wis. Stats. s 28.05(1) and on county forest lands under Wis. Stats. s 28.11(6).

This draft guidance was developed by the Public Lands Team, which is comprised of department staff and a Wisconsin County Forest Association representative. The following chapters would be amended in this update:

- Timber Sale Handbook Chapter 40 – Base Stumpage Rates
- Timber Sale Handbook Chapter 73 – Contract Amendment
- Timber Sale Handbook Chapter 81 – Sale Administration – Transaction/Remittance
- Public Forest Lands Handbook Chapter 240-10 – County Forest Comprehensive Land Use Plan
- Public Forest Lands Handbook Chapter 250-30 – Entry of County Forest Lands
- Public Forest Lands Handbook Chapter 250-50 – County Forest Withdrawal

We are now soliciting comments from the public on this guidance. Only the text highlighted in yellow has been added or revised since the last version of this guidance. Once the 21 day notice period is complete, all comments will be considered, revisions will be made to the guidance documents as needed, and final guidance will be made available to internal and external stakeholders. Comments related to this draft guidance document should be sent to County & Public Forest Specialist – Joe Schwantes at: joseph.schwantes@wisconsin.gov.

"A" NOTICE

State/Cnty BASE STUMPAGE RATES

Base stumpage rates in this chapter should be used in appraising timber on county forests and DNR-owned land. Rates are revised annually.

In counties with a county forest, county forest rates should also be used on DNR land other than northern state forests.

In counties without a county forest, appropriate area values should be used as appraisal rates on DNR land.

The following rates are based upon the formula:

$$\frac{\left[\begin{array}{c} \text{wtd avg} \\ \text{current year minus 3} \\ \text{stumpage value} \end{array} + \begin{array}{c} \text{wtd avg} \\ \text{current year minus 2} \\ \text{stumpage value} \end{array} + \begin{array}{c} \text{wtd avg} \\ \text{current year minus 1} \\ \text{stumpage value} \end{array} \right] + \begin{array}{c} \text{wtd avg} \\ \text{current year minus 1} \\ \text{stumpage value} \end{array}}{\begin{array}{c} \text{\# of years of wtd avg} \\ \text{stumpage values} \end{array}} = \text{Weighted Average Stumpage Value}$$

2 (if there is a wtd avg current year minus 1 stumpage value, otherwise it's 1)

The Base Stumpage Rate is then converted back to a 1.00 factor by the following equation:

$$\frac{1}{\begin{array}{c} \text{avg} \\ \text{appraisal} \\ \text{factor} \end{array}} \times \text{Weighted Average = Current Base Stumpage Rate Stumpage Value}$$

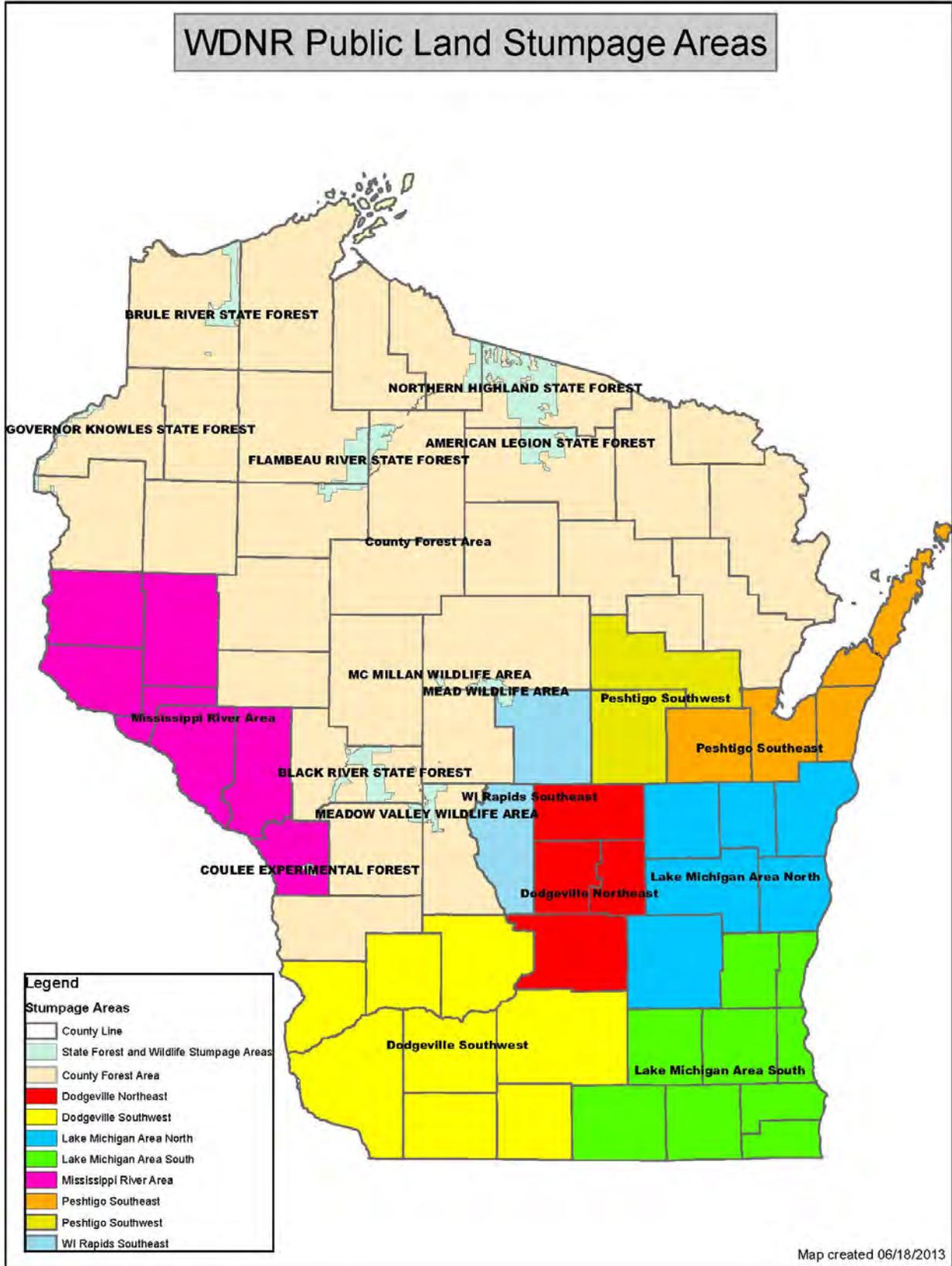
$$= \frac{\begin{array}{c} \text{wtd avg} \\ \text{current year} \\ \text{stumpage value} \end{array}}{\text{Sum of volumes by species}} = \frac{\text{Sum of (volumes X stumpage value) by species}}{\text{Sum of volumes by species}}$$

$$\begin{array}{c} \text{wtd avg} \\ \text{appraisal} \\ \text{factor} \end{array} = \frac{\text{Sum of (volumes X appraisal factor) by species}}{\text{Sum of volumes by species}}$$

It is important that "average," as it relates to stumpage appraisal factors, be tied to timber actually put on the market. Sale prices on all timber sold during that period is used in the calculation of the new base stumpage rates each year. All sale prices are adjusted by their associated appraisal factor to arrive at a market value of "average timber." If similar timber is factored significantly above or below 1.0, its selling price will artificially inflate or deflate the future base stumpage rate.

If base stumpage rates are updated between the time the sale is established and when it is advertised, the base stumpage rates do not need to be changed unless the forester or property manager believes it would be beneficial. If the appraisal is more than two years old, stumpage appraisal values must be re-evaluated before timber is sold. When a reappraisal is required, old figures can be lined out and new figures written in for the new appraisal. If a reappraisal requires major changes it may be necessary to prepare a new Form 2460-1.

If the reappraisal changes the appraised value, it must be resubmitted for approval prior to sale.



Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Marinette County Forest		Oconto County Forest		Florence County Forest		Peshtigo Southwest	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$50.00		\$50.00		\$80.00		\$60.00	
	F - Fir	\$50.00		\$35.00		\$90.00		\$50.00	
	H - Hemlock	\$50.00		\$53.00		\$90.00		\$100.00	
	PJ - Jack Pine	\$80.00		\$100.00		\$90.00		\$36.00	
	PR - Red Pine	\$120.00		\$110.00		\$140.00		\$130.00	
	PW - White Pine	\$120.00		\$100.00		\$140.00		\$146.00	
	S - Spruce	\$60.00		\$90.00		\$90.00		\$80.00	
	T - Tamarack	\$40.00		\$35.00		\$90.00		\$35.00	
	A - Aspen	\$55.00		\$60.00		\$80.00		\$56.00	
	AS - Ash	\$130.00		\$154.00		\$175.00		\$150.00	
	BA - Basswood	\$175.00		\$124.00		\$175.00		\$125.00	
	BE - Beech	NA		\$105.00		NA		NA	
	BW - White Birch	\$150.00		\$184.00		\$225.00		\$100.00	
	BY - Yellow Birch	\$250.00		\$150.00		\$125.00		\$130.00	
	CH - Cherry	NA		NA		NA		NA	
	CW - Cottonwood	NA		NA		NA		\$20.00	
	E - Elm	\$120.00		\$125.00		\$150.00		\$150.00	
	HI - Hickory	NA		NA		NA		\$100.00	
	MH - Sugar Maple	\$300.00		\$310.00		\$300.00		\$250.00	
	MO - Other Maple	\$120.00		\$130.00		\$180.00		\$150.00	
	MR - Red Maple	\$120.00		\$176.00		\$160.00		\$167.00	
	MX - Mixed Hardwood	\$175.00		\$113.00		\$250.00		\$116.00	
	OO - Other Oak	\$130.00		\$135.00		\$250.00		\$128.00	
	OR - Red Oak	\$300.00		\$300.00		\$250.00		\$250.00	
	OW - White Oak	\$130.00		\$110.00		\$110.00		\$200.00	
	W - Walnut	NA		NA		NA		NA	
	WI - Willow	NA		NA		NA		NA	
15 / 15T – Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX – Mixed Hardwood	NA	NA	\$45.00	NA	\$40.00	NA	NA	NA
	A - Aspen	NA	NA	NA	NA	\$50.00	\$20.00	NA	NA
	OO – Other Oak	NA	NA	\$20.00	\$7.30	\$40.00	\$14.50	NA	NA
	PR - Red Pine	NA	NA	\$75.00	\$33.30	\$52.00	\$23.10	NA	NA
	CX – Mixed Conifer	NA	NA	\$40.00	\$18.80	\$30.00	\$14.10	NA	NA
	AS - Ash	NA	NA	NA	NA	\$50.00	NA	NA	NA
	BW – White Birch	NA	NA	NA	NA	\$40.00	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$65.00	\$26.70	\$61.00	\$22.20	\$60.00	\$26.70	\$35.00	\$15.60
	PW - White Pine	\$25.00	\$11.90	\$39.00	\$17.60	\$30.00	\$14.30	\$30.00	\$14.30
	S - Spruce	\$30.00	\$15.00	\$40.00	\$18.50	\$35.00	\$17.50	\$20.00	\$10.00
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$25.00	\$15.90	\$35.00	\$19.10	\$10.00	\$6.40	\$5.00	\$3.20
	F - Fir	\$20.00	\$9.40	\$29.00	\$12.70	\$20.00	\$9.40	\$8.00	\$3.80
	H - Hemlock	\$10.00	\$4.20	\$12.00	\$7.90	\$15.00	\$6.30	\$8.00	\$3.30
	PJ - Jack Pine	\$45.00	\$21.20	\$36.00	\$14.10	\$40.00	\$18.80	\$30.00	\$14.10
	PR - Red Pine	\$50.00	\$20.00	\$44.00	\$17.80	\$50.00	\$22.20	\$49.00	\$21.80
	PW - White Pine	\$25.00	\$11.90	\$20.00	\$13.30	\$20.00	\$9.50	\$40.00	\$19.10
	S - Spruce	\$35.00	\$15.00	\$30.00	\$15.00	\$30.00	\$15.00	\$20.00	\$10.00
	T - Tamarack	\$20.00	\$8.60	\$35.00	\$15.10	\$30.00	\$12.90	\$25.00	\$10.80
	A - Aspen	\$30.00	\$13.30	\$35.00	\$15.60	\$37.00	\$16.40	\$20.00	\$8.90
	BA - Basswood	\$8.00	\$4.20	\$20.00	\$10.40	\$10.00	\$5.20	\$8.00	\$4.20
	BG - Balm of Gilead	\$12.00	\$4.90	NA	NA	\$10.00	\$4.10	\$15.00	\$6.10
	BW - White Birch	\$30.00	\$12.50	\$30.00	\$12.50	\$35.00	\$14.60	\$15.00	\$6.30
	E - Elm	NA	NA	NA	NA	NA	NA	\$30.00	\$12.00
	MO - Other Maple	NA	NA	\$30.00	\$13.20	NA	NA	\$30.00	NA
	MR - Red Maple	NA	NA	\$30.00	\$13.20	\$35.00	\$15.40	NA	NA
	MX - Mixed Hardwood	\$30.00	NA	\$28.00	NA	\$35.00	NA	\$20.00	\$15.00
	OO - Other Oak	\$30.00	\$10.90	\$35.00	\$12.70	\$30.00	\$10.90	\$19.00	\$6.90
	OR - Red Oak	\$30.00	\$10.90	\$28.00	\$10.20	\$30.00	\$10.90	\$15.00	NA
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
23 / 23T - Fuelwood	<i>*Only for dead / cull not merchantable as cords / logs</i>	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX - All Species	\$25.00	\$10.00	\$28.00	\$9.20	\$8.00	\$3.20	\$10.00	\$4.00
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$20.00	\$12.70	\$25.20	\$16.00	NA	NA	\$6.70	\$4.30
	F - Fir	\$16.00	\$7.50	\$17.60	\$8.30	\$25.00	\$11.80	\$6.70	\$3.20
	H - Hemlock	\$8.00	\$3.30	\$15.10	\$6.30	NA	NA	\$6.70	\$2.80
	PJ - Jack Pine	\$32.00	\$15.10	\$21.80	\$10.30	\$42.00	\$19.80	\$25.20	\$11.90
	PR - Red Pine	\$36.00	\$16.00	\$26.90	\$12.00	\$52.00	\$23.10	\$41.20	\$18.30
	PW - White Pine	\$20.00	\$9.50	\$21.80	\$10.40	\$35.00	\$16.70	\$33.60	\$16.00
	S - Spruce	\$24.00	\$12.00	\$21.80	\$10.90	\$35.00	\$17.50	\$12.60	\$6.30

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BASE STUMPAGE RATES									
Product	Species	Marinette County Forest		Oconto County Forest		Florence County Forest		Peshtigo Southwest	
		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)									
	T - Tamarack	\$12.00	\$5.20	\$21.80	\$9.40	\$32.00	\$13.80	\$21.00	\$9.00
	A - Aspen	\$24.00	\$12.70	\$19.40	\$8.60	\$39.00	\$17.30	\$20.30	\$9.00
	BA - Basswood	\$6.00	\$3.10	\$8.40	\$4.40	\$13.00	\$6.80	\$6.70	\$3.50
	BG - Balm of Gilead	\$9.00	\$3.70	NA	NA	NA	NA	\$12.60	\$5.60
	BW - White Birch	\$24.00	\$10.00	\$23.50	\$9.80	\$35.00	\$14.60	\$12.60	\$5.30
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	\$23.50	\$10.30	\$37.00	\$16.30	NA	NA
	MR - Red Maple	NA	NA	\$23.50	\$10.30	\$37.00	\$16.30	NA	NA
	MX - Mixed Hardwood	\$24.00	NA	\$23.50	\$10.30	\$37.00	NA	\$16.00	NA
	OO - Other Oak	\$24.00	\$8.70	\$21.80	\$7.90	\$35.00	\$12.70	\$14.80	\$5.40
	OR - Red Oak	NA	NA	\$21.80	\$7.90	\$35.00	\$12.70	NA	NA
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
26 / 26T – Fine Woody Material (<4" dib)									
	A - Aspen	\$1.00	\$0.50	\$1.00	\$0.50	\$2.00	\$1.00	\$1.00	\$0.50
	MX - Mixed Hardwood	\$1.00	\$0.50	\$1.00	\$0.50	\$2.00	\$1.00	\$1.00	\$0.50
	OO - Other Oak	\$1.00	\$0.50	\$1.00	\$0.50	\$2.00	\$1.00	\$1.00	\$0.50
	PR - Red Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$2.00	\$1.00	\$1.00	\$0.50
	PJ - Jack Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$2.00	\$1.00	\$1.00	\$0.50
	PW - White Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$2.00	\$1.00	\$1.00	\$0.50
	F - Fir	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA	\$1.00	\$0.50
Posts and Poles									
		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.17		\$0.19		\$0.50		\$0.18	
32 - 10'-12'	Record by actual species code.	\$0.35		\$0.38		\$6.00		\$0.36	
33 - 14'-16'	Record by actual species code.	\$0.57		\$0.71		\$0.70		\$0.64	
34 - 18'-20'	Record by actual species code.	\$0.95		\$1.18		\$10.00		\$1.06	
35 - 21'-30'	Record by actual species code.	\$2.05		\$2.80		\$2.70		\$2.45	
36 - 31'-40'	Record by actual species code.	\$4.51		\$6.16		\$20.00		\$5.39	
37 - 41'-50'	Record by actual species code.	\$7.18		\$9.80		\$9.50		\$8.58	
38 - 51'-60'	Record by actual species code.	\$9.84		\$13.44		\$30.00		\$11.76	
39 - 61'-70'	Record by actual species code.	\$12.71		\$17.36		\$17.00		\$15.19	
Christmas Trees									
		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$1.00		\$5.00		\$1.00	
41 - Sheared	Record by actual species code.	\$3.50		\$3.50		\$5.00		\$3.50	

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BASE STUMPAGE RATES									
Product	Species	Peshigo Southeast		Chippewa County Forest		Eau Claire County Forest		Clark County Forest	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$60.00		\$50.00		\$22.00		NA	
	F - Fir	\$50.00		\$50.00		\$50.00		\$50.00	
	H - Hemlock	\$45.00		\$60.00		\$29.00		NA	
	PJ - Jack Pine	\$50.00		\$50.00		\$100.00		\$80.00	
	PR - Red Pine	\$100.00		\$124.00		\$100.00		\$120.00	
	PW - White Pine	\$115.00		\$120.00		\$95.00		\$120.00	
	S - Spruce	\$106.00		\$90.00		\$80.00		\$80.00	
	T - Tamarack	\$35.00		\$50.00		\$60.00		\$55.00	
	A - Aspen	\$60.00		\$59.00		\$70.00		\$85.00	
	AS - Ash	\$125.00		\$202.00		\$90.00		\$140.00	
	BA - Basswood	\$150.00		\$190.00		\$80.00		\$140.00	
	BE - Beech	\$100.00		NA		NA		NA	
	BW - White Birch	\$170.00		\$117.00		\$80.00		\$140.00	
	BY - Yellow Birch	\$180.00		\$140.00		\$69.00		\$140.00	
	CH - Cherry	\$300.00		NA		NA		NA	
	CW - Cottonwood	\$20.00		NA		NA		NA	
	E - Elm	\$150.00		\$140.00		\$85.00		\$100.00	
	HI - Hickory	\$100.00		NA		NA		NA	
	MH - Sugar Maple	\$321.00		\$345.00		\$220.00		\$140.00	
	MO - Other Maple	\$125.00		\$140.00		\$161.00		\$140.00	
	MR - Red Maple	\$190.00		\$243.00		\$125.00		\$140.00	
	MX - Mixed Hardwood	\$116.00		\$206.00		\$100.00		\$140.00	
	OO - Other Oak	\$128.00		\$169.00		\$100.00		\$125.00	
	OR - Red Oak	\$250.00		\$433.00		\$250.00		\$300.00	
	OW - White Oak	\$200.00		\$133.00		\$125.00		\$190.00	
	W - Walnut	\$600.00		NA		NA		NA	
	WI - Willow	\$5.00		NA		NA		NA	
15 / 15T - Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX - Mixed Hardwood	\$40.00	NA	\$50.00	NA	\$40.00	NA	\$38.00	\$16.50
	A - Aspen	\$50.00	\$22.20	NA	NA	NA	NA	\$38.00	\$17.00
	OO - Other Oak	NA	NA	NA	NA	\$30.00	\$10.90	\$42.00	\$15.30
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX - Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	NA	NA	NA	NA	\$40.00	\$17.60	NA	NA
	HB - Bitternut Hickory	NA	NA	NA	NA	NA	NA	NA	NA
	OB - Black Oak	NA	NA	NA	NA	NA	NA	NA	NA
	AB - Black Ash	NA	NA	NA	NA	NA	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$18.00	\$13.30	\$18.40	\$24.30	\$45.00	\$20.00	\$61.00	\$27.11
	PW - White Pine	\$25.00	\$9.50	\$22.00	\$14.60	\$25.00	\$11.90	\$40.00	\$19.10
	S - Spruce	\$20.00	\$10.00	\$30.00	\$15.00	\$20.00	\$10.00	\$32.00	\$16.00
	PJ - Jack Pine	NA	NA	NA	NA	NA	NA	NA	\$45.00
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$8.00	\$5.10	\$8.00	\$5.10	\$8.00	\$5.10	NA	NA
	F - Fir	\$6.00	\$2.80	\$11.00	\$10.50	\$5.50	\$2.60	\$8.00	\$3.80
	H - Hemlock	\$10.00	\$4.20	\$10.00	\$4.20	\$6.90	\$2.90	NA	NA
	PJ - Jack Pine	\$20.00	\$9.40	\$34.00	\$16.00	\$50.20	\$30.00	\$40.00	\$18.80
	PR - Red Pine	\$24.00	\$10.70	\$42.20	\$21.50	\$61.50	\$40.00	\$40.00	\$17.80
	PW - White Pine	\$19.00	\$9.10	\$23.30	\$11.10	\$35.00	\$20.00	\$32.00	\$15.20
	S - Spruce	\$22.00	\$11.00	\$25.30	\$17.90	\$15.00	\$7.50	\$30.00	\$15.00
	T - Tamarack	\$17.00	\$7.30	\$41.85	\$18.00	\$12.00	\$5.20	\$15.00	\$6.40
	A - Aspen	\$10.00	\$7.50	\$31.00	\$16.10	\$33.50	\$15.00	\$25.00	\$11.10
	AS - Ash	\$18.00	NA	\$29.90	\$17.90	NA	NA	NA	NA
	BA - Basswood	\$7.00	\$3.60	\$10.70	\$7.20	NA	NA	\$5.20	\$5.00
	BG - Balm of Gilead	\$15.00	\$2.00	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$15.00	\$6.30	\$29.40	\$16.20	\$18.00	\$7.50	\$28.00	\$11.70
	E - Elm	\$25.00	\$10.00	NA	NA	NA	NA	NA	NA
	MO - Other Maple	\$30.00	NA	NA	NA	\$34.30	\$20.00	\$25.00	\$11.00
	MR - Red Maple	\$15.00	\$6.60	\$25.80	\$13.60	\$35.90	\$20.00	\$28.00	\$12.20
	MX - Mixed Hardwood	\$20.00	NA	\$32.10	\$14.00	\$35.40	\$20.00	\$28.00	\$12.20
	OO - Other Oak	\$10.00	\$3.60	\$23.80	\$10.00	\$35.90	\$20.00	\$27.00	\$9.80
	OR - Red Oak	\$25.00	\$9.10	\$27.50	\$10.00	NA	NA	\$25.00	\$9.00
	OW - White Oak	NA	NA	NA	NA	NA	NA	\$25.00	\$10.00
	CW - Cottonwood	\$15.00	NA	NA	NA	NA	NA	NA	NA
	XX - Mixed Species-All	\$12.00	NA	NA	NA	NA	NA	NA	NA
23 / 23T - Fuelwood	<i>*Only for dead / cull not merchantable as cords / logs</i>		Per Ton		Per Ton		Per Ton		Per Ton
	MX - All Species	\$13.00	\$5.20	\$6.00	\$2.40	\$15.00	\$6.00	\$10.00	\$4.00
	OO - Other Oak	NA	NA	NA	NA	\$16.70	\$10.00	NA	NA

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BASE STUMPAGE RATES									
Product	Species	Peshtigo Southeast		Chippewa County Forest		Eau Claire County Forest		Clark County Forest	
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$6.70	\$4.30	\$6.70	\$4.30	\$6.70	\$4.30	NA	NA
	F - Fir	\$5.00	\$2.40	\$10.10	\$4.80	\$4.60	\$2.20	\$6.70	\$3.20
	PW - White Pine	\$30.70	\$13.65	\$21.00	\$10.00	\$16.80	\$8.00	\$21.00	\$10.00
	H - Hemlock	\$8.05	\$3.15	\$8.40	\$3.50	\$5.80	\$2.40	NA	NA
	PJ - Jack Pine	\$8.05	\$3.15	\$28.60	\$13.50	\$29.40	\$13.80	\$29.40	\$13.80
	PR - Red Pine	\$21.25	\$9.90	\$33.60	\$21.00	\$29.40	\$13.10	\$33.60	\$14.90
	S - Spruce	\$24.50	\$11.80	\$21.00	\$10.50	\$12.60	\$6.30	\$25.20	\$12.60
	T - Tamarack	\$15.55	\$7.80	\$16.80	\$7.20	\$10.10	\$4.30	\$12.60	\$5.40
	A - Aspen	\$18.25	\$8.10	\$46.10	\$20.50	\$12.20	\$5.40	\$16.20	\$7.20
	BA - Basswood	\$5.45	\$2.85	\$6.70	\$3.50	NA	NA	\$8.40	\$4.40
	BG - Balm of Gilead	\$8.40	\$3.75	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$12.60	\$5.30	\$23.50	\$9.80	\$15.10	\$6.30	\$18.50	\$7.70
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	NA	NA	NA	NA	\$18.50	\$8.00
	MR - Red Maple	\$12.60	\$5.50	NA	NA	\$15.10	\$6.60	\$18.50	\$8.00
	MX - Mixed Hardwood	\$16.40	NA	\$23.50	\$13.50	\$15.10	NA	\$18.50	\$8.00
	OO - Other Oak	\$11.30	\$4.10	\$14.00	\$10.80	\$11.70	\$4.30	\$17.20	\$6.20
	OR - Red Oak	\$11.30	\$4.10	NA	NA	NA	NA	\$17.20	\$6.20
	OW - White Oak	NA	NA	NA	NA	NA	NA	\$17.20	\$6.20
	C - Cedar	\$6.70	\$4.30	NA	NA	NA	NA	NA	NA
	F - Fir	\$5.85	\$2.80	NA	NA	NA	NA	\$6.70	\$3.20
26 / 26T – Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	A - Aspen	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$5.00	\$2.50
	MX - Mixed Hardwood	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$5.00	\$2.50
	OO - Other Oak	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$5.00	\$2.50
	PR - Red Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$5.00	\$2.50
	PJ - Jack Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$5.00	\$2.50
	PW - White Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$5.00	\$2.50
	F - Fir	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$5.00	\$2.50
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.17		\$0.14		\$0.14		\$0.15	
32 - 10'-12'	Record by actual species code.	\$0.34		\$0.28		\$0.29		\$0.31	
33 - 14'-16'	Record by actual species code.	\$0.78		\$0.70		\$0.62		\$0.79	
34 - 18'-20'	Record by actual species code.	\$1.31		\$1.17		\$1.03		\$1.32	
35 - 21'-30'	Record by actual species code.	\$3.55		\$3.25		\$2.65		\$3.70	
36 - 31'-40'	Record by actual species code.	\$7.81		\$7.15		\$5.83		\$8.14	
37 - 41'-50'	Record by actual species code.	\$12.43		\$11.38		\$9.28		\$12.95	
38 - 51'-60'	Record by actual species code.	\$17.04		\$15.60		\$12.72		\$17.76	
39 - 61'-70'	Record by actual species code.	\$22.01		\$20.15		\$16.43		\$22.94	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$1.00		\$1.00		\$1.00	
41 - Sheared	Record by actual species code.	\$3.50		\$3.50		\$3.50		\$3.50	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Jackson County Forest		Black River State Forest		Coulee State Forest		Marathon County Forest	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$34.00		NA		\$22.00		\$28.00	
	F - Fir	\$50.00		NA		\$50.00		\$50.00	
	H - Hemlock	NA		NA		\$29.00		\$34.00	
	PJ - Jack Pine	\$80.00		\$120.00		\$37.00		\$42.00	
	PR - Red Pine	\$150.00		\$140.00		\$60.00		\$115.00	
	PW - White Pine	\$160.00		\$110.00		\$65.00		\$63.00	
	S - Spruce	\$70.00		\$70.00		\$29.00		\$57.00	
	T - Tamarack	\$50.00		\$50.00		\$35.00		\$50.00	
	A - Aspen	\$50.00		\$50.00		\$21.00		\$53.00	
	AS - Ash	\$73.00		\$100.00		\$130.00		\$175.00	
	BA - Basswood	\$125.00		\$85.00		\$67.00		\$150.00	
	BE - Beech	NA		NA		NA		NA	
	BW - White Birch	\$125.00		\$100.00		\$43.00		\$130.00	
	BY - Yellow Birch	NA		\$100.00		\$75.00		\$140.00	
	CH - Cherry	NA		NA		\$400.00		NA	
	CW - Cottonwood	NA		NA		NA		NA	
	E - Elm	\$100.00		\$100.00		\$33.33		\$106.00	
	HI - Hickory	NA		NA		NA		NA	
	MH - Sugar Maple	NA		NA		\$300.00		\$225.00	
	MO - Other Maple	\$150.00		\$140.00		\$80.00		\$150.00	
	MR - Red Maple	\$165.00		\$140.00		NA		\$195.00	
	MX - Mixed Hardwood	\$150.00		\$140.00		\$83.00		\$195.00	
	OO - Other Oak	\$180.00		\$150.00		\$156.00		\$200.00	
	OR - Red Oak	\$180.00		\$180.00		\$300.00		\$350.00	
	OW - White Oak	\$150.00		\$130.00		\$160.00		\$91.00	
	W - Walnut	NA		NA		\$600.00		NA	
	WI - Willow	NA		NA		NA		NA	
15 / 15T – Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX – Mixed Hardwood	NA	NA	NA	NA	NA	NA	NA	NA
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA
	OO – Other Oak	NA	NA	NA	NA	NA	NA	NA	NA
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX – Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$70.00	\$30.00	\$50.00	\$20.00	\$19.00	\$8.40	\$55.00	\$24.00
	PW - White Pine	\$55.00	\$24.00	\$40.00	\$16.70	\$15.00	\$7.10	\$31.00	\$14.80
	S - Spruce	\$21.00	\$10.50	\$32.00	\$16.00	\$15.00	\$7.50	\$35.00	\$17.50
	A - Aspen	NA	NA	\$20.00	\$8.90	NA	NA	NA	NA
	PJ – Jack Pine	\$65.00	\$30.60	NA	NA	NA	NA	NA	NA
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	NA	NA	NA	NA	\$8.00	\$5.10	\$6.00	\$3.80
	F - Fir	NA	NA	NA	NA	\$6.00	\$2.80	\$14.00	\$7.00
	H - Hemlock	NA	NA	NA	NA	\$7.00	\$2.90	\$6.70	\$2.80
	PJ - Jack Pine	\$42.50	\$20.00	\$40.00	\$16.50	\$21.00	\$9.90	\$35.00	\$16.50
	PR - Red Pine	\$47.25	\$21.00	\$35.00	\$15.60	\$38.00	\$14.80	\$40.00	\$18.00
	PW - White Pine	\$33.60	\$16.00	\$35.00	\$16.70	\$31.00	\$12.80	\$29.00	\$13.80
	S - Spruce	\$30.00	\$14.00	\$32.00	\$16.00	\$31.00	\$13.50	\$29.00	\$14.50
	T - Tamarack	\$11.00	\$21.00	\$30.00	\$12.90	\$24.00	\$8.60	\$7.00	\$3.00
	A - Aspen	\$24.75	\$11.00	\$25.00	\$8.90	\$14.00	\$5.50	\$30.00	\$13.00
	BA - Basswood	NA	NA	NA	NA	NA	NA	\$10.00	\$3.00
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$31.85	\$13.30	\$25.00	\$10.40	\$6.00	\$2.50	\$31.00	NA
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	HI – Hickory	NA	NA	NA	NA	NA	NA	\$22.00	\$8.00
	MO - Other Maple	NA	NA	\$42.30	\$18.60	NA	NA	NA	NA
	MR - Red Maple	\$31.85	\$14.00	\$25.00	\$11.00	NA	NA	\$29.30	\$14.00
	MX - Mixed Hardwood	\$31.85	\$14.00	\$25.00	NA	\$23.00	NA	\$31.00	\$14.00
	OO - Other Oak	\$35.75	\$13.00	\$25.00	\$9.10	\$6.00	\$2.20	\$22.00	\$8.00
	OR - Red Oak	NA	NA	NA	NA	NA	NA	\$22.00	\$8.00
	OW - White Oak	\$35.75	\$13.00	NA	NA	NA	NA	NA	NA
	AS - Ash	\$13.00	NA	\$25.00	\$10.90	NA	NA	NA	NA
23 / 23T - Fuelwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	<i>*Only for dead / cull not merchantable as cords / logs</i>								
	MX - All Species	\$21.00	\$4.00	\$10.00	\$4.00	\$5.00	\$2.00	\$3.00	\$1.20
	OO – Oak Other	\$19.50	\$7.10	NA	NA	NA	NA	NA	NA
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	NA	NA	NA	NA	\$6.70	\$4.30	NA	NA
	F - Fir	NA	NA	NA	NA	\$5.00	\$2.40	NA	NA
	H - Hemlock	NA	NA	NA	NA	\$5.90	\$2.90	NA	NA

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Jackson County Forest		Black River State Forest		Coulee State Forest		Marathon County Forest	
		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)									
	PJ - Jack Pine	\$40.00	\$13.80	\$30.00	\$14.10	\$17.60	\$8.30	NA	NA
	PR - Red Pine	\$35.00	\$14.90	\$35.00	\$14.20	\$27.70	\$12.30	NA	NA
	PW - White Pine	\$25.20	\$12.00	\$35.00	\$15.20	\$17.60	\$8.40	NA	NA
	A – Aspen	\$20.20	\$9.00	\$18.00	\$8.00	\$8.90	\$4.00	NA	NA
	BA – Basswood	NA	NA	NA	NA	NA	NA	NA	NA
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$21.00	\$8.80	\$20.00	\$8.30	\$5.00	\$2.10	NA	NA
	E – Elm	NA	NA	NA	NA	NA	NA	NA	NA
	HI – Hickory	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	\$20.00	\$8.80	NA	NA	NA	NA
	MR - Red Maple	\$25.00	\$9.20	\$25.00	\$8.80	NA	NA	NA	NA
	MX - Mixed Hardwood	\$21.00	\$9.20	\$20.00	NA	\$16.80	NA	NA	NA
	OO - Other Oak	\$25.00	\$7.10	\$25.00	\$7.30	\$4.70	\$1.70	NA	NA
	OR - Red Oak	NA	NA	NA	NA	NA	NA	NA	NA
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
	S - Spruce	\$25.20	\$12.60	\$25.00	\$12.50	\$18.50	\$9.30	NA	NA
	T - Tamarack	\$9.20	\$4.00	\$18.00	\$7.70	\$9.20	\$4.00	NA	NA
	AS – Ash	\$20.00	NA	\$20.00	\$8.70			NA	NA
26 / 26T – Fine Woody Material (<4" dib)									
	A – Aspen	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	MX - Mixed Hardwood	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	OO - Other Oak	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	PR - Red Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	PJ - Jack Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	PW - White Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	F – Fir	NA	NA	NA	NA	\$1.00	\$0.50	NA	NA
	XX- Mixed Species- All							\$2.00	\$1.00
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.16		\$0.25		\$0.11		\$0.13	
32 - 10'-12'	Record by actual species code.	\$0.33		\$0.31		\$0.23		\$0.26	
33 - 14'-16'	Record by actual species code.	\$0.87		\$1.00		\$0.71		\$0.61	
34 - 18'-20'	Record by actual species code.	\$1.44		\$1.50		\$1.19		\$1.01	
35 - 21'-30'	Record by actual species code.	\$4.10		\$3.00		\$3.55		\$2.70	
36 - 31'-40'	Record by actual species code.	\$9.02		\$6.00		\$7.81		\$5.94	
37 - 41'-50'	Record by actual species code.	\$14.35		\$10.00		\$12.43		\$9.45	
38 - 51'-60'	Record by actual species code.	\$19.68		\$15.00		\$17.04		\$12.96	
39 - 61'-70'	Record by actual species code.	\$25.42		\$20.00		\$22.01		\$16.74	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$3.00		\$1.00		\$1.00	
41 - Sheared	Record by actual species code.	\$3.50		\$3.00		\$3.50		\$3.50	
42T - Boughs		Per Ton		Per Ton		Per Ton		Per Ton	
	Record by actual species code.	NA		\$37.50		NA		NA	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Mead & Mc Millan		Monroe County Forest		Mississippi River Area		WI Rapids Southeast	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$28.00		\$22.00		\$50.00		\$98.00	
	F - Fir	\$50.00		\$50.00		\$50.00		\$12.00	
	H - Hemlock	\$34.00		\$29.00		\$40.00		\$97.00	
	PJ - Jack Pine	\$42.00		\$37.00		\$35.00		\$135.00	
	PR - Red Pine	\$115.00		\$132.00		\$60.00		\$146.00	
	PW - White Pine	\$100.00		\$137.00		\$60.00		\$150.00	
	S - Spruce	\$57.00		\$50.00		\$50.00		\$70.00	
	T - Tamarack	\$50.00		\$50.00		\$35.00		\$35.00	
	A - Aspen	\$40.00		\$80.00		\$35.00		\$70.00	
	AS - Ash	\$164.00		\$85.00		\$120.00		\$122.00	
	BA - Basswood	\$219.00		\$73.00		\$100.00		\$175.00	
	BE - Beech	NA		NA		NA		NA	
	BW - White Birch	\$140.00		\$43.00		\$40.00		\$85.00	
	BY - Yellow Birch	\$120.00		\$75.00		\$75.00		\$87.00	
	CH - Cherry	NA		NA		\$240.00		\$400.00	
	CW - Cottonwood	NA		NA		NA		NA	
	E - Elm	\$110.00		\$85.00		\$75.00		\$100.00	
	HI - Hickory	NA		NA		NA		NA	
	MH - Sugar Maple	\$444.00		\$120.00		\$340.00		\$340.00	
	MO - Other Maple	\$177.00		\$160.00		\$135.00		\$230.00	
	MR - Red Maple	\$268.00		\$167.00		\$141.00		\$180.00	
	MX - Mixed Hardwood	\$233.00		\$150.00		\$156.00		\$150.00	
	OO - Other Oak	\$200.00		\$175.00		\$136.00		\$100.00	
	OR - Red Oak	\$258.00		\$250.00		\$188.00		\$180.00	
	OW - White Oak	\$91.00		\$150.00		\$150.00		\$150.00	
	W - Walnut	NA		\$801.00		\$700.00		\$669.00	
	WI - Willow	NA		NA		NA		NA	
15 / 15T - Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX - Mixed Hardwood	NA	NA	NA	NA	NA	NA	\$37.50	NA
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA
	OO - Other Oak	NA	NA	NA	NA	NA	NA	NA	NA
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX - Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$34.00	\$15.10	\$49.50	\$24.00	\$35.00	\$15.50	\$60.00	\$26.70
	PW - White Pine	\$25.00	\$11.90	\$25.00	\$11.90	\$25.00	\$11.90	\$28.00	\$13.30
	S - Spruce	\$25.00	\$12.50	\$9.00	\$4.50	\$22.00	\$11.00	\$23.00	\$11.50
	CX - Mixed Conifers	NA	NA	NA	NA	NA	NA	NA	\$12.00
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$6.00	\$3.80	\$8.00	\$5.10	\$8.00	\$5.10	\$7.50	\$4.80
	F - Fir	\$9.00	\$4.20	\$6.00	\$2.80	\$6.00	\$2.80	\$14.70	\$7.20
	H - Hemlock	\$7.00	\$2.90	\$7.00	\$2.90	\$7.00	\$2.90	\$19.00	\$7.90
	PJ - Jack Pine	\$42.90	\$20.20	\$44.00	\$19.80	\$25.00	\$11.80	\$35.00	\$20.00
	PR - Red Pine	\$43.00	\$19.10	\$43.00	\$23.00	\$20.00	\$8.90	\$35.00	\$20.00
	PW - White Pine	\$13.00	\$6.20	\$40.00	\$20.00	\$13.00	\$6.20	\$28.50	\$13.60
	S - Spruce	\$32.00	\$16.00	\$30.00	\$15.00	\$10.00	\$5.00	\$30.00	\$25.00
	T - Tamarack	\$7.00	\$3.00	\$20.00	\$8.60	\$15.00	\$6.50	\$31.00	\$13.30
	A - Aspen	\$22.50	\$14.25	\$17.00	\$11.00	\$10.00	\$4.40	\$15.00	\$10.00
	BA - Basswood	\$6.20	\$3.20	NA	NA	\$17.00	\$8.80	\$8.00	\$3.60
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$30.50	\$12.70	\$30.00	\$12.50	\$11.00	\$4.60	\$85.00	\$14.00
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	\$17.60	\$7.70	\$25.00	\$12.00	\$19.00	\$7.90	\$28.00	\$12.30
	MR - Red Maple	NA	NA	\$29.60	\$12.00	NA	NA	\$25.00	\$11.00
	MX - Mixed Hardwood	\$31.00	\$13.50	\$28.00	\$13.00	\$5.00	NA	\$30.00	\$12.00
	OO - Other Oak	\$26.50	\$11.50	\$28.00	\$10.00	\$6.00	\$2.20	\$10.00	\$5.00
	OR - Red Oak	\$11.00	\$4.00	\$30.00	\$10.90	\$7.00	\$2.60	\$31.90	\$10.90
	OW - White Oak	NA	NA	NA	NA	\$8.00	\$2.70	\$7.00	\$2.40
	CX - Mixed Conifer	NA	NA	NA	\$22.00	NA	NA	NA	NA
23 / 23T - Fuelwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	<i>*Only for dead / cull not merchantable as cords / logs</i>								
	MX - All Species	\$4.00	\$1.60	\$6.00	\$2.40	\$8.00	\$3.20	\$20.00	\$8.00
	OO - Other Oak	\$5.00	NA	\$6.00	NA	NA	NA	NA	NA
24 / 24T - Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$5.00	\$3.20	\$2.50	\$1.60	\$6.70	\$4.30	\$6.30	\$4.00
	F - Fir	\$7.60	\$3.60	\$18.50	\$8.70	\$5.00	\$2.40	\$6.60	\$5.00
	H - Hemlock	\$5.90	\$2.50	\$18.00	\$7.50	\$5.90	\$2.50	\$8.60	\$3.60
	PJ - Jack Pine	\$26.90	\$12.70	\$26.80	\$12.60	\$18.50	\$8.70	\$26.70	\$12.80

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Mead & McMillen		Monroe County Forest		Mississippi River Area		WI Rapids Southeast	
		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)									
	PR - Red Pine	\$24.80	\$11.00	\$34.70	\$15.40	\$16.80	\$7.50	\$30.90	\$13.70
	PW - White Pine	\$10.90	\$5.20	\$22.10	\$10.50	\$12.60	\$6.00	\$21.00	\$10.00
	S – Spruce	\$17.60	\$8.80	\$27.00	\$13.50	\$8.40	\$4.20	\$21.00	\$10.40
	T – Tamarack	\$5.90	\$2.50	\$17.70	\$7.60	\$12.60	\$5.40	\$13.30	\$5.70
	A – Aspen	\$21.90	\$9.70	\$15.20	\$6.80	\$6.50	\$2.90	\$18.30	\$8.10
	BA – Basswood	\$4.20	\$2.20	NA	NA	\$14.30	\$7.40	\$7.60	\$3.90
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$22.40	\$9.30	\$21.80	\$9.10	\$6.70	\$2.80	\$19.60	\$8.20
	E – Elm	NA	NA	\$25.00	\$10.00	NA	NA	NA	NA
	MO - Other Maple	\$13.40	\$5.90	\$22.80	\$10.00	\$15.10	\$6.60	\$22.10	\$9.70
	MR - Red Maple	NA	NA	\$22.80	\$10.00	NA	NA	\$18.10	\$7.90
	MX - Mixed Hardwood	\$22.90	NA	\$25.00	\$10.00	\$7.60	\$2.50	\$19.60	\$6.10
	OO - Other Oak	\$9.20	\$3.40	\$19.30	\$7.00	\$7.00	\$2.70	\$16.80	\$6.10
	OR - Red Oak	\$8.60	\$3.10	\$19.30	\$7.00	\$5.50	\$2.00	\$23.40	\$8.50
	OW - White Oak	NA	NA	\$20.50	\$7.00	NA	NA	NA	NA
26 / 26T – Fine Woody Material (<4" dib)									
	A – Aspen	\$1.00	\$0.50	\$8.80	\$3.90	\$10.00	\$4.40	\$1.00	\$0.50
	MX - Mixed Hardwood	\$1.00	\$0.50	\$10.80	\$4.30	\$10.00	\$0.50	\$1.00	\$0.50
	OO - Other Oak	\$1.00	\$0.50	\$8.30	\$3.00	\$10.00	\$0.50	\$1.00	\$0.50
	PR - Red Pine	\$1.00	\$0.50	\$14.90	\$6.60	\$1.00	\$0.50	\$1.00	\$0.50
	PJ - Jack Pine	\$1.00	\$0.50	\$11.50	\$5.40	\$1.00	\$0.50	\$1.00	\$0.50
	PW - White Pine	\$1.00	\$0.50	\$9.50	\$4.50	\$1.00	\$0.50	\$1.00	\$0.50
	F – Fir	\$1.00	\$0.50	\$5.50	\$2.60	\$1.00	\$0.50	\$1.00	\$0.50
Posts and Poles									
	Record by actual species code.	Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	NA		\$0.11		\$0.15		\$0.15	
32 - 10'-12'	Record by actual species code.	NA		\$0.23		\$0.30		\$0.30	
33 - 14'-16'	Record by actual species code.	NA		\$0.71		\$0.59		\$0.59	
34 - 18'-20'	Record by actual species code.	NA		\$1.19		\$0.98		\$0.98	
35 - 21'-30'	Record by actual species code.	NA		\$3.55		\$2.40		\$2.40	
36 - 31'-40'	Record by actual species code.	NA		\$7.81		\$5.28		\$5.28	
37 - 41'-50'	Record by actual species code.	NA		\$12.43		\$8.40		\$8.40	
38 - 51'-60'	Record by actual species code.	NA		\$17.04		\$11.52		\$11.52	
39 - 61'-70'	Record by actual species code.	NA		\$22.01		\$14.88		\$14.88	
Christmas Trees									
	Record by actual species code.	Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$2.00		\$1.00		\$1.00		\$1.00	
41 - Sheared	Record by actual species code.	NA		\$3.50		\$3.50		\$3.50	

Timber Sale Handbook

BASE STUMPAGE RATES										
Product	Species	Meadow Valley Sandhill W.A.		Vernon County Forest		Juneau County Forest		Wood County Forest		
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF		
	C - Cedar	\$101.00		\$100.00		\$28.00		\$50.00		
	F - Fir	\$43.00		NA		\$50.00		\$50.00		
	H - Hemlock	\$106.00		\$72.00		\$28.00		\$72.00		
	PJ - Jack Pine	\$45.00		\$55.00		\$45.00		\$93.00		
	PR - Red Pine	\$140.00		\$110.00		\$140.00		\$125.00		
	PW - White Pine	\$152.00		\$130.00		\$152.00		\$100.00		
	S - Spruce	\$98.00		\$100.00		\$40.00		\$50.00		
	T - Tamarack	\$35.00		\$80.00		\$50.00		\$50.00		
	A - Aspen	\$179.00		\$25.00		\$81.00		\$52.00		
	AS - Ash	\$127.00		\$80.00		\$185.00		\$100.00		
	BA - Basswood	\$167.00		\$70.00		\$164.00		\$115.00		
	BE - Beech	NA		NA		NA		NA		
	BW - White Birch	\$133.00		\$85.00		\$65.00		\$150.00		
	BY - Yellow Birch	\$87.00		\$186.00		\$87.00		\$100.00		
	CH - Cherry	\$738.00		\$125.00		\$413.00		NA		
	CW - Cottonwood	NA		NA		NA		NA		
	E - Elm	\$148.00		\$50.00		\$87.00		\$85.00		
	HI - Hickory	NA		NA		NA		NA		
	MH - Sugar Maple	\$254.00		\$240.00		\$400.00		\$175.00		
	MO - Other Maple	\$171.00		\$175.00		\$60.00		\$150.00		
	MR - Red Maple	\$173.00		\$143.00		\$185.00		\$136.00		
	MX - Mixed Hardwood	\$268.00		\$125.00		\$62.00		\$150.00		
	OO - Other Oak	\$196.00		\$171.00		\$125.00		\$100.00		
	OR - Red Oak	\$374.00		\$150.00		\$375.00		\$300.00		
	OW - White Oak	\$164.00		\$100.00		\$182.00		\$200.00		
	W - Walnut	\$543.00		\$600.00		NA		NA		
	WI - Willow	NA		NA		NA		NA		
15 / 15T - Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
	MX - Mixed Hardwood	\$43.00	NA	NA	NA	\$20.00	NA	\$20.00	NA	
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA	
	OO - Other Oak	NA	NA	NA	NA	NA	NA	NA	NA	
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA	
	CX - Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA	
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
Not to be used in combination with other product codes.	PR - Red Pine	\$20.00	\$8.90	\$34.00	\$15.10	\$73.10	\$30.50	\$56.25	\$25.00	
	PW - White Pine	\$15.00	\$7.10	\$20.00	\$9.50	\$45.20	\$25.50	\$42.00	\$20.00	
	S - Spruce	\$15.00	\$7.50	\$28.00	\$14.00	\$18.00	\$9.00	\$18.00	\$9.00	
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
	C - Cedar	\$26.00	\$16.50	NA	NA	\$5.10	\$3.20	\$6.00	\$3.80	
	F - Fir	\$24.00	\$11.30	NA	NA	\$4.90	\$2.30	\$27.00	\$12.70	
	H - Hemlock	\$29.00	\$12.10	NA	NA	\$7.90	\$3.30	\$17.00	\$7.10	
	PJ - Jack Pine	\$42.90	\$20.20	\$25.00	\$11.80	\$49.70	\$16.50	\$35.00	\$15.60	
	PR - Red Pine	\$43.00	\$19.10	\$15.00	\$6.70	\$41.00	\$18.00	\$35.00	\$15.60	
	PW - White Pine	\$32.70	\$18.10	\$15.00	\$7.20	\$40.00	\$19.10	\$34.30	\$13.00	
	S - Spruce	\$41.00	\$20.50	\$28.00	\$14.00	\$35.30	\$17.70	\$44.30	\$22.20	
	T - Tamarack	\$38.00	\$16.30	\$20.00	\$8.60	\$16.00	\$6.90	\$16.00	\$6.90	
	A - Aspen	\$22.50	\$10.00	\$6.00	\$2.70	\$18.00	\$10.00	\$22.50	\$10.00	
	BA - Basswood	NA	NA	\$1.00	\$0.50	NA	NA	\$14.10	\$7.30	
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA	
	BW - White Birch	\$35.00	\$14.60	\$10.00	\$4.20	\$24.00	\$10.00	\$20.00	\$8.30	
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA	
	MO - Other Maple	\$25.00	\$11.00	NA	NA	\$32.10	\$14.10	NA	NA	
	MR - Red Maple	NA	\$13.50	NA	NA	\$27.30	\$11.00	NA	NA	
	MX - Mixed Hardwood	\$31.00	NA	\$5.00	NA	\$35.70	\$11.00	\$25.00	\$11.00	
	OO - Other Oak	\$26.50	\$10.20	\$5.00	\$2.20	\$23.00	\$9.00	\$20.00	\$7.30	
	OR - Red Oak	NA	NA	NA	NA	NA	NA	NA	NA	
	OW - White Oak	\$17.00	\$5.80	NA	NA	\$17.00	\$5.80	NA	NA	
23 / 23T - Fuelwood	*Only for dead / cull not merchantable as cords / logs		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX - All Species	\$5.00	\$2.00	\$5.00	\$4.00	\$10.00	\$4.00	\$10.00	\$4.00	\$4.00
24 / 24T - Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
	C - Cedar	\$21.80	\$13.80	NA	NA	\$4.30	\$2.70	NA	NA	
	F - Fir	\$20.20	\$9.50	NA	NA	\$4.10	\$1.90	NA	NA	
	H - Hemlock	\$24.40	\$10.20	NA	NA	\$6.60	\$2.80	NA	NA	
	PJ - Jack Pine	\$36.70	\$16.70	\$21.00	\$9.90	\$46.20	\$21.70	\$53.80	\$25.30	
	PR - Red Pine	\$37.20	\$16.90	\$28.60	\$12.70	\$41.20	\$18.30	\$44.60	\$19.80	
	PW - White Pine	\$29.40	\$13.40	\$16.80	\$8.00	\$43.70	\$20.80	\$49.80	\$23.70	
	S - Spruce	\$34.40	\$17.20	\$23.50	\$11.80	\$29.40	\$14.70	\$21.00	\$10.50	
	T - Tamarack	\$31.90	\$13.70	\$16.80	\$7.20	\$13.40	\$5.80	\$13.40	\$5.80	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Meadow Valley Sandhill W.A.		Vernon County Forest		Juneau County Forest		Wood County Forest	
		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
24 / 24T – Cordwood (>4” dib) combined with Fine Woody Material (<4” dib)									
	A - Aspen	\$18.00	\$8.20	\$6.50	\$3.80	\$21.90	\$9.70	\$16.20	\$7.20
	BA - Basswood	NA	NA	\$0.80	NA	NA	NA	\$8.40	\$4.40
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$29.40	\$12.30	\$8.40	\$3.50	\$11.80	\$4.90	\$16.80	\$7.00
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	\$21.00	NA	NA	NA	\$26.90	NA	NA	NA
	MR - Red Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MX - Mixed Hardwood	\$26.90	\$11.70	\$5.90	NA	\$31.10	NA	\$35.30	\$11.70
	OO - Other Oak	\$28.30	\$10.30	\$6.20	\$2.30	\$28.90	\$10.50	\$16.80	\$6.10
	OR - Red Oak	NA	NA	NA	NA	NA	NA	NA	NA
	OW - White Oak	\$13.30	\$4.60	NA	NA	\$13.30	\$4.60	NA	NA
26 / 26T – Fine Woody Material (<4” dib)									
	A - Aspen	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	MX - Mixed Hardwood	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	OO - Other Oak	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PR - Red Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PJ - Jack Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PW - White Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	F - Fir	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.15		\$0.70		\$0.15		\$0.16	
32 - 10'-12'	Record by actual species code.	\$0.30		\$2.10		\$0.30		\$0.32	
33 - 14'-16'	Record by actual species code.	\$0.59		\$3.50		\$0.59		\$0.63	
34 - 18'-20'	Record by actual species code.	\$0.98		\$6.96		\$0.98		\$1.06	
35 - 21'-30'	Record by actual species code.	\$2.40		\$9.99		\$2.40		\$2.60	
36 - 31'-40'	Record by actual species code.	\$5.28		\$17.25		\$5.28		\$5.79	
37 - 41'-50'	Record by actual species code.	\$8.40		\$25.80		\$8.40		\$9.10	
38 - 51'-60'	Record by actual species code.	\$11.52		\$35.64		\$11.52		\$12.48	
39 - 61'-70'	Record by actual species code.	\$14.88		\$46.61		\$14.88		\$16.12	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$1.00		\$1.00		\$1.00	
41 - Sheared	Record by actual species code.	\$3.50		\$6.22		\$3.50		\$3.50	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Langlade County Forest		Lincoln County Forest		Forest County Forest		Oneida County Forest	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$50.00		\$60.00		\$50.00		\$40.00	
	F - Fir	NA		\$60.00		\$50.00		\$40.00	
	H - Hemlock	NA		\$60.00		\$100.00		\$40.00	
	PJ - Jack Pine	\$40.00		\$135.00		\$32.00		\$80.00	
	PR - Red Pine	\$150.00		\$150.00		\$150.00		\$150.00	
	PW - White Pine	\$150.00		\$100.00		\$150.00		\$130.00	
	S - Spruce	NA		\$75.00		\$100.00		\$80.00	
	T - Tamarack	NA		\$60.00		\$50.00		\$80.00	
	A - Aspen	NA		\$110.00		\$100.00		\$55.00	
	AS - Ash	\$200.00		\$130.00		\$200.00		\$125.00	
	BA - Basswood	\$200.00		\$130.00		\$180.00		\$125.00	
	BE - Beech	NA		NA		NA		NA	
	BW - White Birch	\$200.00		\$150.00		\$200.00		\$150.00	
	BY - Yellow Birch	\$210.00		\$150.00		\$200.00		\$150.00	
	CH - Cherry	\$400.00		NA		NA		NA	
	CW - Cottonwood	NA		NA		NA		NA	
	E - Elm	\$85.00		\$75.00		\$70.00		\$100.00	
	HI - Hickory	NA		NA		NA		NA	
	MH - Sugar Maple	\$400.00		\$225.00		\$400.00		\$250.00	
	MO - Other Maple	NA		\$60.00		\$130.00		\$162.00	
	MR - Red Maple	\$200.00		\$130.00		NA		\$125.00	
	MX - Mixed Hardwood	\$250.00		\$145.00		\$200.00		\$150.00	
	OO - Other Oak	NA		\$240.00		\$60.00		\$455.00	
	OR - Red Oak	\$400.00		\$300.00		\$325.00		\$250.00	
	OW - White Oak	\$130.00		\$81.00		\$120.00		\$120.00	
	W - Walnut	NA		NA		NA		NA	
	WI - Willow	NA		NA		NA		NA	
15 / 15T – Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX – Mixed Hardwood	NA	NA	\$25.00	NA	\$15.00	NA	NA	NA
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA
	OO – Other Oak	NA	NA	NA	NA	NA	NA	NA	NA
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX – Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
	BA - Basswood	NA	NA	NA	NA	\$20.00	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$48.00	\$21.00	\$45.00	\$20.00	\$55.00	\$22.20	\$47.25	\$21.00
	PW - White Pine	\$20.00	\$9.50	\$12.00	\$5.70	\$10.00	\$4.80	\$35.70	\$17.00
	S - Spruce	NA	NA	\$22.00	\$11.00	\$30.00	\$15.00	\$30.00	\$15.00
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$14.00	\$7.00	\$7.00	\$4.40	\$5.00	\$3.20	\$6.00	\$3.80
	F - Fir	\$20.00	\$9.00	\$12.00	\$5.70	\$20.00	\$7.10	\$10.00	\$4.70
	H - Hemlock	\$18.00	\$8.00	\$12.00	\$5.00	\$10.00	\$4.20	\$7.00	\$2.90
	PJ - Jack Pine	\$32.00	\$15.00	\$36.00	\$16.90	\$17.00	\$8.00	\$35.10	\$16.50
	PR - Red Pine	\$35.00	\$16.00	\$35.00	\$15.60	\$30.00	\$13.30	\$35.00	\$15.60
	PW - White Pine	\$19.00	\$9.00	\$12.00	\$5.70	\$10.00	\$4.80	\$25.00	\$11.90
	S - Spruce	\$33.00	\$15.00	\$22.00	\$11.00	\$30.00	\$10.00	\$25.00	\$12.50
	T - Tamarack	\$21.00	\$9.00	\$15.00	\$6.50	\$25.00	\$4.30	\$10.00	\$4.30
	A - Aspen	\$30.00	\$13.00	\$25.00	\$11.10	\$30.00	\$12.00	\$25.00	\$11.10
	BA - Basswood	\$4.00	\$2.00	\$4.00	\$2.10	\$10.00	\$2.60	\$5.00	\$2.60
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$31.00	\$13.00	\$18.00	\$7.50	\$15.00	\$6.30	\$25.00	\$10.50
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	NA	NA	NA	NA	NA	NA	\$25.00	\$11.00
	MX - Mixed Hardwood	\$31.00	\$13.00	\$25.00	\$10.40	\$30.00	NA	\$25.00	\$11.20
	OO - Other Oak	NA	NA	\$13.00	\$4.70	\$5.00	\$1.80	\$16.80	\$6.10
	OR - Red Oak	\$20.00	\$8.00	\$10.00	\$3.60	NA	NA	\$15.00	\$5.50
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
23 / 23T - Fuelwood	<i>*Only for dead / cull not merchantable as cords / logs</i>		Per Ton		Per Ton		Per Ton		Per Ton
	MX - All Species	\$31.00	\$13.00	\$4.00	\$1.60	\$10.00	\$4.00	\$10.00	\$4.00
	OR – Red Oak	NA	NA	NA	NA	NA	NA	\$4.00	\$1.45
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$13.00	\$8.00	\$6.00	\$2.00	\$4.20	\$2.70	\$5.00	\$3.20
	F - Fir	\$15.00	\$7.00	\$10.00	\$4.00	\$12.60	\$5.90	\$8.00	\$3.60
	H - Hemlock	\$13.00	\$5.00	\$10.00	\$4.00	\$8.40	\$3.50	\$6.00	\$2.50
	PJ - Jack Pine	\$37.00	\$17.00	\$31.00	\$13.00	\$14.28	\$6.70	\$28.00	\$13.15
	PR - Red Pine	\$21.00	\$9.00	\$30.00	\$13.00	\$25.20	\$11.20	\$28.00	\$12.45
	PW - White Pine	\$15.00	\$7.00	\$10.00	\$4.00	\$8.40	\$4.00	\$20.00	\$9.50

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Langlade		Lincoln		Forest		Oneida	
		County Forest		County Forest		County Forest		County Forest	
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton						
	S - Spruce	\$25.00	\$12.00	\$19.00	\$8.00	\$21.00	\$10.50	\$10.00	\$9.60
	T - Tamarack	\$15.00	\$6.00	\$13.00	\$5.00	\$8.40	\$3.60	\$20.00	\$3.45
	A - Aspen	\$21.00	\$9.00	\$21.00	\$9.00	\$20.20	\$9.00	\$20.00	\$8.90
	BA - Basswood	\$2.00	\$1.00	\$3.00	\$2.00	\$4.20	\$2.20	\$4.00	\$2.10
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$21.00	\$9.00	\$15.00	\$6.00	\$12.60	\$5.30	\$20.00	\$8.35
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	NA	NA	NA	NA	NA	NA	\$20.00	\$8.77
	MX - Mixed Hardwood	\$24.00	\$10.00	\$17.00	\$7.00	\$21.00	NA	\$20.00	\$8.15
	OO - Other Oak	\$7.80	\$3.40	\$11.00	\$5.00	\$3.90	\$1.70	\$11.70	\$5.20
	OR - Red Oak	\$12.00	\$4.00	\$8.00	\$3.00	NA	NA	\$12.00	\$4.35
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
26 / 26T – Fine Woody Material (<4" dib)		Per Cord	Per Ton						
	A - Aspen	\$2.00	\$1.00	\$4.00	\$2.00	\$1.00	\$0.50	\$5.00	\$2.20
	MX - Mixed Hardwood	\$2.00	\$1.00	\$4.00	\$2.00	\$1.00	\$0.50	\$5.00	\$2.20
	OO - Other Oak	\$2.00	\$1.00	\$4.00	\$2.00	\$1.00	\$0.50	\$5.00	\$2.20
	PR - Red Pine	\$2.00	\$1.00	\$4.00	\$2.00	\$1.00	\$0.50	\$5.00	\$2.20
	PJ - Jack Pine	\$1.00	\$1.00	\$4.00	\$2.00	\$1.00	\$0.50	\$5.00	\$2.20
	PW - White Pine	\$2.00	\$1.00	\$4.00	\$2.00	\$1.00	\$0.50	\$5.00	\$2.20
	F - Fir	\$2.00	\$1.00	\$4.00	\$2.00	\$1.00	\$0.50	\$5.00	\$2.20
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.15		\$0.16		\$0.12		\$0.14	
32 - 10'-12'	Record by actual species code.	\$0.31		\$0.32		\$0.25		\$0.29	
33 - 14'-16'	Record by actual species code.	\$0.66		\$0.73		\$0.59		\$0.62	
34 - 18'-20'	Record by actual species code.	\$1.10		\$1.21		\$0.98		\$1.03	
35 - 21'-30'	Record by actual species code.	\$2.85		\$3.20		\$2.65		\$2.85	
36 - 31'-40'	Record by actual species code.	\$6.27		\$7.04		\$5.83		\$5.83	
37 - 41'-50'	Record by actual species code.	\$9.98		\$11.20		\$9.28		\$9.28	
38 - 51'-60'	Record by actual species code.	\$13.68		\$15.36		\$12.72		\$12.72	
39 - 61'-70'	Record by actual species code.	\$17.67		\$19.84		\$16.43		\$16.43	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$5.00		\$1.00		\$10.00	
41 - Sheared	Record by actual species code.	\$3.50		\$5.00		\$3.50		\$3.50	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Vilas County Forest		Northern Highland/ A Legion St Forest		Ashland County Forest		Bayfield County Forest	
		Per MBF		Per MBF		Per MBF		Per MBF	
10 - Logs									
	C - Cedar	\$28.00		\$34.00		\$50.00		\$22.00	
	F - Fir	\$50.00		\$50.00		\$32.00		\$50.00	
	H - Hemlock	\$28.00		\$30.00		\$15.00		\$15.00	
	PJ - Jack Pine	\$75.00		\$90.00		\$7.00		\$50.00	
	PR - Red Pine	\$140.00		\$145.00		\$60.00		\$150.00	
	PW - White Pine	\$140.00		\$160.00		\$100.00		\$75.00	
	S - Spruce	\$110.00		\$65.00		\$30.00		NA	
	T - Tamarack	\$45.00		\$50.00		\$21.00		\$32.00	
	A - Aspen	\$25.00		\$80.00		\$18.00		NA	
	AS - Ash	\$100.00		\$145.00		\$100.00		\$85.00	
	BA - Basswood	\$100.00		\$100.00		\$100.00		\$110.00	
	BE - Beech	NA		NA		NA		NA	
	BW - White Birch	\$200.00		\$120.00		\$50.00		\$180.00	
	BY - Yellow Birch	\$100.00		\$170.00		\$100.00		\$100.00	
	CH - Cherry	NA		NA		\$100.00		NA	
	CW - Cottonwood	NA		NA		NA		NA	
	E - Elm	\$75.00		\$75.00		\$60.00		\$52.00	
	HI - Hickory	NA		NA		NA		NA	
	MH - Sugar Maple	\$225.00		\$260.00		\$120.00		\$140.00	
	MO - Other Maple	\$100.00		\$100.00		\$80.00		\$100.00	
	MR - Red Maple	\$100.00		\$100.00		\$100.00		NA	
	MX - Mixed Hardwood	\$220.00		\$135.00		\$100.00		\$150.00	
	OO - Other Oak	\$120.00		\$200.00		NA		\$85.00	
	OR - Red Oak	\$260.00		\$250.00		\$100.00		\$240.00	
	OW - White Oak	\$70.00		\$80.00		\$52.00		\$53.00	
	W - Walnut	NA		NA		NA		NA	
	WI - Willow	NA		NA		NA		NA	
15 / 15T – Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX – Mixed Hardwood	NA	NA	NA	NA	NA	NA	NA	NA
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA
	OO – Other Oak	NA	NA	NA	NA	NA	NA	NA	NA
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX – Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$42.00	\$20.00	\$50.00	\$20.00	\$60.00	\$26.70	\$60.00	\$25.53
	PW - White Pine	\$22.00	\$10.50	\$40.00	\$19.00	\$5.00	\$2.40	\$40.00	\$19.00
	S - Spruce	\$40.00	\$20.00	\$40.00	\$20.00	\$24.00	\$12.00	\$40.00	\$20.00
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$5.00	\$3.20	\$6.00	\$3.80	\$5.00	\$3.20	\$15.00	\$9.50
	F - Fir	\$15.00	\$7.10	\$18.00	\$5.70	\$15.00	\$7.10	\$19.00	\$8.44
	H - Hemlock	\$6.00	\$2.50	\$3.00	\$1.30	\$15.00	\$6.25	\$4.00	\$1.70
	PJ - Jack Pine	\$30.00	\$14.10	\$40.00	\$15.00	\$11.00	\$5.20	\$36.00	\$16.55
	PR - Red Pine	\$32.00	\$14.20	\$40.00	\$14.70	\$15.00	\$6.70	\$40.00	\$17.02
	PW - White Pine	\$24.00	\$11.40	\$30.00	\$9.50	\$15.00	\$3.40	\$25.00	\$10.50
	S - Spruce	\$32.00	\$16.00	\$20.00	\$11.00	\$15.00	\$7.50	\$19.00	\$8.50
	T - Tamarack	\$22.00	\$9.50	\$20.00	\$5.20	\$15.00	\$6.50	\$20.00	\$6.45
	A - Aspen	\$25.00	\$11.10	\$30.00	\$11.10	\$15.00	\$6.70	\$30.00	\$13.04
	BA - Basswood	\$8.00	\$4.20	\$10.00	\$5.20	\$1.00	\$0.50	\$7.00	\$3.50
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$25.00	\$10.40	\$25.00	\$8.30	\$15.00	\$6.30	\$27.00	\$10.80
	E - Elm	NA	NA	\$10.00	\$4.00	NA	NA	NA	NA
	MO - Other Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	\$27.00	\$11.90	\$25.00	\$8.80	NA	NA	\$30.00	\$12.10
	MX - Mixed Hardwood	\$27.00	\$11.20	\$25.00	NA	\$15.00	NA	\$30.00	\$11.54
	OO - Other Oak	\$22.00	\$8.00	\$25.00	\$7.30	\$6.00	\$2.20	\$15.00	\$5.30
	OR - Red Oak	\$22.00	\$8.00	\$25.00	\$7.30	\$15.00	\$5.50	\$18.00	\$6.55
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
	AS – Ash	NA	NA	\$25.00		\$15.00	\$6.50	\$12.00	\$3.50
23 / 23T - Fuelwood	<i>*Only for dead / cull not merchantable as cords / logs</i>	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX - All Species	\$5.00	\$2.00	\$5.00	\$2.00	\$1.00	\$0.40	\$4.40	\$1.80
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	NA	NA	\$6.00	\$3.20	NA	NA	NA	NA
	F - Fir	\$11.70	\$5.50	\$18.00	\$8.50	NA	NA	NA	\$5.00
	H - Hemlock	NA	NA	\$2.50	\$1.00	NA	NA	NA	NA
	PJ - Jack Pine	\$23.00	\$10.80	\$40.00	\$18.80	NA	NA	NA	\$8.00
	PR - Red Pine	\$24.50	\$10.90	\$40.00	\$17.80	NA	NA	NA	\$8.00
	PW - White Pine	\$18.50	\$8.80	\$30.00	\$14.30	NA	NA	NA	\$5.00

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Vilas County Forest		Northern Highland/ A Legion St Forest		Ashland County Forest		Bayfield County Forest	
		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
24 / 24T – Cordwood (>4” dib) combined with Fine Woody Material (<4” dib)									
	S - Spruce	\$24.60	\$12.30	\$30.00	\$15.00	NA	NA	NA	\$5.00
	T - Tamarack	\$17.00	\$7.30	\$30.00	\$12.90	NA	NA	NA	\$2.00
	A - Aspen	\$19.10	\$8.50	\$30.00	\$13.30	NA	NA	NA	\$10.00
	BA - Basswood	NA	NA	\$8.00	\$4.10	NA	NA	NA	\$2.00
	BG - Balm of Gilead	NA	NA	\$8.00	\$10.20	NA	NA	NA	NA
	BW - White Birch	\$19.20	\$8.00	\$25.00	\$10.40	NA	NA	NA	\$6.00
	E - Elm	NA	NA	\$25.00	\$10.00	NA	NA	NA	NA
	MO - Other Maple	NA	NA	\$25.00	\$11.00	NA	NA	NA	\$8.50
	MR - Red Maple	\$20.70	\$9.10	\$25.00	\$11.00	NA	NA	NA	\$8.50
	MX - Mixed Hardwood	\$20.60	\$8.60	\$25.00	\$9.80	NA	NA	NA	\$8.50
	OO - Other Oak	\$16.80	\$6.10	\$25.00	\$9.10	NA	NA	NA	\$4.00
	OR - Red Oak	\$16.80	\$6.10	\$25.00	\$9.10	NA	NA	NA	\$8.50
	OW - White Oak	NA	NA	\$25.00	\$8.50	NA	NA	NA	NA
26 / 26T – Fine Woody Material (<4” dib)									
	A - Aspen	NA	NA	\$5.00	\$2.50	NA	NA	NA	\$2.00
	MX - Mixed Hardwood	NA	NA	\$5.00	\$2.50	NA	NA	NA	\$2.00
	OO - Other Oak	NA	NA	\$5.00	\$2.50	NA	NA	NA	\$2.00
	PR - Red Pine	NA	NA	\$5.00	\$2.50	NA	NA	NA	\$2.00
	PJ - Jack Pine	NA	NA	\$5.00	\$2.50	NA	NA	NA	\$2.00
	PW - White Pine	NA	NA	\$5.00	\$2.50	NA	NA	NA	\$2.00
	F - Fir	NA	NA	\$5.00	\$2.50	NA	NA	NA	\$2.00
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.15		\$0.16		\$0.11		\$0.10	
32 - 10'-12'	Record by actual species code.	\$0.31		\$1.00		\$0.22		\$0.19	
33 - 14'-16'	Record by actual species code.	\$0.74		\$0.72		\$0.52		\$0.37	
34 - 18'-20'	Record by actual species code.	\$1.24		\$1.20		\$0.87		\$0.95	
35 - 21'-30'	Record by actual species code.	\$3.35		\$3.15		\$1.88		\$1.89	
36 - 31'-40'	Record by actual species code.	\$7.37		\$6.93		\$5.17		\$2.87	
37 - 41'-50'	Record by actual species code.	\$11.93		\$11.03		\$8.23		\$8.23	
38 - 51'-60'	Record by actual species code.	\$16.08		\$15.12		\$11.28		\$11.28	
39 - 61'-70'	Record by actual species code.	\$20.77		\$19.53		\$14.57		\$14.57	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$5.00		\$1.00		\$15.00	
41 - Sheared	Record by actual species code.	\$3.50		\$3.50		\$3.50		\$100.00	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Douglas County Forest		Iron County Forest		Brule River State Forest		Barron County Forest	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$50.00		\$50.00		\$50.00		\$11.00	
	F - Fir	\$50.00		\$44.00		\$50.00		\$50.00	
	H - Hemlock	\$50.00		\$17.00		\$24.00		\$28.00	
	PJ - Jack Pine	\$60.00		\$75.00		\$32.00		\$40.00	
	PR - Red Pine	\$120.00		\$70.00		\$120.00		\$117.00	
	PW - White Pine	\$120.00		\$70.00		\$120.00		\$128.00	
	S - Spruce	\$60.00		\$70.00		\$100.00		\$40.00	
	T - Tamarack	\$50.00		\$25.00		\$30.00		\$49.00	
	A - Aspen	\$50.00		\$55.00		\$16.00		\$70.00	
	AS - Ash	\$110.00		\$125.00		\$40.00		\$140.00	
	BA - Basswood	\$140.00		\$125.00		\$46.00		\$163.00	
	BE - Beech	NA		NA		NA		NA	
	BW - White Birch	\$100.00		\$125.00		\$49.00		\$185.00	
	BY - Yellow Birch	\$100.00		\$200.00		\$81.00		\$150.00	
	CH - Cherry	NA		\$125.00		NA		\$175.00	
	CW - Cottonwood	NA		NA		NA		NA	
	E - Elm	\$50.00		\$60.00		\$62.00		\$75.00	
	HI - Hickory	NA		NA		NA		NA	
	MH - Sugar Maple	\$100.00		\$250.00		\$61.00		\$277.00	
	MO - Other Maple	\$100.00		\$125.00		\$59.00		\$150.00	
	MR - Red Maple	NA		\$125.00		NA		\$201.00	
	MX - Mixed Hardwood	\$100.00		\$125.00		\$49.00		\$187.00	
	OO - Other Oak	\$60.00		\$125.00		\$80.00		\$60.00	
	OR - Red Oak	\$150.00		\$250.00		\$120.00		\$349.00	
	OW - White Oak	\$60.00		\$55.00		\$55.00		\$219.00	
	W - Walnut	NA		NA		NA		NA	
	WI - Willow	NA		NA		NA		NA	
15 / 15T – Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX – Mixed Hardwood	NA	NA	NA	NA	NA	NA	NA	NA
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA
	OO – Other Oak	NA	NA	NA	NA	NA	NA	NA	NA
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX – Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
	S - Spruce	NA	NA	\$35.00	\$7.50	NA	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$37.00	\$16.00	\$30.00	\$13.30	\$48.00	\$21.30	\$40.80	\$18.10
	PW - White Pine	\$20.00	\$9.00	\$10.00	\$4.80	\$19.00	\$9.10	\$22.80	\$10.80
	S - Spruce	\$25.00	\$13.00	\$30.00	\$15.00	\$19.00	\$9.50	\$38.50	\$19.30
	SB – Black Spruce	NA	NA	\$20.00	\$10.00	NA	NA	NA	NA
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$15.00	\$10.00	\$5.00	\$3.17	\$10.00	\$6.35	\$2.50	\$1.60
	F - Fir	\$15.00	\$7.00	\$15.00	\$7.10	\$26.00	\$12.20	\$4.20	\$2.00
	H - Hemlock	\$15.00	\$6.00	\$4.00	\$1.67	\$6.00	\$2.50	\$5.90	\$2.50
	PJ - Jack Pine	\$30.00	\$14.00	\$20.00	\$9.40	\$41.00	\$19.30	\$26.00	\$12.20
	PR - Red Pine	\$32.00	\$14.00	\$20.00	\$8.90	\$49.00	\$21.80	\$29.40	\$13.10
	PW - White Pine	\$15.00	\$7.00	\$10.00	\$4.80	\$20.00	\$9.50	\$24.40	\$11.60
	S - Spruce	\$20.00	\$10.00	\$20.00	\$10.00	\$33.00	\$16.50	\$14.30	\$7.20
	SB – Black Spruce	NA	NA	NA	NA	\$40.00	\$20.00	NA	NA
	T - Tamarack	\$15.00	\$6.00	\$8.00	\$3.40	\$5.00	\$2.15	\$19.30	\$8.30
	A - Aspen	\$20.00	\$9.00	\$18.00	\$8.00	\$30.00	\$13.30	\$25.90	\$11.50
	AS – Ash	\$12.00	\$5.00	\$5.00	\$2.20	NA	NA	NA	NA
	BA - Basswood	\$12.00	\$6.00	\$5.00	\$2.60	NA	NA	\$5.00	\$2.60
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$17.00	\$7.00	\$17.00	\$7.10	\$29.00	\$12.10	\$25.20	\$10.50
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MH – Sugar Maple	\$15.00	\$6.00	\$18.00	\$7.10	NA	NA	NA	NA
	MO - Other Maple	NA	NA	\$18.00	\$7.90	NA	NA	NA	NA
	MR - Red Maple	\$15.00	\$7.00	NA	NA	\$28.00	\$12.30	NA	NA
	MX - Mixed Hardwood	\$15.00	\$6.00	\$18.00	NA	\$38.00	NA	\$23.50	NA
	OO - Other Oak	\$12.00	\$4.00	\$10.00	\$3.50	\$13.00	\$4.70	\$16.60	\$6.00
	OR - Red Oak	\$18.00	\$7.00	\$10.00	\$3.60	\$39.00	\$14.40	\$12.50	\$5.50
	OW - White Oak	\$12.00	\$4.00	NA	NA	NA	NA	NA	NA
	CX – Mix Conifer	NA	NA	\$20.00	NA	NA	NA	NA	NA
	<i>*Only for dead / cull not merchantable as cords / logs</i>								
23 / 23T - Fuelwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX - All Species	\$15.00	\$6.00	\$12.00	\$4.80	\$1.00	\$0.40	\$5.00	\$2.00
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$12.00	\$8.00	\$9.00	\$5.70	\$8.40	\$5.30	\$2.50	\$1.60
	F - Fir	\$12.00	\$5.00	\$13.00	\$6.10	\$20.00	\$10.00	\$4.20	\$2.00

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Douglas County Forest		Iron County Forest		Brule River State Forest		Barron County Forest	
		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)									
	H - Hemlock	\$12.00	\$5.00	\$3.40	\$1.40	\$5.00	\$2.10	\$5.90	\$2.50
	PJ - Jack Pine	\$24.00	\$11.00	\$18.00	\$8.50	\$20.00	\$10.00	\$26.00	\$12.20
	PR - Red Pine	\$26.00	\$12.00	\$18.00	\$8.00	\$20.00	\$10.00	\$29.40	\$13.10
	PW - White Pine	\$12.00	\$5.00	\$9.00	\$4.30	\$15.00	\$7.00	\$24.40	\$11.60
	S - Spruce	\$15.00	\$8.00	\$18.00	\$9.00	\$15.00	\$7.00	\$14.30	\$7.20
	T - Tamarack	\$12.00	\$5.00	\$7.00	\$3.00	\$4.00	\$1.70	\$19.30	\$8.30
	A - Aspen	\$17.00	\$7.00	\$16.00	\$7.10	\$24.00	\$10.70	\$25.90	\$11.50
	AS – Ash	\$9.00	\$4.00	NA	NA	NA	NA	NA	NA
	BA - Basswood	\$9.00	\$5.00	\$7.00	\$3.60	NA	NA	\$5.00	\$2.60
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$14.00	\$6.00	\$15.00	\$6.20	\$24.00	\$10.00	\$25.20	\$10.50
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MH – Sugar Maple	\$12.00	\$5.00	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	\$16.00	\$7.00	NA	NA	NA	NA
	MR - Red Maple	\$12.00	\$5.00	\$16.00	\$7.00	\$20.00	\$10.00	NA	NA
	MX - Mixed Hardwood	\$12.00	\$5.00	\$16.00	\$7.00	\$24.00	\$10.70	\$23.50	NA
	OO - Other Oak	\$9.00	\$3.00	NA	NA	\$7.00	\$3.10	\$12.50	\$5.50
	OR - Red Oak	\$14.00	\$5.00	\$9.00	\$3.30	\$23.40	\$8.50	NA	NA
	OW - White Oak	\$9.00	\$3.00	NA	NA	NA	NA	NA	NA
26 / 26T – Fine Woody Material (<4" dib)									
	A - Aspen	\$1.00	\$0.50	\$2.25	\$1.00	\$2.30	\$1.00	\$1.00	\$0.50
	MX - Mixed Hardwood	\$1.00	\$0.50	\$2.25	\$1.00	\$2.50	\$1.00	\$1.00	\$0.50
	OO - Other Oak	\$1.00	\$0.50	\$2.75	\$1.00	\$2.80	\$1.00	\$1.00	\$0.50
	PR - Red Pine	\$1.00	\$0.50	\$2.25	\$1.00	\$2.30	\$1.00	\$1.00	\$0.50
	PJ - Jack Pine	\$1.00	\$0.50	\$2.00	\$1.00	\$2.10	\$1.00	\$1.00	\$0.50
	PW - White Pine	\$1.00	\$0.50	\$2.00	\$1.00	\$2.10	\$1.00	\$1.00	\$0.50
	F - Fir	\$1.00	\$0.50	\$2.00	\$1.00	\$2.10	\$1.00	\$1.00	\$0.50
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.10		\$0.11		\$0.11		\$0.13	
32 - 10'-12'	Record by actual species code.	\$0.19		\$0.23		\$0.22		\$0.26	
33 - 14'-16'	Record by actual species code.	\$0.37		\$0.53		\$0.52		\$0.53	
34 - 18'-20'	Record by actual species code.	\$0.95		\$0.88		\$0.86		\$0.88	
35 - 21'-30'	Record by actual species code.	\$1.89		\$1.88		\$1.88		\$2.20	
36 - 31'-40'	Record by actual species code.	\$2.87		\$5.17		\$5.17		\$4.84	
37 - 41'-50'	Record by actual species code.	\$8.75		\$8.23		\$8.23		\$7.70	
38 - 51'-60'	Record by actual species code.	\$12.00		\$11.28		\$11.28		\$10.56	
39 - 61'-70'	Record by actual species code.	\$15.50		\$14.57		\$14.57		\$13.64	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$1.00		\$5.00		\$2.00	
41 - Sheared	Record by actual species code.	\$5.00		\$3.50		\$60.00		\$3.50	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Burnett		Polk		Washburn		Governor Knowles	
		County Forest		County Forest		County Forest		State Forest	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$85.00		\$40.00		\$50.00		\$28.00	
	F - Fir	\$85.00		\$40.00		\$50.00		\$50.00	
	H - Hemlock	\$85.00		\$40.00		\$63.00		\$26.00	
	PJ - Jack Pine	\$100.00		\$40.00		\$50.00		\$100.00	
	PR - Red Pine	\$100.00		\$120.00		\$120.00		\$100.00	
	PW - White Pine	\$100.00		\$120.00		\$100.00		\$100.00	
	S - Spruce	\$85.00		\$40.00		\$84.00		\$80.00	
	T - Tamarack	\$85.00		\$32.00		\$80.00		\$80.00	
	A - Aspen	\$100.00		\$50.00		\$22.00		\$40.00	
	AS - Ash	\$100.00		\$100.00		\$100.00		\$100.00	
	BA - Basswood	\$100.00		\$120.00		\$100.00		\$100.00	
	BE - Beech	NA		NA		NA		NA	
	BW - White Birch	\$100.00		\$100.00		\$100.00		\$80.00	
	BY - Yellow Birch	\$100.00		\$60.00		\$100.00		\$80.00	
	CH - Cherry	NA		NA		NA		NA	
	CW - Cottonwood	NA		NA		NA		NA	
	E - Elm	\$100.00		\$40.00		\$100.00		\$80.00	
	HI - Hickory	NA		NA		NA		NA	
	MH - Sugar Maple	\$100.00		\$250.00		\$300.00		\$38.00	
	MO - Other Maple	\$100.00		\$100.00		\$100.00		\$80.00	
	MR - Red Maple	\$100.00		\$100.00		\$100.00		\$80.00	
	MX - Mixed Hardwood	\$100.00		\$120.00		\$100.00		\$80.00	
	OO - Other Oak	\$80.00		\$100.00		\$100.00		\$80.00	
	OR - Red Oak	\$250.00		\$285.00		\$300.00		\$200.00	
	OW - White Oak	\$100.00		\$120.00		\$100.00		\$80.00	
	W - Walnut	NA		NA		NA		NA	
	WI - Willow	NA		NA		NA		NA	
15 / 15T – Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	MX – Mixed Hardwood	NA	NA	NA	NA	NA	NA	NA	NA
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA
	OO – Other Oak	NA	NA	NA	NA	NA	NA	NA	NA
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX – Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$50.00	\$22.20	\$40.00	\$17.80	\$40.00	\$17.80	\$50.00	\$22.20
	PW - White Pine	\$40.00	\$19.10	\$23.00	\$11.00	\$20.00	\$9.50	\$25.00	\$11.90
	S - Spruce	\$30.00	\$15.00	\$20.00	\$10.00	\$25.00	\$12.50	\$20.00	\$10.00
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$20.00	\$12.70	\$2.00	\$1.30	\$12.00	\$7.60	\$10.00	\$6.40
	F - Fir	\$20.00	\$9.40	\$2.90	\$1.40	\$20.00	\$9.40	\$30.00	\$14.10
	H - Hemlock	\$20.00	\$8.30	\$5.00	\$2.10	\$15.00	\$6.30	\$10.00	\$4.20
	PJ - Jack Pine	\$35.00	\$16.10	\$28.00	\$13.20	\$32.00	\$15.00	\$32.00	\$15.10
	PR - Red Pine	\$35.00	\$15.60	\$35.00	\$15.60	\$40.00	\$17.80	\$35.00	\$15.60
	PW - White Pine	\$25.00	\$11.90	\$20.00	\$9.50	\$20.00	\$9.50	\$25.00	\$11.90
	S - Spruce	\$20.00	\$10.00	\$20.00	\$10.00	\$25.00	\$12.50	\$20.00	\$10.00
	T - Tamarack	\$12.00	\$5.20	\$3.00	\$1.30	\$20.00	\$8.60	\$20.00	\$8.60
	A - Aspen	\$30.00	\$13.30	\$28.00	\$12.40	\$25.00	\$11.10	\$32.00	\$14.20
	BA - Basswood	\$20.00	\$10.40	\$10.00	\$5.20	\$10.00	\$5.20	NA	NA
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$20.00	\$8.30	\$20.00	\$8.30	\$20.00	\$8.30	\$20.00	\$8.30
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	\$20.00	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	\$20.00	NA	NA	NA	NA	NA	\$20.00	\$8.80
	MX - Mixed Hardwood	\$20.00	NA	\$22.00	NA	\$20.00	NA	\$20.00	NA
	OO - Other Oak	\$10.00	\$3.60	\$9.00	\$3.30	\$12.00	\$5.50	\$10.00	\$6.60
	OR - Red Oak	NA	NA	\$14.00	\$5.10	\$15.00	\$5.50	NA	NA
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
	AS – Ash	\$30.00	\$13.00	NA	NA	NA	NA	\$27.00	\$11.75
	AB – Black Ash	NA	NA	NA	NA	\$20.00	\$8.70	NA	NA
	CX – Mixed Conifer	\$35.00	NA	NA	NA	NA	NA	NA	NA
<i>*Only for dead / cull not merchantable as cords / logs</i>		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
23 / 23T - Fuelwood		\$8.00	\$3.20	\$8.00	\$3.20	\$6.00	\$2.40	\$5.00	\$2.00
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	C - Cedar	\$16.80	\$10.70	NA	NA	\$10.10	\$6.40	NA	NA
	F - Fir	\$16.80	\$7.90	NA	NA	\$31.60	\$14.90	NA	NA
	H - Hemlock	\$16.80	\$7.00	NA	NA	\$12.60	\$5.30	NA	NA
	PJ - Jack Pine	\$26.90	\$12.60	\$25.00	\$12.00	\$34.00	\$16.00	\$28.00	\$13.20

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Burnett		Polk		Washburn		Governor Knowles	
		County Forest		County Forest		County Forest		State Forest	
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	PR - Red Pine	\$29.40	\$13.10	\$25.00	\$12.00	\$40.00	\$17.80	\$30.00	\$13.30
	PW - White Pine	\$21.00	\$10.00	\$17.00	\$8.00	\$20.00	\$9.50	\$22.00	\$10.50
	S - Spruce	\$16.80	\$8.40	\$16.80	\$8.40	\$24.40	\$12.20	\$17.00	\$8.50
	T - Tamarack	\$16.80	\$7.20	\$2.50	\$1.10	\$19.30	\$8.30	NA	NA
	A - Aspen	\$24.30	\$10.80	\$20.00	\$9.00	\$29.80	\$13.20	\$25.00	\$11.10
	BA - Basswood	\$16.80	\$8.70	\$4.20	\$2.20	\$13.80	\$7.20	NA	NA
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$16.80	\$7.00	\$16.80	\$7.00	\$27.70	\$11.50	\$17.00	\$7.00
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	NA	NA	NA	NA	NA	NA	\$17.00	\$7.50
	MX - Mixed Hardwood	\$16.80	\$7.00	\$17.00	\$8.00	\$20.00	NA	\$22.00	\$7.50
	OO - Other Oak	\$7.80	\$2.80	\$7.80	\$2.80	\$20.90	\$7.60	\$8.00	\$5.50
	OR - Red Oak	NA	NA	\$8.00	\$3.00	\$20.30	\$7.40	NA	NA
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
26 / 26T – Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	A - Aspen	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	MX - Mixed Hardwood	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	OO - Other Oak	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PR - Red Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PJ - Jack Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PW - White Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	F - Fir	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.60		\$0.13		\$0.14		\$0.13	
32 - 10'-12'	Record by actual species code.	\$22.00		\$0.26		\$0.28		\$0.26	
33 - 14'-16'	Record by actual species code.	\$1.50		\$0.61		\$0.63		\$0.61	
34 - 18'-20'	Record by actual species code.	\$2.50		\$1.02		\$1.05		\$1.02	
35 - 21'-30'	Record by actual species code.	\$5.00		\$2.75		\$2.75		\$2.75	
36 - 31'-40'	Record by actual species code.	\$10.00		\$6.05		\$6.05		\$6.05	
37 - 41'-50'	Record by actual species code.	\$15.00		\$9.63		\$9.63		\$9.63	
38 - 51'-60'	Record by actual species code.	\$24.00		\$13.20		\$13.20		\$13.20	
39 - 61'-70'	Record by actual species code.	\$36.00		\$17.05		\$17.05		\$17.05	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$5.00		\$1.00		\$2.00		\$5.00	
41 - Sheared	Record by actual species code.	\$3.50		\$3.50		\$3.50		\$3.50	

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Price		Rusk		Sawyer		Taylor	
		County Forest		County Forest		County Forest		County Forest	
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF	
	C - Cedar	\$100.00		\$22.00		\$125.00		\$28.00	
	F - Fir	\$21.00		\$50.00		\$20.00		\$50.00	
	H - Hemlock	\$100.00		\$125.00		\$125.00		\$56.00	
	PJ - Jack Pine	\$100.00		\$32.00		\$60.00		\$10.00	
	PR - Red Pine	\$150.00		\$85.00		\$100.00		\$100.00	
	PW - White Pine	\$110.00		\$103.00		\$100.00		\$100.00	
	S - Spruce	\$100.00		\$47.00		\$40.00		\$25.00	
	T - Tamarack	\$100.00		\$28.00		\$30.00		\$36.00	
	A - Aspen	\$40.00		\$44.00		\$20.00		\$17.00	
	AS - Ash	\$90.00		\$125.00		\$100.00		\$90.00	
	BA - Basswood	\$120.00		\$125.00		\$100.00		\$135.00	
	BE - Beech	NA		NA		NA		NA	
	BW - White Birch	\$120.00		\$75.00		\$100.00		\$50.00	
	BY - Yellow Birch	\$120.00		\$65.00		\$100.00		\$75.00	
	CH - Cherry	NA		NA		NA		NA	
	CW - Cottonwood	NA		NA		NA		NA	
	E - Elm	\$120.00		\$180.00		\$100.00		\$32.00	
	HI - Hickory	NA		NA		NA		NA	
	MH - Sugar Maple	\$240.00		\$300.00		\$200.00		\$55.00	
	MO - Other Maple	\$120.00		\$125.00		\$125.00		\$65.00	
	MR - Red Maple	\$120.00		\$150.00		\$100.00		NA	
	MX - Mixed Hardwood	\$140.00		\$125.00		\$100.00		\$210.00	
	OO - Other Oak	\$120.00		\$61.00		\$100.00		\$300.00	
	OR - Red Oak	\$240.00		\$350.00		\$200.00		\$410.00	
	OW - White Oak	\$120.00		\$80.00		\$100.00		\$47.00	
	W - Walnut	NA		NA		NA		NA	
	WI - Willow	NA		NA		NA		NA	
15 / 15T – Bolts (County Forests Only)		Per Cord	Per Ton						
	MX – Mixed Hardwood	NA	NA	NA	NA	NA	NA	NA	NA
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA
	OO – Other Oak	NA	NA	NA	NA	NA	NA	NA	NA
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA
	CX – Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton						
Not to be used in combination with other product codes.	PR - Red Pine	\$40.00	\$17.80	\$35.00	\$15.60	\$30.00	\$13.30	\$50.00	\$22.20
	PW - White Pine	\$15.00	\$7.10	\$7.00	\$3.30	\$20.00	\$9.50	\$6.00	\$2.90
	S - Spruce	\$32.00	\$16.00	\$20.00	\$10.00	\$25.00	\$12.50	\$22.00	\$11.00
20 / 20T - Cordwood		Per Cord	Per Ton						
	C - Cedar	\$5.00	\$3.20	\$6.00	\$3.80	NA	NA	\$2.00	\$1.30
	F - Fir	\$18.00	\$8.50	\$9.00	\$4.20	\$20.00	\$9.40	\$15.00	\$6.50
	H - Hemlock	\$5.00	\$2.10	\$13.00	\$5.40	\$5.00	\$2.10	\$6.00	\$2.50
	PJ - Jack Pine	\$40.00	\$18.80	\$13.00	\$6.10	\$30.00	\$14.10	\$15.00	\$7.10
	PR - Red Pine	\$40.00	\$17.80	\$35.00	\$15.60	\$30.00	\$13.30	\$50.00	\$21.30
	PW - White Pine	\$20.00	\$9.50	\$20.00	\$9.50	\$15.00	\$7.15	\$6.00	\$2.90
	S - Spruce	\$30.00	\$15.00	\$15.00	\$7.50	\$20.00	\$10.00	\$20.00	\$10.00
	T - Tamarack	\$10.00	\$4.30	\$6.00	\$2.60	\$15.00	\$6.45	\$18.00	\$7.70
	A - Aspen	\$27.23	\$12.10	\$28.00	\$12.40	\$20.00	\$8.90	\$32.00	\$14.00
	BA - Basswood	\$5.00	\$2.60	\$5.00	\$2.60	\$5.00	\$2.60	\$4.00	\$2.00
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$29.52	\$12.30	\$28.00	\$11.70	\$20.00	\$8.30	\$33.00	\$13.80
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MX - Mixed Hardwood	\$31.00	\$12.90	\$28.00	NA	\$20.00	NA	\$33.00	NA
	OO - Other Oak	\$10.00	\$3.60	\$10.00	\$3.60	\$12.00	\$4.40	\$5.00	\$1.80
	OR - Red Oak	NA	\$8.00	NA	NA	\$12.00	\$4.40	NA	NA
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
	SB – Black Spruce	\$15.00	\$7.50	\$15.00	\$7.50	\$20.00	\$10.00	NA	NA
	AS – Ash	NA	NA	NA	NA	\$20.00	\$8.70	NA	NA
<i>*Only for dead / cull not merchantable as cords / logs</i>		Per Cord	Per Ton						
23 / 23T - Fuelwood		\$5.00	\$2.00	\$5.00	\$2.00	\$5.00	\$2.00	\$8.00	\$3.20
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton						
	C - Cedar	NA	NA	\$5.00	\$3.20	NA	NA	NA	NA
	F - Fir	\$13.90	\$6.40	\$7.60	\$3.60	\$16.80	\$7.90	\$13.00	\$6.10
	H - Hemlock	NA	NA	\$10.90	\$4.50	\$4.20	\$1.80	NA	NA
	PJ - Jack Pine	NA	NA	\$10.90	\$5.10	\$33.60	\$15.80	NA	NA
	PR - Red Pine	\$30.80	\$14.10	\$29.40	\$13.10	\$25.20	\$11.20	\$40.00	\$17.80
	PW - White Pine	\$15.40	\$7.40	\$5.90	\$2.80	\$12.60	\$6.00	NA	NA

Timber Sale Handbook

BASE STUMPAGE RATES									
Product	Species	Price		Rusk		Sawyer		Taylor	
		County Forest		County Forest		County Forest		County Forest	
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton						
	S - Spruce	\$19.20	\$9.60	\$16.80	\$8.40	\$21.00	\$10.50	\$20.00	\$10.00
	T - Tamarack	\$15.40	\$6.60	\$5.00	\$2.20	\$8.40	\$3.60	\$20.00	\$8.60
	A - Aspen	\$22.10	\$9.80	\$16.20	\$7.20	\$16.20	\$7.20	\$25.00	\$11.10
	BA - Basswood	\$4.00	\$2.00	\$16.80	\$8.70	\$4.20	\$2.20	\$1.00	\$0.50
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA
	BW - White Birch	\$23.50	\$9.80	\$16.80	\$7.00	\$16.80	\$7.00	\$27.00	\$11.20
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA
	MO - Other Maple	NA	NA	NA	NA	NA	NA	NA	NA
	MR - Red Maple	\$19.00	\$7.00	NA	NA	NA	NA	NA	NA
	MX - Mixed Hardwood	\$20.80	\$10.10	\$2.10	NA	\$16.80	NA	\$27.00	\$11.90
	OO - Other Oak	NA	NA	\$7.80	\$2.80	\$9.40	\$3.40	NA	NA
	OR - Red Oak	NA	NA	NA	NA	\$9.40	NA	NA	NA
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA
26 / 26T – Fine Woody Material (<4" dib)		Per Cord	Per Ton						
	A - Aspen	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	MX - Mixed Hardwood	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	OO - Other Oak	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	PR - Red Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	PJ - Jack Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	PW - White Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
	F - Fir	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	NA	NA
Posts and Poles		Per Piece		Per Piece		Per Piece		Per Piece	
31 - 7'-8'	Record by actual species code.	\$0.18		\$0.16		\$0.12		\$0.13	
32 - 10'-12'	Record by actual species code.	\$0.37		\$0.32		\$0.24		\$0.27	
33 - 14'-16'	Record by actual species code.	\$0.74		\$0.70		\$0.57		\$0.66	
34 - 18'-20'	Record by actual species code.	\$1.23		\$1.17		\$0.95		\$1.10	
35 - 21'-30'	Record by actual species code.	\$3.05		\$3.05		\$2.60		\$3.05	
36 - 31'-40'	Record by actual species code.	\$6.71		\$6.71		\$5.72		\$6.71	
37 - 41'-50'	Record by actual species code.	\$10.64		\$10.64		\$9.10		\$10.64	
38 - 51'-60'	Record by actual species code.	\$14.64		\$14.64		\$12.48		\$14.64	
39 - 61'-70'	Record by actual species code.	\$18.91		\$18.91		\$16.12		\$18.91	
Christmas Trees		Per Tree		Per Tree		Per Tree		Per Tree	
40 - Unsheared	Record by actual species code.	\$1.00		\$1.00		\$3.00		\$1.00	
41 - Sheared	Record by actual species code.	\$3.50		\$3.50		\$7.50		\$3.50	

Timber Sale Handbook

BASE STUMPAGE RATES										
Product	Species	Flambeau River State Forest		Dodgeville Southwest		Dodgeville Northeast		Lake Michigan North		
10 - Logs		Per MBF		Per MBF		Per MBF		Per MBF		
	C - Cedar	\$40.00		\$28.00		\$14.00		\$28.00		
	F - Fir	\$20.00		\$50.00		\$50.00		\$50.00		
	H - Hemlock	\$30.00		\$29.00		\$29.00		\$29.00		
	PJ - Jack Pine	\$30.00		\$11.00		\$11.00		\$16.00		
	PR - Red Pine	\$100.00		\$75.00		\$22.00		\$64.00		
	PW - White Pine	\$100.00		\$125.00		\$90.00		\$200.00		
	S - Spruce	\$80.00		\$31.00		\$10.00		\$35.00		
	T - Tamarack	\$30.00		\$44.00		\$44.00		NA		
	A - Aspen	\$40.00		\$30.00		\$37.00		\$40.00		
	AS - Ash	\$110.00		\$120.00		\$125.00		\$100.00		
	BA - Basswood	\$130.00		\$100.00		\$50.00		\$75.00		
	BE - Beech	NA		NA		NA		\$100.00		
	BW - White Birch	\$110.00		\$150.00		\$150.00		\$100.00		
	BY - Yellow Birch	\$180.00		\$69.00		\$69.00		\$100.00		
	CH - Cherry	NA		\$150.00		\$300.00		\$194.00		
	CW - Cottonwood			NA		\$10.00		\$30.00		
	E - Elm	\$50.00		\$64.00		\$20.00		\$36.00		
	HI - Hickory	NA		NA		\$135.00		\$85.00		
	MH - Sugar Maple	\$300.00		\$400.00		\$365.00		\$325.00		
	MO - Other Maple	\$150.00		\$120.00		\$90.00		\$100.00		
	MR - Red Maple	\$150.00		\$140.00		\$125.00		\$125.00		
	MX - Mixed Hardwood	\$135.00		\$100.00		\$50.00		\$60.00		
	OO - Other Oak	\$60.00		\$125.00		\$90.00		\$130.00		
	OR - Red Oak	\$250.00		\$150.00		\$250.00		\$250.00		
	OW - White Oak	\$60.00		\$150.00		\$200.00		\$200.00		
	W - Walnut	NA		\$950.00		\$550.00		\$720.00		
	WC - Butternut	NA		NA		NA		\$136.00		
	WI - Willow	NA		NA		NA		\$15.00		
15 / 15T - Bolts (County Forests Only)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
	MX - Mixed Hardwood	NA	NA	\$25.00	NA	NA	NA	NA	NA	
	A - Aspen	NA	NA	NA	NA	NA	NA	NA	NA	
	OO - Other Oak	NA	NA	NA	NA	NA	NA	NA	NA	
	PR - Red Pine	NA	NA	NA	NA	NA	NA	NA	NA	
	CX - Mixed Conifer	NA	NA	NA	NA	NA	NA	NA	NA	
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
Not to be used in combination with other product codes.	PR - Red Pine	\$40.00	\$17.80	\$30.00	\$13.30	\$30.00	\$13.30	\$45.00	\$20.00	
	PW - White Pine	\$13.00	\$6.20	\$25.00	\$11.90	\$7.00	\$3.30	\$30.00	\$14.30	
	S - Spruce	\$25.00	\$12.50	\$20.00	\$10.00	\$20.00	\$10.00	\$30.00	\$15.00	
20 / 20T - Cordwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
	C - Cedar	\$4.00	\$2.50	\$20.00	NA	\$20.00	NA	\$10.00	\$6.30	
	F - Fir	\$20.00	\$10.00	NA	NA	NA	NA	NA	NA	
	H - Hemlock	\$4.00	\$1.70	NA	NA	NA	NA	NA	NA	
	PJ - Jack Pine	\$15.00	\$7.10	\$21.00	\$10.30	\$22.00	\$10.40	\$29.00	\$13.70	
	PR - Red Pine	\$35.00	\$16.30	\$21.00	\$9.30	\$20.00	\$8.90	\$31.00	\$13.80	
	PW - White Pine	\$13.00	\$6.20	\$15.00	\$7.15	\$15.00	\$7.10	\$28.00	\$13.30	
	S - Spruce	\$20.00	\$10.00	\$20.00	\$10.00	\$20.00	\$10.00	\$35.00	\$17.50	
	T - Tamarack	\$20.00	\$7.30	NA	NA	NA	NA	NA	NA	
	A - Aspen	\$30.00	\$13.30	\$16.00	\$7.10	\$11.54	\$4.40	\$12.00	\$5.30	
	BA - Basswood	\$5.00	\$2.60	NA	NA	NA	NA	\$10.00	\$5.20	
	BG - Balm of Gilead	NA		NA	NA	NA	NA	NA	NA	
	BW - White Birch	\$30.00	\$12.50	NA	NA	NA	NA	\$10.00	\$4.20	
	E - Elm	NA	NA	NA	NA	NA	NA	\$10.00	\$4.00	
	MO - Other Maple	NA	NA	NA	NA	NA	NA	\$10.00	\$4.40	
	MR - Red Maple	\$30.00	\$13.20	NA	NA	NA	NA	NA	NA	
	MX - Mixed Hardwood	\$30.00	NA	\$15.00	NA	\$10.00	NA	\$15.00	NA	
	OO - Other Oak	\$4.00	\$1.50	\$20.00	NA	\$10.00	\$3.60	\$10.00	\$3.60	
	OR - Red Oak	NA	NA	NA	NA	NA	NA	\$10.00	\$3.60	
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA	
	AS - Ash	\$26.00	\$11.30	NA	NA	NA	NA	NA	NA	
	BR - River Birch	NA	NA	\$24.00	\$10.00	NA	NA	NA	NA	
	CW - Cottonwood	NA	NA	NA	NA	NA	NA	\$10.00	\$4.30	
	<i>*Only for dead / cull not merchantable as cords / logs</i>									
23 / 23T - Fuelwood		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
	MX - All Species	\$4.00	\$1.60	\$13.00	\$5.20	\$10.00	\$4.00	\$10.00	\$4.00	
24 / 24T - Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	
	C - Cedar	\$3.40	\$2.20	\$16.80	NA	\$16.80	NA	NA	NA	
	F - Fir	\$16.80	\$7.90	NA	NA	NA	NA	NA	NA	
	H - Hemlock	\$3.40	\$1.40	NA	NA	NA	NA	NA	NA	

Timber Sale Handbook

BASE STUMPAGE RATES											
Product		Species		Flambeau River State Forest		Dodgeville Southwest		Dodgeville Northeast		Lake Michigan North	
24 / 24T – Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	PJ - Jack Pine	\$12.60	\$5.90	\$18.30	\$8.60	\$18.50	\$8.70	\$24.40	\$11.50		
	PR - Red Pine	\$29.40	\$13.10	\$21.00	\$9.30	\$16.80	\$7.50	\$26.00	\$11.60		
	PW - White Pine	\$10.90	\$5.20	\$12.60	\$6.00	\$11.76	\$5.60	\$23.50	\$11.20		
	S - Spruce	\$16.80	\$8.40	\$16.80	\$8.40	\$11.76	\$5.80	\$29.40	\$14.70		
	T - Tamarack	\$16.80	\$7.20	NA	NA	NA	NA	NA	NA		
	A - Aspen	\$24.30	\$10.80	\$10.50	\$4.70	\$9.82	\$4.40	\$14.60	\$6.50		
	BA - Basswood	\$4.20	\$2.20	NA	NA	NA	NA	NA	NA		
	BG - Balm of Gilead	NA	NA	NA	NA	NA	NA	NA	NA		
	BW - White Birch	\$25.20	\$10.50	NA	NA	NA	NA	\$8.40	\$3.50		
	E - Elm	NA	NA	NA	NA	NA	NA	NA	NA		
	MO - Other Maple	NA	NA	NA	NA	NA	NA	NA	NA		
	MR - Red Maple	\$25.20	\$11.10	NA	NA	NA	NA	NA	NA		
	MX - Mixed Hardwood	\$25.20	\$11.10	\$12.60	NA	\$8.40	NA	\$11.80	NA		
	OO - Other Oak	\$3.10	\$1.10	NA	NA	\$7.80	\$2.80	\$4.70	\$1.70		
	OR - Red Oak	NA	NA	NA	NA	NA	NA	NA	NA		
	OW - White Oak	NA	NA	NA	NA	NA	NA	NA	NA		
26 / 26T – Fine Woody Material (<4" dib)		Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton	Per Cord	Per Ton
	A - Aspen	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	MX - Mixed Hardwood	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	OO - Other Oak	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PR - Red Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PJ - Jack Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	PW - White Pine	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
	F - Fir	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50	\$1.00	\$0.50
Posts and Poles		Per Piece	Per Piece	Per Piece	Per Piece	Per Piece	Per Piece	Per Piece	Per Piece	Per Piece	Per Piece
31 - 7'-8'	Record by actual species code.	\$0.15		\$0.13		\$0.13				NA	
32 - 10'-12'	Record by actual species code.	\$0.31		\$0.27		\$0.27				NA	
33 - 14'-16'	Record by actual species code.	\$0.69		\$0.59		\$0.59				NA	
34 - 18'-20'	Record by actual species code.	\$1.15		\$0.99		\$0.99				NA	
35 - 21'-30'	Record by actual species code.	\$3.05		\$2.60		\$2.60				NA	
36 - 31'-40'	Record by actual species code.	\$6.71		\$5.72		\$5.72				NA	
37 - 41'-50'	Record by actual species code.	\$10.64		\$9.10		\$9.10				NA	
38 - 51'-60'	Record by actual species code.	\$14.64		\$12.48		\$12.48				NA	
39 - 61'-70'	Record by actual species code.	\$18.91		\$16.12		\$16.12				NA	
Christmas Trees		Per Tree	Per Tree	Per Tree	Per Tree	Per Tree	Per Tree	Per Tree	Per Tree	Per Tree	Per Tree
40 - Unsheared	Record by actual species code.	\$5.00		\$1.00		\$1.00				NA	
41 - Sheared	Record by actual species code.	\$5.00		\$3.50		\$3.50				NA	

BASE STUMPAGE RATES			
Product	Species	Lake Michigan South	
10 - Logs		Per MBF	
	C - Cedar	\$15.00	
	F - Fir	\$50.00	
	H - Hemlock	\$29.00	
	PJ - Jack Pine	\$20.00	
	PR - Red Pine	\$80.00	
	PW - White Pine	\$80.00	
	S - Spruce	\$44.00	
	T - Tamarack	NA	
	A - Aspen	\$30.00	
	AS - Ash	\$190.00	
	BA - Basswood	\$100.00	
	BE - Beech	NA	
	BW - White Birch	\$75.00	
	BY - Yellow Birch	\$100.00	
	CH - Cherry	\$180.00	
	CW - Cottonwood	\$10.00	
	E - Elm	\$80.00	
	HI - Hickory	\$70.00	
	MH - Sugar Maple	\$200.00	
	MO - Other Maple	\$125.00	
	MR - Red Maple	\$125.00	
	MX - Mixed Hardwood	\$70.00	
	OO - Other Oak	\$70.00	
	OR - Red Oak	\$250.00	
	OW - White Oak	\$120.00	
	W - Walnut	\$720.00	
	WI - Willow	NA	
	XX - Mixed Species-All	\$106.38	
	HS - Shagbark Hickory	\$100.00	
15 / 15T - Bolts		Per Cord	Per Ton
	MX - Mixed Hardwood	NA	NA
	A - Aspen	NA	NA
	OO - Other Oak	NA	NA
	PR - Red Pine	NA	NA
	CX - Mixed Conifer	NA	NA
18 / 18T - Mixed Products (Co-mingled)		Per Cord	Per Ton
Not to be used in combination with other product codes.	PR - Red Pine	\$53.00	\$24.00
	PW - White Pine	\$44.00	\$22.00
	S - Spruce	\$35.00	\$17.50
20 / 20T - Cordwood		Per Cord	Per Ton
	C - Cedar	\$10.00	\$6.40
	F - Fir	NA	NA
	H - Hemlock	NA	NA
	PJ - Jack Pine	\$20.00	\$9.40
	PR - Red Pine	\$30.00	\$13.30
	PW - White Pine	\$20.00	\$9.50
	S - Spruce	\$25.00	\$12.50
	T - Tamarack	NA	NA
	A - Aspen	\$8.00	\$4.00
	BA - Basswood	\$10.00	NA
	BG - Balm of Gilead	NA	NA
	BW - White Birch	\$8.20	\$3.40
	E - Elm	\$10.00	NA
	MO - Other Maple	NA	NA
	MR - Red Maple	NA	NA
	MX - Mixed Hardwood	\$10.00	\$4.00
	OO - Other Oak	\$10.00	\$3.60
	OR - Red Oak	NA	NA
	OW - White Oak	\$6.00	\$1.70
	AS - Ash	\$10.00	
<i>*Only for dead / cull not merchantable as cords / logs</i>			
23 / 23T - Fuelwood		Per Cord	Per Ton
	MX - All Species	\$10.00	\$4.00
24 / 24T - Cordwood (>4" dib) combined with Fine Woody Material (<4" dib)		Per Cord	Per Ton
	C - Cedar	\$8.40	\$5.30
	F - Fir	NA	NA
	H - Hemlock	NA	NA
	PJ - Jack Pine	\$12.60	\$5.90
	PR - Red Pine	\$18.50	\$8.20
	PW - White Pine	\$16.80	\$8.00
	S - Spruce	\$11.76	\$9.70
	T - Tamarack	NA	NA
	A - Aspen	\$9.82	\$2.90

Timber Sale Handbook

BA - Basswood	NA	NA
BG - Balm of Gilead	NA	NA
BW - White Birch	\$6.90	\$2.90
E - Elm	NA	NA

BASE STUMPAGE RATES			
Product	Species	Southern Region - East Area/South	
		Per Cord	Per Ton
24 / 24T – Cordwood (>4” dib) combined with Fine woody material (<4” dib)			
	MO - Other Maple	NA	NA
	MR - Red Maple	NA	NA
	MX - Mixed Hardwood	\$8.40	NA
	OO - Other Oak	\$4.70	\$1.70
	OR - Red Oak	NA	NA
	OW - White Oak	NA	NA
26 / 26T – Fine Woody Material (<4” dib)			
	A - Aspen	\$1.00	\$0.50
	MX - Mixed Hardwood	\$1.00	\$0.50
	OO - Other Oak	\$1.00	\$0.50
	PR - Red Pine	\$1.00	\$0.50
	PJ - Jack Pine	\$1.00	\$0.50
	PW - White Pine	\$1.00	\$0.50
Posts and Poles		Per Piece	
31 - 7'-8'	Record by actual species code.	NA	
32 - 10'-12'	Record by actual species code.	NA	
33 - 14'-16'	Record by actual species code.	NA	
34 - 18'-20'	Record by actual species code.	NA	
35 - 21'-30'	Record by actual species code.	NA	
36 - 31'-40'	Record by actual species code.	NA	
37 - 41'-50'	Record by actual species code.	NA	
38 - 51'-60'	Record by actual species code.	NA	
39 - 61'-70'	Record by actual species code.	NA	
Christmas Trees		Per Tree	
40 - Unsheared	Record by actual species code.	NA	
41 - Sheared	Record by actual species code.	NA	

State CONTRACT AMENDMENT

This procedure should be used to amend timber sale contracts on Department owned land. Both the Timber Sale Contract Amendment Approval, Form 2460-7, and the Timber Sale Contract Amendment, Form 2400-5E, should be routed together. The property code and tract number, along with the contract number, should be indicated on each form. Once approval is obtained on the Timber Sale Contract Amendment Approval, it will be returned to the forester. At this time the forester should obtain the signature of the contractor. A copy of the amendment, Form 2400-5E, should then be routed to the regional data entry and to the Forest Tax Section in Madison.

Amendments should not be approved unless they are to the benefit of the state or in recognition of extraordinary circumstances. The Bureau of Legal Services is available to render assistance or answer questions.

Extensions

Extensions should not extend a sale beyond a total duration of four years. Do not consider a contract extension as a contractor right. Use it with care. Except in justified circumstances, all extensions shall be six months in length. Winter-only sales can be up to a year.

Price Increase

The first extension may be made without stumpage price increase. The initial stumpage price increase will be 5% over bid value and any subsequent extensions will include an additional 10% increase per extension. Increases are to be based on the contract stumpage value schedule. For example, first increase = 1.05 x bid value, second increase = 1.10 x first increase value. This is a cumulative price increase. For lump sum sales, total bid value will be used to calculate extension penalties. For example, first increase = 1.05 x total bid value, second increase = 1.10 x first increase value.

Under some circumstances the contract completion date may be delayed without an increase in stumpage prices. However, the delay must be in the interest of the Department, or of benefit to the resource. An example would be if the purchaser agreed to shift his logging operations to another sale involving salvage of fire or wind damaged timber. The person proposing such an amendment should verify that the purchaser does actually shift operations to a damaged area.

Other valid reasons for extending the contract completion date are bad weather, such as deep snow, very wet conditions, or flooding.

Extensions must not be treated lightly. Make sure all provisions and details are spelled out. A breach of an extension is a breach of the contract and must be handled in the manner designated in [Chapter 74](#). A sample of the wording to be used on Form 2400-5E for a contract extension is as follows:

"This contract is extended by and between the Department and Purchaser, pursuant to Condition 3, to apply in full force and subject to the same conditions until _____, which shall constitute a _____ months extension.

"Purchaser agrees to pay stumpage prices increased __% in accordance with Condition 2."

A statement of justification should be included on the contract extension/amendment proposal.

Volume/Value Modification

The contract volume and value may be modified if fire or wind should damage timber before it is removed from the premises. Fire or wind damaged timber on the sale area or on adjacent areas may be added to the sale volume and value regardless of the value involved.

Volume other than that damaged by fire or wind may be added through negotiation either from the sale area or from adjacent area if the appraised value is less than \$3000, the legal limit requiring advertising.

Timber Sale Handbook

Amendment Procedure

- | | | |
|---|----|---|
| Forester | 1. | Prepares original and file copies of Forms 2400-5E and 2460-7. Forwards originals to designated supervisor and property superintendent/manager. |
| Designated Supervisor & Property Superintendent | 2. | Reviews, approves or disapproves. Returns to forester. |
| Forester | 3. | Files approved Form 2460-7. Obtains contractor signature on Form 2400-5E and provides him with a copy. Files original of both forms in sale file. Completes WisFIRS data entry or sends copy to data entry. |
| Data Entry or Forester | 4. | Enters data into WisFIRS. Maintains original of both forms in sale file. |

Contract Amendment Form Examples

See the next two pages for examples of both the Timber Sale Contract Amendment (Form 2400-5E) and the Timber Sale Contract Amendment Approval (Form 2460- 7)

CONTRACT AMENDMENT FORM EXAMPLES:

State of Wisconsin
Department of Natural Resources
P.O. Box 7921, Madison WI 53707-7921
dnr.wi.gov

Timber Sale Contract Amendment
Form 2400-005E (R 4/05)

Name of Property
Northern Highland American Legion State Forest

Contract Number
4475 - 526-A

Original Date
1-1-2011

This Contract amendment is made by and between the State of Wisconsin Department of Natural Resources (Department) and
Whack and Stack Logging, Inc. of, *N12345 County Rd G, Prentice*, State of Wisconsin.

This Contract is hereby amended as follows:

*This contract is extended by and between the Department and Purchaser, pursuant to Condition 2, to apply in force and subject to the same conditions until **June 30, 2013**, which shall constitute a six month extension.*

*Purchaser agrees to pay stumpage prices increased by **5%** in accordance with Condition 2.*

All other terms and conditions of this Contract, not hereby amended, shall remain in full force and effect.

State of Wisconsin
Department of Natural Resources
For the Secretary

By

Property Superintendent or Property Manager

Date Signed

Purchaser

Date Signed

Save... Print... Clear Data

State of Wisconsin
 Department of Natural Resources
 PO Box 7921, Madison WI 53707-7921
dnr.wi.gov

TIMBER SALE CONTRACT AMENDMENT APPROVAL
 Form 2460-007 (R 09/13)

Property	Code	Tract Number	Sale Number
Northern Highland American Legion State Forest	4475	7-10	4475 - 526-A

Contractor
 Whack and Stack Logging, Inc., N12345 County Hwy G, Prentice, WI 54556

ORIGINAL CONTRACT

Date 01/01/2011 Length 2 years Total Value \$ 76,760.00

SALE AREA CONDITION

Percent Completed 60 % Balance Resalable? Yes

PROPOSED CONTRACT VOLUME/VALUE MODIFICATION

PROPOSED CONTRACT EXTENSION

Previous Extensions:

Number 0 Percent Completed Last Extension 00 %

Proposed Extension:

Length 6 months From 01/01/2013 To 06/30/2013 Total Contract Length 30 months

Percent Increase This Extension 05 % Total Percent Increase 05 %

JUSTIFICATION FOR CONTRACT AMENDMENT

Contractor was unable to complete entire harvest during original contract period, but is still committed to completing the harvest.

Leave Blank – DNR Use Only	
Proposed - Forester	Date
Approved - Forestry Team Leader/Supervisor	Date

CHAPTER 80

SALE ADMINISTRATION – TRANSACTION/REMITTANCE/CLOSEOUT

State TRANSACTION/REMITTANCE

The timber Sale Transaction/Remittance, Form [2460-003](#), is designed for use as a receipt, scale summary, remittance, invoice or a combination of these timber sale transactions for all forest products that are not taxable. These include stumpage and cut products for all products including remittance of payments for forest products permits. If the forest products sold are taxable (i.e., forest products permits to an individual), use General Remittance Sheet, Form [9300-029A](#), with a copy to the Bureau of Finance, Madison.

Examples are:

1. Receipt to contractor for: Cash performance bond. Payment for forest products.
2. Summary of scaled or counted forest products and calculations of volume and value.
3. Transaction corrections.
4. Remittance of funds.

To the extent possible and practical, centralized stations will be utilized so as to minimize auditing problems. However, familiarity of personnel at a station with state timber sale procedures and convenience of location will also be considered.

Invoicing should be completed as soon as practical after scaling or receiving mill receipts. The frequency of invoicing may depend on production rates, frequency of hauling and timeliness of receipts being returned from the mill. Due to highly variable production rates it may not be practical to invoice on a set schedule.

Scale Transaction

Form 2460-003 provides space to summarize up to three scales. If more than three are to be summarized in a transaction, then Timber Sale Transaction/Remittance Supplement, Form 2460-003A, should be used. Totals from the supplemental sheet should be entered on Form 2460-003 for calculations of volume and value. Copies of the supplement should be attached to the appropriate copies of Form 2460-003 for routing and filing.

Transaction Remittance

Collection and remittance of timber sale money should follow Manual Code [9341.1](#). For example, transactions should be processed at least once each week and all monies handled and processed according to this manual code. Pursuant to this code, if receipts total \$10,000.00 or more, proceeds should be deposited that day and remitted immediately.

Remittance can be made for a single sale or as a multiple sale transaction. (Exception: Sales utilizing deferred payment can not be combined on one form.) If the transaction remits money from more than one sale, a copy of Form 2460-003 should be used as a remittance transaction. A multiple sale remittance should contain a list of the timber sale transactions, forest products permits, etc., that are covered by the remittance. Form 2460-003A can be used to provide additional space.

The total amount remitted must equal the sum of amounts entered as: a) Cash Bond, b) Stumpage Payment, and c) Sales Tax.

Individual Sale Transactions Involving Remittance of Money

Personal Check or Cash Bid Bond

Certified Check or Money Order Performance Bond

Cash Performance Bond

Advance Stumpage Payment (***NOT TO BE USED FOR DEFERRED STUMPAGE PAYMENTS*** – See bottom of page)

- | | |
|--------------------------------|--|
| Preparer | 1. Prepares Timber Sale Transaction/Remittance, Form 2460-003 . (See guidelines on page 82-1.) |
| | 2. Routes original to contractor as a receipt. |
| | 3. Routes remittance along with plies 2 (white), 3 (goldenrod), and 4 (blue) to Forestry lock box at: State of Wisconsin DNR
Timber Sales
PO Box 93885
Milwaukee, WI 53293-0885 |
| | 4. Files ply 5 (pink) in remittance file. |
| Forestry Lock Box | 5. Deposits remittance in proper account and routes plies 2, 3 and 4 to Bureau of Finance. |
| Bureau of Finance | 6. Enters data and routes plies 3 and 4 to Fiscal Specialist – Forest Tax Unit. Maintains ply 2 for file. |
| Forest Tax – Fiscal Specialist | 7. Validates plies 3 and 4. |
| | 8. Retains ply 3 (goldenrod) for data entry and filing. |
| | 9. Routes ply 4 (blue) to remitter (Preparer). |
| Preparer | 10. Files ply 4 in sale file. |
| | 11. Disposes of ply 5 (pink). |

Individual Sale Transaction – Remittance of Money (***USE FOR DEFERRED STUMPAGE PAYMENTS***)

Deferred Stumpage Payments – Only

- | | |
|----------|---|
| Preparer | 1. Prepares Timber Sale Transaction/Remittance, Form 2460-003. (See guidelines on Page 82-1). <u>Make sure to enter in accounting codes on ply 2 (white).</u> |
| | 2. Routes ply 4 (blue) to Bureau of Finance. Retains ply 5 (pink) in sale file. |
| | 3. Routes original and plies 2 (white) and 3 (goldenrod) to contractor with cover letter. |
| | 4a. Contractor keeps original as record and submits remaining two plies with payment directly to Forester. Forester routes remittance along with plies 2 (white) and 3 (goldenrod) to Forestry lockbox in Milwaukee at: |

State of Wisconsin DNR
Timber Sales
PO Box 93885
Milwaukee, WI 53293-0885

OR

- 4b. Contractor keeps original as record and submits remaining two plies with payment directly to Forestry lockbox in Milwaukee.
- 5. Files ply 5 in sale file.
- Forestry Lock Box – Milwaukee 6. Deposits remittance in proper account and routes plies 2 and 3 to Bureau of Finance.
- Bureau of Finance 7. Enters data and routes ply 3 to Fiscal Specialist – Forest Tax. Maintains ply 2 for file.
- Forest Tax – Fiscal Specialist 8. Validates and retains ply 3 (goldenrod) for file.
- Preparer 9. Enters stumpage payment in timber sale ledger.
- 10. Files copy of electronic message in sale file.

Individual Sale Transactions - No Remittance of Money

Certificate of Deposit
Assurance Bond
Irrevocable Letter of Credit
Scale Summary
Scale Volume/Value Correction

- Preparer 1. Prepares Timber Sale Transaction/Remittance, Form 2460-003. (See guidelines on page 82-1.)
- 2. Routes original to contractor as record.
- 3. Disposes of plies 2 (white) and 5 (pink).
- 4. Sends ply 3 (goldenrod) to Forest Tax Section.
- 5. Files ply 4 (blue) in sale file.

Individual Sale Transaction – Bond Disposition

Bonds are initially submitted using Timber Sale Transaction/Remittance, Form 2460-003. Subsequent transactions dealing with the disposition of the bond must be submitted using Timber Sale Close-Out Transaction, Form 2460-004 (see page 84-1).

Multiple Sale Transactions Involving Remittance of Money (CAN NOT USE FOR DEFERRED PAYMENT SALES)

Personal Check or Cash Bid Bond
Certified Check/Money Order Performance Bond
Cash Performance Bond
Advance Stumpage Payment

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|--------------------------------|---|
| Preparer | <ol style="list-style-type: none">1. Prepares Timber Sale Transaction/Remittance, Form 2460-003, (see guidelines on page 82-1) for individual sales. Utilizes Timber Sale Transaction/Remittance Supplement, Form 2460-003A, if extra space is required.2. Summarizes individual timber sale transactions by listing (total) them on another Form 2460-003.3. Disposes of ply 1 (original) of remittance transaction (summary).4. Routes summary remittance plus 2 (white), 3 (goldenrod) and 4 (blue) to the Forestry Lock Box, Milwaukee. Attaches plies 2, 3 and 4 of the individual transactions as well.5. Files ply 5 (pink) of summary/remittance in the remittance file. Files each individual sale transaction ply 5 in the individual sale file. |
| Forestry Lock Box - Milwaukee | <ol style="list-style-type: none">6. Deposits remittance in proper account and routes plies 2, 3 and 4 to Bureau of Finance. |
| Bureau of Finance | <ol style="list-style-type: none">7. Enters data and routes plies 3 and 4 to Fiscal Specialist – Forest Tax. Maintains ply 2 for file. |
| Forest Tax – Fiscal Specialist | <ol style="list-style-type: none">8. Validates plies 3 and 4.9. Files ply 3 (goldenrod) and routes ply 4 (blue) to preparer to be placed in individual sale files. |
| Preparer | <ol style="list-style-type: none">10. Files ply 4 of the individual transactions in the individual sale files.11. Disposes of ply 5. |

COUNTY FOREST COMPREHENSIVE LAND USE PLAN

A comprehensive land use plan, also called the county forest plan, shall be prepared for a 15 year period by the county forest committee with assistance of technical personnel from the Department and other interested agencies as required by s. [28.11\(5\)](#), Wis. Stats. The county board and the Department shall approve the plan.

This plan shall be the official record of all county forest policies, pertinent county regulations and planning documents. It shall also provide for a schedule of needs and action for the current planning period.

The objectives of the county forest plan are to specify operating policies and procedures which the counties will follow in administering the county forest, and to provide readers of the plan with background information regarding the county forest.

Revisions to the plan may be added as changing conditions require. The plan shall be revised upon expiration.

The county forest plan shall include land use designations, land acquisition, forest protection, access management, annual allowable timber harvests, recreational developments, fisheries, endangered resources and wildlife management activities, roads, silvicultural operations and operating policies and procedures. Also included shall be a complete inventory of the county forest documented with maps, records and priorities showing in detail the various projects to be undertaken during the plan period.

Specific chapters of the county forest plan are as follows:

- | | |
|-----------------------------|------------------------------------|
| 100-Background | 700-Roads, Trails and Access |
| 200-General Administration | 800-Integrated Resource Management |
| 300-Management Planning | 900-Appendix |
| 400-County Forest Ownership | 1000-Needs |
| 500-Land Management & Use | 2000-Annual Planning |
| 600-Protection | 3000-Accomplishments & Monitoring |

Once a preliminary draft of the revised county forest plan is completed, it is open to public review. In addition, public informational meetings are to be held to receive comment on the plan. The Department liaison forester should ensure involvement of Department staff in this process.

The plan is then presented to the county board for their approval. Following approval the plan is forwarded to the Division of Forestry through the local Department liaison forester for approval by the Department, as required by s. [28.11](#), Wis. Stats. Department approval authority for approving comprehensive county forest plans has been delegated to the Division of Forestry Administrator.

Before implementation of the county forest plan, an environmental assessment (EA) is necessary to determine if an environmental impact statement is needed for the plan's implementation. The Department liaison forester will prepare the EA.

When conditions require, necessary changes in policy and procedure are to be incorporated into the plan by amendment. Amendments to the plan require approval by both the county board and the Department. Department approval authority for approving amendments to comprehensive county forest plans has been delegated to the Bureau of Forest Management Director, within the Division of Forestry.

As soon as they are available, and no later than [June 30](#) of each year, the county forest administrator will distribute to each official copyholder any approved amendments, an annual accomplishment report and an annual work plan and budget. The accomplishment report, work plan and budget shall be placed in the plan's appendix but do not require approval by the Department as plan amendments.

The annual work plan and budget are based upon the county forest plan. The annual plan shall include a schedule of compartments to be harvested and a listing by location of management projects where appropriate. The annual budget, listing estimated expenditures for work projects, administration and protection of the forest shall accompany the annual plan. Both are to be submitted to the county board for approval at the November meeting. The annual work plan must be submitted to the Department for approval, as required by [28.11\(5m\)\(b\)](#), Wis. Stats. as part of the county forest administration grant

application. Department approval authority for approving annual county forest work plans has been delegated to the County Forest Specialist, within the Division of Forestry. Approval will be granted via the county forest administration grant award letter distributed with grant checks annually.

Official updated copies of the comprehensive county forest land use plan (county forest plan) are to be held by the following:

1. County forest administrator
2. Department liaison forester (6 copies)*
3. Executive Director, Wisconsin County Forests Association

*Department liaison forester copies are distributed to the regional forestry supervisor, area forestry supervisor, Division of Forestry-County Forest Specialist, forestry team leader, the liaison forester, and the local wildlife biologist.

If at any time it appears that county forest lands are not being managed in accordance with s. [28.11](#), Wis. Stats., and the comprehensive plan, the Department must bring it to the attention of the county forest committee and the county clerk. If the noncompliance persists, the Department may proceed against the persons responsible pursuant to s. [28.11\(12\)](#), Wis. Stats.

ENTRY OF COUNTY FOREST LANDS

The Department liaison forester and county forest administrator will work together on all entries into the county forest program. Through the forestry committee, the county will purchase lands to be entered into the program. State grants and loans may be used for the purchase. Application for entry (Form 2453-1) will be prepared with the assistance of the Department liaison forester. Applications for entry are mailed to the County Forest Specialist (Madison). There are two types of lands entered under the law: regular and special use lands.

Regular Class:

These are lands that are primarily for the production of forest products.

Special Use:

Lands may be designated as county forest specific 'Special Use Land' if these lands have a unique or special use. Lands not suited primarily for timber production, but which are suitable for scenic value, outdoor recreation, public hunting and fishing, water conservation and other multiple-use activities may qualify for this designation.

Department approval authority for approving county forest entries has been delegated to the County Forest Specialist, within the Division of Forestry.

Acreage Printouts

County forest acreage printouts are mailed from the Division of Forestry every July. These lists are the exact legal description and acreage that is on file with the Department. Any errors in these printouts should be mailed to the County Forest Specialist (Madison) along with appropriate documentation.

COUNTY FOREST WITHDRAWAL

The legal means by which counties may apply for withdrawal of lands from county forests is provided by s. [28.11](#), Wis. Stats. Initially the county forest administrator notifies the Department liaison forester of the county forestry committee meeting at which the proposed withdrawal will be considered. At that meeting Department personnel and the county discuss the proposed withdrawal and, if approved by the county forestry committee, the committee will recommend the withdrawal by resolution to the county board. If approved by the board by the necessary 2/3 majority, the application is prepared by the county and submitted to the appropriate Department regional director. The Department may ask for additional information from the county and then will coordinate the public notice and proceed with needed environmental studies. Pending the results of the environmental studies and any investigatory hearings deemed necessary, the Department will act on the withdrawal application. If the application is denied, the county may appeal under s. [28.11\(11\)\(a\)](#), Wis. Stats.

County Forest Withdrawal Procedure

The purpose of this procedure is to provide general information in formulating and processing applications for withdrawal of county forest lands under s. 28.11 and ch. [NR 48](#), Wis. Adm. Code.

The legal means by which counties may apply for withdrawal of lands from county forests is provided by section 28.11(11)(a). This section states in part: "The county board shall first refer the resolution to the county forestry committee which shall consult with an authorized representative of the department in formulating its withdrawal proposal."

Section 28.11(11)(a) also states: "The county board shall not take final action thereon until 90 days after such referral or until the report thereon of the forest committee has been filed with the board."

Consequently, if the county board takes final action on a withdrawal application without referring it to the county forestry committee, the application is not valid. On the other hand, if the county forestry committee does not report to the county board within 90 days after receipt of the referral, the board may act upon the application without a committee recommendation.

The regional forestry supervisor is designated as the authorized representative of the Department who shall consult with the forestry committees in formulating withdrawal proposals. Regional forestry supervisors may appoint designees to represent them if circumstances warrant. All Department communications concerning withdrawal of county forest lands shall be coordinated through the regional forestry supervisor. The final decision for requests for withdrawal presently rests with the Department's Division of Forestry.

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| County Forest Administrator | 1. Notifies Department liaison forester to the county forest of the date and place of the county forestry committee meeting at which time the proposed withdrawal will be considered for formulation of a withdrawal application. Such notice shall include pertinent details of the withdrawal proposal including legal description of the lands involved and purpose of the withdrawal. The liaison forester shall review ch. NR 48 with the county forest administrator to ensure all the required information is identified for the application. |
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NOTE: In the event a withdrawal exchange proposal is involved, it is very important that the county postpones final financial negotiations with the owner of the land involved in the exchange until the Department has established the minimum values of the land as required in s. 28.11(11)(a). To protect the county interest, the necessary preliminary negotiations should also be made conditional upon approval of the withdrawal by both the county board and Department as provided by statutes.

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| Department Liaison Forester | 2. Advises supervisor and regional forestry supervisor immediately of the proposed withdrawal and committee meeting date. |
| Regional Forestry Supervisor
(or designee) | 3. Takes action necessary to be acquainted with the proposal. |
| | 4. Consults with the County Forest Specialist, Division of Forestry, concerning the proposed withdrawal. |

Public Forest Lands Handbook

5. Attends county forestry committee meeting and consults with the committee on the proposed withdrawal.
- County Forestry Committee
6. A committee meeting held to evaluate proposal and to consult with Department regional forestry supervisor or designee, either:
- a. Undertakes further study of the proposal; or
 - b. Rejects applicant's request for withdrawal, or
 - c. Prepares resolution for county board action recommending approval or disapproval of application.
- County Board of Supervisors
7. Upon receipt of the recommendation of the county forestry committee, or 90 days after referral to the committee, whichever is first, acts on resolution to approve, disapprove or modify the withdrawal application, or refer it back to the county forestry committee for further study.
8. If approval for withdrawal given by two-thirds vote of membership, authorizes and directs county clerk and county forest administrator to prepare and submit the County Forest Withdrawal Application (Form 2453-3) for withdrawal to appropriate Department regional forestry supervisor.
- Regional Forestry Supervisor (or designee)
9. Upon receipt of county forest withdrawal application (Form 2453-3), acknowledges receipt of the application to the county clerk with copies to the Department liaison forester to county forestry committee, county forest administrator, the liaison forester's supervisor and Division of Forestry. Requests additional information from the county as necessary to provide adequate detail for Department processing of the application. This request must be sent to the county within 60 days as identified in s. [NR 48.03\(2\)](#).
10. Consults with County Forest Specialist regarding specifics of the proposal.
11. Directs Department liaison forester to county forestry committee to contact the regional environmental impact coordinator to determine if an environmental assessment (EA) or environmental impact statement (EIS) is required under M.C. [1606.1](#) or an environmental impact report should be requested from the county. If required, prepares environmental documents. If an EIS is required, notifies the Bureau of Integrated Science Services, Environmental Analysis and Liaison Section, to proceed in accordance with M.C. [1610.1](#).
12. Coordinates public notice and certifies environmental proposal is in compliance with Wisconsin Environmental Policy Act (WEPA).
13. Transmits one copy of county application, approved EA/EIS, if required, and the regional recommendation to Division of Forestry.
- Division of Forestry
14. Coordinates with Bureau of Legal Services for scheduling of public hearing(s), if requested in writing by the county or if determined by the Department to be necessary or if required as part of the WEPA procedure.
15. Coordinates with the Bureau of Integrated Science Services the preparation of an EIS if required.

If an investigatory hearing is held on the withdrawal application which is a contested case:

- Administrative Law Judge
16. Upon completion of public hearing, normally makes and issues a decision approving or rejecting the withdrawal application.

If an investigatory hearing is held on the withdrawal application which is not a contested case:

OR

If a hearing is not held on the withdrawal application

- | | |
|-------------------------------------|--|
| Regional Forestry Supervisor | 17. Prepares a 'DRAFT' decision including Findings of Fact, Conclusions of (or designee) Law and Order and Notification of Appeal Rights and sends draft to the County Forest Specialist. The draft shall, at the minimum, cover the items identified in s. NR 48.04 . Note: This draft is NOT a public record. It may not be released to the public upon request. |
| Division of Forestry | 18. Reviews and modifies draft documents as necessary. Upon completion of Department investigation of the withdrawal application, prepares a final draft decision including Findings of Fact, Conclusions of Law and Order and Notification of Appeal Rights, for the Administrator, Division of Forestry. Note: This draft is NOT a public record. It may not be released to the public upon request. |
| Administrator, Division of Forestry | 19. Issues the final decision on the withdrawal application. Department approval authority for approving county forest withdrawals has been delegated to the Division of Forestry Administrator. |

If a withdrawal decision is appealed to the review committee by a county pursuant to s. 28.11(11)(a):

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| Division of Forestry | 20. Keeps the Division Administrator's and Secretary's office informed of all developments in the appeal process. |
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