

Women and Their Woods

Information for Women Forest Landowners
Issue 17, Winter 2015

A Celebration of Dead Trees

By Gale Lawrence

I manage for dead trees.

Don't get me wrong. I don't actually go out and kill them, but when I see an aging giant showing signs of decline, or notice a top blown off, or look up to my ridge and locate the stark silhouette of the long-dead pine that marks my northwest corner, I perceive value.

The loggers and foresters among you might be getting nervous at this point, assuming I'm some sort of fuzzy-headed tree-hugger who wouldn't know a board foot from a bird song. But I assure you that my 100 acres of woodland are under the supervision of a sane and reliable forester. Sawtimber production is the long-range objective of the management plan she has written for me, and I promise I will contribute a reasonable number of board feet to the wood supply. But because my own stated objective—right there on the first page of my management plan—is wildlife habitat, I could not do better than to prioritize my dead trees.



First there is the life of the tree itself. If the dead tree achieved any size, it probably led a long and interesting life marked by the seasonal and annual rhythms characteristic of its species, including enough seed production to ensure the perpetuation of its genes.



But trees, like human beings, reach a point in their lives when their vigor diminishes, their ability to resist diseases and insect attacks decreases, and they begin to decline. The difference between the way trees and human beings die is that trees take much longer. A big one might spend a century dying and in the process serve wildlife in innumerable ways. I like to think of this extended dying as the tree's "death cycle," and to me it's every bit as interesting as the life cycle.

A tree's death cycle can begin with old age or it can begin earlier as the result of an injury or insect attack. As the tree begins to die, leaves or

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The Women and Their Woods program is administered by the Delaware Highlands Conservancy and Penn State Forest Resources Extension with support from the US Forest Service at Grey Towers, Pennsylvania Forest Stewardship Program, and PA DCNR Department of Conservation and Recreation.

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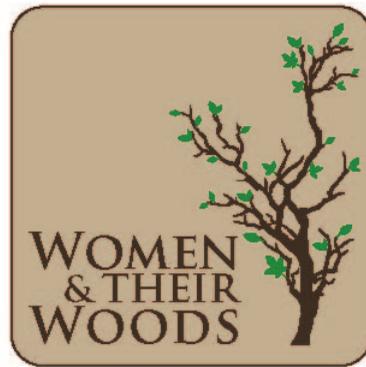
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Throughout our region, women are increasingly responsible for the stewardship of private forestlands. Women landowners require accurate information and relevant knowledge about available options for managing their properties.

Women and Their Woods is a dynamic, fun, and informative program that teaches women to effectively care for their lands. **Women and Their Woods** emphasizes conservation stewardship and the value of intact forestlands and instills in women landowners a sense of confidence in their abilities to meet the challenges of forestland ownership.

We hope you find this newsletter helpful. Please contact us for further information on how to be involved.

We need your Email Address!

As conservation-centered organizations, we want to conserve resources by communicating with you through email.

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needles fall off the dead branches, creating exposed perches for birds. Predatory birds such as eagles, hawks, and falcons use these perches as lookouts. Flycatchers also use them. They feed by “hawking” insects—that is, by flying out from an exposed perch like a small hawk, catching a passing insect, and returning to the perch to eat it.

In the next stage of the tree’s death cycle, the bark loosens, creating nesting opportunities for the intriguing little bark gleaners called brown creepers, who wedge their nests between the tree trunk and a shingle of loose bark. Bats also use loose bark to roost under during the day.



When the central column of the trunk begins to decay, the tree is ready for woodpeckers. They drill through the hard exterior wood and then easily excavate a nesting cavity in the soft interior. These cavities, which woodpeckers excavate anew every year, serve as winter roosts and future nesting cavities for the many species of birds that don’t have the equipment to excavate cavities for themselves.

If the tree still stands tall after it has lost its bark and most of its branches, it is called a ‘snag.’ These snags can persist for years, providing perches and nesting and roosting cavities for generations of birds. If a snag breaks off or decomposes to a height of less than 20 feet, it is called a ‘stub.’

Stubs are often riddled with insects, which provide food for insect-eating birds, and when they become punky enough, they offer nesting opportunities to black-capped chickadees. Chickadees can’t excavate hard wood, but they can chip away at and carry off bits of punk to create themselves perfect little nesting cavities.



Even after the stub falls or crumbles to the forest floor, the death cycle is not complete. Carpenter ants and other insects invade the decomposing wood, providing food for pileated woodpeckers and other forest dwellers. Amphibians, reptiles, and small mammals seek both food and refuge inside and under the rotting wood.

At this advanced stage of the death cycle, new plants often begin to grow from what’s left of the old tree, transforming it into what’s called a “nurse log.” Finally, the nurse log is reduced to humus, contributing the last of its nutrients to the forest soil, where they can be recycled into future trees.

Reprinted with permission and edited for length from Northern Woodlands: The Place You Call Home. Read the full article online at <http://northernwoodlands.org/articles/article/a-celebration-of-dead-trees>.

Women and Their Chainsaws?

By Mary Petty

“How can I be late for chainsaw training?” I muttered to myself as I drove down a long dirt road, finally spotting a group of women standing with a couple of burly looking men. One of the guys called out to me, “We called your husband. He said you probably got lost.” Feeling inept already, I blurted out a confession to these strangers, “My husband thinks I’m trying to kill myself today...but he forgets to zip up his own pants.” To my great surprise, the women laughed. Some of their husbands had said the exact same thing about them! The men checked their zippers. And so, the very first Ladies Only Class of The Soren Eriksson Game of Logging began.

We started with a tailgate conference, setting up our chairs in a clearing surrounded by white oak. Some familiar faces caught my eye, Sarah and Kenna from my Women and Their Woods group!

Our trainer began by telling the story of Soren Eriksson, a Swedish guy who was distressed about all the hazardous practices used by loggers resulting in dangerous conditions and injuries. After much research, he created standardized procedures, and made the training into a game to pique the interest of chainsaw users who were stuck in their ways.

Points in our game began to be earned and lost when our trainer, Kevin Snyder, gave us a series of short lectures and demonstrations, after which we were each given a pop quiz on important aspects of chainsaw parts, forces at work when a chainsaw is in motion, and safety features of a chainsaw. This, of course, raised my level of performance anxiety considerably, but I could always turn to the woman next to me for a quick review before it was my turn to be put on the spot.

For the next challenge, we had to approach a large stump Kevin prepared for our practice, pick up the chainsaw, start it, and participate in a chainsaw game that broke down the process of cutting down a tree into small steps. We realized that this went beyond just how to operate a saw, but involved measurements while in motion and precise control with each cut. We were terrified. Kevin reassured us that he has taught Game of Logging so many times that he can anticipate our every right or wrong move, heading it off if need be.

The first woman stepped up and did an amazing job. O.K, so she happened to be the wife of the trainer, but still, she admitted to intense anxiety whenever she picks up a saw. Now the real novices began to take their turns, and it was fascinating! We learned more and more with each woman’s accomplishment. I think most of us felt we had learned quite enough for one day, how could we really



The author (front, red vest) with a few members of her 2013 WaTW retreat class—including Sarah (far left) and Kenna (right).

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tackle more? But, without a catered lunch break, Kevin pushed us on to the next task; we must each choose a tree to cut down ourselves from our hosts' mature hardwood forest.



Kenna handed me half of her ham sandwich and we wandered, debating the merits of each tree with a heavy feeling of disbelief. How were we ever going to do this? One by one, each brave woman stepped forward for her turn.

We each devised a cutting plan, factoring in such things as hazards, forces of the wind, shape of the crown, escape plan, and calculated angles and length of the hinge in proportion to the diameter of the tree's trunk. I discussed the plan for felling my red maple with Kevin. Then, the time for talking was done. I had to start to cut down this tree.

I was in a complete state of panic, my mind an unusable blank. I told myself to just take things step by step, without worrying about what I would need to do after the next minute. Kevin was by my side. I flashed back to the panic of childbirth, looking up at my doctor and thinking, "I just want to live through this." Those very words came out of my mouth just before I started up the saw, and Kevin had a laugh. "Of course I'll make sure you get out of this alive," he replied.

I took it cut by cut. I kept an eye on the measurement indicators. I made sure I could feel that my saw created an even hinge, and then I began to cut back through the trunk...I heard Kevin's voice say, "go, go," so I stepped back and watched my tree fall right onto the stake marking the intended fall position. Kevin smoothed his hand over the stump, impressed at the outcome. I was elated!

Evening fell, but we all stayed to learn from each woman's experience. By the end, we all agreed, the first ladies only class was a resounding success! Come join us for the next one.



Spring 2013 WaTW chainsaw safety training.

Game of Logging Trainings for Women



The Northern Tier Hardwood Association offers Game of Logging trainings in the northeast every spring and fall. To learn more, visit <http://www.nthardwoods.org/> or email Sarah Hall-Bagdonas nthapa@nthardwoods.org.

Tax Tips for Forest Landowners for the 2015 Tax Year

by Dr. Linda Wang, National Timber Tax Specialist, U.S. Forest Service



Federal income tax laws can influence a private woodland owner's financial decisions about land management. Yet, special favorable tax provisions on timber that are intended to encourage private forest management and stewardship are commonly unknown.*

Timber Property Classifications

For tax purposes, a woodland property may be classified as an investment, business or personal-use property. Tax deductions and losses that are allowed for investment or business properties may be limited or denied for personal-use property. So the classification is important in that the tax treatment on each type of property differs widely. If your primary purpose of owning land is for personal enjoyment (such as fishing and family retreat), your property may be taxed as personal-use property. In contrast, if your primary purpose of land ownership is for making a profit from growing timber, your timber may be taxed as an investment property or a business when such profit seeking timber activities are more regular, active and continuous than an investment. Which status applies depends on the specifics of each case. The IRS presumes a profit motive if profit is realized in at least 3 of the past 5 years. Such profit, however, includes expectation of future profit from the appreciation of asset.

Example: Mr. Smith sold timber for \$20,000 profits in 2015. He replanted the land with loblolly pines. He treats his woodland property as an investment.

Timber Sales

Sales of standing timber held as an investment for more than 1 year qualify for long-term capital gain, which is taxed at advantageous lower tax rates than ordinary income. Sale of inherited timber is considered longterm. Report the sale of standing timber held as an investment on Form 8949 and Schedule D.

Both outright sales and pay-as-cut sales of standing timber by a business qualify for long-term capital gain (Sec. 1231 gain) after the timber has been held for more than 1 year. Report the sale of standing timber held for business use on Form 4797 and Schedule D. If you sell timber outright in a business, you also are required to file Form T unless you only have an occasional timber sale.

Example: Your consulting forester advised an improvement cutting and estimated that there were 800 cords that should be sold. The highest bid was \$30/cord. You signed the contract for sale of standing timber owned as an investment. You report a capital-gain on Schedule D and Form 8949.

Timber Management Expenses

Timber management expenses may include fees to a consulting forester; cost for competition control; the expense for insects, disease and fire control; pre-commercial thinning or firebreak maintenance. Investment timber owners may deduct expenses on Schedule A, but they are subject to a 2 percent of adjusted gross income reduction. Business timber owners who are "materially participants" deduct them in full on Schedule C. Property taxes are deductible.

*Edited for length. This information is not legal or accounting advice. **For additional tax tips and examples, including basis and depletion deduction; net investment income tax; installment sales; cost-share payments; timber casualty and theft losses; filing form T (Timber); and conservation easements; download the complete publication at <http://www.fs.fed.us/spf/coop/library/taxtips2015.pdf>.**

Pennsylvania Needs Future Forest Stewards

If we are going to have productive and healthy forests in the future, we need future forest stewards today. This is the reason Penn State Cooperative Extension is offering a new, free program to teach youth about forests and the concept of forest stewardship. The program, Future Forest Steward, is a successor to the Junior Forest Steward Program that was offered for 10 years with great success.

According to Sanford Smith, Penn State Cooperative Extension natural resources and youth-education specialist, Pennsylvania youth often know very little about the forests and natural areas that cover the state. Future Forest Steward is designed for implementation by teachers, youth-group leaders, and other adults working with youth (ages 8-12). Cooperative Extension is now seeking interested adults to help facilitate the program.

“The adults we need do not have to be naturalists or forestry experts to carry out the Future Forest Steward program,” Smith explains. “An interest and willingness to learn right along with youth is the only thing we require. The program is suitable for both formal and non-formal educational settings.”



The program format is also flexible. Young participants 1) read an interactive publication (individually or as a group), 2) discuss the questions, and then 3) participate in a forest stewardship activity led by the adult educator or helper. A guide for adults accompanies the publication and provides answers to questions and ideas for activities.



After participants complete the three steps, their adult helpers send in a short “tally sheet” and the youth receive an embroidered Future Forest Steward patch as an award and reminder of what they learned. The program raises awareness of forest stewardship and the importance of being a steward of the natural world. “After all, today’s Future Forest Stewards will be responsible for the forests that give Pennsylvania its very name, and they will pass them on to future generations,” said Smith.

For questions about the program, contact Sanford Smith at sss5@psu.edu. To request copies of the Future Forest Steward publication and adult guide, contact Penn State’s Renewable Natural Resources Extension Office at RNRExt@psu.edu or 814-863-0401. Downloadable versions of the curriculum materials can also be found at <http://ecosystems.psu.edu/youth/sftrc/future-forest-steward>. *Story and images courtesy of Penn State College of Agricultural Sciences.*

WomenOwningWoodlands.net

You told us your favorite part is reading stories from other landowners...check it out...there are new stories! You'll also find information applicable to your forest landownership and connect through nearby events for women landowners.

www.WomenOwningWoodlands.net



Mark your calendars now for the **3rd Biennial Forest Landowners Conference in 2017**. March 24-25, 2017, we'll be back at the Blair County Convention Center in Altoona, PA with more learning opportunities, resource providers, and inspiring presentations on all aspects of caring for the woods – from the backyard woods and wildlife habitat to creating a forest legacy and understanding silviculture (the art and science of managing the woods).

The first two conferences were great successes with over 450 participants each year from across the state and region. We look to make 2017 even better.

We hope you'll join us.



Forest Landowner Perspective

This newsletter is YOUR space! Share your connections to the forest with other WaTW newsletter readers. Send Amanda an email at conserve@delawarehighlands.org with your photos, journal entries, drawings, other artwork, or stories, and we'll share it here. We're looking forward to hearing from you!



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