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Winter Opportunities

by Bill Cook, MSU Extension Forester & Biologist

Winter is an optimal time to get out onto your forestlands, prepare for the next spring, and to get some background work completed. Some forestry practices are best done in the winter. For many of us, there is also more time to do some of things we don't seem to get done during the warmer months.

Property taxes will be on everyone's agenda soon enough. For the forest owner, consider enrollment in one of Michigan's two forest property tax programs. The Commercial Forest Program offers the most tax reduction but requires public foot access for hunting and fishing. The Qualified Forest Property Program has less of a tax break but does not require public access. The latter program may have some changes this year. In either case, do your homework to determine if either program might work for you. Information about each of these property tax programs can be found on the Michigan DNR website.

For forest owners who received income from timber sales in 2011, now is a good time to begin figuring the impact on federal income taxes. The most expensive option is to simply declare the income as ordinary income. The IRS has special regulations for timber sale income that favor the property owner. The National Timber Tax website is an excellent resource for tax-saving advice and current updates - <http://www.timbertax.org>.

Winter is an excellent time to have a forest management plan prepared by a professional forester. These plans yield a variety of benefits. Consulting foresters work with forest owners in nearly every part of the state. There are a couple of government cost-share programs available to help defray expenses of developing a management plan. In some parts of the state, foresters employed by forest industry provide these services. Many conservation groups also provide certain kinds of information to forest owners.

For forest owners already in possession of a plan, winter might be a good time to review what has been written, consider modifications, update schedules, and figure out what ought to be done in 2012. Investing time in planning makes the activities go much more smoothly during the crunch times.

If tree planting will be part of the warm season, then now is the time to investigate sources of planting stock. Many county conservation districts sell tree seedlings, as do many commercial nurseries that can be found on-line. Hopefully, the site preparation was done this past fall! Especially for large projects, working with a forester is a good idea in order to avoid costly and disappointing mistakes.

Winter might also be a good time to work on succession planning. What would you like to happen with your forestland after you die? Now is the time to involve family in the process, as well as using the forestland to help bring families together for any number of activities. MSU and others have a few "Ties to the Land" programs scheduled in different locations to help families work through some of these difficult issues. More information can be found on the Internet about this nationwide program.

For those who heat homes with wood, winter is often the best time to buy hardwood cordwood for future years. Winter wood is lower in moisture, so seasons quicker. It is also harvested when the ground is usually snow covered and frozen. This means less dirt and gravel for the chainsaw to find.

Winter is also a great time to work on tree identification. Most of the characteristics are more readily observable, except hardwood leaves, of course. Beginning with the 14 species of conifers will bring rapid

confidence. Only 25 species of trees comprise nearly all the volume of the Upper Peninsula forest. This idea would hold true throughout the Lake States, although the species will change a bit from region to region.

If you have Internet ability, the Michigan Forest Pathways website is a reasonably good clearinghouse of many sorts of information that a forest owner may need to access. The URL is <http://miforestpathways.org>. Certain conservation districts and MSU Extension offices can also field forestry queries.

Another excellent source of information for forest owners is the Michigan Forest Association - <http://www.michiganforests.com>. For a modest fee, members receive regular forest-related information and opportunities to meet and work with other forest owners. The MFA is a collegial organization purposed to assist forest owners.

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A collection of these newspaper articles, back to July 1997, can be viewed on the following website: <http://michigansaf.org/ForestInfo/Newspaper/0000-Directory.htm> or under the "Forest Info" button of <http://michigansaf.org>.

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Administered websites:

Michigan Society of American Foresters: <http://michigansaf.org>

Michigan Forests Forever TeachersGuide: <http://mff.dsisd.net>

Upper Peninsula Tree Identification: <http://uptreeid.com>

Michigan Forest Pathways: <http://miforestpathways.net>