

Oregon Tree Farm System News

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Fall 2010

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Fun Forest Made the Final Four

By Joe Holmberg, VP

Fun Forest, a partnership between the Melcher and Cota families of Sweet Home, made the final four in the American Tree Farm System's National Tree Farmer of the Year recognition.

As Western Regional Tree Farmers of the Year, the families traveled to Burlington, Vermont in July for the National Tree Farmer Convention where they learned that the Saloom family from Alabama had been selected for the national honor.

Fun Forest began in 1999 with the purchase of an initial 320-acre parcel and has grown to 1230-acres in 12-parcels.

The owner's philosophy is to acquire under-stocked or poorly growing stands and replace them with fast-growing, genetically superior trees.

The name for their tree farm "Fun Forest" is meant to convey their intent for buying and managing their properties – tree farming is fun.

By making tree farming fun, the owners hope to encourage their children to continue in their footsteps. (Continued on next page).

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By Joe Holmberg, VP

It must be working as Jim and Audrey Cota's son, Brock, is studying forestry at OSU.

About 100 people attended the June tour of some of Fun Forest's properties.



Jim Cota explains riparian work



Joe Holmberg and Scott Melcher



Paul Bunyan-type Custom Picnic Table



Mike Melcher shows history to Don Oakes and Marsha Carr



Recent Developments Concern the Ability of Tree Farmers to Manage Their Forestland Here in Oregon

By Mike Heath

Recent developments during the summer have created concern over the ability of private forest landowners to manage their Tree Farms under possibly new Federal agency requirements related to forest watersheds.

These developments deal with Federal Clean Water Act permitting procedures, and Coastal Nonpoint Pollution Control Program interpretations regarding Total Maximum Daily Load (TMDLs). The following are brief summaries of both of these Tree Farm related decisions:

- A recent decision of the 9th Circuit Court of Appeals held that logging roads are subject to federal Clean Water Act requirements regarding the National Pollutant Discharge Elimination System (NPDES).

The Court found that road **ditches** and other “discrete conveyances” [culverts] that discharge storm-water to streams are “point sources” of pollution requiring NPDES permits.

This decision conflicts with EPA regulations under which forest roads are non-point sources and do not require NPDES permits.



- EPA and National Oceanic and Atmospheric Administration (NOAA) are withholding approval of Oregon’s Coastal Nonpoint Pollution Control Program.



NOAA WORLD

Both Federal agencies are demanding that Oregon DEQ make changes, including development of a new “prescriptive TMDL process” where DEQ could require implementation of more stringent Best Management Practices (BMPs) than those already included in the Oregon Forestry Practices Act regulations.

Since the Clean Water Act was passed in 1972, there has been ongoing debate over the federal government’s jurisdiction and regulatory authority to enforce America’s clean water laws.

Oregon Tree Farm Prepares for PEFC Audit

By Joe Holmberg, VP

Oregon Tree Farm System (OTFS) is preparing for the 2011 audit of a sample of its 750 certified tree farms.

The audit is a requirement of the parent American Tree Farm System's recognition as an international forest certification system by the Programme for Endorsement of Forest Certification (PEFC).

Nationally, each state is visited on a 5-year rotation. The State of Washington was audited in 2010.



A random sample of 15 to 20 Oregon tree farms will be selected by the auditor (PricewaterhouseCoopers). The sample will be stratified by size and location to ensure the sample is representative of Oregon member tree farms.

Logistically, they will probably be somewhat grouped to eliminate excessive auditor travel. Selection of tree farms will be made in January and field visits will be scheduled in May and June.

Those tree farms selected by the auditor are required to have their management plan available and the tree farmer or their representative will have to be present when the auditor visits the property.

In anticipation of the PEFC audit, OTFS is engaged in an outreach effort to ensure that Oregon tree farmers have management plans written to the 2010-2015 American Forest Foundation's Standards of Sustainability.

Oregon and other states being audited in 2011 will be assessed based upon the 2010-2015 Standards.

The new Standards most likely will require revision or supplementation of management plans.

OTFS members have received a number of mailings indicating where they could receive assistance in updating their management plans.

Assistance is still available either from certified Oregon Tree Farm Inspectors or trained Master Woodland Managers.



Please contact: Michael or Connie Atkinson, 83575 Territorial Road, Eugene, Oregon 97406 or coyote8199@wildblue.net to be paired with a volunteer trained to the new Standards.

Oregon Tree Farm System Annual Meeting, Workshop and Recognition Luncheon

Date: November 22, 2010
Time: 9:00 a.m. - 2:00 p.m.
Place: World Forestry Center, Portland



Sponsors:
Oregon Tree Farm System
Oregon Small Woodlands Association
Oregon Forest Resources Institute
OSU Forestry Extension
USDA Forest Service

Tree Farm Workshop

Time: 9:00 a.m. - 11:00 a.m.
Place: Cheatham Hall, World Forestry Center
Title: **Updates on Log Markets, Taxes & American Forest Foundation**

Log markets are very different than when the recession hit; Estate taxes, income taxes and property taxes are in flux; and the American Forest Foundation is in the process of changing its structure. This workshop will cover all of these subjects.

- An update on log markets including the recent upswing in exports – Steve “Tree Man” Bowers: OSU Extension Forestry
- An update on federal estate tax, federal income tax and Oregon property tax issues and changes coming – Clint Bentz: Boldt, Carlisle & Smith, LLC
- New opportunities for Oregon forest landowners from the American Forest Foundation – Clint Bentz: Chair of AFF Board of Trustees; and Rick Fletcher, OSU Extension Service



Tree Farm Recognition Luncheon

Time: Noon - 2:00 p.m.
Place: Miller Hall, World Forestry Center

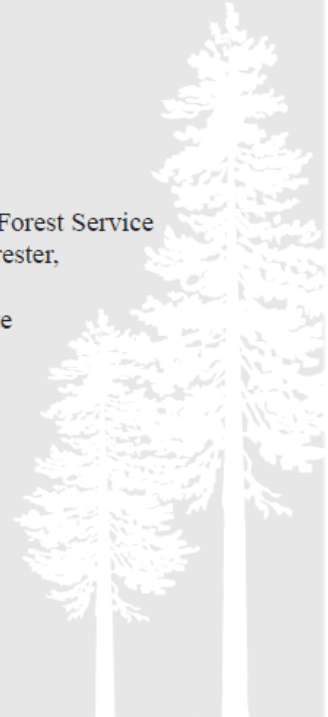
The workshop will be followed by a brief Oregon Tree Farm System business meeting and then a lunch honoring the County Tree Farmers of the Year. The high point of the day will be the showing of a video featuring all of the county tree farmers of the year and the announcement of the Oregon Tree Farmer of the Year for 2010.

The workshop is free and the lunch cost is \$25 per person. For more information, contact Anne Hanschu, at (503) 357-2551 or e-mail: netvetrdh@gmail.com

Send completed registration, along with money, to the address on the back.

Agenda
November 22, 2010

- 8:30 a.m. Coffee and check-in – Cheatham Hall
- 9:00 Workshop – Cheatham Hall
- 11:00 Oregon Tree Farm System annual business meeting – Cheatham Hall
- 11:30 Check-in for awards luncheon in Miller Hall
- 12:15 p.m. Tree Farmer of the Year awards luncheon in Miller Hall
Menu: Roast Baron of beef, salad, fresh fruit and pie
- 1:00 Oregon Tree Farm System annual awards
- Video review of County Tree Farmers of the Year
 - Recognition of the County Tree Farmers of the Year by USDA Forest Service regional forester, Mary Wagner (invited), and Oregon State Forester, Marvin Brown (invited)
 - Announcement of western and eastern Oregon regional and state Outstanding Tree Farmers of the Year
- 1:45 Break
- 2:00 Oregon Tree Farm System board meeting in David Douglas Hall
- 3:30 Adjourn meeting



Annual Tree Farmer of the Year Awards Luncheon
Registration Form

Name(s) _____

Phone # _____ Number attending _____ Amount Paid _____

Do you need a receipt Yes No

(Please send payment along with your registration. The luncheon is \$25 per plate)

Please complete and return this form by November 17, 2010.
Send your registration and your check payable to OTFS to:

Oregon Tree Farm System
c/o Anne Hanschu
14655 NW Parson Rd.
Forest Grove, OR 97401

Questions?
Call (503) 375-2551 or
email: netvetrdh@gmail.com



Tax Tips for Forest Landowners for the 2010 Tax Year

by Linda Wang, National Timber Tax Specialist
and John L. Greene, Research Forester, Southern Research Station

This bulletin provides tax tips for woodland owners and their tax advisors in the preparation of the 2010 individual tax return. It is current as of September 15, 2010, and supersedes Management Bulletin R8-MB 134. Please be aware that the information presented here is not legal or accounting advice. Consult your legal and tax advisors for more complete information.

Timber as Personal, Investment or Business Property

The tax rules vary depending on whether your woodland is personal, income-producing (investment), or business property. You must make this determination for your holding each tax year. If you do not have a profit motive, your timber may be personal property, which provides limited opportunities for deductions. If you have a clear profit motive, your property may be an investment property, or it may be business property if your management activity is more regular, frequent, and intensive than required for an investment. A written management plan is one of the best places to document a profit motive. For a timber held as a business, you also must determine whether you materially participate in its operation, in order to establish whether you face restrictions (called *passive loss restrictions*) on the deduction of business losses. The tests for material participation are based on factors including the number of hours of your participation.

Example 1: You grow timber for profit and asset appreciation but do not conduct it as a business. Your woodland is investment property.

Example 2: You manage your timber as the sole proprietor of a business. You keep business records, including the number of hours of your participation in the business to establish that you materially participate in its operation. Your woodland is business property for tax purposes.

Timber Sales

The net sale amount, not the gross proceeds from a sale, is taxed. You may deduct depletion (see below) and expenses from the sale. Report the sale of timber held as an investment on Schedule D, as a long-term capital gain if you owned the timber more than 1 year or a short-term capital gain if not. Report the sale of timber held as a business on Form 4797 and Schedule D, whether you sold it outright (lump-sum) or pay-as-cut (sec. 631(b)).

Example 3: You sold for \$8,000 standing timber held as investment more than 1 year and incurred \$800 in sales expenses. Assuming your basis in the timber (see below) is zero your net taxable amount from the sale is \$7,200 (\$8,000 - \$800), which you

report on Schedule D. If you held the timber as a business, you would report the sale on Form 4797 and Schedule D.

Income from sale of *cut* (vs. *standing*) timber is taxed in two parts. The difference between the fair market value (FMV) of the standing timber on the first day of your tax year and your basis in it is taxed as a capital gain (to qualify as a long-term capital gain you must have held the timber more than 1 year before cutting it for use in your business). The difference between the proceeds from the sale of the cut products and the sum of the FMV of the standing timber and the cost of converting it into products for sale is taxed as ordinary income (sec. 631(a)).

Example 4: You paid a contractor \$2,000 to cut standing timber you had held more than 1 year into logs, then sold the logs to a mill for \$30,000. The FMV of the standing timber was \$23,000 on Jan. 1 and your basis in it was \$1,000. Make a sec. 631(a) election on Form T, Part II. Then report a \$22,000 long-term capital gain (\$23,000 - \$1,000) on Form 4797, and \$5,000 in ordinary income (\$30,000 - 23,000 - \$2,000) on Schedule C.

For 2010, the maximum rate for long-term capital gains is 15%, or 0% for amounts that fit under the ceiling for the 15% tax bracket if added to your ordinary income (\$34,000 for single taxpayers, \$68,000 for married taxpayers filing jointly).

Installment Sales

An installment sale involves receiving one or more payments after the year of sale. Interest is charged on deferred payments. The advantage of an installment sale is that it allows you to defer tax by spreading your gain over 2 or more years.

Example 5: You sold timber for \$10,000 (\$8,000 after deducting depletion and sales expenses) in 2010. The buyer paid you \$5,000 in 2010 and \$5,000 plus interest in 2011. Your gross profit percentage is 80% (\$8,000 ÷ \$10,000). Report only a \$4,000 gain for 2010 (\$5,000 × 80%), using Form 6252.

Timber Basis and Depletion

Your basis in purchased timber is the total cost of acquisition (e.g., purchase price, survey, legal fees). Your basis in inherited timber is its FMV on the date of death, but your basis in gifted timber is the lesser of its FMV or the donor's basis. Your basis in land and timber acquired together should be divided in proportion to their FMV and kept in separate accounts. If you didn't allocate basis when you acquired your woodland a professional forester can determine it retroactively, but you should weigh the cost against the potential tax savings.

Example 6: In 2010 you bought a deed to 1,000 MBF of timber for a total cost of \$212,000. Your basis in the timber is \$212,000, even though your forester estimates its FMV is \$220,000.

If you have a timber sale or a casualty loss, you can take a deduction against your timber basis. To calculate your depletion deduction for a sale, divide your basis by the total volume of timber (the *depletion unit*) then multiply by the number of units sold.

Example 7: Continuing with example 6, you immediately sold 200 MBF of timber for \$220/MBF. Your depletion unit is \$212/MBF ($\$212,000 \div 1,000 \text{ MBF}$) and your depletion is \$42,400 ($\$212 \times 200 \text{ MBF}$).

Timber Management Expenses

If you have a profit motive for your woodland, you can deduct ordinary and necessary timber management expenses, such as costs incurred to protect the woodland from insects, disease or fire, control brush, or do a precommercial thinning or mid-rotation fertilization. Management expenses for property held as an investment are subject to a 2% of adjusted gross income (AGI) reduction on Schedule A. In contrast, expenses for business property may be deducted in full on Schedule C. You may add to your timber basis expenses subject to the 2% AGI reduction and recover them when you sell the timber.

Reforestation Costs

Sec. 194 allows tax deductions for the cost of reforesting your woodland following a harvest or afforesting open land. You may deduct the first \$10,000 (\$5,000 for married couples filing separately) per year of such expenses per qualified timber property. Any additional amount may be deducted (*amortized*) over 84 months. Costs for both artificial and natural regeneration qualify.

Example 8: You spend \$7,000 to reforest your woodland following a harvest. If you hold the woodland as an investment, deduct the full amount as an adjustment to gross income on the front of Form 1040; if you hold it as business property, deduct it on Form 1040, Schedule C or F (if you qualify as a farmer; see below).

Example 9: You spent \$17,000 to reforest your property. Deduct \$10,000 plus 1/14th of the remaining \$7,000 (\$500) in 2010. Deduct 1/7th of the \$7,000 (\$1,000) in years 2011 through 2016, and the last 1/14th (\$500) in 2017. Report the amortization deductions on Form 4562, Part VI.

Depreciation, Bonus Depreciation, and First-Year Expensing

Capital expenditures such as those for logging equipment, bridges, culverts, fences, temporary roads, or the surfaces of permanent roads may be deducted (*depreciated*) over the property's useful life. For example light-duty trucks and logging equipment are depreciated over 5 years. You also may take bonus depreciation equal to 50% of the cost of property purchased and placed in service in 2010. If you purchased qualifying property (generally tangible personal property, but not improvements to land, buildings, or components of buildings) for your forest business in 2010, you can elect to expense up to \$250,000, subject to phase-out and business taxable income limitations (*first-year expensing*).

Cost-share Payments

Sec. 126 allows recipients of payments from approved public cost-share programs to exclude all or part of the payments from their income. Approved federal programs include the Forest Health Protection Program (e.g., the southern pine beetle and mountain

pine beetle cost-shares), the Conservation Reserve Program, Environmental Quality Incentives Program, Wildlife Habitat Incentives Program, and Wetlands Reserve Program. Approved state programs also qualify. The excludable amount is the present value of the greater of \$2.50 per acre or 10% of the average annual income from the property over the last 3 years. You generally cannot claim an exclusion if the cost may be expensed. You also may not claim a deduction for an expenditure reimbursed with the cost share and at the same time exclude the cost share from your income.

Example 10: You received a \$4,000 cost-share from the Conservation Reserve Program for your 100-acre woodland. Assuming no income from the property in the last 3 years, you can exclude \$3,275 ($(\$2.50 \times 100 \text{ acres}) \div 7.63\%$). The interest rate is from the Farm Credit System Bank. If you had \$9,600 income from the property, you could exclude the entire cost-share: $(10\% \times (\$9,600 \div 3)) \div 7.63\% = \$4,194 > \$4,000$. Attach a statement to your tax return describing the cost-share program and your calculations.

Casualty and Theft Losses

The loss of timber from a casualty—a sudden, unexpected, and unusual event such as a fire or storm—may result in a tax deduction. The deduction is limited to the lesser of the decrease in FMV caused by the casualty or your basis in the timber block (the area or unit you use to keep track of your basis in the timber that was damaged). Similarly, a theft loss deduction is limited to the lesser of the decrease in FMV or your basis in the stolen timber. A competent appraisal usually is required.

Example 11: A fire caused \$5,000 in damage to your timber (\$9,000 before-fire FMV - \$4,000 after-fire FMV). Your basis in the affected block is \$2,000. Your loss deduction is the lesser amount, or \$2,000. Report the loss on Form 4684, Section B, and adjust your timber basis (reduce it to zero) on Form T, Part II.

Example 12: Continuing with example 11, you sold the damaged timber for \$2,000 in a salvage sale. You have a taxable gain of \$2,000 ($\$2,000 - \0 basis), but you can defer tax on the gain by using it to acquire qualified replacement property (e.g., reforestation) within the allowable replacement period (generally 2 years).

Filing Form T

You must file Form T, Forest Activities Schedule, if you claim a depletion deduction, sell cut products under sec. 631(a), or have a lump-sum sale of timber held as business property (sec. 631(b)).

Schedules C and F

Taxpayers in the trade or business of farming (e.g., crops, dairy, or livestock) file Schedule F. Woodland business owners also file Schedule F if their timber ownership is incidental to a farming operation; otherwise, they should use Schedule C.

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Oregon

Theodore R. Kulongoski, Governor



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FOR IMMEDIATE RELEASE

September 30, 2010

Contact: Michael Kaplan, Oregon Homeownership Stabilization Initiative Division Administrator,
503-986-2079, mike.kaplan@state.or.us
Lisa Joyce, Policy and Communication Manager
503-986-0951, lisa.joyce@state.or.us

Oregon Receives Additional \$82.7 Million for Foreclosure Prevention Programs

(Salem) The U.S. Department of Treasury has announced that Oregon will receive another \$82.7 million in Hardest Hit funding for foreclosure prevention activities. Oregon's allotment is part of an additional \$3.5 billion Treasury has released for the 18 states and the District of Columbia that currently participate in the Hardest Hit Fund to help stabilize their housing markets.

The Obama Administration has been considering making additional Hardest Hit Funds available as the housing market has not shown improvement. The new funding allows the states receiving Hardest Hit dollars to expand their foreclosure prevention programs to reach more struggling homeowners.

Oregon will add the funds to its already approved Oregon Homeownership Stabilization Initiative programs to be implemented beginning early next year.

For information on the Oregon Homeownership Stabilization Initiative, see <http://www.oregonhomeownerhelp.org/>

Where to go for help

Homeowners who need help immediately should call 1-800-SAFE NET. (1-800-723-3638)

Any person who wants to receive updates about the state's foreclosure prevention activities can sign up for email alerts at http://ohcs.state.or.us/eNews/signup_enews.html or call 1-800-453-5511.

Iberdrola's Biomass Move May Clear the Air

By Lee van der Voo, a freelance writer for Sustainable Business Oregon.

Earlier this year, Iberdrola Renewables Inc. purchased a biomass project in Lakeview, Oregon from an original developer after receiving a \$1.725 million grant from federal stimulus funds.

According to van der Voo, the project (valued at \$70 million by the town of Lakeview) is formally proposed as Lakeview Cogeneration, LLC and would create a biomass-fired cogeneration power plant at the Collins Pine Company's Fremont Sawmill."

"The plant would generate up to 25 megawatts of electricity annually from steam produced in a biomass-fired boiler. The new boiler would replace the existing boiler at the sawmill and be fed with forest waste and trees thinned from the surrounding area, along with sawdust and bark from Fremont Sawmill, requiring about 160,000 tons of biomass annually."

The project is currently going through the permit process. For the complete story please see <http://www.sustainablebusinessoregon.com/>

Tree Farmer Uses a Number of Technologies to Keep Nutrients Where They Belong

By the Oregon Department of Agriculture (ODA) Fertilizer Program

During the first week of August, the Oregon Department of Agriculture (ODA) Fertilizer Program hosted the Annual Meeting of the Association of American Plant Control Officials (AAPFCO) in Portland, Oregon. AAPFCO's Annual Meeting brings together fertilizer control officials to discuss administering fertilizer laws and regulations, and issues concerning fertilizer materials, mixing, and effects. The meeting is also attended by a number of industry liaisons who add their own perspectives to the discussions. The August meeting had 109 attendees, including 66 industry representatives and 45 plant food control officials from 37 states and Canada. Topics discussed involved everything from acceptable terms and definitions, to the laboratory methods used to ensure fertilizer products meet their guarantees.

The day following the Annual Meeting a number of participants attended a professional tour, arranged by ODA fertilizer staff showcasing Oregon's achievements in managing nutrients in the environment.

Included in the tour was a visit to Clean Water Service's Wastewater Treatment Facility where Ostara Nutrient Recovery Technologies, Inc. extracts phosphorous from wastewater to create a slow release fertilizer. This process turns a potential problem—keeping nutrients out of Oregon's rivers and lakes—into a marketable product.

The next stop on the tour was a trip to Fisher Farms, a production nursery, in Gaston, Oregon. Fisher (a fellow Tree Farmer) uses a number of technologies to keep nutrients where they belong, and reuse water that may contain potentially lost nutrients. Attendees were impressed by both Oregon's diverse agricultural areas and its amazing summertime weather.

Tylenol-loaded Mice Dropped from Air to Control Snakes

<http://news.blogs.cnn.com/2010/09/07/tylenol-loaded-mice-dropped-from-air-to-control-snakes/>

The USDA says brown tree snakes have wiped out Guam's native populations of forest birds.

Dead mice packed with acetaminophen, strapped to pieces of cardboard and dropped from helicopters may help control one of the big headaches for the Pacific island of Guam – the brown tree snake.

The U.S. Department of Agriculture last week began dropping the expired rodents packed with 80 mg of the generic equivalent of Tylenol on the forests of Naval Base Guam.

Since scientists discovered that the household pain reliever was deadly to the brown tree snakes, they've been trying to figure out how to get it to where many of the serpents live in the canopies of the island's forests, [according to a report in Stars & Stripes](#). The Tylenol-loaded mice are attached to two pieces of cardboard joined by paper streamers that snake exterminators hope will catch on tree branches, providing deadly snacks for snakes at those heights, according to the Stripes report.

The aerial attack on the tree snakes is designed to augment current trapping systems, which are placed around ports and airports to prevent the snakes from hitching rides to other Pacific islands such as Hawaii and causing the same ecological nightmares they've been responsible for on Guam.

"The brown tree snake traps that you see around Guam are actually the most effective trap for catching snakes in the world," [USDA Assistant State Director Dan Vice told Guam Newswatch](#).



Oregon Tree Farm System

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«First» «Last»
«Address»
«City», «State» «Zip/Postal Code»



Oregon Tree Farm System Annual Meeting

November 22, 2010

At the World Forestry Center
Portland, Oregon

2011 Tree School

March 19, 2011

Clackamas Community College
Oregon City, Oregon

Presented by:

- Oregon State University-
Extension Service
- Clackamas County Farm-
Forestry Association
- Forests Forever, Inc.
- Clackamas Community College