



**North Carolina Department of Agriculture
and Consumer Services**
N.C. Forest Service



Steven W. Troxler
Commissioner

Scott Bissette
Assistant Commissioner

D11-Harvest Plan (REVISED: 4/6/2018)
Project – Orange County
Craig, P.H. (35° 55.80' -79° 4.53')
Total Plan Acres - 45 acres

December 15, 2017
3314 NC Hwy 86
Hillsborough, NC 27278

PH Craig
7503 Sunrise Rd
Chapel Hill, NC 27514

Dear Mr. Craig:

It was a pleasure to meet you on your wooded tract in Orange County off Seawell School Rd. The attached Harvest Plan will present our recommendations to consider when you harvest the areas identified in the attached map(s). Supplemental to this plan are enclosures which we will refer to in the plan. These are extra information designed to help you make sound decisions in managing your forest. Please read the plan first then refer to the enclosures for more information. I hope you find the information helpful and that it provides you with enough information to make sound management decisions.

No invoice is associated with the preparation of this Harvest Plan, as these plans are currently a free service to landowners.

Thank you for your interest in maintaining a healthy and productive forest. The North Carolina Forest Service is dedicated to serving our woodland owners in an effort to keep our “working forests working.” If you have any questions concerning this plan please feel free to contact me in Hillsborough at (919) 732-8105, or the Orange County Office at (919) 732-8152.

Sincerely,

C. Clell Britt – RF#1785
D-11 Service Forester

Cc: District FM File
Orange County Ranger

Enclosures

- Harvest Plan with Map(s)
- Tax Tips 2016
- Before You Sell Your Timber
- Land Ownership, Liability, & the Law in NC
- Practicing Forestry Under Local Regulations
- Zoning & Land use Regulation of Forestry
- NC Forestry PUV Tax Program
- Clearcuts: Facts & Myths
- Orange County Consultants List
- Selecting and Working with a Consulting Forester
- Jordan Lake Water Supply Buffer Rules
- Reforestation of NC Pines
- Landowners Guide to Working with Recreationalist

Landowner Objectives

We understand that your main objectives for this portion of the property is to:

- Harvest the mature pines
- Replant to area with loblolly pines for another productive stand of timber.

Managing your forest is a great way to produce supplemental income as well as provide for wildlife habitat. Your investment in forest management will also benefit the local and state economies. This Harvest Plan **will not** satisfy any requirements for the PUV Tax Program since it only addresses 1 area of the property.

The following Forest Management Plan reflects your objectives and recommendations are made accordingly. The plan describes 1 harvest area that can be located from the attached map(s).

***** Please note that the map is for planning purposes only and the boundary lines and acreages are estimates based on the local and county GIS data and aerial interpretations. The map or any measurements from the map should not be used for surveying or as legal definitions.*****

Recommendation Overview

Area 1 (45 ac) – In order to estimate costs and potential revenues for the tract, we recommend you hire a private consulting forester to handle the sale of the timber and all that will be involved with access and any other issues that may arise. A list of consultants for the county is provided with this plan.

Current Conditions

Tract Overview

The tract is approximately 70 acres of woodland and is located in southern Orange County off Seawell School Rd between the town of Chapel Hill and Carborro. The soils on the tract are loam, silt loam, and gravelly loam, which are all well-drained soils suited for forest uses. These soils site indices range from 73-78 for loblolly pine at base age 50 years. Site index is a measure of site productivity which is species specific. We would expect a loblolly pine on these soils to be between 73-78 feet tall when it is 50 years old. The tract varies in slope from 2-6% on the tops of the hills and 30-45% in the valleys towards the streams. The tract is located in the Cape Fear River Basin and part of the Jordan Lake Water Supply Watershed with Bolin Creek along the western and southern boundaries and a small intermediate stream running through the middle draining into Bolin Creek.

Area 1 – Mixed Mature Pine

This stand consists of a mix of mature loblolly, shortleaf, and Virginia pines, along with a few yellow-poplars, sweetgums, and red maples suppressed just under the overstory. The pines are approximately 80+ years old and have slowed greatly in growth due to the dense canopy. The pines range from 10-20 inches in diameter, along with a few measuring 26-28 inches along the edges. The dominate heights are around 90-100 feet tall. Some trees have died and fallen, possibly due to overcrowding stress, ice or wind storms, or ips beetle kill, which is all typical of a stand of this age.

Harvesting Recommendations: We recommend you clear-cut harvest the stand anytime in the next 3 years and then replant the cleared area in productive loblolly pines for future revenues for you or your heirs. As we stated above, the tract is mostly filled with over mature pines that have slowed in growth

and starting to die due to age. This slow growth means the trees are not adding volume as fast as they could be. This stressed stand condition also poses the possible risk total stand destruction from Southern Pine Beetles if they were to find their way into the stand. If this were to happen they could spread fast destroying not just your pines, but the neighboring pines around the tract such as UNC's forest to the north or into any pines in the neighborhoods to the east and west of the tract. By clear-cutting the tract now, you get money from the current harvest and then could start a new stand of high production loblolly pines for future revenues, as well as reduce risk of wildfire and beetle infestation.

Continue to monitor the area for insect or disease issues. If you notice dead or dying trees or browning or yellowing leaves during abnormal times of the year, call us for an inspection to determine possible causes and needed actions.

Weather that stand is harvested now or in the future you will want to consider a few things about harvesting timber in NC. The first is to hire a private consulting forester to handle the sale and the reforestation needs after the harvest (see [Harvesting Your Timber](#) below).

Second thing to consider is the reforestation needs after the harvest. You will need to hold some revenue from the sale to replant the tract. Planting in this area costs around \$90-120 per acre (includes the labor and the seedlings), but some site-prep may have to be done to prepare to site for your new forest. Those needs will depend on when and how well the area was harvested. Cost for site-prep vary from \$100-200 per acre. The NC Forest Service and other federal agencies have various cost-sharing options available, so please talk with your consultant or call us to discuss those options before or during the timber harvest.

Harvesting your timber – Hire a consultant

We recommend that you hire a private consulting forester to handle timber sales on your property. Consultants work for you, the landowner, to evaluate, prepare, and conduct timber sales. These professionals have the knowledge and experience of the business and the area to get the most out of your timber sale. They will prepare the sale area by identifying any streams that need buffering along with any other areas of special concern. They will conduct surveys of the area for volume estimates, species compositions, and timber values. They will also be around during the harvest and handle any problems that arise. After the sale, some consultants will advise you of the next steps to take. Consultant fees vary but are typically percentage of the sale. A copy of our consultants list that specialize in your area is enclosed with this plan and can also be found on our website at www.ncforestservice.gov. **We recommend you contact 3-4 consultants and ask about their experience so that you feel comfortable with the one you choose.**

Special Concerns with Harvesting

Current Property Use:

Currently there is a large volume of people that use your property for various recreational purposes, mostly trail use and ATV use. These uses have been documented in previous plans we have written for you and are on file here in our office. Before you begin the harvest you will want to make every effort to post your property letting all trespassers aware of the property boundaries. This will best be done with metal signs, securely fastened to trees or posts along border near the trail entrances. Do this well before any timber sale to give people a chance to read and understand this notice.

Notice of Timber Sale:

Well before the sale and the harvest you might want to post another sign telling people of your intentions to cut the timber. We recommend you post these at the entrances and around the property along the road frontages possibly. Another possible measure to make sure people understand the risk is to completely block the trail entrances with fences or large logs. It would be cost prohibitive to fence the whole property, but if people have to walk around a significant obstacle and read a sign they may get the idea. We also discussed on the property about putting out notices either in the local paper(s) and/or by mail to the 2 neighborhoods adjoining the property.

Once harvesting starts:

Once the harvesting has started, make sure the harvest crew understands to watch for people in heavy traffic areas.

Liability:

We cannot give you specific legal advice about the liability that is posed by the trespassers on your property, but we can advise that you talk to a lawyer about your legal options. There might be other measures you will have to take to lessen your liability if someone were to be injured either before, during, or after the harvest.

Access to the Property

We have communicated extensively about the access issues with your property and have tossed around a few ideas. We recommend you discuss these with your consultant and be sure to get written permission from any landowners you have discussed with crossing their property. Also, as we discussed, we do not recommend you try to cross the railroad tracks with skidders or any other machinery. If you still feel this is the best option you should discuss this with the railway company that controls that line before harvesting begins.

Environmental Concerns with Harvesting

Forest Practice Guidelines:

Forest Practice Guidelines (FPGs) are **RULES** that must be followed when performing any forestry activities in the state to protect water quality. This includes harvesting, forest road construction (for the purposes of cut and hauling timber or forest establishment) and site prep and planting. Any intermittent or perennial streams or water bodies (such as lakes or ponds) on your property will need to be protected from sedimentation or erosion.

- Streamside Management Zones (SMZs) should be established on both sides of any perennial streams or water bodies which are wide enough to prevent sediment from entering the streams.
- Minimize the amount of stream crossings used.
- Locate all logging ramps/decks away from any streams.
- No trees should be cut and dropped where it will fall across the stream
- The logger should also clean any incidental debris from the streams so not to create a stream obstruction.

More information on these rules can be found in the enclosure, ***NC Forest Practice Guidelines Related to Water Quality***, or at our website at www.ncforests-service.gov under >Managing Your Forest> Water Quality.

Riparian Buffer Rules for Forest Management Activities:

Your tract is part of the Jordan Lake Water Supply Watershed and so riparian buffer rules also apply. The timber buyer will need to follow these buffer rules when harvesting your timber. **You must leave a buffer of 50 feet or more on both sides of any stream on the property.** Only certain activities can occur within this buffer. Please discuss with your consultant and timber buyer about locating this buffer before any work begins on your land. You can read more specifics about these buffer rules in the enclosure, *Jordan Lake Water Supply Watershed Buffer Rules*.

Working with County and Local Tree Ordinances

Before any timber is cut on your land you will want to check for any requirements needed with both the town of Carborro and the town Chapel Hill zoning departments. Though you do have the right to practice forestry in the state of North Carolina, both Chapel Hill and Carborro have the authority to require additional permits and buffers within their boundaries. Based on correspondence with you, we understand you have contacted them and have inquired about the needed permits. Please note that both will require that the land not be developed anytime in the next 3-5 years. Please be sure you hire a Consultant that knows and understands these ordinances.

Timber Taxation Considerations

Taxes on the Harvest

The sale of your timber is considered income for the year that you get paid. This payment will be taxed as income. There are ways to reduce this tax liability by establishing a “timber basis.” A “timber basis” is a way to reduce the amount which can be taxed based on the value of the land and the timber when you bought the land. Many consultants can help you establish your basis and help you through the steps. We would recommend that you contact your accountant or CPA to determine your tax liability. Here are some more helpful hints to consider:

- Talk with your accountant or CPA
- Visit the National Timber Tax website: www.timbertax.org
- Read the attached handout “Tax Tips for 2016” for an idea of what could occur in the future
- Visit the NC State University Extension Forestry Website for more publications on Economics, Taxation, and Estate Planning: www.ces.ncsu.edu/forestry

Federal Tax Deduction for Reforesting Expenses

Up to \$10,000 of qualifying reforestation expenses may be taken as a federal tax deduction in the year that the reforestation expenses are incurred. Any additional reforestation expenses (with no limit) can be amortized over the next 84 months as additional federal tax deductions. The proper use of these tax incentives can greatly reduce the total amount of your forestry investment. Be sure to mention these incentives to your accountant. Also, see this web site: <http://www.timbertax.org/>

Conclusion

Thank you for the opportunity to walk your property and getting our professional advice on management options. With good management your woodland can be very productive and provide financial opportunities now and in the future.

Questions?

For questions about this plan or any future forestry projects please contact your Orange County Forestry Office at (919) 732-8152 or me at (919) 732-8105. Thank for managing you forests responsibly and sustainably.



North Carolina Forest Service Woodland Management Map

Boundaries and Acreages are Approximate

