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TREE FARM BULLETIN

Greetings;

Well the New Year is just around the corner which of course means people need to start thinking of the unpleasant subject of taxes. If you did any work on your Tree Farm in 2014 you may want to check with your tax advisor to see if there are any tax consequences related to the work that was done.

It's possible that some of you sold products from your Tree Farm in 2014. Even with our depressed markets there are people selling saw logs, vigas, firewood, Christmas trees, or other products. Trees are considered an asset by the IRS so as with any asset they have a basis which is what the asset was worth when you acquired it. Of course, since trees grow, figuring out your gain on the sale can be a little complicated but suffice to say that whatever you receive from the sale of a wood product can be reduced by the amount the asset is worth. If your Tree Farm has been in the family for a while the basis may be miniscule but by reporting the transaction on Schedule D it may help reduce your effective tax rate.

No doubt some of you have done thinning or fuel reduction projects where you have received cost-share funds from different government sources. These cost-share funds generally are not taxable income unless you include them in your gross income. The amount you invest in the thinning work can be expensed or it can be added to your basis in the trees.

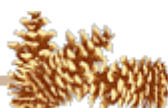
These are just a few things you may want to think about if you have done work on your Tree Farm or are considering having work done. If you do your own taxes and have questions we certainly aren't tax advisor but let us know and we may be able to steer you in the right direction.

Here's hoping for better markets in the New Year!

Harry Morrison, New Mexico Tree Farm Committee Vice-Chairman

NEW "STEWARDSHIP FOREST" SIGN DEBUTS ON SILVA TREE FARM NEAR FORT WINGATE, NM

On October 18, 2014, the first new "Stewardship Forest" sign was installed on the fence of the Silva Tree Farm near Fort Wingate, NM. New Mexico State Forestry and USDA Forest Service employees, members of the New Mexico Tree Farm Committee, and Silva family and friends gathered at the Silva Farm for the annual Tree Farmer of the Year Field Day. Silva Tree Farm, selected as the 2013 New Mexico Tree Farmer of the Year, has been operating under an active forest stewardship plan for over 20 years. The 3,200 acre property, located in the headwaters of the Upper Rio Nutrio, was

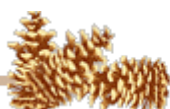


purchased from the railroad in 1928 for sheep grazing and is currently managed for forest health and productivity and to improve wildlife habitat and increase grass and forage production for livestock.

U.S. Department of Agriculture's Forest Service Cooperative Forestry programs and partnerships help private landowners and rural communities care for their forests and strengthen local economies. Authorized by the Cooperative Forestry Assistance Act of 1978, the Forest Stewardship Program provides technical assistance, through state forestry agency partners, to nonindustrial private forest owners to encourage and enable active long-term forest management. A primary focus of the program is the development of comprehensive, multi-resource management plans that provide landowners with the information they need to manage their forests for a variety of products and services. Landowners with an approved stewardship plan receive a "Stewardship Forest" recognition sign. 2015 marks the 25th anniversary of the Forest Stewardship Program, and the newly designed signs will be available nationwide for participating landowners.



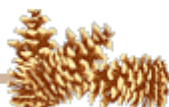
FROM THE CHAIRMAN: Some 51 friends, neighbors, foresters, and others attended our Tree Farmer of the Year field day to honor Mathew and Debi Silva for their excellent work on their 480 acre tree farm near Fort Wingate and bordering the Cibola National Forest. After a few opening remarks, Matt and Debi took the group on a tour of the thinning and fuel break operations they had completed. Much of the work was done using National Resource and Conservation Services grants which are available to all certified tree farmers. Due to the loss of timber markets, the Silvas allow local residents to cut up the logs they felled and skidded to the road network on the property. Slash left from the firewood gatherers is piled to burn when conditions permit. Following a wonderful Mexican style lunch the group



was briefed on the goals of the tree farm committee and the tree farm program concluding in the award presentation. Besides presentation of a beautifully laser cut plaque, the Silvas were presented with a \$250.00 gift certificate from the tree farm committee. Stihl no longer provides the certificate. Details on the tree farm were covered in the September bulletin.



Left to right: Todd Haines (NMSF Bernalillo District Forester), Mo Silva, Debi Silva, Mathew Silva, Rose Silva and Joe Stehling (NM Tree Farm Committee Chairman).





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- ◆ Date: November 8th
- ◆ Time: 9:00am - 3:30pm
- ◆ Location: Hobbs Public Library Meeting Room
- ◆ Cost: \$20 (Includes lunch and the PLT PreK-8 Environmental Education Activity Guide)

For more information on Project Learning Tree, go to www.plt.org (national website).



Register at: <http://www.eeanm.org/plt.htm>

For more information, contact Cass Landrum: cass.eeanm@gmail.com

