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Timber Tales

No. 142 News and Ideas for Forest Landowners from Ricky Kilpatrick, Area Forestry Agent 4th Quarter 2012

William Rasberry Named Outstanding Tree Farmer of the Year

William "Bubba" Rasberry is the 2012 Louisiana Outstanding Tree Farmer for his 2700-acre tree farm located in Caddo Parish. The award was made during the annual convention of the Louisiana Forestry Association (LFA) Oct. 3 in Marksville.

Qua Paw Tree Farm, named for a creek that runs through the property, is a diversified operation that embodies forest management, recreation, wildlife habitat and even mineral production.

"Mr. Rasberry is one of the most knowledgeable tree farm owners around when it comes to forestry and wildlife," said Sean McKay, the forester who nominated him for the award. "He understands planning," said Sam Crawford, Shreveport forester who has worked with him for more than 20 years.

The farm is a mix of deep hardwood bottoms rising into hilly pine forests in varying stages of growth. Rasberry considers his tree farm to be a family legacy to be cherished for many years by his wife Kathy, son Clint and those who may come after.

Rasberry is a Shreveport businessman involved with several non profits in the area and is on the Board of Regents for Louisiana.

His stewardship ethic has driven him to plant and replant acreage as drought decimated one stand several times. In another tornado ravaged area, he tried an experimental planting that altered seedling space to increase browse for wildlife while not sacrificing wood yields.

"Forestry is a $3.3 billion industry in Louisiana," said C.A. "Buck" Vandersteen, LFA executive director. "Landowners like Bubba Rasberry are models of land stewardship in an area that adds both to the beauty and to the economy of the state."

Bubba Rasberry and Sam Crawford will give a presentation about the Qua Paw Tree Farm at the 2013 Ark-La-Tex Forestry Forum on February 28. A tour of the tree farm is also being planned for the spring of 2013.

For additional information, call Area Code 318 and . . .

BIENVILLE	263-7400	BOSSIER	965-2326	CADDO	226-6805
CLAIBORNE	927-3110	DESOTO	872-0533	NATCHITOCHES	357-2224
RED RIVER	932-4342	SABINE	256-3406	WEBSTER	371-1317

Jeffrey Martinez Named Outstanding Logger of the Year

The Louisiana Forestry Association (LFA) and the Louisiana Logging Council named Jeffrey Martinez of Zwolle as the 2012 Louisiana Outstanding Logger. The award was presented Oct. 3 at the annual convention in Marksville.

This is the third logger from the same Martinez family to win this award. His father, the late A.T. Martinez, was the first winner and his brother, Mark, was a recent outstanding logger. "All three of these men made their marks in the field as outstanding logging contractors," said C.A. "Buck" Vandersteen, LFA executive director.

The judging team included Dr. Mark Gibson and Dr. Clyde Vidrine of Louisiana Tech University School of Forestry, Lynn McDonald with the U.S. Forest Service and Jesse Greer, the 2011 Outstanding Logger.

Martinez is a Louisiana Master Logger who has 34 years' experience in the business. He started with his father two days after graduating from high school and moved on to form TJM, Inc. that now employs seven men in the woods. He also uses five trucks to haul his product to mill.

He was nominated for the award by Brent Deen and Scott Bertrand, Roy O. Martin foresters. Martinez has been a prime contractor for ROM for the last three years and works through Walsh Timber Company.

"Loggers today have a high investment business and they must be skilled in best management practices as well as being astute businessmen," said Vandersteen. "The world of logging has become more complex and we are proud of our outstanding loggers who are the mainstays of Louisiana's most important agricultural industry—forestry.

Jeffrey and his wife, Felicia, have an adult daughter and a son and one grandchild.

Deer Browse Surveys

Physically counting white-tailed deer in the southeastern United States is often difficult if not impossible in most habitats due to dense vegetation and resulting low visibility of deer. In order to make accurate harvest recommendations to hunters and landowners, biologists must use other methods to estimate deer numbers relative to carrying capacity. Camera surveys, track and pellet counts, observations logs, harvest data analysis, and distance sampling techniques are all useful methods. But one of the best ways to determine if a deer herd is in balance with the habitat is by performing a good old fashioned browse survey.

LDWF biologists have done browse surveys on DMAP lands and WMAs for decades, and they have stood the test of time as a reliable tool for managing white-tailed deer. LDWF biologists employ two browse survey techniques. Cursory browse surveys are more subjective and generally require years of experience for accurate assessments of habitat conditions. A transect survey is the preferred technique today and provides more specific measurements of browse availability, plant species diversity, and percent utilization of indicator or important plant species. It is repeatable and provides indices that can be used to compare understory conditions and changes in habitats over time.

On a transect browse survey, biologists lay out a 100-foot measuring tape across the ground. They work down the tape looking at all plants within a 5-foot width. Preferred or indicator plants, or species that are desired for regeneration, are counted, and browsing noted. Other deer browse plants are simply listed, and browsing noted.

White-tailed deer are primarily browsers. They selectively forage for new growth leaves, buds and shoots of woody and herbaceous plants in order of preference from high to low. These preferences can be slightly different depending on habitat types across the state. But in general, preferred deer browse species are plants such as strawberry bush, greenbriers, blackberries, elms, plums, ash, black gum, dogwoods, rattan, and elderberry. Strong secondary plants species are plants such as water oak, trumpet creeper, honeysuckle, red oaks, muscadine, and yellow Jessamine. Weaker second choice plants are white oaks, poison ivy, pepper vine, climbing dogbane, and Virginia creeper. Last choice species include plants such as yaupon, sweet gum, tallow, Japanese climbing fern, and wax myrtle. A few plants, such as French mulberry and leather flower, are more seasonally preferred. Browse surveys are used to measure the presence and use of these plants species. These surveys are conducted during the

late spring and summer months when the majority of browse vegetation is available and being utilized. Surveys should be established proportional to habitat types (i.e. similar age pine plantation, hardwood, cutover area, etc.) found on the property. Ideally, one survey should be conducted for every 100 acres on the tract. On smaller properties, a minimum of three to five surveys should be done to provide accurate estimates of utilization.

Browse availability is ranked on a scale of 1-5. A score of 1 would be an understory that is very open and where one could see a great distance in all directions with little browse availability. A score of 3 would be an understory that one could still relatively easily walk through and squirrel hunt, would still be good turkey habitat, and would have moderate browse availability. A score of 5 would have the maximum browse availability, would be somewhat difficult to walk through, but would still be accessible to deer. Scores of 2 and 4 fall within those conditions described above, respectively. Canopy and midstory species are listed and densities estimated to allow for future habitat recommendations.

Deer herds that are in balance with the habitat should allow healthy populations and regeneration of primary and secondary plant species given sufficient sunlight. When primary plants are heavily browsed, it indicates deer numbers approaching or exceeding current carrying capacity, and is cause for closer inspection of secondary plants and attention to other habitat variables. Hunters or managers managing for optimal productivity, growth and development would not want to observe heavy browsing. If both primary and secondary plants are being heavily browsed, it is definitely time to determine if an increase in harvest or combined habitat improvement is necessary to maintain productivity and a balanced herd. Better management decisions can be made when browse survey results are combined with harvest data, camera surveys and/or observation log data.

For more information or assistance in evaluating deer browse on your property, contact a Private Lands Biologist at the LDWF Field Office in your area or Cody Cedotal, FSP Biologist at (225) 765-2354 or ccedotal@wlf.la.gov.

Research Focus on Hemorrhagic Disease in Deer

An apparent increase in cases of hemorrhagic disease among deer in the Florida parishes of Louisiana has caused concern among hunters and wildlife experts. But that doesn't mean the disease is on the rise, according to an entomologist with the LSU AgCenter.

Hemorrhagic disease in deer is recognized as a fall disease, said Lane Foil, who holds the Pennington Chair for Wildlife Research in the LSU AgCenter. "You can find some pockets of outbreaks in most years," Foil said. "But because hemorrhagic disease is sporadic in Louisiana, it can be more of a local and intense problem when it occurs."

A widespread outbreak of hemorrhagic disease is called an epizootic, which is the term applied to animals equivalent to epidemic in people. Survivors of the disease have immunity, but maybe not for life, Foil said. "In some years, the epizootics in Louisiana are more dramatic than in other years." The epizootic in Louisiana has been particularly evident in 2012 because Hurricane Isaac and the consequent flooding increased deer density in the areas unaffected by high water. "The larger concentrations of animals are more likely to be infected because midges find them easier," Foil said. That was likely the case this year, and hunters and land managers have reported more dead deer than in previous years.

Foil has been conducting research on the disease at the Wildlife Research Institute at the LSU AgCenter Bob R. Jones-Idlewild Research Station in Clinton. The station provides a unique opportunity to study the disease because it has captive herds of white-tailed deer and red deer along with cattle and wild deer on the 1,800-acre facility. Hemorrhagic disease comes in two forms caused by two viruses – the blue tongue virus and the epizootic hemorrhagic disease virus, known by its initials EHDV. The viruses are in the genus orbivirus, which includes 22 species and at least 130 different serotypes or subspecies, Foil said.

Foil conducts blood tests on all the cattle and captive deer on the research station each year to monitor the presence of the viruses.

Orbiviruses can infect and replicate within a wide range of insects and mammals. The ones Foil is studying may infect deer, cattle, sheep and goats.

While cattle seldom display clinical symptoms, deer, on the other hand, are sensitive to the viruses. In addition to monitoring the AgCenter deer herds, Foil is testing deer harvested in managed hunts for prior exposure to hemorrhagic disease viruses. "As far as we know, the primary method of transmission is insects – in particular the biting midge *Culicoides sonorensis*," Foil said.

The virus has to reproduce in the midge before it can be transmitted to another animal. The insect bites infected animals and takes in the virus, which replicates in the midge, which can take about a week. Then the midge bites another animal and transmits the virus.

In some areas of the country, transmission of the viruses is widely prevalent almost every year. In these areas, "continual exposure from consistent transmission gives a continual 'booster' effect to the animal population and helps the animals maintain a level of immunity," Foil said.

Hemorrhagic disease is of particular concern for managed deer farms, of which Louisiana has between 200 and 400. The results of Foil's research can help them maintain and improve their operations, "which is important because managed, captive deer herds are economically important," he said.

Foil is researching how the midge behaves and examining disease transmission in "intensive agricultural situations as well as in the wild deer populations." "What we learn will help explain what's happening," he said. "We want to develop management activities to control epizootics."

"Culicoides sonorensis is an insect so well known that we know the larval habitats," Foil said. "They exist in environments around intensive animal husbandry." Managing larval habitats will help manage the disease, he said. "Management may be different with intensive farming when compared with the 'big wild herd' in Louisiana."

Basics of Basis

What Is *Basis*?

Basis is the amount of your invested money or the cost of your property such as timber or land. Basis is not the current value of your property.

To determine net taxable income, basis is subtracted from gross sale income. This subtraction is called basis recovery and can reduce taxes significantly. Basis recovery usually occurs when property is sold. But, basis can also be recovered when property is lost in a casualty, as in a fire or storm.

Land and timber are properties that can be bought and sold separately. Therefore, it will be to your advantage **to set up different accounts for land and timber** and keep separate records of basis. Internal Revenue Service (IRS) regulations also require landowners to keep separate land and timber accounts.

Inflation reduces the value of basis every year. To minimize this financial loss, you need to be aggressive in using basis recovery.

How is Basis Established?

The way you acquire property is important in establishing the initial value of basis. This acquisition determines your first entry for basis in the land account or the timber account.

You become a property owner one of four ways:

(1) You purchase property.
(2) You inherit property.
(3) You receive property as a gift.
(4) You plant trees on land you own or lease.

What Is the Initial Basis for Purchased Property?

When you buy timberland, the initial value of basis is equal to the purchase price. Include with the purchase price any legal, surveying, and consulting fees paid.

What Is the Initial Basis for Inherited Property?

Initial value of basis for inherited property is equal to the fair market value (FMV) at the time of your donor's death. If estate distribution is delayed, you may use instead the FMV on the date of your acquisition.

Most inherited land and timber property subject to estate taxes will receive a step-up in basis equal to FMV. But, this is not the case for a surviving spouse of jointly owned timberland. Only half of the property is assumed to be inherited, so only half of the FMV is initial basis.

An Appraisal is needed to establish the FMV of your land and timber. The most accurate appraisal occurs when you acquire the property.

Sometimes an appraisal is not made until the property is sold. In this case, a retroactive appraisal to establish basis is allowed by the IRS if it is done by a consulting forester. The FMV for the date when you inherited the property is estimated by projecting backwards the timber and land values. Any fees charged for a retroactive appraisal can be allocated to land and timber accounts.

What Is the Initial Basis for Property Received as a Gift?

Timberland given to heirs before death avoids estate taxes. Because of estate avoidance, your initial entry in basis will be the same as your donor's basis in the property.
To establish your donor's basis, you need to know how and when your donor acquired the property. If no records were kept, you may have to accept a basis of zero.

What Is the Initial Basis for Planted Trees?

If you establish your own trees, the initial value of basis is equal to reforestation costs and includes tree planting or seeding and site-preparation costs. There are some options when using reforestation costs.

One option is to keep reforestation basis in the timber account until the timber is sold. Another option, which is usually better, is the use of investment tax credit (ITC) and amortization. Reforestation costs of up to $10,000 each year can qualify.

Christmas Gift Ideas

Here are a few gift ideas for a forest landowner, gardener or homeowner. Sometimes we forget about some of these practical things that are very handy! I've included small and big budget items.

Backpack sprayer	GPS	Soil probe	Rain gauge
Diameter tape	Chainsaw	Machete	Pruning tools
Compass	Prism	Leaf Vac	Soaker hose
Compost bin	Tree growth bands	Dibble	Game camera
Ground blind	Small greenhouse	Binoculars	Golf cart

Field guides for trees, wildlife, birds, etc.

If anyone asks, I'll take one of each!!!

Events, Thoughts and Tidbits

***The Ark-La-Tex Forestry Forum is set for Thursday, February 28, 2013, at the Holiday Inn Financial Plaza. Register by February 25th for $20! (See details on next page.)

***Our deepest sympathy goes out to the family of Dr. John Adams who recently passed away. Many of us knew John as a great colleague and friend, a great practical-minded forester and active member of the Louisiana Forestry Association Board of Directors. Many knew Dr. Adams as a wonderful professor and teacher, hardwood expert, mentor and renowned leader and director of the Louisiana School of Forestry. He certainly touched many lives, both young and old, and will be greatly missed.

***The 2013 AgExpo Forestry Forum will be held from 8:00 a.m. to 12:00 p.m. on Friday, January 18, 2013, at the West Monroe Convention Center, 901 Ridge Avenue in West Monroe. For more information, contact Steve Hotard at (318) 323-2251 or shotard@agcenter.lsu.edu.

***Basal Area – (a) A measure of timber density. The cross-sectional area (in square feet) of a tree trunk at breast height (4.5 feet above the ground). For example, the basal area of a tree that measures 14 inches in diameter at breast height is about 1 square foot. (b) The sum of basal areas of the individual trees within one acre of forest. For example, a well-stocked pine stand might have a basal area of 80 to 120 square feet per acre.

***There will be a Hog Hunt Fundraiser for the Bossier Parish 4-H Shooting Sports Program during the last weekend in February 2013. Details will be in the next Timber Tales newsletter. At this time, we know that there will be teams of four persons, prize money for the biggest sow and biggest boar and belt buckles for the first-place team.

Merry Christmas and Happy New Year to you and your family!

Sincerely,

Ricky Kilpatrick
Area Forestry Agent

29TH ANNUAL ARK-LA-TEX FORESTRY FORUM
THURSDAY, FEBRUARY 28, 2013
8:30 A.M. TO 3:00 P.M.

HOLIDAY INN FINANCIAL PLAZA
5555 FINANCIAL PLAZA
SHREVEPORT, LA

The program is currently being planned and speakers are being contacted. Planned topics include:

- Thoughts, ideas and overview from Louisiana's 2012 Outstanding Tree Farmer
- Considerations when right(s) of way(s) cross your property
- Managing marginal stands
- Current forest issues and legislation
- Pond construction
- Other topics

Door prizes will be given by several exhibitors.

Come and enjoy an excellent forestry meeting, great lunch and the fellowship of others interested in forestry. If you pre-register by March 5th, the fee is $20. After that date or at the door, registration will be $25. Your fee includes lunch and a copy of program proceedings.

ARK-LA-TEX FORESTRY FORUM
FEBRUARY 28, 2013

Name _____ Phone _____

Company/Organization_____

Mailing Address_____

City _____ State _____ Zip Code _____

This form may be duplicated. If more than one person shall be registered, please include names and addresses of the additional people.

_____ Number of people registered @ $20 per person ($25 after February 25th)

_____ Amount enclosed

Make check payable and mail to: **ARK-LA-TEX FORESTRY FORUM**
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News and Ideas for Forest Landowners from Ricky Kilpatrick, Area Forestry Agent, serving: Bienville, Bossier, Caddo, Claiborne, DeSoto, Red River and Webster Parishes

Louisiana State University Agricultural Center, Dr. William B. Richardson, Chancellor
Louisiana Cooperative Extension Service, Dr. Paul Coreil, Vice Chancellor and Director
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