TIMBER STUMPAGE VALUES CALENDAR YEAR 2009

Listed below are the timber stumpage values set by the Louisiana Tax Commission and the Louisiana Forestry Commission, as provided by law. These values are for the Calendar Year 2009.

The values listed below were determined by the Commissions following an examination of stumpage price information collected from mills, procurement centers, and/or timber purchasers.

Pine Sawtimber	\$314.08	Per M Bd. Ft.	\$39.26	Per Ton
All Hardwood & Cypress Sawtimber	\$294.13	Per M Bd. Ft.	\$31.01	Per Ton
Pine Chip-N-Saw	\$80.15	Per Cord	\$29.68	Per Ton

Stumpage Values

\$9.68 Per Ton

Hardwood Pulpwood \$17.02 Per Cord \$5.97 Per Ton

\$26.15 Per Cord

The regular severance tax rate is $2\frac{1}{4}$ % of the above sawtimber and chip-n-saw stumpage values and 5% of the above pulpwood values.

EFFECTIVE DATE: January 1 – December 31, 2009

All other forest products (ties, poles, piling, veneer logs, etc) to be computed by weight or scale. Sawtimber Values are based on the Doyle Log Rule and other values are based on a standard cord (128 Cu. Ft.). The following are conversion factors used:

MBF Pine Doyle Scale	=	16,000 lbs.	=	8.00 Tons
MBF Hardwood Doyle Scale	=	19,000 lbs.	=	9.50 Tons
C-N-S	=	5,400 lbs.	=	2.70 Tons
Cord Pine	=	5,400 lbs.	=	2.70 Tons
Cord Hardwood	=	5,700 lbs.	=	2.85 Tons

Michael Thomas Office of Forestry Department of Agriculture and Forestry March 11, 2010

Pine Pulpwood