



BRANCHING OUT

Maryland's Forest Stewardship Educator

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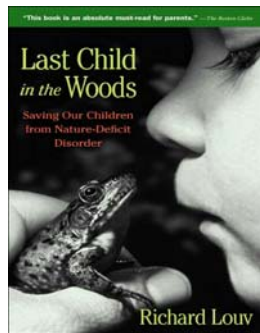
Children and Nature: The Future of our Forests

A young boy walks down a beach with the home-made gun he cobbled together from some gas pipe and wood scraps. He repeatedly stalks his quarries—seagulls—raises the firearm, and fires. If this story were in the paper today, it would probably end with hand cuffs, juvenile hall, and a backlash from animal rights activists. The time, however, was the mid 1800s. And the young boy? John Muir; later to become a founder of environmentalism and the protector of the Yosemite Valley.

In his book, “Last Child in the Woods: Saving Our Children from Nature-Deficit Disorder,” Richard Louv uses this story to prove a point: the way that we think about nature today is very different than the way we did a century ago, or even a few decades ago. Louv lays out many reasons for this shift, including less frequent access to nature, fear of nature, and a proliferation of technology. He then makes a convincing argument that these changes in the way that kids experience nature are creating a generation that is out of touch with the natural world. This leaves us with heirs uninterested in managing and preserving the natural resource inheritance that we have worked so hard to manage and conserve.

This is not to say that we should encourage youth to take up firearm manufacture and shorebird hunting, but there are ways to encourage kids to get more intimate with nature. This can be as simple as sending them to the woods to entertain themselves for an afternoon. Louv shows that unstructured outdoor play not only builds an appreciation for nature, but also develops creativity, problem solving skills, social skills, and can significantly improve mental health.

John Muir not only terrorized gulls (he was never known to actually kill any of them), but also hunted for bird nests, walked a thousand miles from Indiana to Florida, and worked as a shepherd. It was these experiences, not classroom learning, that made him the diehard nature-lover and steward who gave us Yosemite National Park and a legacy of preserved



natural areas for hiking, hunting, and fishing.

There is hope for our natural resources, but their fate will be determined by future generations of stewards who may or may not care enough to protect and manage them sustainably. Although it may be tempting to assume that the later life choices of today’s children will be independent of their childhood, all signs indicate that now is the time to take action and plant the seed for the tree you’d like to see in 20 years. The best part is that all it takes is a shove out the door and a self-made fowling piece.

To purchase Last Child in the Woods, you can go to any bookseller or www.amazon.com.

Coverts Program Renamed Maryland Woodland Stewards

The University of Maryland Cooperative Extension announces a new name for the Coverts Program—**Maryland Woodland Stewards**. This change comes as a result of mounting confusion about the use of the word “covert”; more commonly used today to reference national security & intelligence topics. However, the word’s true meaning is:

Covert (*kuh'-vert*) - a thicket that provides sheltering habitat for wildlife.

The name change is also supported by the majority of the Maryland Woodland Stewards themselves through survey results.

In this issue:

- Children & Nature: Book Review
- Coverts Program Renamed MD Woodland Stewards
- Maryland Tree Farm Field Leadership Award
- PONDer This
- Gypsy Moth Update
- Tree Improvement in Maryland
- Western Maryland Forest Landowner Field Day

The Maryland Woodland Stewards Program is an educational program of the University of Maryland Cooperative Extension and the National Wild Turkey Federation. It teaches sound forest and wildlife management practices to a select group of people each September during a three-and-a-half day workshop. In return, participants of the program apply these principles to their own property and actively encourage others to practice good forest stewardship.

Since 1990, 365 people owning 68,000 Maryland forest acres have been trained to be Maryland Woodland Stewards.

Woodland owners, managers of woodlands, educators, land trust representatives, land planners, and others interested in the stewardship of Maryland's woodlands and wildlife are all eligible for the Maryland Forest Stewards Project. For more information, contact Nevin Dawson by phone or email: 410-827-8056 ext. 125 or ndawson@umd.edu, or visit the website at www.naturalresources.umd.edu.

Maryland Tree Farm Field Leadership Award

The Tree Farmers of Maryland presented **Jeffrey Bracken** with the Maryland Tree Farm Leadership Award on Arbor Day 2007 before the Maryland House of Delegates. For many years, Jeff has been a leader of the Maryland Tree Farm Program. As a young Westvaco employee, he began work with the Maryland Tree Farm Program. As the company transitioned to become NewPage, strong corporate support has enabled Jeff's dedication to Tree Farm work and continue to benefit Maryland's family forest owners. For many years, Jeff led the program in Maryland, and he has remained Chairman of the Operating Committee for the last five years, contributing to the program in numerous ways.

PONDer This

Have you ever thought about improving your current pond or constructing a new pond for a specific use? Think about the possibilities... aesthetics, fishing, wildlife habitat, fire protection, swimming and enjoyment just to name a few. If you are looking to improve your pond or wish to construct a pond, this guidebook is for you. The Pond Guidebook by Jim Ochterski et al, covers it all. There are 76 pages (including 58 photographs) of helpful topics including, identifying goals for your pond, pond construction and maintenance, attracting wildlife, aquatic plants and fish, fire suppression, safety tips and much more.

The Pond Guidebook is available for purchase for \$19.75 plus shipping/handling at the National Resource, Agriculture and Engineering Service website at: www.nraes.org (publication # NRAES-178).

Gypsy Moth Update

... Death and Taxes

For its diminutive size, the gypsy moth (*Lymantria dispar*) strikes a surprising amount of fear into the hearts of many forest landowners. Although the adult form is rather innocent in both appearance and action, the larvae are responsible for the defoliation of 68,460 acres of Maryland's forest in just 2007. Managers estimate that \$39 million in revenue was lost from damage to just Potomac Garrett and Savage River state forests in Garrett County. In ideal conditions, many trees can bounce back from a single defoliation. When combined with drought, repeated defoliations, or other stress factors, however, this caterpillar's appetite can be fatal.

Although the loss of economic, social, and environmental value is unfortunate, forest landowners can soften the blow slightly by taking advantage of reduced income taxes on their next timber sale, and can also reduce the potential for further damage by taking preventative actions now.

Taxes

Landowners can reduce the income tax they pay on their next timber sale by adjusting the basis of the timber. The basis for a property is the value it held at the time it passed into the hands of its current owner, or the value that was added through reforestation. Most forest properties should have a basis assigned to it so that sales taxes are only paid on the value added to the investment while in the hands of the current owner. For example, if you bought a widget for \$7 and sold it for \$10, the

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Send news items to ndawson@umd.edu; call 410-827-8056x125.

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income on which you'd be required to pay taxes is the \$3 profit, not the \$10 total. Your basis in this case would be \$7.

There can be significant cost associated with establishing a retroactive basis on a stand of mature timber that changed hands many years ago, which may outweigh the tax benefits. In this case a basis of \$0 is used. This would also occur if the current owner has owned the property since it was last harvested and invested no money in improvements.

A basis is registered with the IRS using Form T. Form T is not a tax return in itself, but is a method of submitting timber management records to the IRS. Landowners who only sell timber every two years or more usually have no need to file Form T, but dramatic changes to the value of your forest, like mortality by gypsy moth defoliation, often warrant the extra effort.

Before claiming any deduction, a salvage harvest must be attempted by inviting bids for the harvest of the destroyed trees. Make sure to keep records of your attempt.

As part of the bid invitation process, you should hire a private forester to estimate the volume of timber available. You can use these results to help calculate your loss. The value of the loss is equal to the basis of the destroyed timber, which will be a proportion by volume of the basis for the total property (or a multiple of the basis for a single unit of lumber). Loss due to most insect damage is not considered "sudden and unexpected," and is therefore considered a non-casualty business loss. This has relatively fewer privileges than a casualty loss (e.g. loss caused by fire or theft).

After recording these changes on Form T, the value of the loss as well as any expenses for the bid invitation process can be deducted from your income as an involuntary conversion using form 4797 (Sales of Business Property) during the tax year in which it is claimed. Note that the amount deducted may be subject to limits.

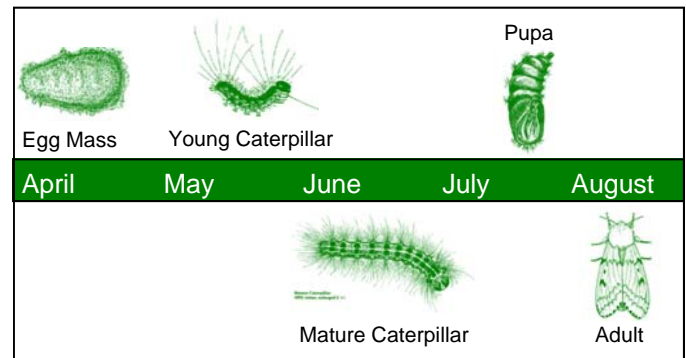
Visit www.timbertax.org for more information or contact a tax professional or consulting forester before taking further action. This article is for educational purposes only. Many tax professionals lack an understanding of how to treat timber income overall. The best IRS publication is Agricultural Handbook 718, which is available at the website above.

Prevention

Preventative action can be taken during various stages of the gypsy moth lifecycle. Start planning your

defensive strategy now, before defoliation begins this Spring!

The egg and larval stages are the best stages at which to



Life cycle of the gypsy moth

aim control measures. On sites with isolated trees, egg masses should be removed from trees, woodpiles, house, and any other objects in your yard, and then disposed of, burned or buried. Once the moths have hatched into the larval (caterpillar) stage, there are over-the-counter pesticides and traps available. These are most effective when used on the young caterpillars. For more information on residential infestation, download the Extension Fact Sheet #242, "Gypsy Moth and the Homeowner" (www.extension.umd.edu/publications/PDFs/FS242.pdf).

If you have woodland and suspect a heavy infestation, it will require spraying with the appropriate pesticide from a helicopter; an expensive proposition on just a few acres. Many counties are working in cooperation with natural resource professionals to offer gypsy moth spraying at better rates by pooling interested landowners. If this sort of program is not available, you may be able to collaborate with neighbors on your own.

Contact your local cooperative extension agent to see what programs are available in your county. For a directory of local offices, go to www.extension.umd.edu/local/index.cfm.

Additionally, you can check the Maryland Department of Agriculture website (www.mda.state.md.us) to see what parts of your county are included on the public spray schedule.

Lastly, you can attend a Gypsy Moth Workshop on February 9: "Managing Your Woodlot to Protect Against Gypsy Moth Damage." See the schedule of events on page 4 of this newsletter and visit <http://www.naturalresources.umd.edu> for more information (see "What's New" on the home page).

Tree Improvement in Maryland

The Risks of Using Third Generation Genetically Improved Plant Stock from the Southeastern US

By: Richard Garrett, State Forest Tree Nursery Mgr. & Steven Koehn, State Forester

For those Maryland forest landowners considering using third generation genetically improved plant stock from southeastern states like Mississippi or Georgia, consider the following before making such a long-term investment:

1) Genetic improvement is relative to provenance. Simply put, the parent trees found in the original geographic area are better adapted through natural selection to survive and thrive in that area. The Maryland Forest Service genetic improvement program utilizes Maryland and Virginia source loblolly that were selected for superior growth and survival in the Mid-Atlantic region. Maryland is at the northern end of the loblolly pine range and our native source trees are adapted to survive our weather conditions.

2) As generations of genetic improvement advance, requirements for those seedlings become more site specific—the planting site characteristics must be known in greater detail in order to choose the best-suited family. First generation seedlings are generalists and will survive over a wide variety of site conditions. Advanced generation seedlings are specialists and will produce the best results only under a specific set of growing conditions. They can and will under-perform if planted at the wrong elevation, on too wet or dry a site, or on the wrong soil type.

3) Southern seed sources are genetically programmed for a longer growing season than exists here in Maryland. They start growing earlier and stop later than our local native sources. This exposes them to the worst of our weather extremes. The cold weather we experience in November or March may be in the range of what can happen in their native area in the middle of winter. The problem is that a 10 or 20 degree night in Georgia in January when the tree is dormant is not the same as the same temperature in March when the tree is breaking bud. Heavy snow is not a yearly occurrence in the loblolly range in Maryland, but several will occur over the 30 to 40 year life of a stand and will cause heavy losses in stands not adapted to snow loads.

4) Always remember that you are narrowing the genetic base as you increase in generations of improvement.

5) Unless landowners know the genetic history of the generically improved seed they are considering

planting in Maryland and can match those requirements to their planting site, it would be unwise for any forest landowner to plant 3rd generation seedlings. Very few landowners and natural resource professionals in Maryland own enough land or have enough information to make an intelligent decision on which advanced generation selection to plant.

6) The Maryland Forest Service is currently exploring the possibility of purchasing 2nd generation loblolly pine seed. These would be sourced from the Coastal plain or Piedmont via the State of Virginia's nursery, and would be grown at our nursery on the Eastern Shore for sale to Maryland landowners at a 5-8% markup.

Don't Miss This One!

The **Western Maryland Forest Landowner Meeting & Field Day**, sponsored by the Maryland Tree Farm Program and the MD chapter of the Walnut Council, will be held Tuesday, April 22, 2008 at the property of Don and Linda Grove near Hagerstown, MD. They were honored as the 1994 Maryland Tree Farmer of the Year and other landowners have much to learn from their example. Registration will begin at 9:30 a.m., and the program runs until 4 p.m.

Topics will include landowner liability and recreational access, forest certification, carbon credits, hunting lease programs, pine and hardwood establishment and maintenance, and conservation easements. They will even feature a field tour of many forest and wildlife management practices (white pine thinning, food plots, tree planting, riparian buffer protection, and more.)

There will be a small fee for lunch. To register and get more information and directions, contact Don and Linda Grove at 301-739-6744 or grovefarm@hughes.net. Please register by Friday, April 18.

Upcoming Stewardship Events

For more details on events, visit: www.naturalresources.umd.edu

Date / Time	Event / Location
February 9 12:30 p.m. to 4:00 p.m.	<u>Gypsy Moth Workshop</u> : Garrett College Auditorium (\$5.00). Register: 301-334-6960
March 6 8:15 a.m. to 4:15 p.m.	<u>Landscapes and Backyard Woodlots</u> : Business Opportunities for the Green Industry. Adams county cooperative Extension Offices, Gettysburg, PA (\$75.00) Preregister by 2/28: 717-263-9226
April 22 9:30 a.m. to 4:00 p.m.	<u>Western Maryland Forest Landowner Meeting & Field Day</u> (see article above).