

**Subchapter IV — Stumpage Rates**

NR 46.30 Stumpage rates. (1) CUTTING REPORTS. (a) Wood products reported on cutting reports received by the department on or before December 1st for wood products cut prior to November 1 will be assessed on the basis of the stumpage value schedule in effect at the time of cutting.

(b) Wood products reported on cutting reports received by the department after December 1, or cut on or after November 1, will be assessed on the basis of the current stumpage value schedule.

(c) Peeled cordwood volume will be converted to volume of rough products by adding 12½% for hand-peeled or 25% for machine-peeled wood.

(d) A reduction of 30% of the stumpage value for severance and yield tax, as listed under sub. (2) will be made for those species salvaged as a result of catastrophic losses. Catastrophic losses are defined as severe losses caused by fire mortality, ice, snow, insects, disease, wind and flooding. In order to be eligible for this reduction, the catastrophic loss must directly involve 30% of the merchantable timber on 10 contiguous acres or more and must result in a reduction of 30% or more in stumpage value to the owner as certified by the landowner on forms provided and verified by department appraisal. The landowner or representative may be required to accompany the department field inspector in the determination of eligibility for catastrophic reduction.

(e) Cordwood products sold as sawbolts by the landowner or sorted and sawed as sawbolts by the landowner will be reported as sawbolts under sub. (8).

(f) Cordwood products measured by weight will be converted to and reported as rough cord products.

1. The following table of weights will be used for conversion to cords:

Species	Weight per Cord	
	Green	Seasoned
White pine	4,700	4,200
Red pine	4,700	4,400
Jack pine	4,700	4,300
Spruce	4,500	4,300
Balsam fir	5,000	4,200
Tamarack	5,200	4,400
Hemlock	5,200	4,300
Aspen	4,600	4,000
White birch	5,200	4,800
Oak, all species	5,600	5,000
Mixed hardwoods	5,300	4,900

2. Seasoned wood is that which is dried 2 or more months during the period April 1 to October 31 before weighing.

(2) STUMPAGE VALUES FOR SEVERANCE AND YIELD TAX. Severance and yield schedule zones are established as designated on the map of the severance and yield schedule zones in par. (d) and the rates shall be as follows:

## (a) Logs (stumpage value per M board feet measure).

	Zone					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire
Cedar	\$ 22.00	\$ 18.00	\$ 30.00	\$ 22.00	\$ 22.00	\$ 22.00
Fir	17.00	21.00	21.00	17.00	17.00	17.00
Hemlock	22.00	26.00	26.00	22.00	22.00	22.00
Pine						
Jack	36.00	36.00	36.00	33.00	33.00	33.00
Red	53.00	45.00	44.00	90.00	64.00	54.00
White	61.00	60.00	48.00	72.00	64.00	76.00
Spruce	35.00	36.00	36.00	35.00	35.00	35.00
Tamarack	35.00	36.00	36.00	35.00	35.00	35.00
Aspen	20.00	57.00	57.00	22.00	18.00	30.00
Ash	150.00	150.00	52.00	90.00	83.00	65.00
Basswood	59.00	184.00	95.00	65.00	65.00	65.00
Birch						
White	54.00	60.00	60.00	54.00	54.00	54.00
Yellow	69.00	99.00	99.00	69.00	69.00	69.00
Elm	80.00	50.00	78.00	75.00	75.00	21.00
Maple						
Sugar	67.00	166.00	121.00	59.00	94.00	111.00
Other	128.00	100.00	84.00	89.00	68.00	52.00
Other Hardwood	134.00	99.00	58.00	69.00	126.00	66.00
Oak						
Other	112.00	97.00	96.00	87.00	88.00	52.00
Red	196.00	238.00	264.00	120.00	146.00	104.00
White	196.00	119.00	144.00	74.00	98.00	72.00
Black Walnut	940.00	512.00	512.00	512.00	512.00	512.00

	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumber-land	Park Falls
Cedar	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00
Fir	20.00	31.00	24.00	16.00	12.00	16.00
Hemlock	16.00	40.00	22.00	16.00	18.00	56.00
Pine						
Jack	44.00	44.00	44.00	38.00	38.00	38.00
Red	64.00	63.00	42.00	33.00	57.00	54.00
White	66.00	60.00	52.00	49.00	49.00	59.00
Spruce	27.00	52.00	41.00	34.00	33.00	29.00
Tamarack	27.00	52.00	41.00	34.00	33.00	29.00
Aspen	21.00	21.00	20.00	30.00	15.00	26.00
Ash	55.00	66.00	66.00	36.00	37.00	68.00
Basswood	76.00	81.00	75.00	43.00	33.00	61.00
Birch						
White	42.00	77.00	75.00	38.00	31.00	45.00
Yellow	58.00	80.00	67.00	60.00	38.00	81.00
Elm	90.00	91.00	91.00	52.00	21.00	35.00
Maple						
Sugar	84.00	92.00	89.00	52.00	29.00	53.00
Other	41.00	61.00	52.00	58.00	38.00	57.00
Other Hardwood	70.00	58.00	65.00	44.00	31.00	44.00
Oak						
Other	51.00	51.00	49.00	42.00	40.00	65.00
Red	102.00	89.00	51.00	62.00	87.00	103.00
White	73.00	73.00	73.00	53.00	52.00	58.00
Black Walnut	512.00	512.00	512.00	512.00	512.00	512.00

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(b) Cord products—rough volume (unpeeled) (Stumpage value per piled cord, 4' × 4' × 96"-100" or 4' × 8' × 4').

	Zone					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire
Cedar	\$ 7.50	\$ 7.50	\$ 9.80	\$ 7.50	\$ 7.50	\$ 7.50
Fir	4.60	8.80	8.80	5.90	5.90	5.90
Hemlock	4.50	11.00	11.00	4.50	4.50	4.50
Pine						
Jack	15.40	15.30	17.30	15.60	13.90	14.10
Red	13.30	15.60	15.30	14.90	11.30	13.80
White	7.60	12.20	11.70	7.10	7.00	7.60
Spruce	17.00	9.90	9.90	9.80	8.50	7.60
Tamarack	5.30	7.60	7.60	3.50	3.50	3.50
Aspen	4.00	6.90	10.90	5.20	4.00	4.50
Birch	5.40	7.50	7.50	5.50	5.50	5.50
Other Hardwood	12.40	6.10	7.50	5.10	3.80	4.80
Oak	6.00	11.40	8.80	5.50	4.50	4.20
Fuelwood	12.40	6.10	7.50	5.10	3.90	4.80
Sawbolts						
a. Spruce, cedar, fir, hemlock, tamarack, aspen	7.90	12.00	13.50	8.50	8.70	7.80
b. All other species	26.30	22.20	17.40	24.40	26.60	21.20

	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumberland	Park Falls
Cedar	\$ 4.00	\$ 3.70	\$ 6.00	\$ 1.80	\$ 5.00	\$ 3.10
Fir	3.80	4.50	6.00	2.90	2.80	3.30
Hemlock	4.40	5.10	4.60	3.80	4.00	5.40
Pine						
Jack	18.00	18.50	16.10	12.30	13.00	12.50
Red	13.20	16.30	16.50	10.00	12.50	11.80
White	6.10	7.00	14.20	6.20	5.20	5.60
Spruce	8.00	12.10	6.00	6.40	3.80	4.40
Tamarack	4.70	7.40	5.50	4.60	2.90	5.90
Aspen	6.10	7.00	3.30	4.70	4.20	4.60
Birch	6.70	6.40	3.90	4.40	3.00	5.20
Other Hardwood	6.20	6.10	4.10	4.40	3.10	3.90
Oak	8.70	8.30	7.00	5.40	6.30	3.40
Fuelwood	6.20	6.10	4.10	4.40	3.10	3.90
Sawbolts						
a. Spruce, cedar, fir, hemlock, tamarack, aspen	7.30	9.30	7.40	5.60	5.30	6.20
b. All other species	22.60	20.70	18.90	15.20	16.30	17.80

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(c) Piece products (stumpage value per piece).

	Zone					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire
<u>Posts &amp; Poles</u>						
7 and 8 ft.	\$ .13	\$ .18	\$ .18	\$ .14	\$ .17	\$ .14
10 and 12 ft.	.27	.36	.36	.28	.34	.28
14 and 16 ft.	.59	.64	.64	.76	.78	.61
18 and 20 ft.	.99	1.06	1.06	1.27	1.31	1.08
21 and 30 ft.	2.60	2.45	2.45	3.70	3.55	2.65
31 and 40 ft.	5.72	5.39	5.39	8.14	7.81	5.83
41 and 50 ft.	9.10	8.58	8.58	12.95	12.43	9.28
51 and 60 ft.	12.48	11.76	11.76	17.76	17.04	12.72
61 and 70 ft.	16.12	15.19	15.19	22.94	22.01	16.43

Christmas Trees

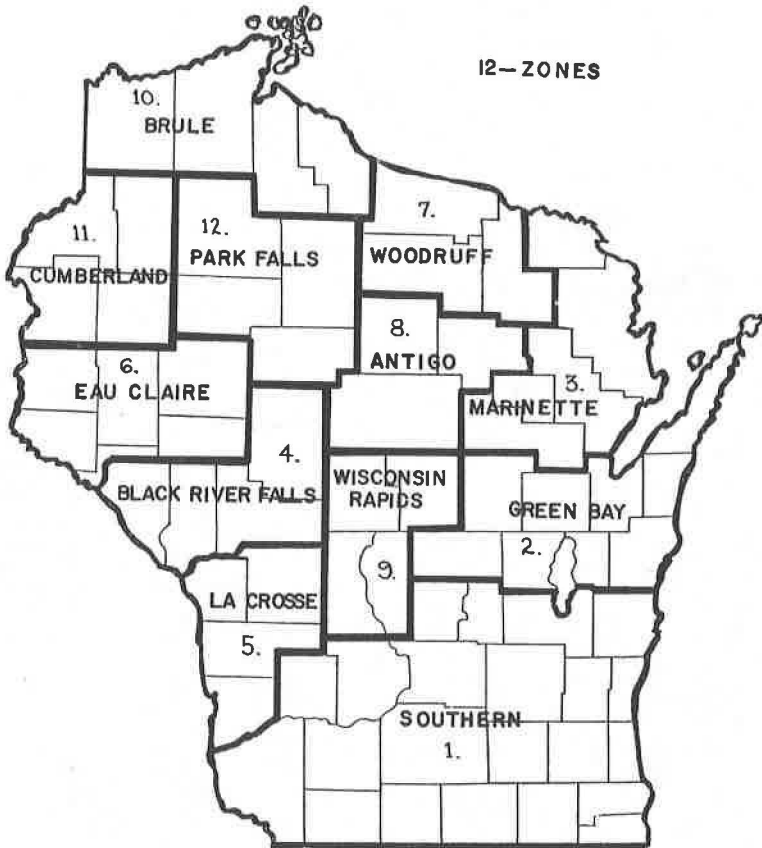
Unsheared	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50

	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumber-land	Park Falls
<u>Posts &amp; Poles</u>						
7 and 8 ft.	\$ .15	\$ .16	\$ .15	\$ .12	\$ .13	\$ .16
10 and 12 ft.	.30	.32	.30	.24	.26	.33
14 and 16 ft.	.63	.65	.58	.54	.61	.70
18 and 20 ft.	1.04	1.08	.97	.89	1.02	1.17
21 and 30 ft.	2.65	2.70	2.40	2.35	2.75	3.05
31 and 40 ft.	5.83	5.94	5.28	5.17	6.05	6.71
41 and 50 ft.	9.28	9.45	8.40	8.23	9.63	10.68
51 and 60 ft.	12.72	12.96	11.52	11.28	13.20	14.64
61 and 70 ft.	16.43	16.74	14.88	14.57	17.05	18.91

Christmas Trees

Unsheared	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50

(d) Map of severance and yield schedule zones.



History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (2), Register, October, 1980, No. 298, eff. 11-1-80; r. and recr. (2) (a) to (c), Register, October, 1981, No. 310, eff. 11-1-81; r. and recr. (2) (intro.), (a) to (c), Register, October, 1982, No. 322, eff. 11-1-82; am. (1) (d), r. and recr. (2) (a), (b) and (c), Register, October, 1983, No. 334, eff. 11-1-83; am. (2) (a) (b) and (c), Register, October, 1984, No. 346, eff. 11-1-84; r. and recr. (2) (a), (b) and (c), Register, October, 1985, No. 358, eff. 11-1-85; renum. from NR 46.09 and am. (1) (d) and (2) (intro.), r. and recr. (2) (a) to (d), Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2) (a) to (d), Register, October, 1987, No. 382, eff. 11-1-87.