



IDAHO FOREST OWNERS ASSOCIATION



NOVEMBER IS IFOA ELECTION TIME & MEMBERSHIP RENEWAL TIME!

Every year in November, as most longtime IFOA members know, it is once again time to decide who we want to honor with the title of Director to help guide the important functions and programs informing us, educating us, and advocating for us as we continue to manage our forested lands as best we can for our own use and enjoyment, as well as providing publicly valued services like cleaned water, cleaned air, wildlife habitat, open space, wood and paper products, carbon sequestration, and hunting or other recreation opportunities!

That's a long sentence, but it shows how much work IFOA helps with, how important it is that we carefully consider our leadership, and how important it is that we become active in accomplishing our goals and responsibilities!

So in mid-November, when you receive your letter from IFOA, please be sure to mark your ballot for Director elections and return your vote by November 30th at the latest.

The Autumn 2024 edition of your IFOA Newsletter has candidate bios and campaign statements for you to review to learn about your Directors.

If your paid-up IFOA membership dues expire at the end of 2024, you will also receive notice in the letter to choose a one-year, three-year, or five-year choice to keep your

membership in full force. If timely, Please send your dues renewal before the end of the year. You can conveniently use the return envelope provided to send you ballot or your dues (or both!) by November 30th.

The end of every year is a time we all think about the coming year as well as any contributions we want to make for causes and organizations we appreciate for the good work they do in our interests as well as deserving public services we want to support.

You can add any donation amount you wish along with your IFOA dues renewal. If your contribution is \$100.00 or more, you will become a 2025 IFOA Patron. If you would like your contribution to be a charitable tax-free one, you can make your year-end payment to the IFOA-Education Foundation. Both choices fund worthwhile endeavors to educate and inform everyone (including youth) on the economic, environmental, and social advantages of proper stewardship and management of our precious natural resources.



IN THIS ISSUE	page:
<i>Elections & Renewals</i>	1
<i>Meet-a-Member: Stories To Tell</i>	2
<i>Using Your Trees</i>	3
<i>Coming Events, New Mbrs, IFOA-EF</i>	4
<i>Membership Memo</i>	5
<i>Janka Scale?</i>	6
<i>Farm Bill?</i>	7
<i>Candidate Bios & Campaign Statements</i>	8
<i>Skunks?</i>	10
<i>Idaho Tree Farmer of the Year 2024</i>	11
<i>Nine Tax Tips</i>	12
<i>Log Market Report</i>	13
<i>Board Walk</i>	14
<i>IFOA Merchandise</i>	15

2024 IFOA OFFICERS

- Vice Pres. – Nancy G. Clampet, Post Falls
- Secretary – Sandra F. Schlepp, Cataldo
- Treasurer – Madeline David, Athol
- Executive VP – Marrion N. Banks, Athol

MEET-A-MEMBER

Dear IFOA Members,

You may not realize it, but you are a mentor. That’s right, you have something to share that others can learn from or be entertained by. That quirky recipe a neighbor shared that’s a surefire way to keep moose from munching young treetops. Pro tips Grandpa taught you on the best way to sharpen an axe. Or maybe you don’t have advice but a good story to tell. Have you encountered a cougar (or something wild) while walking the property? Did you try an experiment that failed? Did you reach a milestone in your management plan? Although we inspire one another, as individuals, we often undervalue what we have to offer. Adventures in the forest are full of life lessons and revelations, and we want to hear about them.

“After nourishment, shelter, and companionship, stories are the thing we need most in the world.”
Philip Pullman

So, pull on your boots and take a stroll. Ponder the week, or let your mind wander over the last year and the experiences you’ve had that others might learn from.

This ‘Meet-a-Member’ section is a quiet little corner where we can pull up a chair, get comfortable with a cup of something hot, and connect with fellow landowners. If you’d like to participate in the Meet-A-Member spotlight, please email evpifoa@gmail.com. We look forward to your stories.

by Jill Buckland, IFOA member



Have you seen something wild?



FOREST MANAGEMENT

Douglas-fir
Ponderosa Pine
White Pine
Western Larch
Cedar

Got your summer logging plans completed?

Lock in your spring seedling order today.



Order Seedlings Online:
www.jdforest.com

Tree planting crew available for larger orders of 3,000+ trees. Call [208-817-9786](tel:208-817-9786) for details & quote.

Email: info@jdforest.com
Order Forms: www.idahoforestowners.org/seedling-program

JDFM is partnering with IFOA to provide quality seedlings with advanced genetics to Idaho landowners using IFOA seed.





14+ feet tall in 4 years!
Same tree plus a year of growth
Planted in April 2021
Photo September 2024

USING YOUR TREES DOWN ON THE FARM

An IFOA Member-2-Member meeting in Bonner County was held on Saturday, September 28th at Waterfowl Farm in Careywood. The hosts were Marrion Newsam Banks of Waterfowl Farm and Kyle Williams of The Bespoke Beam. Marrion and her late husband, Allen, purchased their 80-acre home 34 years ago and raised three children, sheep, chickens, peafowl, waterfowl, and lots of trees in the intervening years. Kyle is Marrion's son-in-law, and he has set up a custom milling business - The Bespoke Beam (<https://www.facebook.com/profile.php?id=100087417742111>) - on the farm.

The purpose of our gathering was twofold. First, we wanted to get to know IFOA members in our neck of the woods and were pleased to welcome Lee Gray, Mary Nickol, Paul Otey, Steve & Ann George, John Kinne, and Kirk & Madeline David. Our second purpose was to demonstrate some of the equipment we use to manage our forest and to discuss what kind of equipment is useful to small forest landowners.

Lately, when forest landowners get together, one of the common topics of discussion is how to get needed work done in our forests. Age and health problems may prevent us from doing a lot of the work ourselves and skilled forest labor isn't always easy to hire. Be that as it may, owning forestland means that we have to accept the necessity of doing some of the work ourselves. We may not be able to complete a logging job on our own, but tasks like cleaning up blow downs for firewood or dropping a single problem tree should be something we plan for. The right equipment can not only make those tasks easier and safer but can also provide forest products we can use right at home.

In many ways, the star of Waterfowl Farm's forest management team is Kyle and his 50 horsepower LS tractor. This tractor has both hydraulic and PTO connections with enough power for operating accessories like a front bucket, a winch, forks, and a grapple. During the course of our gathering, we got to see both the winch and the grapple in action.

A stroll through the pasture brought us to the woodlot where the firewood processor was busy producing fuel for this winter's fires. The EcoPro300-K Firewood Processor with conveyor belt and Kohler engine was purchased from Back Country Equipment in Cascade, ID. It has reduced both time and labor involved in bringing in the firewood needed for three households every winter. Using the EcoPro, the firewood crew can produce three cords of split firewood in about two hours! Check out YouTube for some great videos demonstrating this processor.

After the firewood processor demonstration, we walked back across the pasture to the mill where Kyle demonstrated the use of the Woodland Mills HM130MAX sawmill. This mill is designed to be portable, but Kyle has set it up in permanent headquarters in a mill house he designed and built himself using lumber milled from trees from our forest using the sawmill. This type of mill allows you to create high quality lumber for projects on the farm from trees that might otherwise go to waste.

We ended the morning sitting in the sun on the deck. I asked the group to help me out by reviewing a suggested equipment list for small forest landowners. My hope is that this list will help those new to owning forest land understand some of the tools needed for effective forest management. The following list is a result of my own research and the advice of my Member-2-Member group.

EQUIPMENT LIST FOR SMALL FOREST LANDOWNERS

Safety Equipment:

Not all of this equipment is needed every time you go into the woods (though I would argue that every time you use a chainsaw you should be wearing Kevlar chaps).

- ◆ Helmet with a face shield or safety glasses
- ◆ Ear protection
- ◆ Leather gloves
- ◆ Kevlar chaps
- ◆ Sturdy boots
- ◆ Fire extinguisher & shovel

Chainsaw:

This is the most basic tool needed to fell trees on a limited basis and/or to cut up blow downs for firewood or lumber use.

(Continued on page 5)

COMING EVENTS

NOVEMBER 2024

Forestry Shortcourse

Sandpoint, Thurs., 11/6, 14, 21/2024
uidaho.edu/extension/forestry/calendar

Planning Your Forestry Estate

Orofino, Friday, 11/8/2024
uidaho.edu/extension/forestry/calendar

IFOA Board Meeting

Sagle, Tues., 11/12/2024
evpifoa@gmail.com

Turning Idaho Trees Into Wreathes

New Meadows, Wed., 11/16/2024
uidaho.edu/extension/forestry/calendar



Identifying Idaho's Trees

Sandpoint, Sat., 11/23/2024
uidaho.edu/extension/forestry/calendar

Turning Idaho Trees Into Wreathes

Sandpoint, Sat., 11/23/2024
uidaho.edu/extension/forestry/calendar

DECEMBER 2024

Forestry Shortcourse

Sandpoint, Thurs., 12/5, 12//2024
uidaho.edu/extension/forestry/calendar

Current Topics in Forest Health

Coeur d'Alene, Fri., 12/13/2024
<https://marketplace.uidaho.edu/>

NEWS FROM YOUR IFOA - EDUCATION FOUNDATION

Fall is a good time to reflect on the majority of another year gone-by... and begin thinking about making next year even better. IFOA-EF continues to fulfill its mission of supporting forestry education and stewardship programs *beyond* the programs IFOA conducts for our membership. “-EF” has a particular focus in finding and supporting youth oriented programs that reach Idaho’s future forest stewards. Our current Board: Paul Turcott, President; Diane Partridge, Vice President; Marrion Newsam Banks, Treasurer; Muriel Oaks, Secretary; Sue Easley and Kirk David welcome your help and feedback. If you have interest and time to meet four times a year in-person or by Zoom, please explore joining your -EF Board. Idaho Master Forest Stewards, this is a great, flexible opportunity to make a time donation to IFOA-EF and earn your annual service credits.

Please consider any size cash donation to -EF as we speed into the holiday season! You can easily donate via either the IFOA or IFOA-EF websites. For our senior members over 70.5 years young with an IRA, you have a unique opportunity, courtesy of the IRS, to donate directly from your IRA via a qualified charitable distribution (QCD). This type donation counts for meeting your annual required minimum distribution (RMD) but is *not taxable income*. So appreciated assets in (non-IRA) taxable accounts can remain there, without being donated, and eventually pass to heirs with a tax-favored step-up in basis. Contact -EF with any questions. Finally, looking ahead to 2025, please plan to attend the 2025 Family Forest Landowners & Managers Conference in Moscow on March 23-25. Stop by the -EF table and get an update on *your* IFOA-EF!

by Paul Turcott, IFOA-EF President

IFOA WELCOMES THESE NEW MEMBERS:

Lucia Anderson, Cataldo
 Philip & Diane Aune, Nine Mile Falls, WA
 Kelly & Sherry Clements/Austin, Bonners Ferry
 Gary Norman Hall, Coeur d'Alene
 Tyler & Karle Nimke, Harrison

USING YOUR TREES DOWN ON THE FARM (CONT.)

(Continued from page 3)

Both gas-operated and battery-operated have their uses. A gas-operated saw with at least a 22-inch bar is needed for tree-felling and cutting up large, downed trees. Battery-operated are good for removing branches from downed logs and for thinning/pruning.

Don't forget to budget for sharpening and replacing saw chain!

Tractor:

A reliable tractor with enough horsepower and PTO/hydraulic connection options is critical to handling small forest management jobs. Minimum horsepower recommendation: 30 hp.

Recommended tractor attachments: grapple and forks

Winch:

A winch can make small logging safer and more do-able. It can be used to direct the fall of a tree as well as to drag logs out of the woods.

Tajfun Logging Winch - \$4,000-\$22,000 depending on size/features

<https://tajfunusa.com/logging-winch/>

Wallenstein Skidding Winch – \$4,400-\$9,500 depending on size/features

<https://www.wallensteinequipment.com/us/en/group/skidding-winch>

Trailer:

A trailer that is sized to haul logs out of the woods to the mill or firewood processor is an often overlooked but valuable addition to your forest management toolkit. You may not want to mill your own logs, but you'll need a trailer properly sized to haul them to the mill of your choice.

Firewood processor:

If you heat with wood, you wouldn't be sorry if you invested in a firewood processor.

EcoPro300-K Firewood Processor with RR2503 Conveyor & Kohler – \$7,099.00 (Back Country Equipment, Cascade, ID)

<https://www.backcountryequipmentinc.com/firewood-processors/>

Tajfun Firewood Processor - \$69,000-\$80,000 (Coeur d'Alene Tractor & Boundary Tractor)

<https://www.areequipment.com/listings/firewood-processors-i8c2720f0m0>

Bandsaw Mill:

Woodland Mills HM130MAX Portable Sawmill - \$4,499 (sales@woodlandmills.com)

<https://woodlandmills.com/hm130max-portable-sawmill/>

Wood Mizer LT15START Portable Sawmill - \$6,195 (<https://woodmizer.com/us>)

<https://woodmizer.com/us/lt15start-portable-sawmill>

Chipper:

Woodland Mills - \$3,500-\$4,500 depending on size of wood chipped

(sales@woodlandmills.com) <https://woodlandmills.com/wood-chippers>

Woodmaxx - \$2,900 - \$10,550 depending on size/features

(Woodmaxx Power Equipment, Akron, NY)

[https://woodmaxx.com/product-category/chippers/?srsltid=AfmBOopM--](https://woodmaxx.com/product-category/chippers/?srsltid=AfmBOopM--BNvWuwJBJSftxDRfgydAL64Hjq_r4fBI8aGCj5BBIEaU_h)

[BNvWuwJBJSftxDRfgydAL64Hjq_r4fBI8aGCj5BBIEaU_h](https://woodmaxx.com/product-category/chippers/?srsltid=AfmBOopM--BNvWuwJBJSftxDRfgydAL64Hjq_r4fBI8aGCj5BBIEaU_h)

Note: IFOA does not endorse nor guarantee any product references stated in this article.

by Marrion Newsam Banks, IFOA EVP

MEMBERSHIP MEMO

As revealed by the name of our organization, most of our members live upon and love their family forests in Idaho. However, we have an important group of 50 members that love their family forests in Idaho but legally reside in one of 12 other states: AZ, CA, CO, FL, KY, MI, MT, NJ, OK, OR, TX, and WA. Despite this wide geographic range it is great to know our common focus is stewardship of Idaho's family forests. There are still many forest owners in Idaho that have not joined our organization. Maybe some of your friends and neighbors?? Please take a minute to tell them why you are a member and ask them to join our Association. They will find it is \$45/yr. well spent!

by Paul Turcott, IFOA Membership Committee Chair

WHAT IS THE JANKA WOOD HARDNESS SCALE?

Ever wonder what the hardest wood in the world is? A professional woodworker explains the Janka scale and how wood hardness is measured.

We've all been there. A young woodworker making their first big project. Most often, it's a table of some kind. Coffee or dining, it doesn't matter. What you've made is magnificent and you're beaming with pride as you bring it into its new home.

You set it in place, and within hours your child, dog or overly excited friend puts a nice dent in the top. For me, it was a cypress coffee table and the hard sole of a friend's boot. Heartbreaking. How could this happen? Surely wood should be able to withstand a friend kicking their boots up on my new table!

But just as wood comes in different colors and sizes, it also comes in different densities. I didn't know how soft cypress was at the time. And I didn't know what woods might have been better choices for durable tabletops.

Let's dive into the Janka hardness scale so you don't make the same mistake I did.

The Janka scale, simply put, records the density of wood by testing its resistance to denting. The test measures the force required to embed a .444-inch (11.28mm) diameter steel ball halfway into a piece of wood. That force is recorded in pounds-force (lbf) in the U.S. or in kilograms-force (kgf) or newtons (N) in other parts of the world.

WHO CREATED THE JANKA HARDNESS SCALE?

In 1906, Austrian wood researcher Gabriel Janka created the hardness test that bears his name. He sought to create a reliable and objective method for testing wood density for industrial applications. By modifying a process to test the hardness of metals, Janka invented the scale we still use today. The higher the number, the more durable the material.

WHY YOU SHOULD KNOW ABOUT THE JANKA HARDNESS SCALE

I refer to the Janka scale regularly when making material decisions for upcoming projects. Here are a few reasons why the Janka scale is helpful to all woodworkers.

HARDWOOD VS. SOFTWOOD

Did you know the terms "hardwood" and "softwood" don't actually refer to the hardness of a given species? The terms are actually shorthand for deciduous trees (the ones that lose their leaves each fall) and coniferous trees (evergreens), respectively.

Generally, deciduous trees are denser than conifers, but not always. Basswood is a deciduous tree commonly used in carving due to its consistency across growth rings and a low Janka rating of 410. Western white pine, however, is a conifer with a Janka rating of 420.

Referring to the Janka scale can help you avoid choosing a soft "hardwood" when durability is a concern.

CHOOSING THE RIGHT WOOD FOR THE JOB

Researching durable flooring? Sure, reclaimed hemlock looks fantastic. But with a Janka rating of 500, it might not hold up to your dog's afternoon zoomies.

To put that into perspective, you can generally use your thumbnail to dent a piece of wood until around the 1,000 to 1,100 range. So hemlock will look lovely, but it will take a beating. If you're a no-shoes-in-the-house kind of person, it may be just fine. But if your household includes dogs, children and work boots, I would lean toward white oak with its rating of 1,360.

THE SOFTEST WOOD IN THE WORLD?

Balsa! It's so soft it's often used for insulation or buoyancy and rarely in furniture. With a Janka rating of 70, it's more than five times softer than eastern white pine! It's more akin to cardboard than your typical wood species. I've even crushed particularly soft pieces in my hand.

You may ask, what's the hardest wood in the world? The answer is Australian buloke. And with a Janka rating of 5,060 lbf, it's harder than stone. A wood that hard will do serious damage to your machines, so I personally see little upside to dabbling with the hardest of hardwoods.

By Erik Curtis, in Family Handyman

WHAT'S THE FARM BILL TO IDAHO FOREST OWNERS?

Our compadres in agriculture are becoming frantically nervous about the new Farm Bill. Last May the Legislature put together a massive \$1.5 trillion (yes, 12 zeros) proposed bill (HR 8467) that really boosts the farm safety net. After a mark-up it was supposed to be voted on immediately. Some on the Ag Panel demurred over anti-hunger funding and foreign labor. So, the House vote was deferred to September 30, just before the presidential election.

That vote never happened. Now Congress is in recess until November 14. Every 5-year farm bill functions as a periodic set-aside of, and supplement to, permanent law. If the divisive issues are not resolved by January 1, laws dating back to the great depression kick back in-.out of sync with changed times. It is obvious why farm and food interests are concerned. What about us family forest owners?

LOOKING BACK: Previous farm bills are really about farms, ranches and federal forests. Private forestry issues have been low visibility peripheral issues. In the 1985 bill, environmental pressures created a new conservation title with a green acceptable set of practices. By the 2018 bill, \$6 billion annually was allocated to conservation. Conservation Reserve Program (CRP) ate up \$2 billion/year to retire 27 million acres of erodible land by 2022. Of the 430K acres in Idaho most are on marginal farms. Although there is a CRP-trees sub-program it was slow to catch on here. There is another \$2.2 billion Conservation Stewardship Program (CSP). The 2020 Idaho outlay was \$94/acre for 142K acres - again mostly farms.

In the 2002 bill, the Environmental Quality Incentives Program (EQIP) was 60% allocated to livestock producers. By 2018, 10% went to wildlife habitats and larger proportions to the landscape programs. This included private forest incentives. The 2018 bill EQIP allocation was \$1.75 billion. By 2020 Idaho had 130K acres of active EQIP. Of the 62 categories of EQIP practices, 9 are private forest specific. In Idaho, between 2017 and 2022, \$5.7 million (7.1%) of the \$80.7 million EQIP state total were allocated to those private forest practices.

WHAT ABOUT NOW? In funding, the recent Inflation Reduction Act added an EQIP bump, so the 2025 EQIP target is \$7.7 billion - if the 2024 farm bill passes. Well, that's some good news, if Idaho forests still get 0.1% of the total it should be close to \$7 million.

Are there any other proposed substantive forestry changes? In Title II (Conservation), funding will increase \$45 million. Whoops, CRP criteria becomes tied solely to soils suitable for ag crops and existing pine forests can't be re-enrolled but southern pines can (so who has the best lobbyist?). Thinning incentives are reduced by any income gained from the practice. There is a new small program to fund operational forestland access easements but nationwide it is only \$25 million. There is increased recognition of certified non-technical service providers. And hooray, outdated EQIP practice cost references must be updated annually.

Title VIII (Forestry) gains only \$2 million nationwide over 2018. There is a lot of emphasis on Forest Service and tribal forestry activities, but little on us. The white oak lobby won lots of new attention. I have one in my yard, does that count? There is a small shift away from the Obama administration's exclusion of wood as renewable energy. The new bill encourages small community biomass energy production combined with biochar demonstration projects. And maybe regional tree seedling shortages will be addressed. My personal favorite is that if your forest grows giant sequoias, there's lots of new help available.

DOES FARM BILL DELAY MATTER TO US? An amended bill could still pass before January 1. Remaining differences on food price controls might affect our kitchens but not our forests. Continuing H-2A foreign workers could affect our ability to affordably plant, prune and thin. The short answer is still that it matters little to us - only that it, or something like it, must pass. EQIP and CRP didn't exist under vintage legislation and could be lost.

Even if the Farm Bill is amended and passed quickly as a post-election expedient, recent candidate rhetoric suggests continued neglect in future ag/forest sector executive attention. When election driving issues are listed, neither candidate publicly mentions the ag sector, much less private forestry.

The previous President's three speeches to the Farm Bureau were well received, but the trade war cost farmers \$27 billion that had to be made up by USDA subsidies. The current administration continued tariffs but restored environmental reserve acreages. Now, besides obligatory public concerns about record wildfires and burnt-out communities, neither candidate pays much attention to forestry.

I mistakenly peeked ahead at the party platforms. There are some stark non-farm bill differences. For example, weigh privatization of federal services and reduced environmental protection against electrifying transportation and federal tax code changes. All could affect private forest operations. My hope is for continued Congressional deadlock so changes will be small and essential. But that's not Farm Bill stuff. It is grist for a post-election examination when policy directions become clearer, and details will matter.

So, no matter who wins the presidency and congress, the expected new Farm Bill effects by themselves on private forest policy could be small. Forest policies most relevant to us are still determined at state and local levels. That is where IFOA members need to stay active and visible in contributing to their formulation and adoption.

by Charley McKetta, Nora Creek Forest owner and IFOA Director

DIRECTOR NOMINEE BIO & CAMPAIGN STATEMENTS

MADLINE DAVID, Athol

Current profession or job: Retired - 2015

Previous work or volunteer experience:

Palouse Mall Associates, LLC, Member and Managing Partner, 1983-2015

University City, Inc, Share holder and board member, 1982-2008

Northwest Independent Mall Group, 2003-2008

President and Manager Arab E Arabians, Inc. 1975-2005

Education: 2 1/2 years of college (Gonzaga, Ft. Wright, University of Idaho)

Military service: *(if applicable)* N/A

Describe your involvement with your family forest or other forest land: I married into family forest ownership in 2006 with zero experience in the field! Long time IFOA members will remember my baptism by fire in IFOA, Idaho Tree Farm, Society of American Foresters, Idaho Forest Stewardship, and UI Extension, as I immersed myself in all things forestry while accompanying my husband around the country on his various assignments. Applying my business skills, I learned as much as possible in the shortest time possible to add value and management skills to our 155 acres of forest land and to the forest owning community. I volunteered in every way possible, including folding T-shirts at an SAF Convention! Our proudest moment came as we signed the conservation easement on our forestland with Inland Northwest Land Conservancy, protecting it from development into the future. Our forest is our refuge, our best teacher, our exercise program, and our legacy.

IFOA membership and activities:

Year joined IFOA: 2006

IFOA offices or positions (committees, etc.): Past Nominating Committee Chair, Communications Chair 2011-present - (Constant Contact), Past Landowner Conference Assistant, Sponsorship Chair, and Registration Chair, helped convert IFOA bookkeeping to QuickBooks. Current IFOA Treasurer.

Membership and affiliation in other professional or volunteer associations and organizations:

Natural resource related: Idaho Tree Farm Committee: ITFC Committee representative to Idaho Lands Resource Coordinating Council (ILRCC), Alternate: 2012-2024, Representative: 2021-(3 year term), ITFC Treasurer, 2019-present; Cedar Mountain Working Forest 2020 Idaho Outstanding Tree Farmers of the Year; Inland Empire Society of American Foresters - Honorary Lifetime Member, Hospitality Committee Chair for the 2012 SAF National Convention; Facilitator, Ties to the Land workshops (ID, WA, MT, Latvia) - succession planning for natural resource land owners - 2008-present; Aldo Leopold Land Ethic Leader - 2013-present

Horse related: University of Idaho Northwest Equine Reproduction Laboratory Advisory Committee Member -2003 - 2007, Northwest Arabian Breeders Connection (Marketing group) - 1995-2000

Other Community or personal activities, including hobbies, if you wish: Kootenai County Planning Commissioner - 2020-present, Current Chair; Hobby: genealogy.

Madeline David's Campaign Statement

IFOA is a vibrant organization of interested members, but it needs the help of willing volunteers to fulfill its mission in the community. I would like to see the IFOA Board concentrate on finding volunteers from the membership to take on the numerous small tasks that make IFOA so effective.

IFOA operates from a well thought out set of objectives, each with related policies. I would like to see the Board of Directors better familiarize our members with these guiding principles by communicating to the membership how each important decision ties to one or more of our policies.

MARIANNA J. GROTH, Kingston

Current profession or job: Owner: Marianna's Custom Telephone, Kingston, ID

Bookkeeper, Phone-Answerer, Errand Runner: Tom's Auto, LLC, Kingston, ID

Previous work or volunteer experience: After working as Teller/Vault Teller in 2 different Banks I had an opportunity in 1977 to learn "telephony". As a contractor I learned installation and repair of residential phone lines, cable splicing, and central office wiring. In 1984 I was employed by "Business Telephone Communications" of Spokane, learning that aspect of the trade until 1988 when I started my own business: Marianna's Custom Telephone. I have sold, installed, and maintained commercial telephone systems in the Silver Valley and surrounding areas for these past 30+ years. Recently I have ceased installing any "new" systems, but will be maintaining the approximately 50 systems I have out there until they either fail or are replaced by newer VOIP technology.

(Continued on page 9)

DIRECTOR NOMINEE BIO & CAMPAIGN (CONT.)

(Continued from page 8)

Education: Training in the Telecommunications field was “OJT”. Graduated Kellogg High School in 1973

Military service: N/A

Describe your involvement with your family forest or other forest land: In 2011 my brother and I inherited the family land that our parents purchased in 1956. We have a “Land Plan” now, but actually are just continuing the work of our parents: a constant mission aimed at improving the health of approximately 60 acres of forested land, using their “Leave the best and clean up the rest” method. We were honored in 2024 as Idaho Outstanding Tree Farm of the Year. Over the past 13 years, my husband, Tom Sherman, and I have “tooled up” by acquiring a skidsteer, dozer, trackhoe, and chipper. My most recent addition to our arsenal is a battery-powered chainsaw, and this is a tool that I highly recommend for ladies who want to be more “hands-on” when tackling chores in their forest.

IFOA membership and activities: Membership in IFOA has been a wonderful learning experience for me. I particularly enjoy working on the Forest Owners Field Days and the annual Family Forest Landowners & Managers Conferences. The knowledge gained and contacts made at these events have been of great help to me as I work toward my own forestry goals.

Year joined IFOA: 2013

IFOA offices or positions (committees, etc.): served as IFOA Secretary 2018– 2023.

Membership and affiliation in other professional or volunteer associations and organizations: I have served as a Board Member of the Kingston Water District for many years, and am currently serving as an Elder on the Church Council at Our Savior Lutheran Church in Pinehurst, Idaho.

Other Community or personal activities, including hobbies, if you wish: My favorite hobby is hiking, preferably in the woods.

Marianna Groth’s Campaign Statement

I would like to continue to serve as an IFOA Director because I believe it is a very valuable source of information and educational opportunities for private landowners, a go-to place for facts about legislative issues, and an advocate for positive change when possible. I believe IFOA sponsorship of the annual Idaho State Forestry Contest is very important and would like to encourage more Members and schools to get involved. And I want to see continuation of the sound financial stewardship that has governed the Forest Seeding Program and has made the birth of the IFOA Education Foundation possible.

CHARLES W. MCKETTA, Moscow

Current profession or job: Chief Analyst, Forest Econ, Inc., Moscow

Previous work or volunteer experience: University of Idaho, Forest Resources Economist, 1976-2002

Education: BS Forest Mgmt, U Mich 1966, MF Applied Physics, U Mich 1969, PhD Forest management Economics, U Wash 1984

Military service: Sgt E-5 USMC

Describe your involvement with your family forest or other forest land: 35-yr owner Nora Ck Forest ~500 ac a multiple purpose stewardship forest, Idaho Tree Farm award ~2003, I have it for me - keeps me learning, active and engaged. I can see the changes from high-graded to prize winner.

IFOA membership and activities:

Year joined IFOA: 1988

IFOA offices or positions (committees, etc.): Director, 2022-2024

Membership and affiliation in other professional or volunteer associations and organizations: ex Society of American Foresters

Other Community or personal activities, including hobbies, if you wish: helping hands, foster parenting, fly-ing and antiques

Charles W. McKetta’s Campaign Statement

Besides biology, forests are defined by personal values, cultures, markets, and regulations. Idaho forest owners need informed guidance to thrive as their purposes and operating environments evolve. My take on an IFOA Director’s role is to be active in influencing that evolution and be effective in feedback so members can best achieve their own intentions. Accordingly, the IFOA Director team should include a diversity of capabilities. It usually has foresters and forest owners. I offer another dimension - insights of an experienced forest economics and policy analyst - who also happens to do all the grunt forestry on our prize-winning for-

(Continued on page 14)

CATS, RACCOONS, CHICKENS, & SKUNKS!

At my advanced age, it's not often something happens to me that I haven't experienced in the past (however dim and distant). Nevertheless, one bright Tuesday morning recently I had my first close-up encounter with a skunk.

Here's the back story: My barn cat, Steve (short for Stephanie) had been attacked by something that left a nasty gash in the skin of her side. While Steve was convalescing in the basement, I decided to bait my Have-a-Hart trap to catch what I was pretty sure was a raccoon. Sidebar: I don't care how cute they appear to be; raccoons are nasty, vicious little predators that I've lost both cats and chickens to, and they are not welcome here at Waterfowl Farm!

Back to Tuesday morning. I went out to the chicken barn - as is my usual habit - to give the flocks their morning scratch snack when I realized I had caught something in the trap. The old barn's interior is very dark, so I used the handy flashlight on my smartphone to cast some light on the trap's contents. This is when I learned an important lesson. Never catch a skunk in a Have-a-Hart trap!

The skunk expressed his outrage at his imprisonment in the age-old way of skunks, and I made *my* way back to the house. Stopping at the basement door, I disrobed, put all my clothes in a bucket of Ox-cyclean and water to soak, and then proceeded to my bathroom for my second (much more intense) shower of the day.

I later dragged the trap and its occupant out of the barn using a pole pruner (at full extension!) and, in the process, I must have released the trap's door lock mechanism. In any case, when my son-in-law went out to administer the coup de grâs later that day, the skunk had skedaddled.



Skunks are members of the Mephitidae family, which includes skunks and stink badgers. Before you ask, I have no idea what a stink badger may be other than some unholy union of both skunk and badger, which sounds like a very bad idea indeed. Thankfully, in Idaho we only have skunks to deal with. We see both spotted and striped skunks in Idaho, and I'm pretty sure the recent resident of my Have-a-Hart trap was the striped variety. You'll forgive me if I didn't get a picture to verify that. The contact I had with this skunk was altogether too close for comfort as it was.

The Idaho Department of Fish & Game (IDFG) classifies this animal as a predator, and the skunk is a nocturnal omnivore with a broad and varied diet. They will happily snack on insects, small mammals (mice, moles, voles, rats, etc.), birds and their eggs, fruits, berries, grain, carrion, and garbage. The skunk caught in my trap was in the chicken barn, so he was probably trying to score some eggs or a mouse. Fortunately, my chickens are well protected from this type of assault, and he would have been welcome to any mice he found.

Unlike other small mammals, skunks do not hibernate. In the winter, they enter a state called torpor and reduce their activity to survive on stored fat. However, you may catch a whiff of their special cologne on milder winter nights when they come out of their dens to scavenge for food.

You are probably asking yourself how you can avoid a similar encounter with this smelly visitor. Keep in mind that skunks are always looking for a free lunch. They're mainly attracted to easy sources of food like garbage and pet food left out at night, as well as convenient denning sites, such as wood and rock piles, elevated sheds, and openings under concrete slabs and porches and crawl spaces. If you clean up potential food sources and keep possible denning sites to a minimum, you may never see or, more importantly, smell a skunk. Obviously, I need to do some work in the chicken barn to exclude nocturnal visits from the skunk bunch.

As incomprehensible as it is to me after my recent encounter, de-scented skunks are becoming popular companions among pet owners. According to thesprucepets.com, "When born and raised in captivity, skunks can make for friendly, intelligent, and unique pets. They can learn to be comfortable when handled by people, and they can be quite playful and cuddly." Be that as it may, according to the IDFG, "In Idaho, it is not legal for private citizens to own, possess, buy, sell, trade or barter skunks (Idaho code section 25-236.)" So, those of you with a hankering for a black and white pet will have to settle for a tuxedo cat.

Other than some clothes I may never be able to wear again (I'm going to soak them again and try one more trip through the washer), my skunk experience has left me largely unscathed, and now I have another story to tell my grandkids. Never a dull moment on the farm!

by Marrion Newsam Banks, IFOA's stinker

2024 IDAHO OUTSTANDING TREE FARMER OF THE YEAR AWARD GROTH FAMILY TREE FARM, KINGSTON, ID

The Groth Family Tree Farm was honored as the 2024 Idaho Outstanding Tree Farm of the Year. Rodney Cochrane, District Four Tree Farm Chair, nominated the Groth Family Tree Farm for the award. Rodney shared that many factors put the Groths into consideration for this award. Among those factors were the efforts and actions the Groth family has put into their farm to improve their forest, while always welcoming input from foresters and others with forest experience for ideas and options to better maintain their forest. They took advantage of cost-share opportunities. A fuel break area was established with the Shoshone Hazardous Fuel Treatment Program. A few strategic harvests have occurred, selecting matured timber or stands in need of thinning. Harvesting has been done in a manner to protect the leave trees, so damage was kept to a minimum during harvest while still producing a quality timber log for quality boards. The Groth Family Forest also has other values important to the family for recreational and wildlife habitat areas. Forest access has been improved with roads using road fabric and gravel, ditches, and sloping for erosion control. This has allowed for year-round travel within the forest. The usual attributes of a forest with walking trails, timber stand variety, forest fragrances and plants to enjoy are all a part of the recreational assets, and recently a clearcut area became the site of a track built for remote control model trucks, which adds to the fun! Wildlife areas are also important to their management goals. Leaving enough forest cover where animals can thrive and bear their young was a concern Marianna mentioned as one of their forest objectives.

The Groth Family Tree Farm was originally purchased in 1956 by Walter (Wally) and Wealthea Groth. It was an 80-acre tract of land in French Gulch near the community of Kingston. They moved onto the eighty acres when the proposed Interstate 90 Freeway was routed to go through their existing home. In 1965 the new home was built on this property. Several years of building access roads, fences and outbuildings followed. A lot of thinning and a few harvests occurred. When Wally passed away in 1988, Wealthea continued to maintain and work on the forest. Wealthea's daughter, Marianna, shares the story of the site where Wealthea planted white pine seedlings, watering them by hand to keep them growing. Wealthea had some logging projects done by friends who were horse-loggers, and she thoroughly enjoyed participating in those harvests. She became a member of IFOA in 1982 and served as Treasurer from 1986 through 1998. Wealthea passed away in 2011, and ownership of the land passed to the two children, Walter Jon and Marianna. Following her mother's example, Marianna joined IFOA and has served as Secretary of the Association and continues as a Director, giving many hours of volunteer time for forest activities to the group and other landowners.



Marianna joined IFOA and has served as Secretary of the Association and continues as a Director, giving many hours of volunteer time for forest activities to the group and other landowners.

Jon now lives with his wife, Kristi, in the family home. Marianna and her husband, Tom Sherman, live just a few minutes away. The footprint of the land has changed a bit. Wealthea's sister and her family established a home on the northeast corner. Tom and Marianna were able to purchase a clear-cut 20-acre parcel that adjoins the southwest border, and this is where they built a little cabin to enjoy the growing forest.

Marianna explains that the fleet of equipment used to work the land has grown, with quite a bit of effort going into improving roads for year-round access. There have been wind events to clean up, including slash disposal, chipping, and burning. Thinning is the never-ending chore, as well as planting and nursing seedlings along in the bare patches. Meanwhile the timber has also grown steadily. There will be harvests planned in the future.

The Groth Family Tree Farm is a genuine family forest. Jon and Marianna along with their spouses work together to keep the forest and family bond strong, sharing the workload and the joy of the properties.

NINE TAX TIPS EVERY FOREST LANDOWNER SHOULD KNOW

Many forest landowners think about taxes only after they had a timber sale. However, careful tax planning is essential to minimize your total taxes considering the long-term nature of forest management and the availability of a few income tax provisions related to timber.

Here are 9 tax tips for forest landowners:

1. KNOW THE CLASSIFICATION OF YOUR TIMBER HOLDING

Your timber holding largely determines the type of your timber income, associated tax rates, applicable rules for expense and loss deduction, and tax filing requirements. It normally could be classified as one of the following three types: 1) property for personal use or as a hobby (not-for-profit); 2) property held as an investment; or 3) property held in a trade or business.

2. UNDERSTAND TIMBER SALE INCOME AND CAPITAL GAINS TAX

When you have a timber sale, you pay federal income taxes on the net income rather than the gross proceeds. You can subtract selling expenses, timber depletion allowance, and yield tax from the revenue to get the net taxable gain. In most cases, your income from a standing timber sale is taxed at the favorable long-term capital gains tax rate (0%, 15%, or 20% depending on your taxable income) if you have owned it for more than 1 year. Inherited timber automatically meets the long-term holding period requirement.

3. TAKE ADVANTAGE OF THE REFORESTATION TAX INCENTIVES

You may deduct up to \$10,000 qualifying reforestation expenditures per year per qualified timber property and amortize the rest over 84 months. The deduction is an above-the-line deduction and is deductible against other sources of income.

4. RECOVER OPERATING EXPENSES AND CARRYING CHARGES

If you materially participate in your timber business, you can fully deduct ordinary and necessary expenses associated with carrying on the business. For 2018 through 2025, timber investors are not allowed to deduct eligible operating expenses through itemized deductions but may consider capitalizing certain forest management expenses and carrying charges with proper tax elections. You can still fully deduct timberland property taxes if you itemize.

5. KEEP TRACK OF YOUR TIMBER BASIS

Timber basis is generally the amount of capital investment in your timber. If the forestland was purchased, the original timber basis is the amount of your total acquisition costs allocated to the timber. If the property was inherited, the timber basis generally is its fair market value on the decedent's date of death. If the property was received as a gift, the basis is generally the donor's basis plus the gift tax.

6. CLAIM TIMBER CASUALTY LOSS DEDUCTION WHEN NATURAL DISASTER HITS

Timber loss caused by a casualty event (e.g., hurricane, storm, fire) may be tax deductible. You may deduct the lesser of the basis or the decrease in the fair market value of your affected timber block caused by the casualty.

7. CONSIDER EXCLUDING COST-SHARING PAYMENTS

Some conservation-oriented cost-sharing payments from qualified government programs qualify for income exclusion.

8. TAKE ADVANTAGE OF THE QUALIFIED BUSINESS INCOME (QBI) DEDUCTION IF APPLICABLE

If your timber business has received ordinary income from selling cut timber products, pine straw, live trees, or other products, you may consider taking the QBI deduction. It is available for tax years 2018 through 2025.

9. SMOOTH OUT YOUR TIMBER INCOME OVER YEARS

You may consider using an installment sale approach (lump-sum contract) or a pay-as-cut contract to smooth out your timber income over several years if such arrangement can minimize your total taxes.

Timber taxes are often very complicated. Please consult with your tax advisor regarding your particular tax and financial situation.

by Dr. Yanshu Li, Warnell School of Forestry, University of Georgia

QUARTERLY LOG MARKET REPORT

<u>Species</u>	<u>October 2024</u>	<u>July 2024</u>
<i>Douglas-fir/western larch</i>	\$400 - \$490/MBF	\$430- \$500/MBF
<i>Grand fir/western hemlock</i>	\$395 - \$480	\$370 - \$490
<i>Lodgepole pine</i>	\$365 - \$480	\$400 - \$490
<i>Ponderosa pine</i>	\$325 - \$405	\$325 - \$430
<i>Western white pine</i>	\$350 - \$415	\$360 - \$415
<i>Western redcedar</i>	\$920 - \$1,225	\$950 - \$1,250
<i>Cedar poles</i>	*\$2,100*	*\$2,100*
<i>Pulp</i>	\$20 - 30/ton	\$20 - 30/ton
<i>Tonwood</i>	\$45/ton +/-	\$45/ton +/-

*Note that these figures represent prices paid by competitive domestic facilities in the Inland Northwest, and are based on average-sized logs and standard log lengths - usually 16'6" and 33'. MBF = Thousand Board Feet. Please note that the higher prices may reflect prices only paid in select locations within the Inland Northwest. *Pole value varies widely depending upon length. Market information as of October 23, 2024.*

Log prices are continuing their slow downward trend as sawmill log inventories remain ample, even though lumber prices are currently experiencing a modest upward movement. In Inland Northwest log markets, the volume of logs in sawmill yards typically has a greater influence on prices than lumber values. As a result, log prices are likely to remain in the low range through the winter, with hopes for a better market next field season.

by Mike Wolcott, ACF, Certified Forester

This information is provided by Inland Forest Management, Inc., a forestry consulting company. For additional information, they can be contacted at 208-263-9420, IFM@inlandforest.com or www.inlandforest.com.

Manage your forest - grow a legacy...

- ▲ Forest Plans
- ▲ Timber Cruising & Appraisals
- ▲ Timber Sales

- ▲ Insect and Disease Management
- ▲ Hazardous Fuel Management



INLAND FOREST MANAGEMENT, INC.

(208) 263-9420

Mike Wolcott, ACF, CF / Steve Bloedel, ACF, CF
Dennis Parent, ACF, CF / Lee Andrews, CF / Bill Love, CF

John Ailport / Casey Clark

Joe Koenig / Ryan Pennick

Elynn Reiersen / Chris Terwilliger

Office: Amber Brown / Hannah Moren

www.inlandforest.com

ifm@inlandforest.com

THE BOARD WALK: AUGUST, SEPTEMBER, OCTOBER

August 13, 2024

◆ IFOA members John and Susan Vowell hosted the first Member-2-Member event. 14 people participated with a walk through the Vowell's forest land followed by discussions. Some topics were: IFOA's membership fee of \$45.00 was a great deal; a service directory compiled for members-only was suggested. The Minutes should be added to the members-only page website. IFOA needed to get membership signs to members and have them available at all IFOA events.

◆ Idaho Department of Lands revised fire rules were drafted for the Land Board and Legislature's approval and passage into law in 2025.

September 24, 2024

◆ A second IFOA Member-2-Member event was held at Waterfowl Farm in Bonner County. Nine members attend-

ed, seeing the firewood processor operate and the bandsaw mill operate. Members discussed ways to utilize wood from the forest. Participants also talked about tools that are useful to accomplish goals on their own forest. If other members would like to host a Member-2-Member event, contact IFOA for assistance.

◆ The 2025 Family Forest Landowners & Managers Conference (FFL&MC) held the first planning meeting in September. The Idaho Outstanding Tree Farm of the Year Tour was held at the Groth Family Forest near Kingston. A tour of the farm with the family hosting and sharing their forest activities was enjoyed by all in attendance.

October 8, 2024

◆ IFOA's Nominating Committee is seeking out any members who would like to be-

come a Board member for the open seats coming in 2025. Any interested member please contact IFOA for information. All Active (forest owning) members are encouraged to participate.

◆ The FFL&MC is progressing in its planning stage getting speakers and topics organized. The overall theme is Resilience, to include forest resilience, land owner resilience, wild-life resilience, and financial resilience.

◆ The 2025 Forest Owners Field Day site visit at Camp Wittman, near Culdesac, found several potential topic stations in close proximity and excellent facilities for parking, lunch, presentations, and activities.

◆ Upcoming events for the IFOA Board and other members to attend and support are the Idaho ALC Conference and the Forestry Day at the Legislature in Boise. *by Sandra Schlepp, IFOA Secretary*

DIRECTOR NOMINEE BIO & CAMPAIGN (CONT.)

(Continued from page 9)
est.

CYNTHIA R. MEAD, Post Falls

Current profession or job: Retired 2019

Previous work or volunteer experience: Board Member, Post Falls Historical Society, Post Falls, Idaho 2009 to present, one year break, 2020, held offices of President and Treasurer at different times; Post Falls Museum volunteer, 2009 to present; Accounts Payable Specialist, Idaho Independent Bank, Hayden Idaho, Jan 2004 - June 2019; Operations Coordinator, Latah County Library District, Moscow, Idaho Oct. 1995 - May 2003

Education: Bachelor of Science: Math/Computer Science, Southern Oregon University, Ashland, Oregon 1983
Military service: N/A

Describe your involvement with your family forest or other forest land: My property was inherited in 2013 but while growing up, I spent anytime I could, helping my father with thinning, burning brush, gathering firewood and other chores. I enrolled in UI Extension Forestry classes and the Master Forest Steward program.

IFOA membership and activities:

Year joined IFOA: 2014

IFOA offices or positions: None

Membership and affiliation in other professional or volunteer associations and organizations:

Other Community or personal activities, including hobbies, if you wish: Member of the Pleasantview Community Association, which maintains the Pleasantview School built in 1910, as a community building.

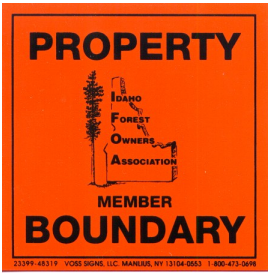
Cynthia R. Mead's Campaign Statement

IFOA has been a great help and resource for myself and I would like to help ensure the same help and resources are available to anyone interested.

IFOA QUALITY HOLIDAY GIFTS

- ...IFOA COFFEE MUG... ◀◀ **HANDY!** perfect before heading for the woods!
- ...IFOA HAT... ◀◀ **LOW CROWN STYLE!** perfect for walks in the woods!
- ...IFOA HOODY SWEATSHIRT... ◀◀ **COZY!** perfect for keeping warm in the woods!
- ...IFOA DENIM SHIRT... ◀◀ **VERY COMFORTABLE!** perfect for working in the woods!
- ...IFOA T-SHIRT... ◀◀ **SHORT SLEEVED, GREEN** perfect for any occasion!
- ...IFOA SUSPENDERS... ◀◀ **THE BEST!!!** perfect for comfort anytime!
green w/white letters, heavy-duty construction, button-on style, adjustable to fit your length
- ...IFOA FLANNEL SHIRT... ◀◀ **DARK GREEN HEATHER** perfect for lookin' good!
- ...IFOA FLEECE VEST... ◀◀ **WEAR IT LAYERED IN OR OUT** perfectly soft and warm!

BEAUTIFUL! ▶▶▶ **...IFOA MEMBERSHIP SIGN...▶▶▶▶**
 18" x 24" white with green graphics & black lettering
 1/8" thick plastic, 6 pre-drilled mounting holes
space for family name
 proudly display this "must have" item!



◀◀◀ **...PROPERTY BOUNDARY TAGS...**
 HIGH VISIBILITY!...3.75" x 3.75"
 bright orange with black lettering & logo
 .024 gauge plastic

IFOA embroidered "Ball cap" HATS		number	<input type="text"/>	x \$22.00 ea. =	<input type="text"/>
IFOA SUSPENDERS-button on-circle your sizes: 50", 54"		number	<input type="text"/>	x \$15.00 ea. =	<input type="text"/>
IFOA TEE-SHIRTS circle your sizes: S, M, L, XL, 2XL		number	<input type="text"/>	x \$15.00 ea. =	<input type="text"/>
forest green w/multi-color printed logo					
IFOA HOODY SWEATSHIRTS circle sizes: M, L		number	<input type="text"/>	x \$45.00 ea. =	<input type="text"/>
Forest green w/multi-color printed logo					
IFOA DENIM SHIRTS circle your sizes: S, M, L, XL, 2XL		number	<input type="text"/>	x \$38.00 ea. =	<input type="text"/>
w/multi-color embroidered logo					
IFOA FLANNEL SHIRT circle your sizes: M, L, XL, 2XL, XLT		number	<input type="text"/>	x \$26.00 ea. =	<input type="text"/>
Dark green heather w/multi-color embroidered logo					
IFOA FLEECE VEST circle your sizes: M-L, M-XL		number	<input type="text"/>	x \$30.00 ea. =	<input type="text"/>
Black w/multi-color embroidered logo					
IFOA MEMBER SIGNS		number	<input type="text"/>	x \$13.00 ea. =	<input type="text"/>
IFOA COFFEE MUGS		number	<input type="text"/>	x \$3.00 ea. =	<input type="text"/>
ceramic white w/green logo					
IFOA MEMBER PROPERTY BOUNDARY TAGS 4/Pack		number	<input type="text"/>	x \$2.00 ea. =	<input type="text"/>
blaze orange w/black print					
	25/Pack	number	<input type="text"/>	x \$8.00 ea. =	<input type="text"/>
	50/Pack	number	<input type="text"/>	x \$16.00 ea. =	<input type="text"/>
	100/Pack	number	<input type="text"/>	x \$31.00 ea. =	<input type="text"/>
All prices include Idaho Sales/Use tax				for Postal shipping fee, add \$8.00/order =	\$8.00
				Autumn 2024	TOTAL \$ <input type="text"/>

Make check payable to Idaho Forest Owners Association and mail to: IFOA, PO Box 1257, Coeur d'Alene ID 83816-1257

**IDAHO FOREST OWNERS ASSOCIATION
P. O. BOX 1257
COEUR D'ALENE, ID 83816-1257**

**PRSR STD
US POSTAGE PAID
CDA, ID
PERMIT NO. 31**

ADDRESS SERVICE REQUESTED



Please clip and return to:

IDAHO FOREST OWNERS ASSOCIATION, P.O. Box 1257, Coeur d'Alene, Idaho 83816-1257

YES, I would like to become an *Active Member* of the Idaho Forest Owners Association.

I own _____ acres of forest land in _____ County, Idaho.
(If multi-county ownerships, please list all)

I do not own forest land in Idaho, but would like to become a *Participating Member* in the Association.

NAME(S): _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: _____ E-MAIL: _____

Annual dues are \$45 for an individual, family, partnership, or corporation; \$123 three years; \$205 five years. Please make checks payable to the IDAHO FOREST OWNERS ASSOCIATION

Autumn 2024