Trinity-Neches Forest Landowner Association Newsletter

Fourth Quarter, 2015

Next Meeting

At SFA – Forestry Building and SFA Mast Arboretum in Spring 2015 Date and time to be announced next year

Inside

Management Tip

Remember, to help protect water quality make sure your site prep and planting operations are conducted on the contour!!

Description of 10 Common Invasive Plants in the East Texas Landscape

http://www.invasive.org/eastern/srs/

1. **Chinese Tallow**: *Triadica sebifera*. Introduced from China in the 1700s as an ornamental and for its waxy seeds. A deciduous tree reaching 60 feet in height, it readily invades open land and has distinct heart-shaped, alternate leaves that display brilliant fall colors. Attractive white berries persist on the tree in the fall and winter.

2. **Chinese (European) Privet**: *Ligustrum sinense* (and others). Native to China and Europe and brought to the U.S. by the mid-1800s as ornamentals. Mostly evergreen, thicket-forming shrub having opposite, elliptical leaves with smooth margins. Fragrant, white flowers form in spring and produce clusters of dark purple berries.

3. **Japanese Climbing Fern**: *Lygodium japonicum*. Native to Asia and Australia, this fern was brought to the U.S. in the 1930s as an ornamental plant. It is a climbing, twining, mat-forming fern that invades open forests, road edges, and wet areas. Leaves are mostly deciduous, opposite, compound, lacy, and finely divided. Foliage tends to die back in winter.

4. **Japanese Honeysuckle**: *Lonicera japonica*. Introduced from Japan in the early 1800s for erosion control and as an ornamental, this plant is a semievergreen, woody vine with simple, opposite leaves and produces white to yellow (sometimes pink) fragrant flowers from April through September.

5. **Kudzu**: *Pueraria montana*. Introduced from Japan and China in the early 1900s for erosion control. Kudzu is a deciduous, twining, mat-forming, ropelike woody vine and may completely cover large trees. Common in several southern states. Stems are covered with dense hairs. Leaves are alternate, compound and contain three leaflets.

6. **Asian Bamboos**: *Phyllostachys* and *Bambusa* spp. Native to Asia and widely planted as ornamentals and for fishing poles, this plant is a perennial grass forming jointed cane stems and reaching heights of 40 feet. Leaf blades are long and lanceolate with parallel veins and often are a golden yellow color. Dense thickets may form in pine understory in wet areas of East Texas.

7. **Chinaberry Tree**: *Melia azedarach*. Introduced from Asia in the mid-1800s as an ornamental tree. Dark green leaves are doubly compound, alternate, deciduous, and display bright yellow fall colors. Fruit is spherical, about ½" in diameter, yellow, persists on the tree in winter and is poisonous.

8. **Chinese Wisteria**: *Wisteria sinensis* (and others). Introduced from Asia in the early 1800s as an ornamental. Deciduous, high-climbing woody vine with alternate, compound leaves up to 16” long. Large, fragrant, showy lavender to purple flowers in spring. Seed pod is typical of legumes.

Think Before Planting Food Plots

Russell Stevens, Noble Foundation
http://noble.org

Much has been written about planting food plots for white-tailed deer. "How-to" articles and advertisements pertaining to food plots appear in just about every major periodical and hunting show showcasing white-tailed deer. So much, in fact, that the average person would think that planting food plots is an integral part of managing white-tailed deer.

The astute wildlife manager, however, realizes that food is only one component of wildlife habitat management, whether for white-tailed deer or any other species of wildlife. Obviously, food is a very critical component for wildlife, but no more so than water, cover, space and the arrangement of these components. An abundance of one is virtually useless when the others are limiting or lacking.

Food for white-tailed deer is best addressed by large-scale manipulation of the plant communities where deer are managed. The key to producing food for white-tails is creating diverse native plant communities. In most situations, the need for food plots to supplement deer nutrition, regardless of all of the media attention, should only be addressed after the manager is satisfied that the native plant communities are managed to the fullest extent possible and deer densities are maintained at levels that the habitat can support. Only then do food plots occasionally have a place in deer nutrition management, depending on the manager's goals.

However, there are instances where food plots can be useful aside from addressing deer nutritional needs. Based on the many phone calls we receive at this time of the year pertaining to planting food plots, I would venture to say that most of them fall into the category of attracting deer for hunting or other sources of enjoyment. For these, as well as nutritional purposes, several factors need to be evaluated to ensure the success of a food plot.

Invasive Plants Cont.

9. **Nandina**: *Nandina domestica*. Introduced from Asia and India in early 1800s. Widely planted as an ornamental, now escaped and spreading from around old homes. Evergreen, erect shrub to 8 feet in height, with multiple bushy stems that resemble bamboo. Glossy, compound green or reddish leaves, white to pinkish flowers in terminal clusters, and bright red berries in fall and winter.

10. **Mimosa**: *Albizia julibrissin*. Brought from Asia in 1745 as an ornamental, mimosa is a deciduous tree with alternate, doubly compound leaves and showy, fragrant pink blossoms. Leguminous seedpods persist during winter. Leaves resemble those of honeylocust.

Websites of Interest

Texas A&M Forest Service Information Portal
http://www.texasforestinfo.com

National Timber Tax Website
http://www.timbertax.org/

Natural Resources Conservation Service – Texas EQIP Program Information
http://www.nrcs.usda.gov/wps/portal/nrcs/main/tx/programs/financial/eqip/

Learn More About Pollinator Habitat
http://www.xerces.org/pollinator-conservation/agriculture/pollinator-habitat-installation-guides/

Become a Member Today!!!
http://texasforestry.org

Tax Tips for Forest Landowners for the 2015 Tax Year

Dr. Linda Wang, National Timber Tax Specialist, U.S. Forest Service
http://www.fs.fed.us

To view the entire ***Tax Tips for Forest Landowners for the 2015 Tax Year*** fact sheet along with example situations and forms please visit http://www.fs.fed.us/spf/coop/programs/loa/tax.shtml

Federal income tax laws can influence a private woodland owner's financial decisions about land management. Yet, special favorable tax provisions on timber that are intended to encourage private forest management and stewardship are commonly unknown. To help woodland owners in filing their 2015 tax returns, this publication explains the federal income tax laws on timber. The information is not legal or accounting advice. It is current as of September 30, 2015.

Timber Property Classifications – For tax purposes, a woodland property may be classified as an investment, business or personal-use property. Tax deductions and losses that are allowed for investment or business properties may be limited or denied for personal-use property. So the classification is important in that the tax treatment on each type of property differs widely. If your primary purpose of owning land is for personal enjoyment (such as fishing and family retreat), your property may be taxed as personal-use property. In contrast, if your primary purpose of land ownership is for making a profit from growing timber, your timber may be taxed as an investment property or a business when such profit seeking timber activities are more regular, active and continuous than an investment. Which status applies depends on the specifics of each case. The IRS presumes a profit motive if profit is realized in at least 3 of the past 5 years. Such profit, however, includes expectation of future profit from the appreciation of asset.

Basis and Depletion Deduction – *Timber basis*. Basis is the cost of the timber to the owner. You may deduct it from timber sales, which reduces the tax due on the sales. To establish the timber basis, find out how the property was acquired. For purchased property, the timber basis is the amount you paid for it. For inherited property, the basis of timber is its fair market value (FMV) on the decedent's date of death. If you receive the timber as a gift, the timber basis is the lower of its FMV or the donor's basis.

Timber Sales – *Sale of standing timber*. Sales of standing timber held as an investment for more than 1 year qualify for long-term capital gain, which is taxed at advantageous lower tax rates than ordinary income. Sale of inherited timber is considered longterm. Report the sale of standing timber held as an investment on Form 8949 and Schedule D. Both outright sales and pay-as-cut sales of standing timber by a business qualify for long-term capital gain (Sec. 1231 gain) after the timber has been held for more than 1 year. Report the sale of standing timber held for business use on Form 4797 and Schedule D. If you sell timber outright in a business, you also are required to file Form T unless you only have an occasional timber sale (see "Filing Form T" below).

Timber Management Expenses – Timber management expenses may include fees to a consulting forester; cost for competition control; the expense for insects, disease and fire control; pre-commercial thinning or firebreak maintenance. Investment timber owners may deduct expenses on Schedule A, but they are subject to a 2 percent of adjusted gross income reduction. Business timber owners who are "materially participants" deduct them in full on Schedule C. Property taxes are deductible.

Reforestation Costs – Taxpayers (except trusts) may deduct up to $10,000 ($5,000 for married couples filing separately) per year of reforestation costs per *qualified timber property* (QTP). Any amount over $10,000 per year per QTP may be deducted over 84 months (*amortized*). Trusts are eligible for amortization deduction. Qualifying costs include the direct costs to plant or replant a stand including natural regeneration.

Filing Form T (Timber) – You must file Form T (Timber), *Forest Activities Schedule*, if you claim a timber depletion deduction, sell cut products in a business (under sec. 631(a)), or sell outright timber held for business use. However, there is an exception for owners who only have an occasional timber sale, defined as one or two sales every 3 or 4 years.

Wildlife Food Plot Cont.

Soil type and slope are two very basic fundamentals that warrant serious consideration. The soil should have the capacity to grow what is planted. Shallow soils, rocky soils or soils that remain wet are not good candidates for most food plots. The site should not have slopes greater than five percent. Sites with slopes greater than five percent should never be tilled due to the erosion tillage will likely cause. A free county soil survey book, available at the Natural Resources Conservation Service office in your county, will provide these details about the soil on the site you are considering for a food plot.

What to plant is usually the topic in question for most phone calls we receive regarding food plots. What is planted depends on the intended season of use. The vast majority of food plots are planted in September for fall and winter use. For these plots, it's hard to beat one of or any combination of oat, wheat, rye, Austrian winter pea or turnip. For summer and early fall food plots, one of or any combination of iron and clay, catjang or red ripper cowpeas are hard to beat. There are other plant varieties that work for either season, many of which are sold under various trade names, but those listed here are usually readily available and reasonably priced.

For most food plots, appropriate fertilizer should be applied. Soil samples are the only way to determine the proper fertilizer needed. Fertilizing a food plot not only increases forage production, it increases the nutritional value of the forage as well, making it more attractive to deer.

The size of the food plot is also important and often overlooked. In areas with high deer densities, small food plots may be rapidly consumed by deer, therefore not allowing the food plot to meet its intended use.

Market Report, July-August, 2015

Product	Statewide Ave. Price		Previous Ave. Price		Price/Ton Difference
	Weight	Volume	Weight	Volume	
Pine-Sawlogs	**$29.80/ton**	**$231.66/mbf**	**$28.96/ton**	**$233.51/mbf**	**+3%**
Pine-Pulpwood	**$8.94/ton**	**$24.07/cord**	**$9.24/ton**	**$24.95/cord**	**-3%**
Pine-Chip'n'Saw	**$14.16/ton**	**$38.22/cord**	**$13.81/ton**	**$37.30/cord**	**+2%**
Mixed Hardwood-Sawlogs	**$40.16/ton**	**$371.76/mbf**	**$44.21/ton**	**$400.00/mbf**	**-9%**
Hardwood-Pulpwood	**$17.78/ton**	**$49.78/cord**	**$18.04/ton**	**$50.51/cord**	**-1%**

Texas Timber Price Trends is a bimonthly publication reporting average prices paid for standing timber in Texas. ***This report is intended only as a guide to general price levels.*** It should not be used to judge the fair market value of a specific timber sale, which may vary considerably due to many factors. It is recommended that you use the services of a professional consulting forester in managing any timber sale. Important factors affecting timber prices include the type, quality and volume of timber for sale, accessibility, distance to mills/markets, weather conditions, economy/market conditions, who is handling the sale or is buying the timber, and contract requirements by the landowner. Hard copies of this publication can be purchased by contacting Dawn Spencer at (979)458-6630. The complete Texas Timber Price Trends can be viewed at http://tfsweb.tamu.edu/main/article.aspx?id=145 .

South Central Plants for Native Bees

The Xerces Society: Invertebrate Conservation Fact Sheet
www.xerces.org

Pollinators are a diverse and fascinating group of animals. In addition to their beauty, pollinators provide an important link in our environment by moving pollen between our lives every day through the food we eat. Even our seasons are marked by their work: the bloom of springtime meadows, summer berry picking, pumpkins in the fall.

Native bees are the most important group of pollinators. Like all wildlife they are affected by changes in our landscapes. The good news is that there are straightforward things that you can do to help: providing patches of flowers is something that we all can do to improve our environment for these important insects. Native plants are undoubtedly the best source of food for bees, but there are also some garden plants that are great for pollinators.

To help bees and other pollinator insects, like butterflies, you should provide a range of plants that will offer a succession of flowers, and thus pollen and nectar, through the whole growing season. Patches of foraging habitat can be created in many different locations, form backyards and school grounds to golf courses and city parks. Even a small area planted with the right flowers will be beneficial, because each patch will add to the mosaic of habitat available to bees and other pollinators.

Some tips for choosing the right plants and flowers:

- Use local native plants – research suggests native plants are four times more attractive to native bees than exotic flowers. In gardens, heirloom varieties of herbs and perennials can also provide good foraging.
- Choose several colors of flowers – flower colors that particularly attract native bees are blue, purple, violet, white, and yellow.
- Plants flowers in clumps – flowers clustered into clumps of one species will attact more pollinators than individual plants scattered through the habitat patch. Where space allows, make the clumps four feet or more in diameter.
- Include flowers of different shapes – bees are all different sizes, have different tongue lengths, and will feed on different shaped flowers. Consequently, providing a range of flower shapes means more bees can benefit.
- Have a diversity of plants flowering all season – by having several plant species flowering at once, and a sequence of plants flowering through spring, summer, and fall, you can support a range of bees that fly at different times of the season.

For more information visit www.xerces.org where you will find other fact sheets and more detailed guidelines on how to enhance habitat for pollinators.

Return Address
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