



A Landowner's Guide to Sustainable Forestry in Indiana



Part 8. Help!

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The prospect of beginning to manage your forest may be a bit overwhelming. You may feel that you don't have the time, funds, or the knowledge and experience to do it. Well, don't worry! Read on to discover the help that is available to you in your quest to manage your forest in a sustainable manner. The contact information for all the organizations and programs listed here is summarized in the *Forest Landowner's Help! Directory* inside the back cover pocket. As contact information becomes outdated, this directory will be updated.

Cost Share Grants and Land Rent Programs

Spending time and money on your forest is a long-term investment. Landowners spending money to plant trees today will not see a financial return on their investment for at least 50 years. For this reason and recognizing the value of sustainably managed forests to all of society, a variety of **cost-sharing** grant programs are offered by federal and state agencies and by some private conservation organizations, such as Quail Unlimited, The Wild Turkey Federation, and Ducks Unlimited.

Land rent programs, such as the Conservation Reserve Program (CRP), pay a cash rent for taking qualifying marginal cropland out of production and putting it into conservation practices. Land can be entered into CRP on a 10-year contract, or, if you plant trees, on a 15-year contract. Cost-share grants and land rent programs are considered government handouts by some. Others view them as just-compensation for landowners, paid by the beneficiaries of sustainably managed forests: American citizens.

There are many types of conservation projects which may be eligible for cost-sharing grants. A partial listing includes:

- Tree planting to reforest open areas and streambanks.

Checklist

Available Help

- Cost Share Grants and Land Rent Programs.
- Classified Forest and Wildlife Habitat.
- Conservation Easements and Land Trusts.
- Tax Incentives and Estate Planning.
- Forest Bank.
- Forest Cooperatives.
- Carbon Sequestration Programs.
- Forest Certification.
- Education and Technical Assistance.
- Landowner Conservation Organizations.

- Construction of rural windbreaks.
- Planting wildlife food plots and wildlife shrub and grass habitats.
- Timber stand improvement work to encourage growth of valuable timber.
- Rehabilitation of eroding forest roads and trails.
- Fencing to keep livestock out of forest and streamside areas.
- Development of springs and watering holes for wildlife.
- Development of a long-term forest stewardship plan.
- Installation of wildlife brush piles and nesting boxes.
- Restoration or new construction of wetlands.
- Other forest, water and wildlife practices.

Many cost-share programs have limited funding. Demand for cost-share funding routinely exceeds the amount of money available. It is not uncommon for landowners to wait 2-3 years to get funding for certain types of projects, so plan and ACT early. Purdue Cooperative Extension publication FNR-87, *Forestry and*

Wildlife Management Assistance Available to Indiana Landowners, provides a comprehensive list of federal and state cost-share programs and contact information for the government agencies that administer them.

Classified Forest and Classified Wildlife Habitat Programs

Indiana has one of the premier forest land protection programs in the country. The **Classified Forest Program** began in 1921 through state legislation passed at a time when Indiana's forests were nearly depleted. It is administered by Indiana Department of Natural Resources, Division of Forestry. This long-standing and highly regarded program allows you to enroll your forest as Classified Forest and receive a property tax break. Enrolled acres are assessed at a value of \$1.00 per acre. County property taxes are based on this lowered assessment. In most cases, landowners pay less than 10 cents per acre in property taxes for enrolled acreage. Additionally, you receive an annual forestry newsletter and periodic inspections of your forest by a State District Forester.

A professional forester, working in consultation with you, writes the Classified Forest management plan. This plan will be your guide in making forest management decisions (see Part 2 of the *Sustainable Forestry Series, Planning for the Future*, FNR-181). Other aspects of the Classified Forest program include:

- A minimum of 10 contiguous acres is required for enrollment.
- New tree plantings may qualify for enrollment.
- Enrolled lands are **not** required to be open to the public.
- Hunting is allowed (with your permission).

Contact Information

Classified Forest:

IDNR Division of Forestry

402 W. Washington St., Rm. W296

Indianapolis, IN 46204

(317) 232-4105

www.state.in.us/dnr/forestry

Classified Wildlife Habitat:

IDNR Division of Fish & Wildlife

402 W. Washington St., Rm. W273

Indianapolis, IN 46204

(317) 232-4080

www.state.in.us/dnr/fishwild

- Firewood and timber may be harvested within certain broad guidelines.

You incur certain obligations in return for the benefits received from classifying your forest. You agree to:

- Complete a short annual report.
- Follow standards of good forestry.
- Protect the forest from grazing livestock.
- Not construct any buildings in the forest.
- Not subdivide the forest into smaller tracts for development purposes.

Once classified, your forest remains in the program until you or a subsequent owner withdraw it. The State may also withdraw your forest from the program if you fail to adhere to its requirements. When land is withdrawn from the program, you are required to pay back the taxes, plus a 10% penalty, to the county at the rate you would have paid if the land had not been classified. No more than 10 years of back taxes may be assessed.

Despite the restrictions and potential penalties, this program now has over 400,000 acres owned by 7,500 landowners enrolled. Classified Forest owners are the largest forest owning group in Indiana.

The Classified Wildlife Habitat program is similar to its forest counterpart, providing the same tax abatement. It is administered by Indiana Department of Natural Resources, Division of Fish and Wildlife. A minimum of 15 contiguous acres is required for enrollment of which no more than 10 acres may be forest. Grasslands, wetlands, wildlife openings, brushlands, and other habitat-rich lands may qualify. Cash crops may not be grown on Classified Wildlife Habitat.

Leaving a Forest Legacy - Permanent Forest Protection through Conservation Easements

Many landowners develop a deep and abiding love for their forests and lands. This affection runs so deep that they wish to see them preserved and conserved for the benefit and enjoyment of future generations. However, short of selling the forest to the state or federal government, there were no real options to insure the forest would always be there— until recently. **Conservation easement** programs, such as the Forest Legacy Program, now enable you to set aside your forests to remain as forests forever.

The conservation easement is a legal transfer of certain property rights to a second qualifying landowner, who becomes the holder of the conservation easement. The rights most often transferred are development rights. In

Land Trust and Protection Contact Information:

Land Trusts:

The Nature Conservancy

1330 W. 38th Street
Indianapolis, IN 46250
(800) 937-5263

www.tnc.org/states/indiana

Indiana Natural Resources Foundation

402 W. Washington Street, Rm. W256
Indianapolis, IN 46204
(317) 233-1002

www.state.in.us/dnr/nrf

The Land Trust Alliance

1331 H Street NW, Suite 400
Washington, D.C. 20005-4711
(202) 638-4725

www.lta.org

American Farmland Trust

1200 18th St., NW, Suite 800
Washington, D.C. 20036
(202) 331-7300

www.farmland.org

Forest Legacy:

IDNR Division of Forestry

402 W. Washington St., Rm. W296
Indianapolis, IN 46204
(317) 232-4105

www.state.in.us/dnr/forestry

Indiana Heritage Trust

402 W. Washington St., Rm. W160
Indianapolis, IN 46204-2472
(317) 232-4200

www.state.in.us/dnr/heritage

the simplest terms, this means that no owner, present or future, may develop or convert the land to a non-forest use. The holder of the easement must be a qualified land trust or unit of government for favorable tax treatments to apply. Such easement holders themselves are not permitted to develop the property.

Other rights may also be conveyed or given up through a conservation easement. Some easements are preservation easements stipulating that no land disturbance may occur, including tree harvesting. At first glance, some landowners may be inclined to agree to these provisions and in some situations protection of significant natural features may warrant this extra protection. However,

Indiana Forest Legacy Areas Proximity Map



Indiana Forest Legacy Areas.

easements prohibiting any resource use and management are becoming less popular and are being replaced by easements which allow, and in fact encourage, sustainable forest management. Mineral rights, protection of unique features and the right of public access are other negotiable rights.

Land Trusts are private organizations formed for specific natural resource protection purposes. They normally operate in a designated area of the state, which may be many counties in size. The Nature Conservancy and the Indiana Forest Education Foundation function as state-wide land trusts. While some land trusts have the financial means to pay for development rights or other easement terms, most rely on donations to acquire easements and to support their operations. The Land Trust Alliance maintains a directory of land trusts for each state. Shop around for the land trust that best meets your needs.

The State of Indiana administers two conservation easement programs: **The Forest Legacy Program** and the **Indiana Heritage Trust Program**. The first is primarily a conservation easement program to protect environmentally important forestlands and retain them as

working parts of the landscape. This program keeps land in private ownership and encourages environmentally sound forest management. The program accepts donated conservation easements of environmentally important forests throughout most of Indiana and utilizes federal funds to purchase development rights or fee title on important forests in six designated Indiana "Forest Legacy Areas." Funds are limited and projects are selected on a scoring system based on a number of ecological and other criteria. Applications for the Forest Legacy Program can be obtained from the Indiana Division of Forestry.

The **Indiana Heritage Trust Program** is primarily a land acquisition program with the purchased areas designated as State Forest, Parks, Nature Preserves, or Fish and Wildlife Areas. However, they too occasionally acquire conservation easements when projects meet program criteria. This program is funded primarily through state appropriations and the sale of Indiana environmental license plates. Lands adjoining existing state-owned lands or potential nature preserves are preferred Heritage Trust projects.

Tax Incentives and Estate Planning

The Classified Forest and Wildlife Habitat property tax abatement programs have already been discussed. Other incentives that recognize the long-term nature of forestry

investments and the associated conservation benefits to all of society are in the federal income tax code.

Capital Gains: If you purchase forest land and wait at least one year, you can treat the timber sale income as a long-term capital gain. Capital gain income is taxed at a lower rate than ordinary income. In addition, you can subtract from the timber sale proceeds your investment in the timber sold; that is, its book value. This book value is based on the purchase price or date of death fair

Forest Taxation Information:

National Timber Tax Website

www.timbertax.org

Timber Tax Management for Tree Farmers,

William L. Hoover, Purdue University Cooperative Extension Service, FNR-80.

Order from:

**Ag. Communication Service,
Media Distribution Center**
1187 SERV Building
West Lafayette, IN 47907-1187
1-888-398-4636

Forest Landowners' Guide to the Federal Income Tax,

H.L. Haney, W.L. Hoover, W.C. Siegel, and J.L. Greene, USDA Forest Service, Agricultural Handbook No. 718, GPO Stock No. 001-000-04621-7.

Order from:

U.S. Government Printing Office,
Superintendent of Documents
Mail Stop: SSOP
Washington, D.C. 20402-9328
(202) 512-1800
<http://bookstore.gpo.gov>
\$20.00

Estate Planning Information:

Legal Aspects of Owning and Managing Woodlands,

Thom J. McEvoy, Island Press
ISBN: 1-55963-638-6.

Order from:

Island Press
Dept. 5AU, P.O. Box 7
Covelo, CA 95428
www.islandpress.org

Estate Planning for Forest Landowners,
Harry L. Haney, Jr., and William C. Siegel.
USDA Forest Service, Southern Forest Experiment Station, Gen. Tech. Rep. SO-97.

Order from:

USDA Forest Service
Southern Research Station
P.O. Box 2680
Asheville, NC 28802
www.srs.fs.fed.us/pubs

Form T (Timber)	Forest Activities Schedules	GPO No. 704-007
Use 1041-1000 Department of the Interior Bureau of Land Management	► Attach to your tax return. For tax year ended	Attachment Requirement: 99 Worksheet number
<p>General Instructions</p> <p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p>Who must file. Complete and attach Form T to your income tax return if you:</p> <ul style="list-style-type: none"> Claim a deduction for depletion of timber. Claim a deduction for depreciation of land and other improvements relating to timber accounts, or Elect under section 179(e) to treat the cutting of timber as a sale or exchange. <p>Generally, you should file Form T to treat the cutting of timber as a sale or exchange if you are involved in other timber transactions.</p> <p>Complete Form T in accordance with sections 671, 672, and 1212 and related regulations. Complete only Schedules E and F if you are a small woodlot owner whose only timber-related activity during the year was an isolated sale of timber.</p> <p>Overview of forms. Form T has nine schedules. Use the following rules to determine which schedules to complete.</p> <p>Schedule A (optional). If you do not file the Schedule A map with Form T, you must make these available if your return is examined.</p> <p>Schedule B. Complete for any year you acquire timber, timber cutting contracts, or forest land. Complete Schedule B whether the acquisition is a purchase, exchange, gift, or inheritance.</p> <p>Schedule C. Complete for any year you sell or exchange timber, timber cutting contracts, or forest land.</p> <p>Schedule D. Complete if you claim a loss on your income tax return for timber lost due to fire, wind, theft, or other causes.</p> <p>Schedule E. Complete only if you pay or incur expenses for maintenance of forest land or for timber stand activities. Examples of maintenance expenses are costs for site preparation and for planting or weeding. Examples of timber stand activities are professional logging and fertilization.</p> <p>Schedule F. Complete for each timber account that has changed in quantity or dollar amount as a result of acquisitions, dispositions, the cutting of timber, capitalized expenditures, transfers, or both losses, harvests, transfers, gifts, and transfers from other accounts. Use Schedule F to figure depletion for timber cut or the basis for timber sold or exchanged during the tax year. Also use Schedule F if you treat the cutting of timber as a sale or exchange under section 179(e).</p> <p>Schedule G. Complete to show changes in ownership of land during the tax year.</p> <p>Schedule H (optional). Complete if you incur expenses for the building of logging track roads. If a timber company builds the road but later changes the landowner for the road, the landowner should complete Schedule H. If you elect not to complete Schedule H, you must make the information available if your return is examined.</p> <p>Schedule I (optional). Complete if you incur expenses for building storage structures, such as silos, if you elect not to complete Schedule I, you must make the information available if your return is examined.</p> <p>For more information about Federal income tax rules and recordkeeping for forestry activities, see Agricultural Handbook No. 708, Forest Owners' Guide to the Federal Income Tax. To order this handbook, call 800-451-1800 (use a toll-free number) or write the Superintendent of Documents, U.S. Government Printing Office, Mail Stop 900P, Washington, DC 20403-9000. The handbook costs \$1.00 (subject to change). Its GPO stock number is 001-000-0821-3.</p> <p>The time needed to complete and file this form will vary depending on individual circumstances. The estimated preparation time is:</p> <p>Recomputing 37 hr., 4 min. Learning about the form and the rules 20 min. Preparing and sending the form to the IRS 3 hr., 14 min.</p> <p>If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would like to hear from you. See the instructions for the tax return with which this form is filed.</p> <p>Schedule B - Maps (Optional)</p> <p>1 This schedule consists of a map (or maps) of your timber property. Attach to your tax return. You must make these maps available if your return is examined. Maps of conservation sites are desirable, varying in scale from approximately 1/4 inch to the mile in small tracts to 1/8 inch to the mile in tracts larger than 200,000 acres. The maps should show your name and the tax year. Use standard map symbols in enough detail to show clearly the location of (a) timber cutting contracts acquired separately from the land, (b) timber lands acquired, (c) areas where you cut timber, (d) timber sold or otherwise disposed of under cutting contracts, (e) forest land sold or otherwise disposed of, and (f) forest land sold or otherwise disposed of with the timber cutting rights reserved to you or retained by the third parties.</p>		

Internal Revenue Service

market value if you inherited it. To top all that off, neither short-term nor long-term capital gain income is subject to the 15.3% social security tax. This provides a substantial tax savings to forest owners and a powerful incentive to invest in sustainable forest management.

Reforestation Tax Credit and Amortization:

Expenses directly related to any type of reforestation activity may qualify you for a tax credit on your federal income tax return. Ten percent of qualifying reforestation expenses not exceeding \$10,000 per year may be subtracted from your tax liability in the year you incurred the expenses. Up to \$9,500 of qualifying expenses may be amortized over an eight year period and subtracted from gross income as an adjustment or a business expense. Reforestation expenses include cost of seedlings or seed, site preparation, labor, fencing for protection from wildlife, removal of non-commercial overstory trees, and weed control.

The federal tax code is complex and ever-changing. Therefore, you should consult with your tax preparer about timber income and reforestation expense provisions. However, don't take it for granted that your tax preparer is well acquainted with the timber-specific provisions of the Internal Revenue Code — most are not. You may need to direct them to the sources of information listed in this publication.

Some professional foresters provide timber tax services. A forester may at least be needed to help you establish timber values at the time you acquired the property, so you can determine the **basis** of your timber for capital gains and other tax purposes. Purdue University maintains a timber tax web site, and periodically conducts timber taxation workshops. Forest landowner organizations such as Indiana Forestry and Woodland Owners Association and American Tree Farm System provide tax information in their meetings and periodicals. See Purdue Cooperative Extension publication FNR-80, *Timber Tax Management for Tree Farmers*, and the *National Timber Tax Web site* listed here for detailed information on timber taxation.

Estate Taxes and Planning: All too many family farms and forests end up on the chopping block because of the lack of good estate planning. In order to fairly distribute the value of a land inheritance to multiple heirs, all merchantable timber is cut and the land parceled and sold off as individual lots to maximize the proceeds. Or, in another scenario a cash-poor but land-rich heir, who has the best of intentions to carry on the family

legacy of good forest stewardship, is forced to either cut the timber extremely hard or to sell off part of the land to pay the federal and state estate taxes.

The Economic Growth and Tax Relief Reconciliation Act of 2001 phases out the federal estate tax by 2010. However, unless Congress changes the law the estate tax will return to its 2001 level in 2011 and later years. In addition, the gift tax is still in effect as is state estate taxes. Reducing the federal estate tax burden will help many families pass on their farms and forests intact to their heirs.

Even with the reduction of the federal estate tax, good estate planning is still essential to ensure that your forest continues to be managed sustainably after you are gone. Conservation easements (discussed earlier in this chapter), family partnerships, trusts, and other gift-giving strategies can help you reduce your heir's estate tax burden. Some of these strategies also remove the temptation by your heirs to subdivide the land and help ensure that the forest continues to be managed sustainably. You may be able to write covenants into the land title that provide guidance on how the land will be managed after your death.

Good estate planning also identifies your hand-picked successor to manage your forestland. It means involving your heirs in the management of your forest while you are still alive. Their early participation will help instill in them a love and reverence for the land, wood, water, and wildlife that you so cherish. They will then be more likely to carry on your legacy of good stewardship.

Estate planning is very much a legal process. Seek legal counsel from a competent attorney who specializes in estate planning. And above all else, don't procrastinate!

The Forest Bank

A new option for managing and conserving private forest lands known as The Forest Bank has recently become available in limited areas of Indiana. The Bank offers forest owners a guaranteed annual income and quick access to the cash value of their standing timber without the need to liquidate the entire forest. In return for these financial benefits The Forest Bank receives from the forest landowner a permanent conservation easement that will keep the land as forest for all time.

For example, if you have 40 acres of timber appraised at \$500 per acre, you could deposit the total value of

Forest Bank Contact Information:

The Nature Conservancy
227 N. Mulberry St, P.O. Box 5
Corydon, IN 47112
(812) 738-2087
www.tnc.org/states/indiana

your timber in The Forest Bank. Your deposit value would then be \$20,000. The bank would pay annual payments of 4%, or in this case \$800 per year, each and every year. While the timber is deposited in the bank neither you nor The Forest Bank may harvest the timber unless both parties agree it will improve the vigor and health of the forest. After twenty years, the bank may harvest timber without mutual agreement. When it harvests timber, it will use sustainable forestry practices.

At some point in time, however, you may decide to withdraw your deposit of \$20,000 for some financial need. If so, The Forest Bank will pay you, in cash, the full value of the deposit. At this point, the annual payments cease and The Forest Bank receives the right to prudently manage the forest and harvest timber in the future. You, the depositor, continue to have all other rights to your land including hunting, hiking, firewood cutting or any other activity consistent with conserving the forest.

Forest Cooperatives

Cooperatives help small landowners achieve economies of scale when they market their products, purchase supplies and equipment, and hire services. An association of landowners pooling their resources may accomplish profitably what is not cost-effective or feasible for one single landowner to achieve. Cooperatives have been very successful in developing value-added markets for new or alternative crops. More small family farms are producing value-added products for niche markets with the help of cooperatives.

Forest cooperatives hire foresters and other natural resource professionals to develop and help cooperative members implement sustainable forest management plans. Professional, well-trained logging crews can also be hired. Cooperatives encourage developing long-term relationships of trust between cooperative land owners and hired resource professionals.

Small forest tracts can be harvested and managed more efficiently within a cooperative. Cooperatives can sell

Forest Cooperatives Contact Information:

Community Forestry Resource Center
Institute for Agriculture & Trade Policy
2105 First Avenue South
Minneapolis, MN 55404
(612) 870-3456
www.forestrycenter.org

standing timber, cut logs, or value-added products such as kiln-dried lumber. Other niche markets could be developed for value-added wood products or alternative forest products.

Cooperatives can promote good relations between neighbors. This can be done through information and education programs, cooperative work parties, and social activities centered around landowners' common interest in sustainable forestry and a common love for the forest.

For landowners who can build trust and work well with other people, forest cooperatives can be financially and socially rewarding.

Carbon Sequestration Programs

Concern over the role "greenhouse gases" like carbon dioxide play in global warming has spawned great interest in **carbon sequestration**. Very simply defined, carbon sequestration is the long term removal of carbon dioxide from the earth's atmosphere by chemical or biological processes. Trees absorb carbon dioxide as they photosynthesize and are therefore natural carbon sequesterers. Fossil fuel-driven industries, such as electric utilities, are interested in increasing carbon sequestration to help offset carbon dioxide emissions from the combustion of fossil fuels such as coal or oil.

Some industries have developed pilot projects where they help fund tree planting in exchange for the rights to the carbon dioxide that these trees sequester over their life. If and when carbon dioxide emissions are regulated or capped, these industries can use this sequestered carbon to help offset their own emissions. For example, an electric utility in Indiana partnered with The Nature Conservancy, Ducks Unlimited, and The National Wild Turkey Federation to plant trees, paying all the tree planting costs. In exchange, the utility maintains the rights to all carbon that is sequestered in the trees. In order to guarantee their rights to the sequestered carbon, they require the land to be permanently protected from development. The land is owned or encumbered by an easement held by government agencies, private conservation organizations, or land trusts. However, private landowners willing to put their land in a permanent conservation easement, may be able to take advantage of carbon sequestration programs in the future.

Forest Certification

Forest certification is a market-based, voluntary approach to forest conservation that is driven by consumer preferences. Landowners, forest managers, and wood products manufacturers can all participate in a "forest-to-consumer" certification chain that assures the

purchaser that “this wood product came from a forest that was managed in a sustainable, environmentally-friendly manner.”

Having “certified sustainable” wood products presumably provides a marketing advantage to manufacturers and retailers. The whole concept of certification assumes that a large enough share of consumers are willing to pay a premium for certified wood products. In theory, higher prices paid by consumers translates into higher prices paid to landowners for their sustainably-managed timber.

For forest landowners, certification usually entails having your forest inspected by forestry and wildlife experts representing a **third-party** certifying organization. Third party means an organization that has no vested interest in the outcome of the certification process. The certification process ensures that your forest management practices meet set standards of sustainable forestry. Another option for small landowners is to hire a forester who has been certified under one of these certification programs. Forest cooperatives and forest banks previously discussed can also be certified.

Forest certification usually costs money. Fees vary among the organizations involved in certification. Landowners benefit from certification by knowing that their forests are being managed in an environmentally conscious manner. Promoters of certification hope

Forest Certification Programs:

Forest Stewardship Council

1155 30th Street, NW, Suite 300
Washington D.C. 20007
(877) 372-5646
www.fscus.org

Scientific Certification Systems

1939 Harrison Street, Suite 400
Oakland, CA 94612-3532
(510) 832-1415
www.scs1.com

Rainforest Alliance Smart Wood

#61 Millet St., Goodwin Baker Bldg.
Richmond, VT 05477
(802) 434-5491
www.smartwood.org

American Tree Farm System

American Forest Foundation

1111 19th Street, NW, Suite 780
Washington, D.C. 20036
(202) 463-2462
www.treefarmssystem.org

emerging markets for certified wood products will translate into higher prices paid to landowners for their timber.

Education & Technical Assistance

No one can claim ignorance as an excuse for poor forest management in Indiana. Forestry knowledge and opportunities for education abound. **Purdue University Cooperative Extension Service** foresters and wildlife specialists provide 60 to 80 workshops, short courses, and other education programs for Indiana landowners and other audiences each year. In addition, they publish useful books, bulletins, internet WEB site information, and videos. Each county in Indiana has a Cooperative Extension Service office to serve the agriculture and natural resource information needs of its citizens. If they don't have the needed information, they can usually find out where to get it.

Government Technical Assistance: Indiana Department of Natural Resources (IDNR) has a number of divisions equipped to provide forestry, wildlife, and soil and water conservation assistance to landowners. District Foresters with the **Division of Forestry** provide information, cooperate with Purdue University staff to provide education programs, work one-on-one with landowners to provide technical assistance and guidance with their forest management, and help them enroll in many of the government cost share programs mentioned earlier in this chapter. District wildlife biologists with IDNR's **Division of Fish and Wildlife** work one-on-one with landowners, providing technical assistance for wildlife habitat management projects. The **Division of Nature Preserves** can answer questions regarding unique habitats and rare, threatened, or endangered species.

Other government agencies providing technical assistance and administering cost share for soil erosion control and water protection projects, include IDNR **Division of Soil Conservation** and **U.S. Department of Agriculture's Natural Resources Conservation Service (NRCS)**. NRCS produces the county soil surveys that describe and map soil resources. These surveys, available from your local NRCS office, provide a wealth of information about the productive potential and the possible limitations of the soils on your land.

The U.S. Forest Service, in cooperation with universities and state agencies, conducts research and produces information that is useful for forest and wildlife managers and forest landowners. Their **Northeast Area State and Private Forestry (NAS&PF)** division cooperates with state forestry agencies to administer forest health

protection, fire protection, urban and community forestry programs, and the Forest Legacy program discussed earlier. Gypsy moth and other major forest insect and disease control programs are funded and coordinated through NAS&PF.

Some county **Soil and Water Conservation Districts (SWCD)** are very active in promoting forestry education and providing information. Many of the **Resource Conservation and Development Districts (RC&D)** located throughout the state support active forestry committees that provide education programs, forest tours, and literature.

Private Organizations: The Woodland Steward Institute is a coalition of Indiana organizations interested in promoting good forest management. They publish an informative quarterly newsletter directed principally to forest landowners. Other organizations founded to promote forest stewardship and meet the needs of forest landowners are the **Indiana Forestry and Woodland Owners Association (IFWOA)** and the **American Tree Farm System**. IFWOA promotes forest landowner education through informative annual meetings. They also publish a *Directory of Professional Foresters*. Enrolling your forest as a Tree Farm in the American Tree Farm System provides you further opportunities for getting the information you need. They publish a bi-monthly magazine and host an annual convention. State chapters organize volunteers who inspect Tree Farms to ensure they maintain standards of good forestry. Both IFWOA and American Tree Farm System sponsor landowner recognition programs that encourage and reward excellent forest stewardship.

Natural Areas Association and **The Nature Conservancy** can provide information on how to identify and manage unique habitats and plant communities on your property. Organizations like **The Audubon Society** attract people who share a love for nature while providing valuable information on wildlife management. Their annual Christmas bird count, conducted by thousands of bird watching enthusiasts nationwide, provides valuable information on bird population trends.

Numerous environmental organizations promote their own philosophies of forest sustainability. Many of them advocate forest preservation; i.e., allowing nature to take its course with minimal human intervention. Preservation of your forest is a management option. Keep in

mind that preservation does not equate to a forest that never changes. Change in the forest is relentless, with or without human influence. Preservation of a severely degraded or decaying forest may not fulfill your long term expectations of forest health and beauty, nor those of your heirs. It may also be inconsistent with sustainable forestry principles.

Private Consultants: Government agency foresters and wildlife professionals are often limited by time and agency policy in the services they provide to landowners. Private consulting foresters and other private natural resource professionals provide more comprehensive forest and wildlife management services for a fee. They will do the actual work for you. Some timber companies provide forest management services through their own staff foresters. The type, quality, and sustainability of services and practices may vary between private natural resource professionals, as do their fees. Shop for forestry and wildlife management professionals. Check on their credentials and ask for references. Choose the professional that will best help you achieve your sustainable forest management goals. The Indiana Forestry and Woodland Owners Association publishes the *Directory of Professional Foresters*.

Internet Resources: The internet has greatly expanded the information resources available to forest landowners. Purdue University, IDNR, The Woodland Steward Institute and many other in-state and out-of-state organizations have set up user-friendly WEB sites that you may find helpful. Bear in mind that not all WEB sites may be reliable sources of accurate information. Anyone can set up a WEB site and publish inaccurate or misleading information on the internet. The main problem in the future will not be a lack of information, but sorting through an overwhelming abundance of information to find what you need. The *Forest Landowner's Help! Directory* in the back cover pocket contains a partial list of useful WEB sites.

Additional Information

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- Hoover, W.L. 2000. *Timber Tax Management for Tree Farmers*, Purdue University Cooperative Extension Service, FNR-80. 210 p.
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- Haney, H.L. and W.C. Siegel. 1993. *Estate Planning for Forest Landowners*. USDA, Forest Service, Southern Forest Experiment Station, Gen. Tech. Rep. SO-97. 186 p.
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Notes

A Landowner's Guide to Sustainable Forestry in Indiana

Part 1. Sustainable Forestry - What Does It Mean for Indiana?—FNR-180

- Sustainable Forestry Described
- Historical Perspective
- Indiana's Forests Today
- How This Series Is Organized

Part 2. Planning for the Future—FNR-181

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- Your Objectives
- Gathering Information
- Planning Your Management Activities
- Using Legal Contracts

Part 3. Keeping Your Forest Healthy and Productive—FNR-182

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- Improving Tree Growth and Protecting Timber Quality
- Regenerating the Forest

Part 4. Conserving Nature—FNR-183

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- Unusual Habitats
- Endangered Species
- Invaders! Harmful Exotic Species
- Forest Fire - Friend or Foe?
- Fragments of Forests

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- Livestock
- Reforestation Benefits Water Resources
- Avoid Clearing Forest
- Forest Roads and Trails
- Best Management Practices (BMPs) for Timber Harvesting
- Pesticides
- Minimize Disturbance Around Sensitive Water Resources

Part 6. Maintaining the Beauty and Enhancing the Recreational and Cultural Values of Your Forest—FNR-185

- Maintain Visual Buffers Next to Public Places
- Maintain Important Scenic Views
- Tips for a Better-Looking Logging Job
- Developing the Recreation Potential of Your Forest
- Protect and Enhance Cultural and Historic Values

Part 7. Managing for a Diversity of Value-Added Forest Products—FNR-186

- Forest Herbs
- Mushrooms
- Developing the Recreation Potential of Your Forest
- Christmas Trees and Greenery
- Maple Syrup
- Value-added Wood
- Do Your Homework!

Part 8. Help!—FNR-187

- Cost Share Grants and Land Rent Programs
- Classified Forest and Wildlife Habitat Programs
- Leaving a Forest Legacy - Permanent Forest Protection through Conservation Easements
- Tax Incentives and Estate Planning
- The Forest Bank
- Forest Cooperatives
- Carbon Sequestration Programs
- Forest Certification
- Education and Technical Assistance

Disclaimer: The listing of private organizations within this publication does not imply endorsement by Purdue University.



2/2002

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<http://www.ces.purdue.edu/extmedia/>

Forest Landowner's Help! Directory

Cost Share Grants and Land Rent Programs

Public:

IDNR, Division of Forestry
402 W. Washington St., Rm. W296
Indianapolis, IN 46204
(317) 232-4105
www.state.in.us/dnr/forestry

IDNR Division of Fish & Wildlife
402 W. Washington St., Rm. W273
Indianapolis, IN 46204
(317) 232-4080
www.state.in.us/dnr/fishwild

IDNR, Division of Soil Conservation
402 W. Washington St., Rm. W265
Indianapolis, IN 46204-2739
(317) 233-3870
www.state.in.us/dnr/soilcons

U.S. Department of Agriculture
Natural Resources Conservation Service
6013 Lakeside Boulevard
Indianapolis, IN 46278-2933
(317) 290-3200
www.in.nrcs.usda.gov

U.S. Department of Agriculture
Farm Service Agency
5981 Lakeside Boulevard
Indianapolis, IN 46278
(317) 290-3030
www.fsa.usda.gov/in/

U.S. Fish and Wildlife Service
620 S. Walker St.
Bloomington, IN 47403
(812) 334-4261
www.fws.gov

Private:

Quail Unlimited
10364 South 950 E.
Stendal, IN 47585
www.qu.org

Ducks Unlimited
100 Rothwell Dr.
Columbia, MO 65203
(573) 445-6770
www.ducks.org

Land Classification/Property Tax Abatement Programs

IDNR, Division of Forestry
402 W. Washington St., Rm. W296
Indianapolis, IN 46204
(317) 232-4105
www.state.in.us/dnr/forestry

IDNR Division of Fish & Wildlife
402 W. Washington St., Rm. W273
Indianapolis, IN 46204
(317) 232-4080
www.state.in.us/dnr/fishwild

Conservation Easements and Land Trusts

Indiana Natural Resources Foundation
402 W. Washington St., Rm. W256
Indianapolis, IN 46204
(317) 233-1002
www.state.in.us/dnr/nrf

IDNR Division of Forestry
402 W. Washington St., Rm. W296
Indianapolis, IN 46204
(317) 232-4105
www.state.in.us/dnr/forestry

Indiana Heritage Trust
402 W. Washington St., Rm. W160
Indianapolis, IN 46204-2472
(317) 232-4200
www.state.in.us/dnr/heritage

The Land Trust Alliance
1331 H. Street NW, Suite 400
Washington, DC 20005-4711
(202) 638-4725
www.lta.org

American Farmland Trust
1200 18th Street, NW, Suite 800
Washington, DC 20036
(202) 331-7300
www.farmland.org

The Nature Conservancy
1330 W. 38th St.
Indianapolis, IN 46250
(800) 937-5263
www.tnc.org/states/indiana

Taxes and Estate Planning

National Timber Tax Website
www.timbertax.org

Purdue University Cooperative Extension Service
Department of Forestry & Natural Resources
1159 Forestry Building
West Lafayette, IN 47907-1159
(765) 494-3583
www.fnr.purdue.edu

USDA Forest Service
Southern Research Station
P. O. Box 2680
Asheville, NC 28802
www.srs.fs.fed.us/pubs

Forest Financing and Marketing Alternatives

Forest Bank:

The Nature Conservancy
227 N. Mulberry St., P. O. Box 5
Corydon, IN 47112
(812) 738-2087
www.tnc.org/states/indiana

Forest Cooperatives:

Community Forestry Resource Center
Institute for Agriculture & Trade Policy
2105 First Avenue South
Minneapolis, MN 55404
(612) 870-3456
www.forestrycenter.org

Forest Certification:

Forest Stewardship Council
1155 30th St., N.W., Suite 300
Washington D.C. 20007
(877) 372-5646
www.fscus.org

Scientific Certification Systems
1939 Harrison St., Suite 400
Oakland, CA 94612-3532
(510) 832-1415
www.scs1.com

Rainforest Alliance Smart Wood
#6 Millet St., Goodwin Baker Bldg.
Richmond, VT 05477
(802)434-5491
www.smartwood.org

American Tree Farm System
American Forest Foundation
1111 19th St., N.W., Suite 780
Washington, DC 20036
(202) 463-2462
www.treefarmssystem.org

Education and Technical Assistance

Purdue University Cooperative Extension Service
Department of Forestry & Natural Resources
1159 Forestry Building
West Lafayette, IN 47907-1159
(765) 494-3583
www.fnr.purdue.edu

IDNR, Division of Forestry
402 W. Washington St., Rm. W296
Indianapolis, IN 46204
(317) 232-4105
www.state.in.us/dnr/forestry

IDNR Division of Fish & Wildlife
402 W. Washington St., Rm. W273
Indianapolis, IN 46204
(317) 232-4105
www.state.in.us/dnr/fishwild

IDNR, Division of Soil Conservation
402 W. Washington St., Rm. W265
Indianapolis, IN 46204-2739
(317) 233-3870
www.state.in.us/dnr/soilcons

U.S. Department of Agriculture
Forest Service, Northeast Area State and
Private Forestry
1992 Folwell Avenue
St. Paul, MN 55108
(651) 649-5276
www.na.fs.fed.us/spfo

U.S. Department of Agriculture
Natural Resources Conservation Service
6013 Lakeside Boulevard
Indianapolis, IN 46278-02933
(317) 290-3200
www.in.nrcs.usda.gov

U. S. Fish and Wildlife Service
620 S. Walker St.
Bloomington, IN 47403
(812) 334-4261
www.fws.gov

Private:

Indiana Woodland Steward Institute
P.O. Box 216
Butler, IN 47223
(812) 458-6978
www.inwoodlands.org

**Indiana Forestry and Woodland
Owners Association**
www.inwoodlands.org

American Tree Farm System
American Forest Foundation
1111 19th St., N. W., Suite 780
Washington, DC 20036
(202) 463-2462
www.treefarmssystem.org

Quail Unlimited
10364 South 950 E.
Stendal, IN 47585
www.qu.org

The National Wild Turkey Federation
8818 North 400 W.
Roann, IN 46974
(219) 982-7935
www.nwtf.org

Ducks Unlimited
100 Rothwell Dr.
Columbia, MO 65203
(573) 445-6770
www.ducks.org

Indiana Audubon Society
3499 S. Bird Sanctuary Road
Connersville, IN 47331
(756) 825-9788
www.indianaaudubon.org

Indiana Wildlife Federation
950 N. Rangeline Road, Suite A
Carmel, IN 46032
(317) 571-1220
www.indianawildlife.org

Indiana Forest Landowner's Web Site Directory

Purdue University Cooperative Extension Service
Department of Forestry and Natural Resources
www.fnr.purdue.edu

Purdue Extension-Knowledge to Go!
www.ces.purdue.edu

Government Agencies

Federal:

Forest Landowner's Guide to Internet Resources
www.na.fs.fed.us/pubs/misc/ir/index.htm

USDA Farm Service Agency
www.fsa.usda.gov/in/

USDA Forest Service
Northeast Area State & Private Forestry
www.na.fs.fed.us/spfo

USDA Forest Service Publications Index
www.fs.fed.us/news/publications

USDA Natural Resources Conservation Service
www.in.nrcs.usda.gov

U.S. Fish and Wildlife Service
www.fws.gov

U.S. Government Printing Office, Bookstore
<http://bookstore.gpo.gov>

State:

Indiana Department of Environmental Management
www.in.gov/idem

Indiana Department of Natural Resources
www.state.in.us/dnr

IDNR Division of Fish & Wildlife
www.state.in.us/dnr/fishwild

IDNR Division of Forestry
www.state.in.us/dnr/forestry

Private Organizations

American Tree Farm System
www.treefarmssystem.org

Association of Consulting Foresters of America
www.acf-foresters.com

Indiana Woodlands Information Home Page
www.inwoodlands.org

The Complete Forestry Home Page
www.forestry.about.com

The New Forestry Index
www.forestryindex.net

Tree Link
www.treelink.org