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National Summary

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Message from the Chief

Dear National Forest Owner:

Here is the Timber Sale Program Annual Report for fiscal year (FY) 1995. This represents the 7th year the Forest Service has published this report, which is largely a summary of information compiled by the Timber Sale Program Information Reporting System (TSPIRS). As in the past, the report provides essentially three types of information.

- First, it shows the revenues and expenses that were associated with conducting the national forest timber sales program. Consistent with “generally accepted accounting practices” (GAAP) and the procedures developed by the U.S. General Accounting Office (GAO) and Forest Service, the reported expense figures reflect the use of accrual accounting principles.
- Second, it displays the long-term economic benefits and costs expected to result from timber-harvesting activities on the national forests, and it uses this information to compute an implied present value of net public benefits. This analysis considers all major forest resources, not just the timber resource.
- Finally, it estimates the employment, income, and Federal income taxes attributable to timber harvesting on the national forests and it documents important timber program accomplishments. The employment, income, and tax revenues ascribed to national forest timber sales include not just the direct effects, but also the indirect and induced effects.

As was the case with the TSPIRS Reports for FY’s 1993 and 1994, in compiling some of the information for this report the timber sales program was viewed as consisting of three parts: (1) the “timber commodity” component—that portion of the program intended to help meet the nation’s demand for wood; (2) the “forest stewardship” component—that portion of the program intended to achieve those nontimber resource management objectives that require vegetative manipulation; and (3) the “personal use” component—that portion of the program intended to provide firewood and other similar products to individuals for their own consumption.

We hope this report proves informative and that it helps deepen your understanding of the results and complexities associated with managing diverse forest ecosystems.

Preface

This report is produced each year to provide Congress and the public with financial, economic, and other information about the Forest Service's timber sale program. This year's report follows the same general format that was used to prepare the FY 1993 and 1994 reports. As people who have tracked TSPIRS know, the newer reports differ from their predecessors in essentially two ways. First, they report much less information at the level of individual national forests. Second, they report some information by program component—i.e., by the “timber commodity,” “forest stewardship,” and “personal use” components of the overall timber program. The first change was made to control report preparation costs, but when this reform was adopted, steps were also taken to ensure that people would still be able to obtain more detailed information if they desired—and this practice continues this year. Requests for more detailed information should be directed to the point of contact identified in this report. The second change was made in response to the “below-cost sale” issue. In this regard, some have argued that sales made primarily to help meet the nation's demand for wood by providing timber to the forest products industries should be held to a different profitability standard from sales being made to achieve other management goals requiring vegetative manipulation—e.g., improving wildlife habitat or reducing fuel accumulations.

After the Executive Summary, which highlights all major findings, the body of this year's report has been organized in five major sections. These are:

- **OVERVIEW OF TSPIRS AND FY 1995 CHANGES**

This section of the report is primarily for those who are unfamiliar with TSPIRS; it describes the origin and structure of the accounting system and briefly explains what each part of the system is intended to do. The only thing that someone who is already familiar with TSPIRS may want to read is the discussion of procedural changes that were made during the last year.

- **OVERVIEW OF FY 1995 TIMBER SALES PROGRAM**

This section of the report identifies and briefly describes timber sale program initiatives and concerns that were of special interest during the preceding year. This year's report focuses on the continued downward trend in the size of the Forest Service's timber sales program and Congress's decision to address forest health through increased use of salvage sales.

- **HIGHLIGHTS FROM THE FY 1995 FINANCIAL ACCOUNT**

This section of the report highlights important findings from the “financial account” of TSPIRS. The focus is on examining timber sale revenues and costs from a national perspective, but some regional data are discussed. Revenue and cost relationships are documented by program component as well as for the total program. Finally, selected unit revenue and cost trends are examined.

- HIGHLIGHTS FROM THE FY 1995 ECONOMIC ACCOUNT

This section of the report highlights important findings from the "economic account" of TSPIRS. The focus is on examining how the long-term benefits and costs of the preceding year's timber-harvesting activities compare from a national perspective, but some regional data are discussed.

- HIGHLIGHTS FROM THE FY 1995 EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT

This section of the report highlights important findings from the "Employment, Income, and Program Level Account" of TSPIRS. Consistent with the stance taken in examining the other accounts, documentation of national-level findings is stressed, but some regional figures are presented and discussed.

Included in the appendices at the end of the report are numerous tables that provide more detailed regional and forest-level data for each of the major TSPIRS accounts. These tables also aggregate many figures by state. The report also contains a glossary with definitions of selected technical terms, a map delineating the boundaries of the Forest Service's administrative regions and showing the location of all national forests, and a description of where to write to request additional information.

Executive Summary

Listed below are some important points discussed in the FY 1995 Timber Sale Program (TSPIRS) Annual Report:

- In FY 1995, the total volume of national forest timber harvested was 3.87 billion board feet (BBF) compared to 4.80 BBF in FY 1994 (a decline of 19 percent) and 10.48 BBF in FY 1990 (a decline of 63 percent). The volume offered was 4.01 BBF compared to 3.41 BBF in FY 1994 (a rise of 18 percent) and 11.13 BBF in FY 1990 (a decline of 64 percent). Finally, the volume sold was 2.88 BBF compared to 3.06 BBF in FY 1994 (a decline of 6 percent) and 9.57 BBF in FY 1990 (a decline of 70 percent). Timber volume reductions on the national forests have raised questions about such things as the viability of national forest dependent mills and the commercial capacity available to the Forest Service for marketing sales.
- In July 1995, Congress passed a significant law expanding the salvage program on the national forests and other public lands for 18 months.
- In FY 1995, the 3.87 BBF of timber that was harvested off the national forests resulted in a gross revenue of \$695.65 million. The expenditures incurred to prepare and administer these timber sales totaled \$633.20 million, which indicates that the program yielded a net revenue, before extraordinary losses, of \$62.45 million. Extraordinary losses during the year were \$3.52 million, leaving a final net revenue of \$58.93 million. As mandated by law, 25 percent of the gross receipts, or \$256.73 million, were returned to the states and counties to be used to benefit local schools and roads.
- In FY 1995, the "timber commodity" component of the national forest timber sale program—that portion of the program intended to provide timber to help meet the nation's demand for wood—constituted 64 percent of the total harvest (2.48 BBF), down from 67 percent in FY 1994. The gross revenue and total expenditures associated with this program component were \$546.1 million and \$418.9 million, respectively. These figures imply a net revenue, before extraordinary losses, of \$127.2 million. Extraordinary losses attributable to this portion of the program were \$1.2 million, leaving a final net revenue of \$126.1 million.
- In FY 1995, the "forest stewardship" component of the national forest timber sale program—that portion of the program intended to achieve nontimber management objectives requiring vegetative manipulation (e.g., creating desired wildlife habitat and improving forest health)—constituted 29 percent of the total harvest (1.12 BBF), up from 26 percent in FY 1994. The gross revenue and total expenditures associated with this program component were \$144.7 million and \$174.7 million, respectively. These figures imply a net revenue, before extraordinary losses, of -\$30.0 million. Extraordinary losses attributable to this portion of the program were \$2.4 million, leaving a final net revenue of -\$32.4 million.
- In FY 1995, the "personal use" component of the national forest timber sale program—that portion of the program intended to provide firewood and other similar products to individuals for their own consumption—served an estimated 228,500 families and constituted 7 percent of the total harvest (.27 BBF), unchanged from FY 1994. The gross revenue and total expenditures associated with this program component were \$4.9 million and \$39.6 million, respectively. These figures imply a

net revenue, before extraordinary losses, of -\$34.7 million. Because there were no extraordinary losses associated with this program component, -\$34.7 million was also the final net revenue.

- In FY 1995, 55 national forests had a positive financial account balance for the "timber commodity" component of the overall sales program. These forests produced 82 percent of the total timber commodity harvest of all national forests.
- In FY 1995, the net present value of the long-term economic benefits and costs that are expected to result from the harvesting of national forest timber was estimated to be \$521.9 million. This figure reflects the anticipated effects on all resources, not just the timber resource.
- In FY 1995, the harvest of timber from the national forests supported an estimated 63,623 jobs in local communities around the country. The total income generated as a consequence of the sales program was \$2.2 billion. Finally, it is estimated the Federal Government earned approximately \$336.8 million in revenues by taxing this income.
- In FY 1995, timber-harvesting operations were conducted on 479,028 acres of national forest land -- 1 percent of the suitable timberland base identified in national forest land management plans on 3/1/95. A total of 392,255 acres were subject to some type of regeneration treatment, and another 273,495 acres benefited from the application of some form of timber stand improvement (TSI) practice. Some 456 miles of new timber access roads were constructed, and 1,937 miles were reconstructed. 2,126 miles of national forest system roads were deemed unneeded for future management and were obliterated.¹ Obliterating a road means that the land is restored to a condition suitable for producing vegetation

¹ USDA Forest Service; 1996; Report of the Forest Service - Fiscal Year 1995; Washington, DC; 169 pp.

OVERVIEW OF TSPIRS AND FY 1995 CHANGES

This section is primarily for those unfamiliar with TSPIRS; it briefly describes the origin, structure, and objectives of the accounting system. Someone who is already familiar with TSPIRS may want to review only the discussion of procedural changes that were implemented during the reporting year.

Overview of TSPIRS

TSPIRS was developed in response to congressional direction contained in the Conference Committee Report on the 1985 Interior Appropriations Bill. The impetus for this direction was concern over “below-cost” sales, and the desire to have better information on the benefits and costs of selling national forest timber. The system was “pilot-tested” during FY’s 1987 and 1988, and was officially implemented in FY 1989.

TSPIRS consists of three parts, which are explained below:

- The **“Financial Account”**—This account displays, by national forest, the revenues, expenses, and resultant net revenues (revenues minus expenses) associated with the harvesting of national forest timber in a given year. To better match annual sale-related revenues to annual sale-related costs, costs that are long-term investments—costs that will benefit future sale-related activities as well as those being conducted in the reporting year—are placed in one of three pools and are redistributed back to a particular year based on pre-established formulas. This method of accounting is called “accrual” accounting, and it differs from “obligations-based” or “cash-flow” accounting.

One of the cost pools recognized by TSPIRS is the “sale activity pool.” This pool includes those costs directly associated with the preparation of timber sales, and the costs that are placed in it are expensed using the ratio of volume harvested to volume harvested plus volume under contract. A second cost pool is the “growth activity pool.” This pool includes the costs associated with growing timber over an entire rotation, and the costs placed in it are expensed using the ratio of volume harvested to the total growing stock volume on suitable lands. Finally, the last pool that TSPIRS recognizes is the “depreciation pool.” This pool includes the costs of roads and facilities, and the costs placed in it are depreciated over predetermined periods of time set to approximate their anticipated useful lives.

The method that TSPIRS uses to “pool” certain costs and subsequently reallocate them is consistent with generally accepted accounting principles (GAAP) as prescribed by authoritative bodies such as the Financial Accounting Standards Board of the American Institute of Certified Public Accountants.

- The **“Economic Account”**—This account displays, by national forest, the long-term benefits and costs expected to result from a given year’s timber harvesting operations. It complements the financial account in three ways. First, in examining consequences it looks to the future, not to the previous year. Second, it does not view the timber program in isolation but considers how timber-harvesting is likely to affect, either positively or negatively, all important resource values. Last, it focuses on “economic” benefits and costs as opposed to “financial” receipts and expenditures; this means, in part, that it uses appropriate nonmarket analysis techniques to quantify relevant resource effects that cannot be evaluated in any other way. The account’s “bottom line” is an estimated net present value of the anticipated stream of future benefits and costs.

- The **“Employment, Income, and Program Level Account”**—This account displays, by national forest, the employment, income, and Federal income tax benefits that are attributable to a given year’s timber-harvesting operations; it also documents certain key timber program accomplishments. Employment and income impacts are estimated using IMPLAN or another suitable interindustry model, and they include not just the “direct” effects, but also the “indirect” and “induced,” or so-called “ripple” effects. Federal income taxes are computed as a fixed percentage (15 percent) of the estimated total income attributable to national forest timber-harvesting activities. Reported program accomplishments include volume offered, volume sold, volume harvested, acres harvested, volume of “free-use” firewood provided, volume and value of “nonconvertible” forest products removed, acres receiving regeneration treatment, acres receiving TSI treatment, and mileage of timber roads constructed or reconstructed using either appropriated dollars or purchaser road credits.

FY 1995 Changes

The Forest Service is continually striving to improve the accuracy of the financial account of TSPIRS. The only way to match expenses accurately to revenues is through the use of GAAP. It is important to note that when the Forest Service changes TSPIRS, it does not do so in isolation, but only after consulting with other organizations such as the U.S. Department of Agriculture (USDA) Office of Inspector General (OIG).

Because many aspects of the timber sale program and the Forest Service’s accounting system are unique to the agency, development and application of GAAP in TSPIRS have taken a few years to mature. While future improvements in the accounting systems may dictate additional changes in TSPIRS, the accounting changes introduced this year represent a major attempt to apply GAAP as accurately as is feasible with the systems in use today. The specific accounting changes that were implemented in FY 1995 are described below.

- **Genetic Tree Improvement**—Since the inception of TSPIRS, the cost of Genetic Tree Improvement has been included in the “growth activity pool,” which also includes Reforestation and Timber Stand Improvement costs. As a result of this classification, these costs were capitalized and amortized over the estimated life cycle of a forest’s timber-growing stock inventory on suitable lands. The practical effect of this practice was that Genetic Tree Improvement costs were not fully expensed until after many years had passed. After closely re-examining this program, the agency concluded that Genetic Tree Improvement was actually in the nature of a research and development (R&D) activity. The Financial Accounting Standards Board (FASB), one of the primary sources of GAAP, has directly addressed the proper accounting treatment of R&D costs. In its Statement No. 2, FASB indicates that such costs should be annually expensed. Thus, to be in conformity with GAAP, in FY 1995, TSPIRS was changed to treat Genetic Tree Improvement costs as an annual expense. All TSPIRS financial statements for past years must now be adjusted to reflect this new accounting practice.
- **Sale Purpose Allocation**—Agency reviews of the allocation method used to distribute expenses to the “timber commodity,” “forest stewardship,” and “personal use” components of the timber sale program indicated that the methodology being used was not equitable. With the exception of harvest administration, which was charged directly to each component, the allocation was being made using the proportionate

share of the total timber harvest coming from each component. This practice probably overstated the costs of the "personal use" component while understating those of the "timber commodity" and "forest stewardship" components. To resolve this inequity, in FY 1995 TSPIRS began to allocate these costs by means of a more complex process that recognizes that some costs—e.g., Road Design and Construction, or Reforestation—are largely inapplicable or immaterial to "personal use" sales.

- **Appropriated Road Maintenance**—Formerly, TSPIRS excluded all Appropriated Road Maintenance costs on the grounds that they were land stewardship costs that benefited all resource programs. Upon closer examination, however, it was determined that some Appropriated Road Maintenance costs could logically be attributed to the timber sale program. Accordingly, in FY 1995 TSPIRS began to recognize two types of Appropriated Road Maintenance expenditures: (1) costs incurred to preserve closed timber roads and (2) costs to develop road maintenance plans for timber sales. This change is consistent with a recommendation made by the OIG following an earlier review of TSPIRS.
- **Reforestation and Timber Stand Improvement**—Ideally, depletion (depreciation) procedures should recognize expense in a systematic and rational manner that accurately reflects when an asset is actually used. In the past, TSPIRS expensed Reforestation and Timber Stand Improvement (TSI) costs starting in the year they were incurred. This practice was adhered to even though the timber asset that these expenditures created did not really start to be depleted (used) until it had attained a harvestable size. To depict more accurately what really happens, in FY 1995 TSPIRS began to capitalize Reforestation and TSI costs into an Immature Timber Asset Account. These costs will remain in this account for however long it takes, on average, for the timber on a particular national forest to reach harvestable size. Once this time has elapsed, the costs in question will start to be depleted. Because of the magnitude of the work involved in establishing the Immature Timber Asset Account, this change will not be completed until FY 1996.

Besides the preceding changes, some minor adjustments were made in the structure of the Statement of Revenues and Expenses. Three lines that used to appear in the statement have now been dropped. These are: "Other Resource Support," "Appeals/Litigation—Roads," and "Timber Planning." All of the costs that these lines used to represent are still accounted for in TSPIRS, but they now appear in different places. Other Resource Support was moved into "Analysis/Documentation," Timber Planning was moved into "Sale Preparation," and Appeals/Litigation—Roads was moved into "Road/Design and Construction."

OVERVIEW OF FY 1995 TIMBER SALES PROGRAM

This section of the report identifies and briefly describes aspects of the national forest timber sale program that were of special interest or concern during FY 1995. Topics highlighted in this year's report include the continued downward trend in the size of the timber sales program and Congress's attempt to address forest health concerns on (National Forest System) NFS and other Federal lands through a program of expanded salvage sales. Before considering these topics, however, it may be helpful to put the size of the national forest timber sale program in context with the harvesting activity occurring on other forest lands.

In 1991, the last year for which comparable figures are available, the national forests represented 17 percent of the nation's timberland base and accounted for 12 percent of all timber harvested. Matching figures for the other ownership groups were: nonindustrial private -- 59 percent of the timberland base and 49 percent of the harvest; forest industry -- 14 percent of the timberland base and 33 percent of the harvest; and other public -- 10 percent of the timberland base and 6 percent of the harvest.¹ For many years the national forests have been an especially important source of the softwood sawtimber, which is vital to producing the softwood lumber used in home construction. In 1992, the national forests contained nearly half (i.e., 47 percent) the nation's existing supply of such wood.²

The total volume of roundwood that the U.S. consumed in 1991 was 18.7 billion cubic feet. After allowing for exports of 2.2 billion cubic feet, 85 percent of this demand was met through domestic harvesting and 15 percent through imports.³ Roundwood consumption in 1991 was lessened somewhat by the fact that 29.2 percent of the paper and board produced in the nation involved wastepaper recycling.⁴

Downward Trend in Program Size Continues

In recent years, the size of the national forest timber sales program has declined markedly, whether measured in terms of offer, sold, or harvest volume. In FY 1995, with the exception of offer volume, this downward trend continued. As both table (1) and figure (1) indicate, offer volume in FY 1995 was slightly higher than in the preceding year, but generally speaking, no matter how measured, program size was substantially less than in past years. Specifically, the data show that, since TSPIRS's inception in FY 1989, offer volume declined 64 percent from a high of 11,127 MMBF (1 million board feet) in FY 1990 to 4,007 MMBF in FY 1995, sold volume declined 70 percent from a maximum of 9,569 MMBF in FY 1990 to a low of 2,885 MMBF in FY 1995, and harvest volume declined 68 percent from a peak of 11,969 in FY 1989 to a low of 3,866 MMBF in FY 1995.

¹ Powell, Douglas S. et al.; 1994; *Forest Resources of the United States*, 1992; General Technical Report RM-234; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 132 pp. & map.

² Powell, Douglas S. et al.; 1994; *Forest Resources of the United States*, 1992; General Technical Report RM-234; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 132 pp. & map.

³ Haynes, Richard W. et al.; 1995; *The 1993 RPA Timber Assessment Update*; General Technical Report RM-259; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 66 pp.

⁴ Haynes, Richard W. et al.; 1995; *The 1993 RPA Timber Assessment Update*; General Technical Report RM-259; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 66 pp.

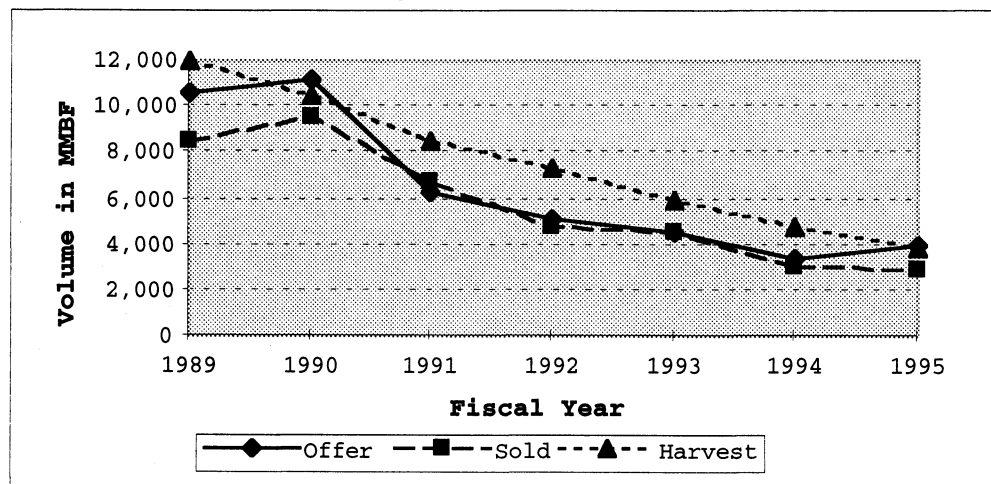
Reasons for Decline in Program Size

The reasons for the decline in program size have been many and varied. In FY 1995, the agency, in responding to a series of questions posed by the Senate Committee on Energy and Natural Resources during oversight hearings on the Forest Service, analyzed the factors that had been influencing program size. Specifically, the Committee, following a hearing held on February 15, 1995, asked the agency to describe what had happened over the last 10 years to: (1) the size of the "suitable" timber base and (2) the "allowable sale quantity" (ASQ) level.⁵

Table (1)—Trends in Timber Program Size Since FY 1989.

Fiscal Year	Measure of Program Size		
	Offer Volume	Sold Volume	Harvest Volume
	----- (MMBF) -----		
1989	10,566	8,448	11,969
1990	11,127	9,569	10,485
1991	6,257	6,732	8,467
1992	5,145	4,803	7,290
1993	4,549	4,515	5,917
1994	3,408	3,056	4,805
1995	4,007	2,885	3,866

Figure (1)—Trends in Timber Program Size Since FY 1989. /1



/1 Prepared using data from past Timber Sale Program Annual Reports.

The information the agency provided on these two program parameters is summarized in tables (2) and (3). Both tables tell essentially the same story and both provide two important pieces of information. One item of note is that both suitable acres and ASQ have been decreasing over time. Suitable acres dropped from 72.2 million acres in FY 1985 to 52.7 million acres in FY 1995, a decline of 27 percent. Over the same interval, ASQ fell from 13,673 MMBF to 9,044 MMBF, a decline of 34 percent. The second important item is that not all of the suitable acres identified in existing forest plans are available, nor is all of the ASQ volume achievable, and the proportions that are have

⁵ The "suitable" timber base is composed of commercial forest lands that have been selected, during the forest planning process, to be managed under a prescription that includes timber production. It is the land base necessary to produce at the long-term sustained-yield capacity level (i.e., ASQ level) projected to the end of the planning horizon. The "allowable sale quantity" (ASQ) is the quantity of timber that may be sold from the area of suitable land covered by a forest plan. It is a decadal limit, and is usually expressed as an average annual ASQ.

been decreasing over time.⁶ Table (2) indicates that in FY 1985 some 70.6 million acres, or 98 percent of all the suitable lands, were believed to be available for timber production. By FY 1995, this proportion had dropped to 79 percent of the suitable land base—i.e., 41.7 out of 52.7 million acres. Similarly, table (3) indicates that in FY 1985 some 13,271 MMBF, or 97 percent of the total ASQ identified in forest plans, was believed to be achievable. By FY 1995, however, this proportion had dropped to only 61 percent of ASQ—i.e., 5,481 out of 9,044 MMBF. Not all regions have been equally affected. The regions that have experienced the most dramatic drops in program size, whether measured in terms of the proportion of the suitable timber base accessible or the proportion of ASQ achievable, are R01 (Northern), R03 (Southwestern), R04 (Intermountain), R05 (Pacific Southwest), R06 (Pacific Northwest), and R10 (Alaska).

Table (2)—Trends in the Size of the Suitable Timber Base Shown in Forest Plans.^{/1}

Region	Rpt. Suitable Acres			Avail. Suitable Acres			Percent Avail.	
	FY 85	FY 95	Change	FY 85	FY 95	Change	FY 85	FY 95
	----- (Millions of Acres) -----						(Percent)	
R01	11.1	8.7	-2.4	11.1	5.2	-5.9	100	60
R02	5.0	5.0	0	5.0	4.4	-0.6	100	88
R03	3.7	3.5	-0.2	3.7	1.0	-2.7	100	29
R04	9.5	4.2	-5.3	9.5	4.2	-5.3	100	100
R05	7.8	4.0	-3.8	6.2	4.0	-2.2	79	100
R06	15.1	11.0	-4.1	15.1	7.7	-7.4	100	70
R08	10.7	8.2	-2.5	10.7	8.2	-2.5	100	100
R09	7.5	6.3	-1.2	7.5	5.9	-1.6	100	94
R10	1.8	1.8	0	1.8	1.1	-0.7	100	61
Total	72.2	52.7	-19.5	70.6	41.7	-28.9	98	79

^{/1} The "percent available" figures for Region 5 suggest that the proportion of the suitable timber base available for harvesting has actually increased over time, an apparent anomaly. In fact, forest plans in Region 5 have been amended to reflect the acreage losses that have actually occurred.

Table (3)—Trends in the Allowable Sale Quantity (ASQ) Shown in Forest Plans.^{/1}

Region	Reported ASQ			Available ASQ			Percent Avail.	
	FY 85	FY 95	Change	FY 85	FY 95	Change	FY 85	FY 95
	----- (Millions of Acres) -----						(Percent)	
R01	1,530	1,121	-409	1,530	635	-895	100	57
R02	447	434	-13	447	376	-71	100	87
R03	466	443	-23	466	75	-391	100	17
R04	830	387	-443	830	246	-584	100	64
R05	2,241	580	-1,661	1,850	580	-1,270	83	100
R06	5,068	3,440	-1,628	5,068	1,522	-3,546	100	44
R08	1,600	1,299	-301	1,600	1,089	-511	100	84
R09	1,024	873	-151	1,013	678	-335	99	78
R10	467	467	0	467	280	-187	100	60
Total	13,673	9,044	-4,629	13,271	5,481	-7,790	97	61

^{/1} The "percent available" figures for Region 5 suggest that the proportion of ASQ available for harvesting has actually increased over time. This apparent anomaly is due to the fact that forest plans in the Region have been amended to reflect the volume losses that have actually occurred.

⁶ The concept of "available" suitable lands and "achievable" ASQ takes into the account changes in management direction and/or new restrictions on timber harvesting that have been imposed since the original forest plans were developed or amended. These recent changes and/or restrictions may be the result of new scientific assessments, new statutes, consultation and recovery planning associated with threatened and endangered species, or actions related to appeals and litigation.

Many factors have operated to reduce timber program size. These include concerns about remaining old growth stands, roadless areas, and threatened or endangered species; concerns about the potential cumulative effects of proposed timber sales; the need to be in compliance with state water quality standards, and applicable forest plan standards and guidelines; additions to wilderness; the impacts of administrative appeals and judicial decisions; and the need to compensate for errors made in forest planning, or to make adjustments for various technical reasons. Not all of these factors have been equally important in every region, but all have contributed to the observed reductions in program size.

One factor that has affected program size in all regions is the downward trend in appropriation levels. Figure (2) shows that between FY 1992 and FY 1995, annual appropriations for timber sale administration and management, in real dollar terms, declined from approximately \$444.9 million to \$353.9 million—a drop of 20 percent. Funding for “salvage” sales actually increased over this interval, while funding for “green” sales decreased. For the last 2 years both program components have had roughly equal funding.

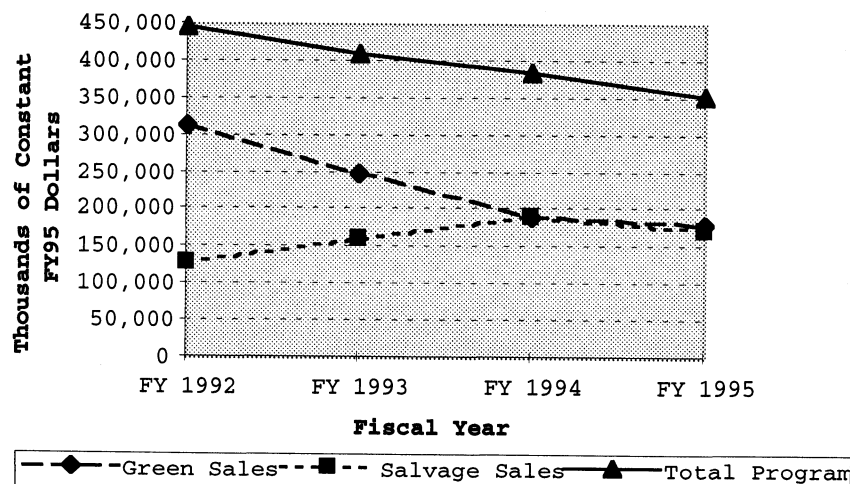
Importance of Decline in Program Size

The continuing decline in the size of the national forest timber sales program has created a number of challenges for Forest Service managers; more important, it has stimulated discussion on a number of significant issues. This subsection highlights and briefly discusses some of the implications of the reduction in national forest timber harvest levels.

As regards the challenges that agency managers have had to face, perhaps the two most troubling are those listed below:

- The decline in program size, because of the fixed costs and diseconomies associated with operating the program at smaller scales, has made it more difficult to manage unit costs—i.e., costs per MBF of timber offered, sold, or harvested. As documented later in this report, timber program unit costs have been increasing over the last several years despite the agency’s efforts to contain them. This trend has been a source of continuing concern to Congress.

Figure (2)—Trend in Annual Appropriations for Timber Sale Administration and Management, Constant FY 1995 Dollars.^{/1}



^{/1} Compiled from Timber Management Staff records. All values have been adjusted to ensure consistency with the budget structure changes that were implemented in FY 1995.

- The decline in program size has necessitated some adjustments in the agency's timber organization -- i.e., 'downsizing' to bring the scale of the organization into balance with the size of the sales program being conducted. The rapidity with which program size fell made this adjustment difficult, but considerable progress has been made. Indeed, the agency has been so successful in reducing its timber organization that when Congress enacted legislation calling for expanded salvage sales, there was some concern about the agency's ability to deliver the increased program outputs being requested.

Of more widespread interest, a number of groups have been concerned about the decline in national forest timber harvests for other reasons. While their concerns are multifaceted, in general they fall into four broad areas.

- One area of concern centers on the Forest Service's ability to accomplish those management objectives that require vegetative manipulation. If the size of the agency's timber program is substantially reduced, the local infrastructure that is needed to support a viable sales program and to ensure that national forest timber can be funneled into its highest-value end uses (e.g., a mix of road contractors, a mix of prospective purchasers, and the agency experts needed to prepare and administer timber sales) could eventually disappear. If this were to happen it would adversely affect the agency's ability to attain many important management objectives besides producing timber—e.g., implementing a desired ecosystem structure, creating suitable sites for various types of developed recreation, creating preferred habitat for certain species of wildlife, and improving forest health. Additionally, the loss of timber sales as a potential management tool would almost certainly increase the net cost of achieving desired vegetative management goals, because there would no longer be revenues to help offset the costs of applying the required silvicultural practices.
- A second area of concern centers on the potential market implications, both domestic and international. If the size of the agency's timber program is substantially reduced and the nation's demand for roundwood increases as expected, various market adjustments will take place. The most recent RPA Timber Assessment showed that, between now and 2040, continuing national forest timber harvests at a level characteristic of the recent past as opposed to the 1980's would:⁷

increase softwood stumpage prices and, to some degree, end-product prices;

increase harvests on private forest lands, especially in the South;

increase imports, especially softwoods from Canada;

increase the substitution of other materials (e.g., concrete, metals, and plastics) for wood; and

increase the recycling of paper.

⁷ Haynes, Richard W. et al.; 1995; *The 1993 RPA Timber Assessment Update*; General Technical Report RM-259; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 66 pp.

The last two changes carry strong environmental implications and are discussed subsequently when other environmental considerations are explored. Higher stumpage prices provide forest owners with an important incentive to practice more intensive management and, at the margin, may actually make it possible for some forest owners to obtain an income from their property when they previously could not. At the same time, higher stumpage prices may lead to higher end product prices such as the cost of lumber, plywood, and other wood products which typically represent about 5 percent of the cost of a new home. Increased harvesting on private forest lands has raised concerns as to whether these higher harvests are sustainable. The most recent forest assessment revealed that softwood timber inventories in the South declined by 2.5 percent between 1987 and 1992—the first such decline observed since 1952.⁸

- A third area of concern centers on the potential implications for local communities that adjoin national forest lands. While these lands are capable of providing a multitude of economic benefits to nearby communities, presently the economic livelihood of some areas, especially in the West, is still heavily dependent on the sale and subsequent conversion of national forest timber into wood products. Because of this situation, declines in the size of the Forest Service's timber sales program can precipitate changes in the economic and social fabric of such communities. The agency recognizes this challenge and has, through such mechanisms as its Economic Action Programs, been actively working to assist resource dependent communities to diversify their existing economic bases.

The available data show that from FY 1989 (when TSPIRS was implemented) to the present, the level of employment supported by national forest timber sales has, for the nation as a whole, dropped steadily from 132,371 to 63,623 jobs—a decline of 52 percent.⁹ To some extent this decline in the employment attributable to Forest Service timber sales has been offset by an increase in the employment associated with processing timber coming off private forest lands. This point is examined later in this report when the results of the Employment, Income, and Program Level Account of TSPIRS are presented.

- Finally, the fourth area of concern centers on the possible environmental implications, both domestic and international.

From a domestic standpoint, as noted earlier, the most recent timber assessment indicates that two environmental effects likely to result from smaller national forest timber harvests are: (1) increased substitution of other materials (e.g., concrete, metals, and plastics) for wood, and (2) increased recycling.¹⁰ While the second of these changes is clearly positive, there are strong reasons to conclude that the first is not. It is generally recognized that the production of wood products requires substantially less energy than is consumed in the manufacturing of timber substitutes. These substitutes involve alternative sets of environmental tradeoffs that should somehow be taken into account in Federal resource policy development.

⁸ Powell, Douglas S. et. al.; 1994; *Forest Resources of the United States, 1992*; General Technical Report RM-234; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 132 pp. & map.

⁹ Figures compiled from TSPIRS reports for the relevant years.

¹⁰ Haynes, Richard W. et al.; 1995; *The 1993 RPA Timber Assessment Update*; General Technical Report RM-259; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 66 pp.

**Salvage Sales
Expanded Under
P.L. 104-19**

From an international standpoint, the latest timber assessment suggests that reduced harvesting on the national forests will lead to increased imports.¹¹ In this regard, the principal concern is that at least some of the harvesting needed to provide these expanded imports will take place in countries where the environmental safeguards are not as strong as those in the U.S. In a similar vein, because site conditions in the U.S. compare quite favorably to those in many other parts of the world, it is entirely possible that larger acreages will have to be affected to satisfy U.S. timber requirements. From a global perspective, environmental benefits that result from reducing national forest timber harvests may be offset by environmental costs incurred elsewhere.

Interest in salvaging national forest timber increased markedly following the disastrous 1994 wildfire season. In that year, some 14,400 fires burned nearly 1.5 million acres of national forest land—mainly in the West.¹² Over \$762 million (FY 1994 dollars) was expended on suppression, rehabilitation, and other fire-related activities.¹³ There is no good estimate of the resource values that were destroyed. Proponents of expanding salvage sales argued this action would lead to several benefits, including those listed below:

- Dead and dying timber would be utilized instead of being left to decay.
- The supply of Federal timber available to the wood products industries would be increased.
- The risk of catastrophic losses due to fire, insects, and disease would be reduced.
- Forest health would be improved.¹⁴

Critics of increased salvage sales countered with concerns that included the following:

- Forest health would not be improved, because dead and dying trees are necessary for healthy ecosystems.
- Any logging, including salvage logging, has the potential to precipitate undesirable environmental side-effects.
- Salvage sales tend to be costly because they typically involve smaller trees and/or trees of diminished value.¹⁵
- The existing national forest salvage program was adequate.

Congress included a legislative mandate to increase the use of salvage sales on the national forests and other Federal lands in the FY 1995 Rescissions Act (Public Law 104-19), a general budget and disaster assistance bill, that was signed by President

¹¹ Haynes, Richard W. et al.; 1995; *The 1993 RPA Timber Assessment Update*; General Technical Report RM-259; USDA Forest Service, Rocky Mountain Forest and Range Experiment Station; 66 pp.

¹² Data provided by Fire & Aviation Management Staff.

¹³ Bell, E. et al.; 1995; *Fire Economics Assessment Report*; A report submitted to the Fire and Aviation Management Staff, USDA Forest Service; 63 pp. & appendices.

¹⁴ Gorte, Ross W.; 1995; *Salvage Sales and Forest Health*; CRS Report to Congress; 95-364 ENR; 5 p.

¹⁵ Gorte, Ross W.; 1995; *Salvage Sales and Forest Health*; CRS Report to Congress; 95-364 ENR; 5 p. able salvage component of trees described in the first sentence."

Clinton on July 27, 1995. Section 2001 of this statute sets forth provisions for an "Emergency Salvage Timber Sales Program."¹⁶ The authority to prepare, advertise, offer, and award salvage sales under this law extends through December 31, 1996. In the case of the national forests, subsection (b) of the act directs the Secretary of Agriculture to "... achieve, to the maximum extent feasible, a salvage timber sale volume level above the programmed level to reduce the backlogged volume of salvage timber."¹⁷

To expedite completion of new salvage sales, the act authorized relaxation of several legislative requirements concerned mainly with analysis of potential environmental effects, administrative appeals of proposed agency actions, and judicial review of agency decisions. The specifics of this expedited process are described in subsections (c), (e), and (f) of the law.

On August 1, 1995, President Clinton directed the administrative heads of the involved departments and agencies to "... move forward expeditiously to implement these timber related provisions;" but he went on to indicate that in doing so they should "... to the maximum extent allowed, follow current environmental laws and programs."¹⁸ To formalize this commitment, he directed the concerned administrative heads to prepare and sign a Memorandum of Agreement (MOA) outlining how they would implement the law in an environmentally sound manner. This MOA was signed on August 9, 1995.¹⁹ Among other things, it committed the signatories to:

- comply with all previously existing environmental laws, except where expressly prohibited by Public Law 104-19;
- adhere to the standards and guidelines in applicable forest and land use plans, and in related conservation strategies such as the Western Forest Health Initiative and PACFISH;
- involve the public early in the development of proposed salvage sales;
- build upon existing memoranda that streamline consultation procedures under section 7 of the Endangered Species Acts and
- work together cooperatively and professionally.

¹⁶ Actually, the law does more than implement an expanded program of salvage sales; it also provides for the completion, award, and release of two other groups of timber sales. Subsection (d) pertains to sales on the so-called "option 9" lands described in the *Record of Decision for Amendments to Forest Service and Bureau of Land Management Planning Documents Within the Range of the Northern Spotted Owl*, which was signed by the Secretaries of Agriculture and Interior on April 13, 1994; it authorizes the completion of these sales notwithstanding any decision, restraining order, or injunction issued by a United States court before the act's enactment. Subsection (k) pertains to the timber sales that had been subject to section 318 of Public Law 101-121; with one exception, it authorizes the award and release of these sales within 45 days, notwithstanding any other provision of law. The one exception is that no sale unit may be completed and released if any threatened and endangered species of bird is "known to be nesting" within the unit's boundaries.

¹⁷ The act sets forth the first statutory definition of a salvage sale. Specifically, subsection (a)(3) states ... "The term 'salvage timber sale' means a timber sale for which an important reason for entry includes the removal of disease- or insect-infested trees, dead, damaged, or down trees, or trees affected by fire or trees imminently susceptible to fire or insect attack. Such term also includes the removal of associated trees or trees lacking the characteristics of a healthy and viable ecosystem for the purpose of ecosystem improvement or rehabilitation, except that any such sale must include an identifiable salvage component of trees described in the first sentence."

¹⁸ Letter of August 1, 1995, to the Secretaries of Agriculture, Interior, and Commerce, and the Administrator of the Environmental Protection Agency, on the subject of "Implementing Timber-Related Provisions to Public Law 104-19."

¹⁹ See *Memorandum of Agreement on Timber Salvage Related Activities Under Public Law 104-19* between United States Department of Agriculture (USDA), United States Department of Interior (USDI), United States Department of Commerce (DOC), and United States Environmental Protection Agency (EPA) dated August 9, 1995.

At the start of FY 1995 (October 1, 1994), the Forest Service was planning to offer 1,574 MMBF of salvage volume during the year."²⁰ After passage of the Emergency Salvage Timber Sale Program, the agency indicated, during its first report to Congress (September 1, 1995), that it expected to be able to offer 1,713 MMBF of salvage volume -- an additional 139 MMBF, or approximately 109 percent of the original output goal."²¹ At the end of the fiscal year (September 30, 1995), the actual volume offered was 1,847 MMBF, or 117 percent of the original output objective. Accomplishments by region were as displayed in table (4). Sold and harvest volume figures are provided for informational purposes only.

In FY 1996, the Forest Service plans to offer 2,100 MMBF of salvage timber volume. This output goal is 526 MMBF, or one-third, higher than FY 1995's original planned offer, and it is 253 MMBF, or 14 percent, more than FY 1995's actual accomplishment.

Table (4)—Final FY 1995 Accomplishments Under the Emergency Salvage Timber Sales Program (ESTSP), by Region.

Region	Offer Volume			Sold Volume	Harvest Volume
	Planned Before ESTSP	Planned After ESTSP	Actual		
	----- MMBF -----				
1- Northern	255	215	171	130	242
2- Rocky Mountain	44	31	34	30	45
3- Southwestern	51	10	47	31	36
4- Intermountain	369	343	321	254	147
5- Pacific Southwest	350	341	345	307	311
6- Pacific Northwest	338	457	539	280	609
8- Southern	65	205	242	238	190
9- Eastern	87	100	116	98	131
10Alaska	15	12	33	22	22
Agency Totals ^{/1, 2}	1,574	1,713	1,847	1,390	1,734

¹ Totals may vary slightly due to rounding.

^{/2} Sold volume is less than offer volume because a significant amount of timber, some 246.4 MMBF, was cleared through Gate 4 of the timber sale planning, preparation, and administration process—i.e., was advertised as being available for purchase—too late in the fiscal year for bids to be received and opened and sales to be awarded. This volume will be reported as an accomplishment in FY 1996.

²⁰ For purposes of reporting accomplishments, the Forest Service equates "offer" with the point in time when a sale is advertised as being available for purchase—i.e., upon completion of Gate 4 in the sale preparation process. See FSM 2430 and FSH 2409.18.

²¹ Subsection (c)(2) of the act mandates that the Secretary of Agriculture report periodically to Congress on the Forest Service's progress in accomplishing the legislation's goals. The first report was to be provided by no later than August 30, 1995, and subsequent reports are to be provided at 6-month intervals thereafter.

HIGHLIGHTS FROM THE FY 1995 FINANCIAL ACCOUNT

This section of the report highlights important findings from the "Financial Account" of TSPIRS. The focus is on examining timber sale revenues and costs from a national perspective, but some regional and forest-level data are discussed. Revenue and cost relationships are documented not only for the program as a whole, but also by program component. Finally, selected unit revenue and cost trends are examined. More detailed information about the financial accounts of specific regions and forests is contained in Appendices (A) and (B).

What is the Financial Account?

The TSPIRS financial account displays the revenues, expenses, and resultant net revenues (revenues minus expenses) that were associated with the harvesting of national forest timber in a given year—doing so in an annual financial statement format. Separate financial accounts are developed by forest and region and for the Forest Service as a whole. Additionally, at each administrative level, revenues, expenses, and net revenues are separated for three distinct components of the overall sales program—(1) timber commodity purpose sales, (2) forest stewardship purpose sales, and (3) personal use purpose sales. The financial account has been designed to be in conformity with GAAP, and it was jointly developed by the Forest Service and the General Accounting Office (GAO).

The revenues recognized in the financial account include actual stumpage receipts, purchaser road credits established as purchasers complete construction or reconstruction of needed access roads, purchaser deposits for such things as road maintenance and brush disposal, and any interest or penalty payments that are assessed. The expenses that are recognized fall into four broad categories, as described below.

- **Direct Timber Sale Expenses**—Included are the costs of such activities as sale preparation and harvest administration.
- **Direct Timber Program Expenses**—Included are the costs of such activities as transportation planning, conducting silvicultural examinations, and reforestation cutover areas.
- **Indirect Timber Sale Expenses** -- The primary things included here are the costs of addressing citizen appeals and defending Forest Service decisions in court.
- **Indirect Timber Program Expenses**—Included are any costs of a "general administrative" nature, that portion of line management and program support costs that is properly chargeable to the timber program.

Over the years, considerable debate has surrounded the question of whether or not the 25 percent of timber sale receipts that must, by law, be returned to the states and counties for use in supporting local schools and roads—i.e., "payments to states"—should be counted as a timber program cost.¹ Some have argued that, because the original intent of these payments was to substitute for the property taxes that private landowners would pay, they should be treated as a cost. The Forest Service, however, has consistently maintained that the payments are not a program cost, but a redistribution of income that occurs outside the agency's normal financial activity.

¹ Payments were originally authorized through legislation enacted on May 23, 1908. (Ch. 192, 35 Stat. 251, as amended; 16 U.S.C. 500, 16 U.S.C. 553, 31 U.S.C. 534)

Congressional treatment of payments to states for those counties that have been affected by the reduced harvesting needed to ensure Northern spotted owl habitat protection supports this position. Accordingly, while payments to states for FY 1995 are documented in this report, they are not treated as a cost to the timber program.

The financial account, as previously noted, is constructed using accrual accounting principles. To arrive at a better match between annual timber sale revenues and timber-related costs (both current costs and those of an investment nature), expenditures that will benefit future as well as current timber sales are placed in one of three cost pools. The amount of each pool's balance that is "written off" in any given year is determined using pre-established formulas. The functioning of these pools—called the sale activity, growth activity, and depreciation pools—was explained when reviewing the overall structure of TSPIRS.

In discussing the FY 1995 financial account, results will be presented in three parts. First, the national statement of revenues and expenses will be examined; this statement pertains to the national forest timber sales program in its entirety. Next, the financial performance of the three components that make up the overall timber sales program will be scrutinized. Last, certain key unit cost and revenue trends will be highlighted.

National Statement of Revenues and Expenses

The national statement of revenues and expenses for FY 1995, Table (5), shows that the harvest of 3.87 billion board feet (BBF) of national forest timber produced a gross revenue of just under \$695.7 million. The combined direct and indirect costs of operat-

Table (5)—National Statement of Timber Sale Revenues and Expenses for FY 1995.

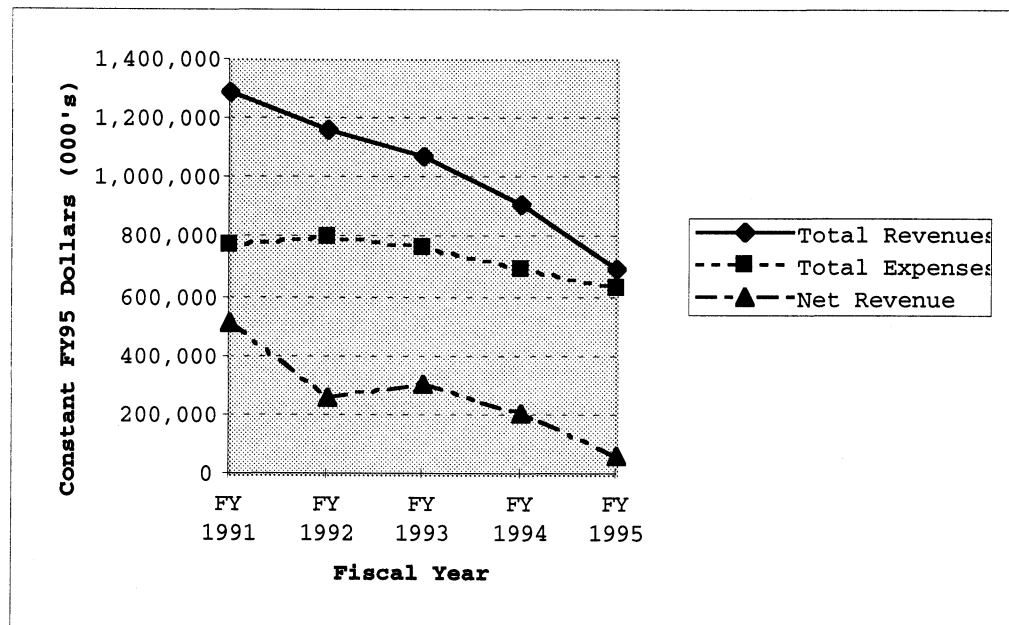
Account Description	Subtotals	Totals
		(000's of dollars)
Revenues		
Timber Sale Receipts	615,084	
Purchaser Road Credits	49,273	
Associated Charges	30,484	
Interest and Penalties	812	
Total Revenues		695,653
Expenses		
Direct Expenses		
Timber Sale	459,558	
Timber Program	84,298	
Total Direct Expenses	543,856	
Indirect Expenses		
Timber Sale	8,174	
Timber Program	81,170	
Total Indirect Expenses	89,344	
Total Expenses		633,200
Net Revenue (before extraord. losses)		62,453
Extraordinary Losses		3,519
Net Revenue (after extraord. losses)		58,934

ing the program were \$633.2 million, resulting in a net revenue, before extraordinary losses, of just under \$62.5 million. Extraordinary losses during the year were \$3.5 million, thus yielding a final net revenue of \$58.9 million.² Regions with positive financial account balances were: R02 (Rocky Mountain), R05 (Pacific Southwest), R06 (Pacific Northwest), R08 (Southern), and R09 (Eastern). (See Appendix A.)

As a result of the timber revenues earned in FY 1995, \$256.7 million was returned to the States and counties under the provisions of the 25 percent receipt-sharing program mentioned earlier. As noted at that time, these payments are, by law, used to benefit local schools and roads.

Over the last 5 years, as the size of the Forest Service's timber sales program has shrunk, both timber-related revenues and expenses have decreased, but revenues have fallen more rapidly than expenses, causing net revenue to decline over time. (See Figure 3.) Net revenue in FY 1995, in constant dollar terms, was only 28 percent of what it was in FY 1994, and just 11 percent of what it was 5 years ago in FY 1991.

Figure (3)—Trends in Timber Sale Revenues, Expenses, and Net Revenues.^{/1}



^{/1} Prepared using data from previous Timber Sale Program Annual Reports.

The factors that underlie the trends shown in Figure (3) are many, and they run the gamut from relatively obvious to extremely complex. Concerning the downward trend in total revenues, the most important factor shaping this trend has been the steady decline in the volume of timber being harvested off the national forests. Of course, in any given year, the prices that can be charged for stumpage can either moderate or aggravate the effect of declining sales volume, and in FY 1995 they worked to aggravate the problem. Last year, weakened end product markets caused average stumpage prices to decrease, in large part the reason why the net revenue resulting from national forest timber sales was substantially less than in previous years.

² An extraordinary loss, as explained in the glossary, is a loss that is unusual and infrequent in occurrence. The only extraordinary loss claimed in FY 1995 was on the Modoc National Forest in Region 5, the result of heavy mortality caused by prolonged drought.

Regarding the trend in total expenses, while it too has been downward, at least since FY 1992, the rate of decrease has not been as rapid as with revenues. Understanding why this has been the case is the other key to understanding why the profitability of the national forest timber sales program has been declining. Unfortunately, there is no simple explanation. Many factors are involved, and it is not always clear how they have operated in relation to one another to influence costs. During the last few years, the Forest Service has completed two major studies that looked at efficiency in the timber program and resultant costs. Those who desire to know more about the complexities of this issue should consult the study reports that were produced at the close of these projects.³ For present purposes, a few relevant observations are offered below:

- The decline in the size of the timber program outpaced the Forest Service's ability to make commensurate reductions in the size of its timber organization. Thus, for a period of time, the agency was staffed to deliver a larger program than it was actually being called upon to deliver, and this adversely affected costs. Over the last few years, the agency has successfully reduced the size of its timber organization; indeed, it has been so successful that when the Emergency Salvage Timber Sales Program was enacted as part of the FY 1995 Recissions Act (Public Law 104-19), there was some concern about its ability to carry out the mandates of the legislation.
- There are certain fixed costs associated with conducting the timber program—e.g., expenses associated with the depreciation of existing facilities and roads, and with general program administration. As the program has decreased in size, these costs have not changed commensurately. Additionally, the studies mentioned above indicate there are important “economies of scale” associated with various aspects of the timber program—e.g., sale preparation, harvest administration, reforestation, and timber stand improvement. The existence of such scale economies means that the unit costs of conducting these activities tend to decrease as the scale at which they are conducted increases. In recent years, of course, just the opposite has been the case—the size of the timber program has been shrinking. The result has been that the unit costs of performing some activities have actually tended to increase.
- The Forest Service has sought, and continues to seek, ways to improve the efficiency of its timber program operations, and to reduce unit costs; however, some key cost drivers can only be indirectly influenced by the agency. One is the rigorous standards under which the timber program is conducted, and their cumulative impact on program efficiency. Here, as was the case with the Memorandum of Agreement signed by several administrative heads following passage of the emergency timber salvage program discussed earlier, the Forest Service can work with other Federal agencies to ensure smooth working relationships -- but applicable legal requirements must still be met. Another factor is the public's differing views as to what the management priorities on the national forests should be, and the difficulties this creates in terms of securing public support for some management decisions -- including decisions regarding proposed timber sales. Here the Forest

³ The study reports being referred to are: (1) USDA Forest Service, 1993, *Timber Cost Efficiency Study—Final Report*, Washington, DC, 140 p.; and (2) Liggett C. et al.; 1995, *Timber Program Issues: A Technical Examination of Policy Options*, USDA Forest Service, Washington, DC, 301 pp.

⁴ The USDA and the GAO have both recently been studying the framework of laws under which the national forests are managed. These investigations have sought to: (1) identify any inconsistencies between laws and (2) assess how, in the aggregate, existing statutory requirements are affecting agency operations. Additionally, Congress has been conducting oversight hearings of the Forest Service that have, to some degree, also looked at the framework of laws under which the agency operates.

Service can strive to work cooperatively with all the concerned constituencies and to build public trust -- but in the last analysis not every resource use can be accommodated on every acre of land at the same time, and consequently it is not unusual for some groups to disagree with certain proposed actions. For several years the agency was able to mitigate the affect of these and other factors on timber program costs by drawing upon its so-called "shelf" or "pipeline volume -- i.e., sales volume prepared in preceding years. Eventually, however, this cushion was exhausted and the influence of these factors on program costs could no longer be avoided.

Revenues and Expenses by Program Component

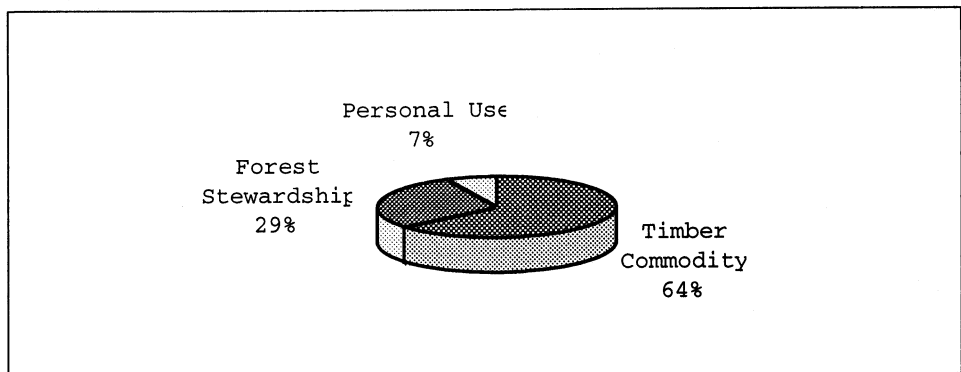
In developing the Timber Sale Program Annual Report, the Forest Service began differentiating sales according to purpose in FY 1993. This action was taken for essentially two reasons. The first rationale was to reflect more accurately the reasons why national forest timber is sold and harvested and to provide a means of portraying the revenues and expenses associated with each class of sales. The second rationale was to help clarify the dimensions of the below-cost timber sale controversy. In this regard, some have argued that sales made to help meet the nation's demand for wood should be held to a higher financial standard than sales made to accomplish other management objectives such as creation of habitat favorable to certain species of wildlife, or providing firewood, Christmas trees, and other miscellaneous forest products to individuals for their personal use.

The three classes of timber sales that TSPIRS now recognizes are:

- **Timber Commodity**—This group includes sales made primarily to supply timber in response to society's demand for wood.
- **Forest Stewardship**—This group includes sales made primarily to help achieve desired ecological conditions and/or attain any nontimber resource objectives that require manipulating the existing vegetation.
- **Personal Use**—This group includes sales made primarily to supply firewood, Christmas trees, and other miscellaneous forest products to individuals for their own use.

In FY 1995, timber commodity purpose sales accounted for 64 percent of the total volume harvested off national forest system lands (2,477 MMBF), forest stewardship purpose sales 29 percent (1,122 MMBF), and personal use purpose sales 7 percent (266 MMBF). (See Figure 4.) While these proportions have not changed greatly since the different program components were first recognized, there have been some shifts. Timber commodity purpose sales were 71 percent of total harvest volume in FY 1993 as opposed to 64 percent now -- a drop of 7 percent; forest stewardship purpose sales were 24 percent of total harvest volume in FY 1993 as opposed to 29 percent now -- a gain of 5 percent; and personal use purpose sales were 5 percent of total harvest volume in FY 1993 as opposed to 7 percent now -- a gain of 2 percent.

Figure (4)—Proportions of FY 1995 Timber Harvest Falling Into Different Program Components.



Timber Commodity Component

The financial account for the timber commodity program component, Table (6), shows that the harvest of 2,477 MMBF produced a gross revenue of just over \$546.1 million. The combined direct and indirect costs of operating this component were \$418.9 million, resulting in a net revenue, before extraordinary losses, of just over \$127.2 million. Extraordinary losses for the year were \$1.1 million, yielding a final net revenue of \$126.1 million. Regions that had positive financial account balances for this program component in FY 1995 were: R01 (Northern), R02 (Rocky Mountain), R04 (Intermountain), R05 (Pacific Southwest), R06 (Pacific Northwest), R08 (Southern), and R09 (Eastern). (See Appendix B.) Fifty-five forests had positive account balances for this program component. These forests accounted for 82 percent of the total volume harvested for timber commodity purposes. (See Appendix B)

Table (6)—Statement of Timber Sale Revenues and Expenses for Timber Commodity Program Component.

Account Description	Subtotals	Totals
		(000's of dollars)
Revenues		
Timber Sale Receipts	482,136	
Purchaser Road Credits	43,028	
Associated Charges	20,350	
Interest and Penalties	612	
Total Revenues		546,126
Expenses		
Direct Expenses		
Timber Sale	306,893	
Timber Program	55,987	
Total Direct Expenses	362,880	
Indirect Expenses		
Timber Sale	6,434	
Timber Program	49,569	
Total Indirect Expenses	56,003	
Total Expenses		418,883
Net Revenue (before extraord. losses)		127,243
Extraordinary Losses		1,156
Net Revenue (after extraord. losses)		126,087

Forest Stewardship
Component

The financial account for the forest stewardship program component, Table (7), shows that the harvest of 1,122 MMBF produced a gross revenue of just under \$144.7 million. The combined direct and indirect costs of operating this component were \$174.4 million, resulting in a net revenue, before extraordinary losses, of just under -\$30.1 million. Extraordinary losses for the year were \$2.4 million, thus yielding a final net revenue of -\$32.4 million. Regions that had positive financial account balances for this program component in FY 1995 were: R02 (Rocky Mountain), R04 (Intermountain), and R08 (Southern). (See Appendix B.) Thirty forests had positive account balances for this program component. These forests accounted for 53 percent of the total volume harvested for forest stewardship purposes. (See Appendix B.)

Table (7)—Statement of Timber Sale Revenues and Expenses for Forest Stewardship Program Component.

Account Description	Subtotals	Totals
(000's of dollars)		
Revenues		
Timber Sale Receipts	128,714	
Purchaser Road Credits	6,245	
Associated Charges	9,497	
Interest and Penalties	200	
Total Revenues		144,656
Expenses		
Direct Expenses		
Timber Sale	122,628	
Timber Program	28,313	
Total Direct Expenses	150,941	
Indirect Expenses		
Timber Sale	1,185	
Timber Program	22,590	
Total Indirect Expenses	23,775	
Total Expenses		174,716
Net Revenue (before extraord. losses)		- 30,060
Extraordinary Losses		2,363
Net Revenue (after extraord. losses)		-32,423

Personal Use Component

The financial account for the personal use program component, Table (8), shows that the harvest of 266 MMBF produced a gross revenue of just under \$4.9 million. The combined direct and indirect costs of operating this component were \$39.6 million, resulting in a net revenue, before extraordinary losses, of just over -\$34.7 million. Since this program component experienced no extraordinary losses during the year, the final net revenue was also just over -\$34.7 million. In FY 1995, no region had a positive financial account balance for this program component. (See Appendix B.) Only three forests, all in Region 09, had positive account balances for this program component. These forests accounted for less than 1 percent of the total volume harvested for personal use purposes. (See Appendix B.)

Table (8)—Statement of Timber Sale Revenues and Expenses for Personal Use Program Component.

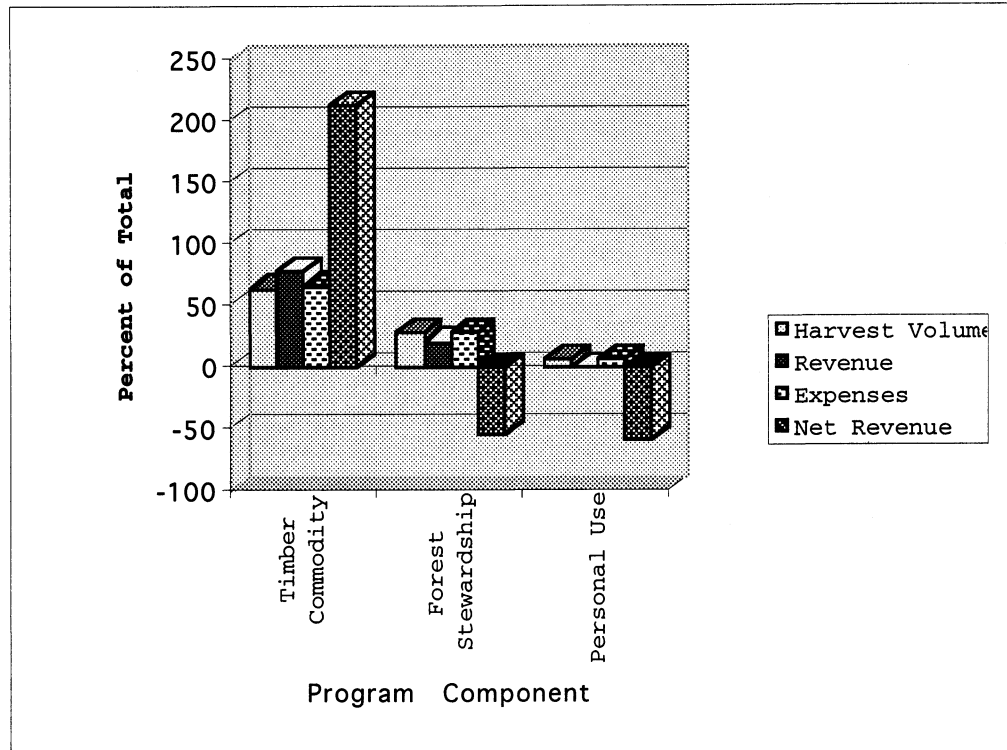
Account Description	Subtotals	Totals
(000's of dollars)		
Revenues		
Timber Sale Receipts	4,234	
Purchaser Road Credits	1	
Associated Charges	637	
Interest and Penalties	1	
Total Revenues		4,873
Expenses		
Direct Expenses		
Timber Sale	30,037	
Timber Program	0	
Total Direct Expenses	30,037	
Indirect Expenses		
Timber Sale	554	
Timber Program	9,011	
Total Indirect Expenses	9,565	
Total Expenses		39,602
Net Revenue (before extraord. losses)		- 34,729
Extraordinary Losses		0
Net Revenue (after extraord. losses)		- 34,729

Comparison of Component Performance

Figure (5) provides a side-by-side comparison of the three program components in terms of the percentage that each represents of: (1) total harvest volume, (2) total revenues earned, (3) total expenses incurred, and (4) total net revenue. As noted earlier, the timber commodity component accounted for 64 percent of total harvest volume, the forest stewardship component 29 percent, and the personal use component 7 percent. Concerning the total revenues raised, 79 percent came from the timber commodity component, 21 percent from the forest stewardship component, and only 1 percent from the personal use component. In terms of the total expenses incurred, the figure shows that 66 percent were attributable to the timber commodity component, 28 percent to the forest stewardship component, and 6 percent to the personal use component.⁵ Finally, considering the net revenues produced, the figure indicates that the timber commodity component actually generated a net revenue that was more than two times as large as the net revenue earned for the program as a whole, but that this amount was diminished by the operating losses experienced in the other program components.

⁵ The similarity in the distributions of harvest volume and program costs is not a coincidence, but a reflection of the way TSPIRS allocates expenditures among the program components. Except for harvest administration and certain other costs largely inapplicable to personal use sales—e.g., road design and construction, and reforestation—costs are assigned to each program component based on the proportion of total harvest volume that each component accounts for.

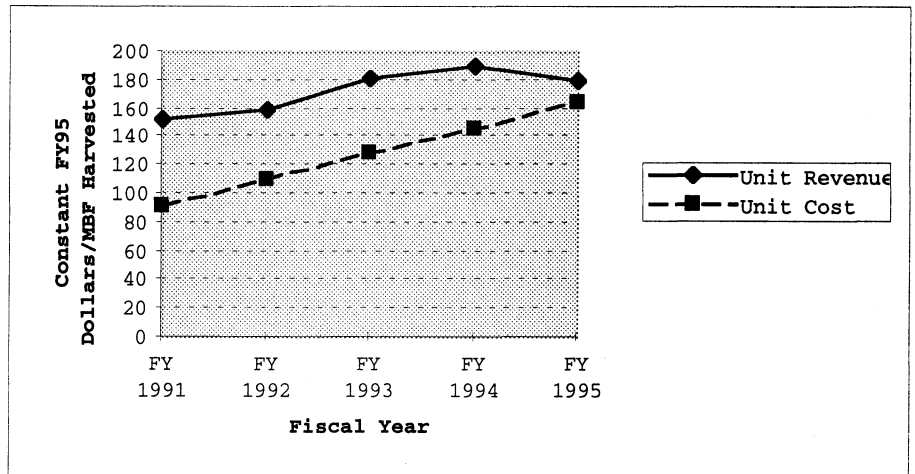
Figure (5)—Comparison of Timber Program Components in Terms of Selected Performance Indicators, FY 1995.



Unit Revenue and Cost Trends

Figure (6) shows the 5-year trend in unit revenues and costs associated with national forest timber sales; the figures were computed by dividing the total receipts and expenditures for each year, expressed in terms of constant FY 1995 dollars, by the total volume harvested. The illustration indicates that, with the exception of FY 1995, when unit revenues fell from \$189.44 per MBF to \$179.94 per MBF (a decline of 5 percent), both unit revenues and costs have been increasing over time. Unit costs, however, have been rising more rapidly than unit revenues, and this has caused net revenue per MBF to fall. Between FY 1991 and FY 1995, net revenue per MBF of timber harvested dropped from \$60.81 per MBF to \$16.15 per MBF, a decline of 73 percent. More than a third of this reduction, however, occurred in just the last year. Some of the factors that have been contributing to the rise in unit cost -- e.g., the need to spread fixed costs over fewer units of output -- have already been discussed. As regards the trend in unit revenue, the rise observed between FY 1992 and FY 1994 was largely the result of two things: (1) a relatively strong demand for wood products, and (2) the tight supply situation caused by smaller federal timber harvests. In FY 1995, U.S., Canadian, and other offshore markets weakened -- and as a consequence, stumpage prices dropped.

Figure (6)—Trends in Timber Sale Program Unit Revenues and Costs.



HIGHLIGHTS FROM THE FY 1995 ECONOMIC ACCOUNT

This section of the report highlights important findings from the “Economic Account” of TSPIRS. The focus is on examining what the economic account shows from a national perspective, but some regional and forest-level data are discussed. More detailed information pertaining to specific regions and forests are presented in Appendix C.

What is the Economic Account?

The economic account displays the long-term benefits and costs expected to result from a given year's timber-harvesting activities. The account's information complements the data in the financial account in three ways:

- by considering future effects, not just immediate effects;
- by recognizing effects on all resource values, not just timber-related effects; and
- by examining “economic” effects, not just “financial” effects.

All of the preceding differences merit brief clarification. Concerning the first distinction, the idea is that the financial account uses a single year as its frame of reference—i.e., the year during which the timber-harvesting operations being evaluated were actually conducted—while the economic account considers a timeframe that is infinite in length. Concerning the second distinction, the idea is that the financial account documents only timber program effects, while the economic account considers how timber-harvesting affects all resource programs—i.e., recreation, wildlife, fisheries, grazing, soils, and water. Finally, concerning the third distinction, the idea is that the financial account examines only actual receipts and expenditures, while the economic account, where appropriate, uses state-of-the-art, nonmarket analysis techniques to quantify relevant resource effects that cannot be evaluated by other means.

The economic account is constructed by performing what is called a “with-and-without” analysis. Initially, relevant resource effects are estimated under the assumption that a particular year's timber-harvesting operations are indeed conducted. Next, these same resource effects are estimated using the assumption that no timber-harvesting occurred. Last, the marginal or incremental output changes attributable to timber harvesting are evaluated. As alluded to above, these output changes may be immediate or delayed (i.e., experienced now or experienced later). Additionally, the changes may be either positive (e.g., increased recreation and decreased sedimentation) or negative (e.g., decreased recreation and increased sedimentation). Once the relevant output effects have been expressed in physical terms—e.g., animal unit months (AUM's) in the case of grazing, or visitor days (RVD's) in the case of recreation—they are re-expressed as monetary equivalents. The unit values employed to make these conversions are taken from the best available information sources, which may be site-specific research studies, values used in RPA planning, or values set forth in forest plans.

To facilitate making direct comparisons between monetary values occurring at different points in time, the economic account discounts the values of all anticipated output changes, positive as well as negative, back to the desired base year, using a 4 percent real rate of interest. The present value of the negative output changes is then deducted from the present value of the positive output changes to determine the present value of the benefits. As a last step, the present value of any costs, including road costs, that will have to be incurred to realize the projected benefits is subtracted from the present value of the benefits themselves to derive two “present net value” (PNV)

figures—one that considers timber resource effects only, and one that considers effects on all resources, including timber.

Conceptually, when the PNV considering all resource effects is positive, it indicates that, at the assumed rate of interest, the timber-harvesting investments that were made during the year in question were economically justified, because the present value of the expected long-term benefits exceeded the present value of the expected long-term costs. This fact illustrates one of the complexities of the below-cost sale controversy, namely, that of selecting the criteria by which to determine if a below-cost situation exists. It is not uncommon for forests to have a negative net revenue in the financial account of TSPIRS and yet have a positive PNV in the economic account.

Economic Account Results

The economic account of TSPIRS indicates that, for FY 1995, from a nationwide perspective and considering all resource effects, the harvesting of national forest timber generated positive net benefits having an aggregate present value of \$521.9 million. (See Table 9.) Some \$472.0 million, or 90 percent of this amount, was the result of the effects of timber harvesting on the timber resource itself; the remaining \$49.9 million, or 10 percent, was due to the estimated effects of timber harvesting on all other resource areas.

Table (9)—National Summary of TSPIRS Economic Account for FY 1995.

Description of Impact Indicator	Subtotals	Totals
-- (000's FY95 Dollars) --		
Present Value of Benefits		
Positive Effects		
Timber	1,023,721	
Other Resources	66,272	
Total Positive Effects		1,089,993
Negative Effects		
Timber	3	
Other Resources	3,508	
Total Negative Effects		3,511
Net Present Value of Benefits ^{/1}		
Timber	1,023,718	
Other Resources	62,764	
Total Net Present Value of Benefits		1,086,482
Present Value of Costs		
Timber	452,306	
Other Resources	12,865	
Roads	99,439	
Total Present Value of Costs		564,610
Present Net Values (PNV's)		
Timber Only ^{/2}		471,973
All Resources (including timber)		521,872

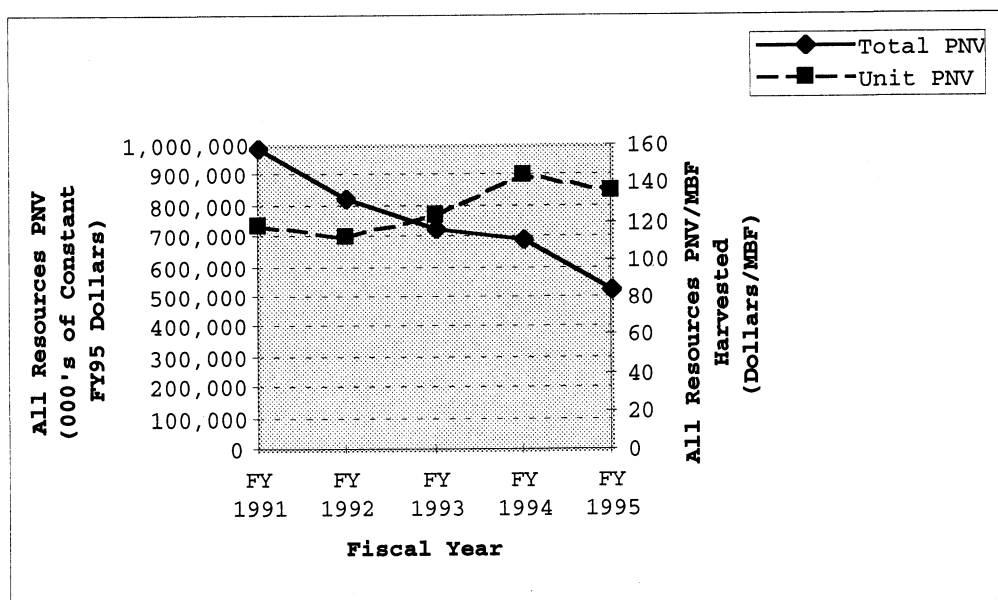
^{/1} Positive effects minus negative effects.

^{/2} Includes the deduction of road costs.

For FY 1995, the economic account, considering all resource effects, was positive in every administrative region except Region 10 (Alaska). The number of forests that had positive economic account balances, again considering all resource effects, was 87, which represents 84 percent of the forests for which economic accounts were developed.¹ Additional details about specific regions and forests can be found in Appendix C.

From a national perspective, as the size of the national forest timber sale program has declined in recent years, the present net value of the long-term resource effects triggered by timber harvesting (the PNV for all resources) has also declined. As figure (7) shows, this decline, when measured in terms of constant FY 1995 dollars, has been from roughly \$995 million in FY 1991 to approximately \$522 million in FY 1995, a drop of around 47 percent. In contrast to this downward trend, the PNV per MBF of timber harvested, while it declined somewhat in FY 1995, has tended to increase since FY 1992. This increase, once again measured in terms of constant FY 1995 dollars, has been from just under \$117 per MBF in FY 1991 to just under \$135 per MBF in FY 1995, a rise of about 15 percent. (See figure 7.) If one accepts the premise that the PNV generated per MBF of timber harvested is a "qualitative indicator" of how wisely timber harvesting is being used as a management tool for achieving diverse resource objectives, then the upward trend noted above suggests that the agency's field application of timber harvesting has been improving over time. This finding would be consistent with the intent of ecosystem management, but it is too early to tell whether or not a cause-effect relationship exists. Additionally, it is important to remember that not all relevant resource effects are recognized in the Economic Account's PNV. Effects not expressible in dollar terms -- e.g., the effects of timber harvesting on visual amenities -- are not considered in the analysis.

Figure (7)—Trends in the PNV's Associated With National Forest Timber Harvest Activities.^{/1}



^{/1} Prepared using data from past Timber Sale Program Annual Reports.

¹ Some forests did not develop an economic account in FY 1995, either because no timber was harvested or they were unable to complete the required analysis in time for this report. (See Appendix C.)

HIGHLIGHTS FROM THE FY 1995 EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT

This section of the report highlights important findings from the "Employment, Income, and Program Level Account" of TSPIRS. Consistent with the stance taken in examining the other accounts, documentation of national-level findings is stressed, but some regional figures are presented and discussed. More detailed information pertaining to specific regions and forests is presented in Appendix D.

Purpose of the Employment, Income, and Program Level Account

This account, as previously noted, displays the employment, income, and Federal income tax benefits attributable to a given year's timber-harvesting activities and documents certain key timber program accomplishments. Like the financial account, its frame of reference is a single year, this being the year in which the harvesting operations being reported upon were actually conducted. Despite this similarity, however, the information contained in the account complements the data presented in the other accounts of TSPIRS in two ways:

- by recognizing certain important social and economic impacts not captured in the other accounts; and
- by providing a more complete description of what is really accomplished with timber program expenditures.

Because of these differences, inclusion of the account strengthens TSPIRS and enables the reporting system, in the aggregate, to portray more fully the "net public benefit" that results from each year's national forest timber program.

The employment and income figures shown in the account are developed using IMPLAN or another suitable input-output model, and the implied Federal income tax changes are computed as a percentage of the estimated income effects. While the last measure requires no explanation, some clarification of what the other measures represent seems appropriate.

The account's employment figures indicate not only the "direct" employment attributable to the national forest timber program (e.g., employment in the harvesting and primary wood-using industries) but also any relevant "secondary" employment effects—e.g., increased employment in heavy equipment manufacturing that results because the harvesting and wood-using industries are among the former's customers and at least part of their demand for heavy equipment is occasioned by the national forest timber that they process. Additionally, they depict the average number of full- and part-time employees using National Income and Product Account conventions.

The account's income figures indicate what is called "total regional factor income," which consists of essentially three items:

- **Employee Compensation**—This part includes wages and salaries, and supplements to wages and salaries (e.g., employer contributions to employee health benefit and retirement plans).
- **Proprietor's Income**—This part includes the income of sole proprietorships, partnerships, and tax-exempt cooperatives.

- **Other Factor Income**—This part includes such things as rental income, interest and dividend earnings, and corporate profits.

The program accomplishments that are reported in the account, as noted above, include more than the three measures normally stressed—i.e., volume offered, volume sold and awarded, and volume harvested. Specifically, the account also presents data on: the area of land impacted by harvesting activities; the volume of free-use firewood produced; the number of Christmas trees cut; the value of other “non convertible products” produced (e.g., cones, boughs, and ferns); the area of land regenerated through planting, seeding, or by natural means; the area of land on which timber stand improvement activities were conducted (e.g., release, weeding, pruning, and precommercial thinning); and the mileage of roads constructed and/or reconstructed using either appropriated moneys or purchaser road credits.

Employment, Income, and Program Level Account Results

This discussion of what the Employment, Income, and Program Level Account shows for FY 1995 will be presented in three parts. First, the employment effects of the year’s timber-harvesting activities will be examined. Second, the program’s income and Federal income tax implications will be explored. Last, all relevant program accomplishments will be documented.

Employment Effects

The account shows that, nationwide, 63,623 jobs were supported by the national forest timber sale program in FY 1995. The number of jobs being supported was highest in Region 1 (Northern, 14,020 jobs) and lowest in Region 3 (Southwestern, 1,535 jobs). (See Table 10.) Data concerning individual forests are available in Appendix D.

If the number of jobs supported is divided by the volume of timber harvested during the year (3,866 MMBF), the result indicates that, from the national perspective, an average of 16.5 jobs were generated for every one MMBF of NFS timber cut.

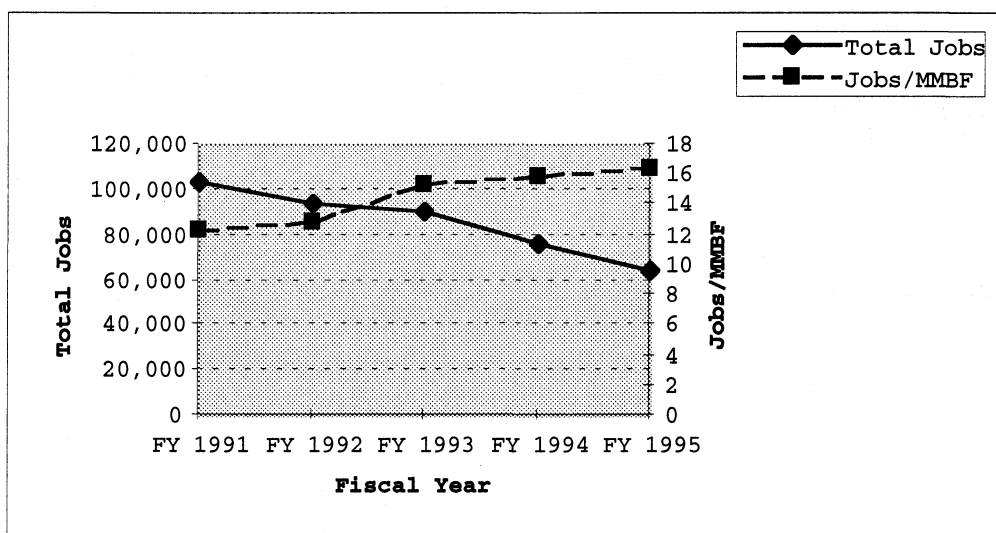
Table (10)—Number of Jobs Supported by the National Forest Timber Sale Program in FY 1995, by Region.

Region	Jobs
	-- (no.) --
R01 - Northern	14,020
R02 - Rocky Mountain	3,248
R03 - Southwestern	1,535
R04 - Intermountain	4,275
R05 - Pacific Southwest	4,930
R06 - Pacific Northwest	12,501
R08 - Southern	13,854
R09 - Eastern	7,440
R10 - Alaska	1,820
Total	63,623

As the size of the Forest Service’s timber sales program has decreased over time, the total number of jobs attributable to the program has also dropped. Specifically, supported employment has fallen from 103,151 jobs in FY 1991 to 63,623 jobs in FY 1995, a decrease of 38 percent. (See Figure 8) This reduction in total employment has occurred even though the number of jobs supported per MMBF of timber cut has

actually increased over the same period. (See Figure 8). The number of jobs supported per MMBF reflects three things: (1) the ratio of sawtimber to pulpwood in the harvest mix -- other things being equal, more sawtimber supports more jobs; (2) the value of the products being sold -- other things being equal, higher value products support more jobs; and (3) the amount of economic activity in the local areas where harvesting occurs -- other things being equal, greater economic activity supports more jobs. As discussed later in this report, declines in the level of employment associated with the national forest timber sales program have to some degree been mitigated by increased harvesting from private forest lands.

Figure (8) Trends in the Level of Employment Associated with the National Forest Timber Harvest Activities.



^{/1} Prepared using data from previous Timber Sale Program Annual Reports

Income and Federal Income Tax Effects

Concerning the income and Federal income tax implications of the FY 1995 national forest timber sales program, the Employment, Income, and Program Level Account indicates that, for the nation as a whole, the former was \$2.2 billion while the latter was \$336.8 million, implying an average tax rate of 15 percent. The figures for specific regions are as shown in Table (11). Forest-level data are presented in Appendix D.

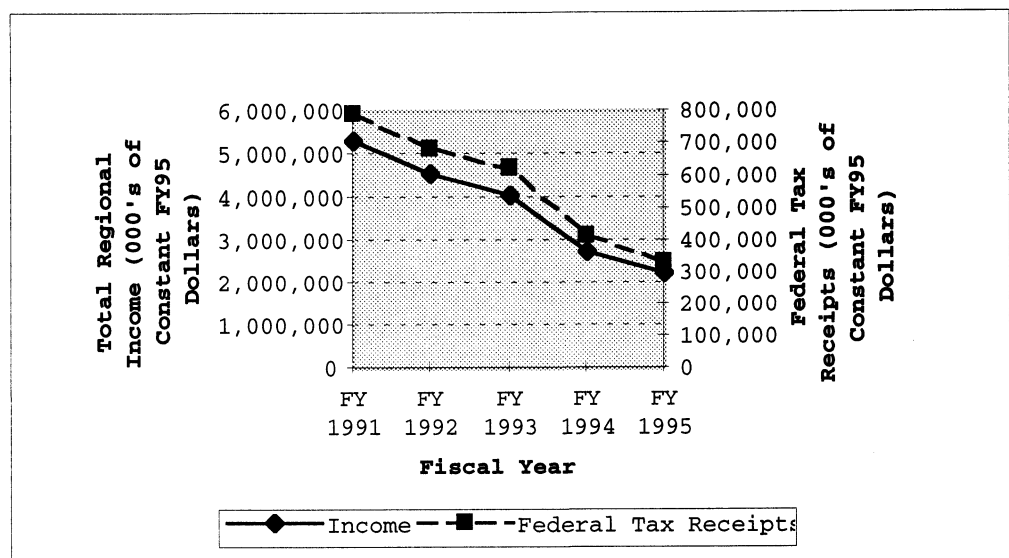
Table (11)—Income and Federal Tax Revenues Resulting from National Forest Timber Sales in FY 1995, by Region.

Region	Income	Federal Tax
---- (000's of Dollars) ----		
R01 - Northern	421,330	63,197
R02 - Rocky Mountain	74,221	11,134
R03 - Southwestern	42,900	6,434
R04 - Intermountain	187,050	28,057
R05 - Pacific Southwest	226,780	34,020
R06 - Pacific Northwest	366,106	54,917
R08 - Southern	424,893	63,736
R09 - Eastern	401,703	60,229
R10 - Alaska	79,576	15,120
Totals	2,224,559	336,844

As the size of the Forest Service's timber sales program has declined, so have the program's income and Federal income tax consequences. (See Figure 9.) Over the last 5 years (FY 1991-1995), the total income attributable to the program has fallen from \$5.3 to \$2.2 billion in terms of constant FY 1995 dollars, a decrease of 57 percent. Because of the direct link between income and Federal income tax receipts, the latter's decline has been just as dramatic in percentage terms. In terms of constant FY 1995 dollars, Federal tax receipts fell from \$749.4 million in FY 1991 to \$336.8 million in FY 1995. (See Figure 9.)

It should be noted that while the levels of employment, income, and federal income tax receipts associated with the harvesting and processing of national forest timber have, as noted above, been decreasing as the size of the national forest timber sales program has fallen in recent years, the possibility exists that the overall net effect on these variables has been lessened somewhat by increased harvesting from private forest lands. As mentioned earlier, the 1993 Timber Assessment identified several potential market responses to lower federal timber harvests. These included: (1) increased harvesting off private forest lands, especially in the South; and (2) increased imports, especially from Canada. To the extent that market adjustments have been made through increased harvesting off private forest lands in the U.S., domestic jobs, income, and tax receipts will have been preserved despite declines in federal timber harvesting. However, to the extent that market adjustments have been made through increased imports, there will have been a net loss of jobs to the U.S. economy, and regional incomes and federal tax receipts will also have been adversely affected. While no attempt is made here to estimate what the actual net effect of these market adjustments has been, it is worth noting that the available evidence suggests both mechanisms have played a role in offsetting the falloff in federal harvests.

Figure (9)—Trends in the Income and Federal Tax Receipts Associated With National Forest Timber Harvest Activities.^{/1}



^{/1} Prepared using data from previous Timber Sale Program Annual Reports.

Program Accomplishments

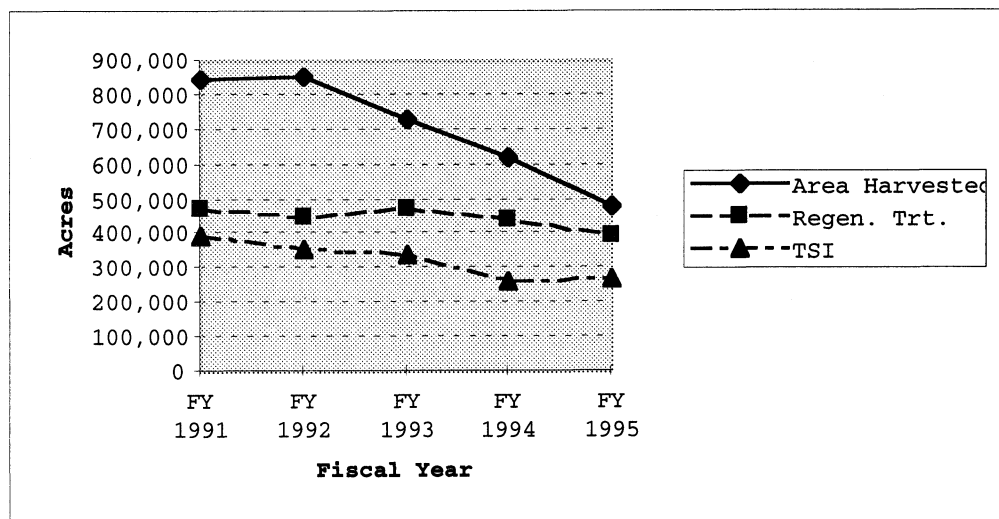
A national summary of the timber program's major accomplishments during FY 1995 is presented in Table (12). Detailed information concerning the accomplishments of specific regions and forests is provided in Appendix D.

In interpreting Table (12), please keep in mind that much of the information was extracted from various national databases that the Forest Service maintains. Every year a few forests are unable to get all their newest information incorporated in these databases before the information needed for reporting purposes is extracted. Because of this situation, although the omissions are eventually corrected, the possibility arises that specific forests will have different, and generally more accurate, end-of-year accomplishment measure values than those included in national reports such as this one.

As was noted earlier in this report, although the volume of timber offered in FY 1995 was up slightly from FY 1994, in general, volume offered, volume sold and awarded, and volume harvested have all declined substantially from what they were during much of the last two decades. The many factors that have directly contributed to this trend were discussed in the chapter entitled "Overview of the FY 1995 Timber Sales Program." On a more fundamental level, one could argue that the decrease in timber program size reflects a shift in public priorities about how the national forests should be used.

As the Forest Service's timber sales program has declined in size, so has the area of National Forest System land being harvested each year. (See Figure 10.) This decrease has occurred even though the volume harvested in any given year is largely a function of the amount of timber offered, sold, and awarded in some previous year. It should be recognized that the "area harvested" indicator includes all acres affected by any type of harvesting activity, including partial cutting systems that may remove very few trees per acre. The acres being reforested annually, or receiving some type of timber stand improvement treatment (TSI), have also been declining over time, but not nearly as dramatically as the acres harvested have declined. (See Figure 10.)

Figure (10)—Trends in Area of NFS Land Annually Subject to Harvesting,



^{/1} Prepared using data in previous Timber Sale Program Annual Reports.

Table (12)—Major National Forest Timber Program Accomplishments During FY 1995.

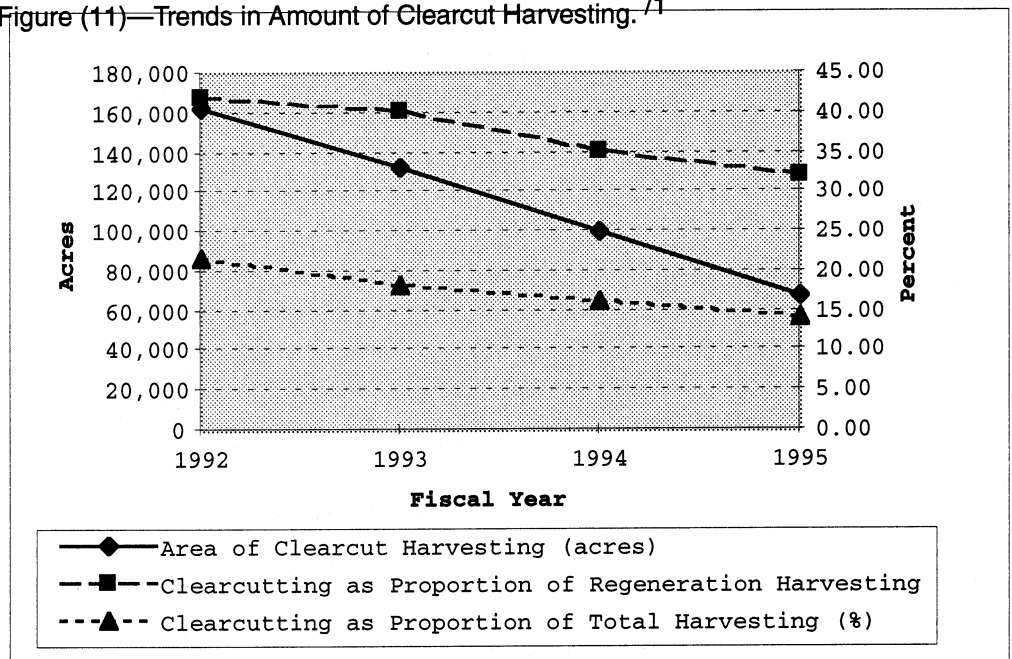
Accomplishment Measure	Level
Timber Information	
Timber Offered for Sale (MMBF)	4,007
Timber Sold and Awarded (MMBF) ^{/1}	2,885
Timber Harvested (MMBF)	
Sawtimber	2,265
Roundwood	1,098
Firewood (commercial and personal use)	300
Other	203
Total	3,866
Total Area Harvested (acres)	479,028
Free Use Firewood Provided (MMBF)	34.7
Nonconvertible Forest Products Removed	
Christmas Trees (number of trees)	253,221
Other (value in thousands of dollars)	1,737
Regeneration Treatments (acres)	392,255
Timber Stand Improvement Treatments (acres)	273,495
Forest Road Information	
Road Construction (miles)	
Appropriated Construction	16
Purchaser Credit Construction	441
Total Construction	456
Road Reconstruction (miles)	
Appropriated Reconstruction	246
Purchaser Credit Reconstruction	1,690
Total Reconstruction	1,937

^{/1} In FY 1995, an additional 593.3 MMBF of timber was cleared through Gate 4 of the timber sale planning, preparation, and administration process, which means the volume was advertised as being available for purchase. Because this occurred too late in the year, however, for bids to be received and opened, and for the sales to be awarded, this volume will show up in the FY 1996 report.

Regeneration, and Timber Stand Improvement Treatments. ^{/1}

Because of the controversy surrounding the use of clearcut harvesting, it is worth noting that in FY 1995 use of this silvicultural practice continued to decline in both absolute and relative terms. Since FY 1992, when the agency elected to de-emphasize clearcutting, the acreage of national forest land being harvested in this manner has dropped from 162,664 to 67,899 acres. (See Figure 11.) Additionally, clearcutting as a proportion of all regeneration harvesting has fallen from 41.9 to 32.3 percent, while clearcutting as a proportion of all harvesting has decreased from 21.5 to 14.2 percent. (See Figure 11.)

Figure (11)—Trends in Amount of Clearcut Harvesting. ^{/1}



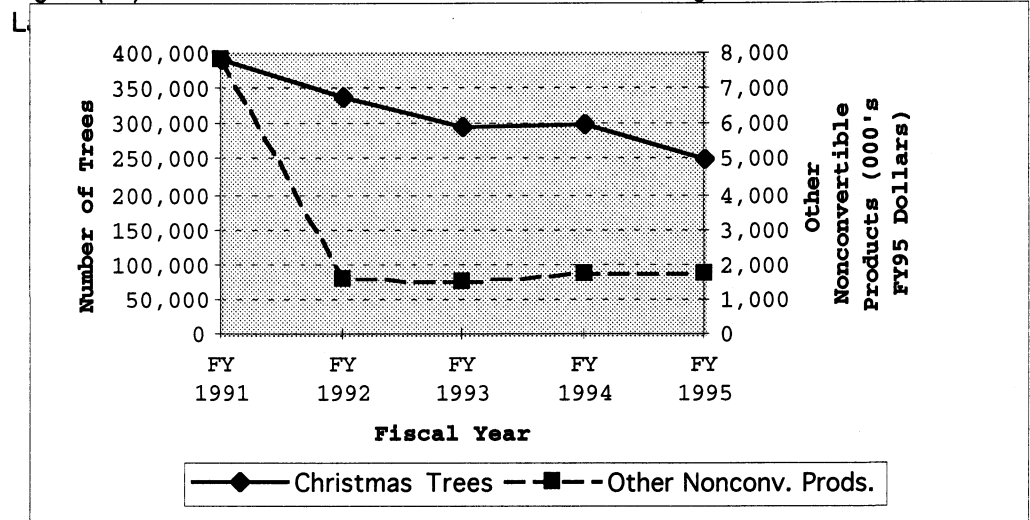
^{/1} Prepared using data in annual TRACS-SILVA reports.

It is likely that restrictions on the use of clearcutting have aggravated the problem of escalating unit costs in the timber program. Partial cutting systems often cost more to prepare, log, and administer, and sometimes necessitate more road construction. At the same time, given that clearcutting is so contentious an issue, use of partial cutting systems might reduce overall program costs if appeals and litigation workloads are significantly diminished as a consequence of using these options.

The volume of "free-use" firewood being provided annually rose between FY 1991 and 1992, dropped markedly between FY 1992 and 1993, and has been relatively stable over the last 3 years. (See Figure 12.) Free-use firewood, as its name implies, is firewood that is given away without charge to individuals for their personal use. Firewood is provided at no charge only when it has been determined to be in the Federal Government's best interest. To illustrate, there may be a pocket of insect- or disease-infested timber on a remote area of some forest that is too small to justify making a salvage sale, and yet managers want to remove the material before the infection spreads. In this case, making the wood available without charge provides an incentive

for people to carry it away at little direct cost to the government.

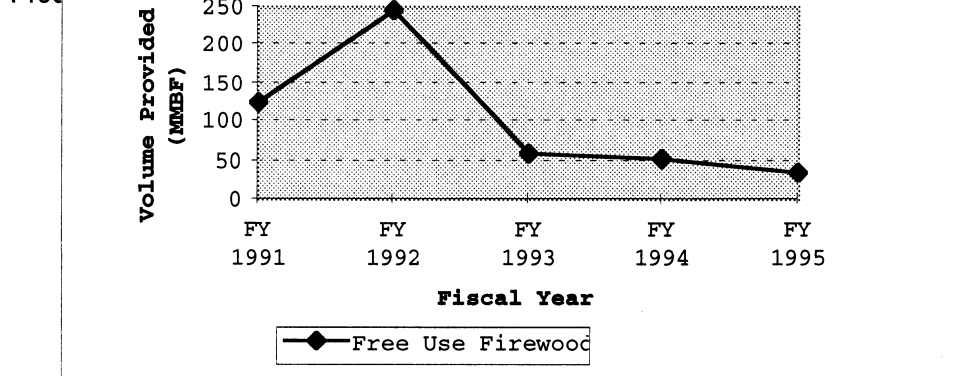
Figure (12)—Trends in Volume of Free-Use Firewood Being Provided Annually off NFS



^{/1} Prepared using data in previous Timber Sale Program Annual Reports.

As figure (13) shows, the number of Christmas trees being harvested off National Forest System lands has been shrinking over time, while the value of other nonconvertible products being provided, measured in terms of constant FY 1995 dollars, has, after dropping sharply between FY 1991 and 1992, been relatively stable since. This latter accomplishment indicator almost certainly understates the actual value of the products (e.g., boughs, cones, nuts, and mushrooms) provided annually off NFS lands. The demand for these types of products has risen greatly in recent years, and the Forest Service is still struggling to ensure that they are properly managed.

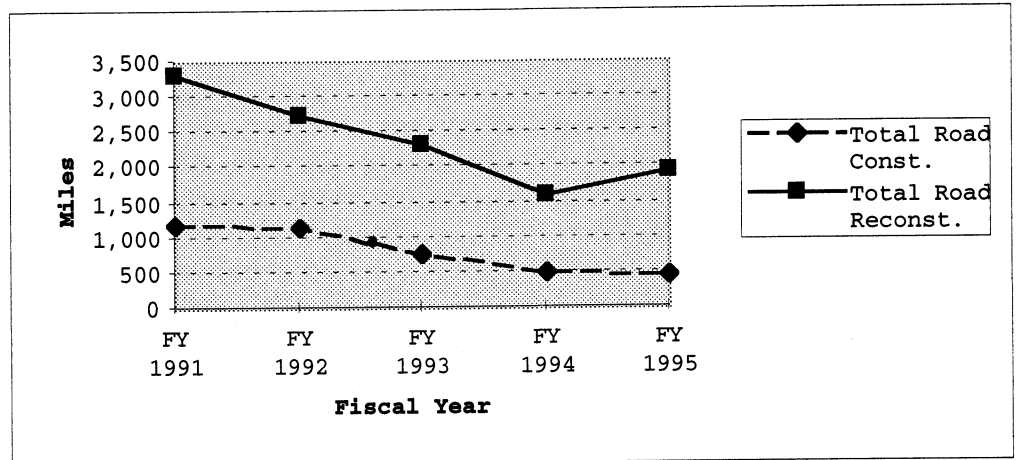
Figure (13)—Trends in Number of Christmas Trees and Value of Other Nonconvertible Products



^{/1} Prepared using data from past Timber Sale Program Annual Reports.

Last, while the total amount of timber-related road reconstruction increased somewhat between FY 1994 and 1995, the trends in both road construction and reconstruction have generally been downward over the last 5 years (See Figure 14.) The proportion of construction and reconstruction being financed through the use of purchaser credits has risen somewhat over time, so that in FY 1995 fully 97 percent of both activities were funded in this manner.

Figure (14)—Trends in the Mileage of Roads Being Constructed or Reconstructed Annually on NFS Lands. ^{/1}



^{/1} Prepared using data from previous Timber Sale Program Annual Reports.

USDA FOREST SERVICE CONTACT

Please contact the Forest Service at the following address if you have questions about this report or desire additional information:

USDA Forest Service
Attn.: Timber Management
P.O. Box 96090
Washington, DC 20090-6090

GLOSSARY

Analysis and Documentation—A category established to track the costs of completing environmental analysis and documentation of timber projects in compliance with the National Environmental Policy Act (NEPA).

Appeals and Litigation—A category established to track the costs of processing administrative appeals, of working on litigation related to timber projects, and of reworking projects to bring them into compliance with pre-existing standards now being better enforced because of appeals or lawsuits, or with changed standards resulting from appeals and legal decisions. Not included are any investments (sunk costs) incurred in connection with proposed timber sales that are started but subsequently abandoned because of an appeal or judicial decision; or any forgone revenues or opportunity costs that are associated with such projects.

BBF—One billion board feet of timber volume. A board foot is a piece of wood 12 inches square and 1 inch thick.

Benefits—Goods and services that result from projects or programs. These goods and services may or may not be exchanged in markets. Timber, forage, and minerals are often said to be “commodity” benefits because they are typically sold to business to produce revenue. Recreation, water, and wildlife are often said to be “noncommodity” benefits because they are typically provided to individuals at little or no cost.

Cost Pool—An accounting mechanism for the collection of expenditure data in like categories; the purpose of pools is to make a better match, for a particular reporting year, between costs against related income. In TSPIRS, there are three types of cost pools that have been designed to conform to generally accepted accounting principles (GAAP). These are:

1.) *Sale Activity Pool*—This pool includes the costs of activities directly related to preparing timber for sale at auction. Funds obligated to these activities in any given year are added to the pool and annual expenses are calculated based on the following formula:

$$\text{Sale Activity Expense} = (\text{PBcy})(V_h/V_h + V_{uc})$$

Where:

PBcy = pool balance in current year

V_h = volume harvested

V_{uc} = Volume under contract

2.) *Growth Activity Pool*—This pool includes the costs of activities related to growing trees over a rotation period (i.e., from reforestation to harvest). These expenses, such as reforestation and timber stand improvement costs, represent investments in the growth of trees. Funds obligated to these activities are added to the pool and annual expenses are calculated based on the following formula:

$$\text{Growth Activity Expense} = (\text{PBcy}) \times (V_h/\text{GSv})$$

Where:

PBcy = pool balance in current year

Vh = volume harvested

GSv = growing stock volume on suitable lands

3.) *Depreciation Pool*—This pool includes expenditures associated with roads and facilities. These types of costs are depreciated over predetermined periods of time that have been set to approximate their anticipated useful lives. Facilities, including buildings, are depreciated over a 30-year useful life. Road design and construction costs are capitalized and depreciated by component. The following schedules are used for each component:

Surfacing—10 years

Culverts—30 years

Bridges—50 years

Road prism costs, including the costs of excavation, are capitalized as a permanent land improvement and are not depreciable (assuming routine maintenance is performed to maintain the road contour). Regional and Washington Office transportation planning costs are expensed on an annual basis.

Ecosystem Management—The use of an ecological approach to achieve the multiple use management of national forests and grasslands by blending the needs of people and environmental values in such a way that national forests and grasslands represent diverse, healthy, productive, and sustainable ecosystems.

Extraordinary Loss—A loss that is both unusual and infrequent in occurrence. Unusual means that the loss was triggered by a highly abnormal event. Infrequent means that the loss was triggered by an event that would not reasonably be expected to occur again in the foreseeable future.

Forest Stewardship Component—That portion of the overall national forest timber sale program composed of sales, or parts of sales, where the primary reason for harvesting timber is to achieve some forest plan stewardship objective that requires vegetative manipulation. Stated another way, it is that portion of the overall program composed of vegetative management projects that, even if timber could not be sold, would nonetheless be undertaken through some other means such as prescribed burning. Timber harvested under this component of the sales program may come off lands classified as either suitable or unsuitable for timber management purposes, and may be obtained through either green or salvage sales. When timber harvesting is used to accomplish a stewardship objective that requires vegetative manipulation, it is generally the least net cost (i.e., cost minus revenue) method of attaining the desired goal. Sales or parts of sales designed primarily to achieve forest stewardship objectives are coded as (FS) in the Timber Sale Accounting System, and the appropriate percent of sale volume is recorded.

General Administration (GA) Costs—The cost of line management and program support that cannot be identified with specific programs. A proportionate amount of a forest's total GA is allocated to the timber program based on the estimated extent to which the program benefits from GA-type activities.

Generally Accepted Accounting Principles (GAAP)—Conventions, rules, and procedures defining accepted accounting practice, including both broad guidelines and detailed procedures developed by the Financial Accounting Standards Board and the Accounting Principles Board of the American Institute of Certified Public Accountants.

Growing Stock—An estimate of the current merchantable volume of timber, in trees 5 or more inches in diameter at breast height, (DBH), that is growing on lands classified as suitable for timber management. In any given year, the current growing stock volume is estimated by adjusting the baseline timber inventory information from the forest plan for any growth, mortality, and removals that have occurred since implementation of the plan. If more recent inventory information is available for the suitable land base, it is used and updated accordingly. TSPIRS uses the growing stock volume at the beginning of the fiscal year to calculate the annual expenses to be charged to cost items in the "growth activity pool."

Harvest Administration—The cost of supervising, administering, guiding, assisting, controlling, and reporting a purchaser's harvest of contracted timber volume. Timber purchasers conduct harvest activities in compliance with timber sale contracts that contain provisions designed to protect or enhance the forest environment and nontimber resources. Typical harvest administration activities include scaling, check scaling, day-to-day contract administration, inspections of operations, rate determinations, breach actions, contract modifications, and report preparation.

KV (Knutson-Vandenberg) Funds—Funds collected from timber purchasers and subsequently used to conduct reforestation, timber stand improvement, (TSI), and other resource improvements on national forest timber sale areas. Collection of the funds was authorized by Congress when it passed the Knutson-Vandenberg Act in 1930.

MBF—One thousand board feet of timber volume. A board foot is a piece of wood 12 inches square and 1 inch thick.

MMBF—One million board feet of timber volume. A board foot is a piece of wood 12 inches square and 1 inch thick.

Multiple Use—The management philosophy articulated by the Multiple Use-Sustained Yield Act of 1960. This law provides that the renewable resources of the national forests are to be managed in the combination that best meets the needs of the American people. It further stipulates that the Forest Service is to make judicious use of the land for some or all of these resources and related services over areas large enough to ensure that sufficient latitude exists to subsequently adjust management in conformity with changing needs and conditions.

Obligations—Funds (monies) that the Federal Government has committed itself to expend (payout) during a given fiscal year. Funds are considered to be obligated when they are owed to a receiving party. On an obligation basis, expenditures are counted when the government commits itself to payment, even though the actual cash transaction may not take place for some time.

Other Resource Support—The cost of completing nontimber resource activities in support of timber projects. As an example, wildlife biologists often need to complete biological evaluations of timber sale projects in order to determine if sensitive, threatened, or endangered species would be affected by the sale.

Payments to States—The 25 percent share of the gross receipts from national forest timber sales that is, by law, returned to the states and counties where timber was harvested and that is to be used to benefit local schools and roads. The original legislation authorizing such payments was passed in 1908, but Congress has sometimes modified the basic formula for determining payment amounts.

Personal Use Component—That portion of the overall national forest timber sale program composed of sales, or parts of sales, where the primary reason for harvesting timber is to provide firewood and other similar products to individuals for their own consumption. This component includes all free-use permits, paid permits, and sales involving less than or equal to the following quantities or values:

- 10 cords
- 5 MBF of timber
- 3 Christmas trees
- \$20 worth of nonconvertible products (i.e.,
products that cannot be converted to a
board foot or cubic foot equivalent)

These permits and sales (with the exception of free-use) are coded as (PP) in the Timber Sale Accounting System.

Present Net Value—The difference between the discounted value of the economic benefits to which dollar values could be assigned and the discounted value of the economic costs. In constructing the Economic Account of TSPIRS, a 4 percent real discount rate is assumed.

Purchaser Credit—Credit earned by timber purchasers when they construct the roads needed to access national forest timber sales. The amount of credit earned is based on the value of the road as estimated by Forest Service engineers and is established in the timber sale contract. Earned purchaser credit may be used to pay stumpage charges above base rates, and TSPIRS treats such payments as timber sale revenue.

Reforestation (also Regeneration)—Treatments or activities that help to re-establish stands of trees after harvest. Typical activities include preparing the soil, controlling pests, and planting seeds or seedlings.

Road Maintenance—This cost category includes expenditures made to maintain timber sale access roads that would otherwise deteriorate because of the timber purchaser's use of the roads. The funds needed to cover these costs are collected from purchasers in accordance with terms specified in the timber sale contract.

Sale Preparation—This cost category includes those expenditures associated with the timber-related field work needed to prepare timber sales, and with preparing timber sale contracts.

Salvage Sale—A sale undertaken to remove dead, dying, or deteriorating trees before the timber becomes worthless for processing into wood products and/or to prevent the spread of pests or pathogens and thereby promote healthy, vigorous forests.

Sawtimber—Trees of such size and quality that they contain logs suitable for processing into lumber.

Silvicultural Examination—This cost category includes the expenditures required to gather detailed, on-site field data concerning the timber resource within a small subdivision of a forested area; such information is needed to assess management opportunities and set direction for the timber resource within the subdivision.

Silviculture—The art, science, and practice of controlling the establishment, growth, composition, health, and quality of woodlands to meet the diverse needs and values of landowners and society on a sustainable basis.

Timber Commodity Component—That portion of the overall national forest timber sale program composed of sales, or parts of sales, where the primary reason for harvesting timber is to help meet the nation's demand for wood by providing wood fiber to the forest products industries. Timber harvested under this component of the sales program may come off only lands classified as suitable for timber management purposes, but it may be obtained through either green or salvage sales. Sales or parts of sales designed primarily to achieve timber commodity objectives are coded as (TC) in the Timber Sale Accounting System, and the appropriate percent of sale volume is recorded.

Timber Stand Improvement (TSI)—Noncommercial cutting and other treatments made to increase the growth and improve the quality of trees for timber uses. Treatments include thinning, pruning, weeding, prescribed burning, and fertilizing established stands of trees.

Timber Sale Program Information Reporting System (TSPIRS)—A reporting system jointly developed by the Forest Service and the U.S. General Accounting Office (GAO) for the purpose of providing annual information on the financial, economic, and employment-related performance of the national forest timber sales program.

Undepreciated Road Write-off—This expense is the net book value of the roads obliterated during the fiscal year.

Appendix A

Statement of Revenues and Expenses by Region

STATEMENT OF TIMBER SALE REVENUES AND EXPENSES

For the Fiscal Year Ended September 30, 1995

National Summary by Region
(In Thousands of Dollars, Except as Noted)

ACCOUNT DESCRIPTION	REGION 01	REGION 02	REGION 03	REGION 04	REGION 05	REGION 06	REGION 08
REVENUES							
TIMBER SALES	65,681	22,712	8,912	25,269	103,373	238,573	89,431
PURCHASER ROAD CREDIT	5,861	2,518	274	2,095	3,657	5,991	7,444
ASSOCIATED CHARGES	5,111	1,298	563	1,232	7,482	12,277	1,782
INTEREST AND PENALTIES	45	44	12	21	113	348	75
TOTAL REVENUES	76,698	26,572	9,761	28,617	114,625	257,189	98,732
DIRECT EXPENSES							
TIMBER SALE EXPENSES							
HARVEST ADMIN ^{/1}	5,939	3,481	1,997	4,359	8,851	12,732	6,263
GENERAL ADMIN - SALES ^{/1}	14,009	3,695	4,247	6,332	14,602	26,704	10,269
SALE PREPARATION ^{/2}	8,994	4,129	4,555	6,682	16,430	30,605	14,072
ANALYSIS/DOCUMENTATION ^{/2}	10,251	2,168	2,295	3,139	6,971	23,656	4,878
APPEALS/LITIGATION - SALES ^{/2}	278	51	436	26	158	746	107
BRUSH DISPOSAL FUND ^{/2}	4,337	509	811	783	6,287	14,117	0
ROAD MAINTENANCE ^{/2,5}	2,351	366	457	423	2,011	7,636	949
UNDEPRECIATED ROAD WRITE-OFF ^{/1}	0	0	0	0	0	5,160	0
DEPRECIATION EXPENSES ^{/3}							
ROAD DESIGN AND CONSTRUCTION	6,322	1,378	1,108	1,189	6,041	18,017	4,723
PURCHASER ROAD CREDITS	4,109	876	866	828	5,484	21,171	4,638
TOTAL TIMBER SALE EXPENSES	56,590	16,653	16,772	23,761	66,835	160,544	45,899
TIMBER PROGRAM EXPENSES							
TRANSPORTATION PLANNING ^{/1}	2,290	617	332	1,102	2,252	4,186	1,387
SILVICULTURAL EXAMINATIONS ^{/2}	5,153	1,016	1,266	1,054	2,588	8,403	3,656
GENETIC TREE IMPROVEMENT ^{/4,6}	139	28	99	130	1,986	4,813	1,838
APPROPRIATED REFORESTATION ^{/4}	695	178	318	822	1,297	1,261	1,925
KV REFORESTATION ^{/4}	644	42	91	445	1,196	2,761	2,574
APPROPRIATED STAND IMPROV. ^{/4}	298	201	192	239	439	1,106	965
KV STAND IMPROVEMENT ^{/4}	155	244	290	130	672	1,126	613
DEPRECIATION ^{/3}							
FACILITIES DEPRECIATION	186	6	19	51	244	1,031	67
TOTAL TIMBER PROGRAM EXPENSES	9,560	2,332	2,607	3,973	10,674	24,687	13,025
TOTAL DIRECT EXPENSES	66,150	18,985	19,379	27,734	77,509	185,231	58,924

STATEMENT OF TIMBER SALE REVENUES AND EXPENSES

For the Fiscal Year Ended September 30, 1995

National Summary by Region (In Thousands of Dollars, Except as Noted)

ACCOUNT DESCRIPTION	REGION 01	REGION 02	REGION 03	REGION 04	REGION 05	REGION 06	REGION 08
INDIRECT EXPENSES							
TIMBER SALE EXPENSES							
APPEALS/LITIGATION ^{/1}	409	758	313	183	834	908	392
R-10 APPROPRIATED ROAD MTCE ^{/2}	0	0	0	0	0	0	0
R-10 LAND LINE LOCATION ^{/2}	0	0	0	0	0	0	0
TOTAL TIMBER SALE INDIRECT ⁴⁰⁹	758	313	183	834	908	392	
TIMBER PROGRAM EXPENSES							
GENERAL ADMIN - PROG ^{/1}	11,155	1,513	2,127	4,165	15,885	27,371	7,110
TOTAL TIMBER PROG INDIRECT	11,155	1,513	2,127	4,165	15,885	27,371	7,110
TOTAL INDIRECT EXPENSES	11,564	2,271	2,440	4,348	16,719	28,279	7,502
TOTAL TIMBER EXPENSES	77,714	21,256	21,819	32,082	94,228	213,510	66,426
GAIN/LOSS BEFORE EXTRAORD. EXP.	-1,016	5,316	-12,058	-3,465	20,397	43,679	32,306
EXTRAORDINARY EXPENSE	0	0	0	0	3,519	0	0
NET GAIN OR LOSS	-1,016	5,316	-12,058	-3,465	16,878	43,679	32,306
VOLUME HARVESTED (MBF)	350,331	186,994	99,592	208,333	453,321	877,048	809,874

^{/1} ANNUAL EXPENSE

^{/2} SALE ACTIVITY POOL COST, AMORTIZED ON BASIS OF ANNUAL HARVEST

^{/3} DEPRECIATED ON BASIS OF USEFUL LIVES

^{/4} GROWTH ACTIVITY POOL COST, AMORTIZED ON BASIS OF GROWING STOCK INVENTORY

^{/5} TO MORE ACCURATELY CAPTURE ROAD MAINTENANCE COST, THE FOREST SERVICE IMPLEMENTED CHANGES IN ITS ACCOUNTING SYSTEM TO RECORD APPROPRIATED ROAD MAINTENANCE COSTS DIRECTLY RELATED TO THE TIMBER SALE PROGRAM. THESE COSTS ARE REFLECTED IN THE 1995 TSPIRS FINANCIAL ACCOUNT.

^{/6} DURING 1995, THE FOREST SERVICE DISCOVERED AN ERROR IN THE ACCOUNTING PRINCIPLES USED FOR GENETIC TREE IMPROVEMENT COSTS. UPON EXAMINATION OF THESE COSTS, IT WAS FOUND THEY ARE PROPERLY CLASSIFIED AS RESEARCH AND DEVELOPMENT. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRE THAT RESEARCH AND DEVELOPMENT COSTS BE ANNUALLY EXPENSED. IF THE FOREST SERVICE MAINTAINED A RETAINED EARNINGS ACCOUNT IN ITS BALANCE SHEET, IT WOULD REFLECT A RETROACTIVE DEBIT OF \$155,759,329.19 FOR UNDERSTATEMENT OF GENETIC TREE IMPROVEMENT EXPENSE IN THE PREVIOUS PERIODS. THE 1995 TSPIRS FINANCIAL ACCOUNT AND ALL PREVIOUS PERIODS PRESENTED HAVE BEEN MODIFIED TO REFLECT THE PROPER TREATMENT OF THESE COSTS.

STATEMENT OF TIMBER SALE REVENUES AND EXPENSES

For the Fiscal Year Ended September 30, 1995

National Summary by Region
(In Thousands of Dollars, Except as Noted)

ACCOUNT DESCRIPTION	REGION 09	REGION 10	WASH OFF.	NATL TOTAL
REVENUES				
TIMBER SALES	48,237	12,896	0	615,084
PURCHASER ROAD CREDIT	3,903	17,532	0	49,275
ASSOCIATED CHARGES	617	122	0	30,484
INTEREST AND PENALTIES	40	114	0	812
TOTAL REVENUES	52,797	30,664	0	695,655
DIRECT EXPENSES				
TIMBER SALE EXPENSES				
HARVEST ADMIN ^{/1}	4,471	2,637	1,900	52,630
GENERAL ADMIN - SALES ^{/1}	7,434	7,203	9,561	104,056
SALE PREPARATION ^{/2}	10,322	7,514	3,861	107,164
ANALYSIS/DOCUMENTATION ^{/2}	1,494	7,628	260	62,740
APPEALS/LITIGATION - SALES ^{/2}	47	54	0	1,903
BRUSH DISPOSAL FUND ^{/2}	19	20	558	27,441
ROAD MAINTENANCE ^{/2,5}	470	2	0	14,665
UNDEPRECIATED ROAD WRITE-OFF ^{/1}	0	0	0	5,160
DEPRECIATION EXPENSES ^{/3}				
ROAD DESIGN AND CONSTRUCTION	2,225	2,483	18	43,504
PURCHASER ROAD CREDITS	1,282	1,039	0	40,293
TOTAL TIMBER SALE EXPENSES	27,764	28,580	16,158	459,556
TIMBER PROGRAM EXPENSES				
TRANSPORTATION PLANNING ^{/1}	1,300	3,225	1,125	17,816
SILVICULTURAL EXAMINATIONS ^{/2}	2,508	1,606	2,700	29,950
GENETIC TREE IMPROVEMENT ^{/4,6}	449	0	118	9,600
APPROPRIATED REFORESTATION ^{/4}	1,159	30	619	8,304
KV REFORESTATION ^{/4}	575	34	145	8,507
APPROPRIATED STAND IMPROV. ^{/4}	438	168	428	4,474
KV STAND IMPROVEMENT ^{/4}	198	32	0	3,460
DEPRECIATION ^{/3}				
FACILITIES DEPRECIATION	28	544	16	2,192
TOTAL TIMBER PROGRAM EXPENSES	6,655	5,639	5,151	84,303
TOTAL DIRECT EXPENSES	34,419	34,219	21,309	543,859

STATEMENT OF TIMBER SALE REVENUES AND EXPENSES

For the Fiscal Year Ended September 30, 1995

National Summary by Region (In Thousands of Dollars, Except as Noted)

ACCOUNT DESCRIPTION	REGION 09	REGION 10	WASH OFF	NATL TOTAL
INDIRECT EXPENSES				
TIMBER SALE EXPENSES				
APPEALS/LITIGATION ^{/1}	174	4,172	3	8,146
R-10 APPROPRIATED ROAD MTCE ^{/2}	0	14	0	14
R-10 LAND LINE LOCATION ^{/2}	0	15	0	15
TOTAL TIMBER SALE INDIRECT	174	4,201	3	8,175
TIMBER PROGRAM EXPENSES				
GENERAL ADMIN - PROG ^{/1}	3,919	1,832	6,093	81,170
TOTAL TIMBER PROG INDIRECT	3,919	1,832	6,093	81,170
TOTAL INDIRECT EXPENSES	4,093	6,033	6,096	89,345
TOTAL TIMBER EXPENSES	38,512	40,252	27,405	633,204
GAIN/LOSS BEFORE EXTRAORD. EXP.	14,285	-9,588	-27,405	62,451
EXTRAORDINARY EXPENSE	0	0	0	3,519
NET GAIN OR LOSS	14,285	-9,588	-27,405	58,932
VOLUME HARVESTED (MBF)	657,358	222,968	0	3,865,819

^{/1} ANNUAL EXPENSE

^{/2} SALE ACTIVITY POOL COST, AMORTIZED ON BASIS OF ANNUAL HARVEST

^{/3} DEPRECIATED ON BASIS OF USEFUL LIVES

^{/4} GROWTH ACTIVITY POOL COST, AMORTIZED ON BASIS OF GROWING STOCK INVENTORY

^{/5} TO MORE ACCURATELY CAPTURE ROAD MAINTENANCE COST, THE FOREST SERVICE IMPLEMENTED CHANGES IN ITS ACCOUNTING SYSTEM TO RECORD APPROPRIATED ROAD MAINTENANCE COSTS DIRECTLY RELATED TO THE TIMBER SALE PROGRAM. THESE COSTS ARE REFLECTED IN THE 1995 TSPIRS FINANCIAL ACCOUNT.

^{/6} DURING 1995, THE FOREST SERVICE DISCOVERED AN ERROR IN THE ACCOUNTING PRINCIPLES USED FOR GENETIC TREE IMPROVEMENT COSTS. UPON EXAMINATION OF THESE COSTS, IT WAS FOUND THEY ARE PROPERLY CLASSIFIED AS RESEARCH AND DEVELOPMENT. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRE THAT RESEARCH AND DEVELOPMENT COSTS BE ANNUALLY EXPENSED. IF THE FOREST SERVICE MAINTAINED A RETAINED EARNINGS ACCOUNT IN ITS BALANCE SHEET, IT WOULD REFLECT A RETROACTIVE DEBIT OF \$155,759,329.19 FOR UNDERSTATEMENT OF GENETIC TREE IMPROVEMENT EXPENSE IN THE PREVIOUS PERIODS. THE 1995 TSPIRS FINANCIAL ACCOUNT AND ALL PREVIOUS PERIODS PRESENTED HAVE BEEN MODIFIED TO REFLECT THE PROPER TREATMENT OF THESE COSTS.

Appendix B

Statement of Revenues and Expenses by Region, Forest, and Program Component

Summary of Timber Sale Revenues and Expenses

Region 1

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
ID	Idaho Panhandle	20,159	15,202	4,958	82.5	95.0
ID	Clearwater	9,317	7,494	1,823	44.6	75.8
ID	Nez Perce	4,335	5,780	-1,445	30.4	78.4
ID	State Subtotals	33,811	28,475	5,336	157.5	85.4
MT	Beaverhead	564	1,057	-492	4.0	72.8
MT	Bitterroot	414	567	-153	2.1	30.4
MT	Custer	402	730	-328	3.7	73.2
MT	Deerlodge	1,352	1,220	133	5.5	56.0
MT	Flathead	2,635	2,887	-252	10.3	46.9
MT	Gallatin	12	37	-25	0.1	1.6
MT	Helena	694	472	222	2.3	28.9
MT	Kootenai	21,324	12,878	8,446	65.8	93.6
MT	Lewis & Clark	1,626	1,497	128	7.6	79.6
MT	Lolo	4,644	4,815	-171	19.5	80.8
MT	State Subtotals	33,667	26,160	7,507	120.9	72.9
	Regional Office	0	7,831	-7,831	0.0	0.0
All	Regional Totals	67,479	62,466	5,013	278.4	79.5
Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
ID	Idaho Panhandle	59	52	7	0.3	0.3
ID	Clearwater	2,157	2,047	110	12.1	20.5
ID	Nez Perce	1,047	1,249	-201	6.6	17.1
ID	State Subtotals	3,263	3,347	-84	19.0	10.3
MT	Beaverhead	11	23	-12	0.1	1.4
MT	Bitterroot	792	1,083	-291	4.1	59.8
MT	Custer	48	118	-70	0.6	11.5
MT	Deerlodge	862	610	252	2.8	28.6
MT	Flathead	1,971	2,442	-470	8.8	40.1
MT	Gallatin	354	880	-526	2.5	53.1
MT	Helena	655	421	234	2.1	26.5
MT	Kootenai	448	443	5	2.0	2.8
MT	Lewis & Clark	74	184	-110	1.0	10.4
MT	Lolo	405	549	-144	2.5	10.4
MT	State Subtotals	5,619	6,751	-1,132	26.5	15.9
	Regional Office	0	1,195	-1,195	0.0	0.0
All	Regional Totals	8,883	11,294	-2,412	45.5	13.0

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

Summary of Timber Sale Revenues and Expenses

Region 1

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component

State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
ID	Idaho Panhandle	46	443	-396	4.1	4.7
ID	Clearwater	23	217	-194	2.1	3.6
ID	Nez Perce	19	155	-136	1.8	4.5
ID	State Subtotals	88	815	-727	8.0	4.3
MT	Beaverhead	21	197	-176	1.4	25.8
MT	Bitterroot	11	118	-107	0.7	9.7
MT	Custer	16	100	-84	0.8	15.3
MT	Deerlodge	19	212	-193	1.5	15.3
MT	Flathead	30	474	-444	2.9	13.0
MT	Gallatin	40	405	-365	2.1	45.3
MT	Helena	37	331	-294	3.5	44.6
MT	Kootenai	27	360	-333	2.5	3.6
MT	Lewis & Clark	22	129	-106	1.0	10.0
MT	Lolo	25	278	-252	2.1	8.8
MT	State Subtotals	248	2,603	-2,355	18.5	11.2
	Regional Office	0	534	-534	0.0	0.0
All	Regional Totals	336	3,951	-3,615	26.5	7.6

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

Summary of Timber Sale Revenues and Expenses

Region 2

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
CO	Grand Mesa/Unc/Gunn	1,811	1,515	297	16.4	64.3
CO	Rio Grande	2,952	1,292	1,660	15.8	73.2
CO	Arapaho-Roosevelt	139	289	-149	0.8	34.6
CO	Routt	1,952	1,433	519	12.9	78.8
CO	Pike-San Isabel	109	179	-69	0.9	23.6
CO	San Juan	625	882	-257	6.3	54.0
CO	White River	883	1,020	-137	10.4	65.6
CO	State Subtotals	8,471	6,608	1,863	63.5	65.4
NE	Nebraska / ⁴	0	0	0	0.0	0.0
SD	Black Hills / ⁴	10,470	4,768	5,701	52.3	74.2
WY	Bighorn	69	76	-8	0.7	9.8
WY	Medicine Bow	599	705	-106	3.0	39.1
WY	Shoshone	199	236	-37	0.9	18.1
WY	State Subtotals	867	1,018	-151	4.6	23.6
	Regional Office	0	1,257	-1,257	0.0	0.0
All	Regional Totals	19,808	13,652	6,156	120.4	64.4
Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
CO	Grand Mesa/Unc/Gunn	284	462	-179	5.0	19.6
CO	Rio Grande	306	329	-23	4.0	18.7
CO	Arapaho-Roosevelt	156	297	-141	0.9	40.8
CO	Routt	265	184	81	2.0	12.1
CO	Pike-San Isabel	135	89	46	0.5	12.7
CO	San Juan	312	441	-129	3.1	26.8
CO	White River	549	598	-49	4.1	26.0
CO	State Subtotals	2,007	2,400	-394	19.7	20.3
NE	Nebraska / ⁴	1	12	-12	0.0	0.0
SD	Black Hills / ⁴	3,128	1,430	1,697	14.5	20.6
WY	Bighorn	671	392	279	3.3	48.8
WY	Medicine Bow	238	659	-421	2.4	30.5
WY	Shoshone	67	85	-18	0.5	10.9
WY	State Subtotals	976	1,136	-160	6.2	31.9
	Regional Office	0	412	-412	0.0	0.0
All	Regional Totals	6,111	5,391	720	40.4	21.6

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 2

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
CO	Grand Mesa/Unc/Gunn	63	220	-157	4.1	16.0
CO	Rio Grande	38	98	-61	1.8	8.2
CO	Arapaho-Roosevelt	75	121	-46	0.6	24.7
CO	Routt	34	92	-57	1.5	9.0
CO	Pike-San Isabel	112	149	-37	2.4	63.7
CO	San Juan	54	170	-116	2.2	19.2
CO	White River	56	100	-44	1.3	8.4
		431	949	-518	13.9	14.3
CO	State Subtotals					
NE	Nebraska ^{/4}	0	24	-24	0.0	100.0
SD	Black Hills ^{/4}	76	226	-150	3.6	5.2
WY	Bighorn	46	219	-173	2.8	41.4
WY	Medicine Bow	61	323	-262	2.4	30.4
WY	Shoshone	38	249	-211	3.5	71.0
WY	State Subtotals	145	791	-646	8.7	44.5
	Regional Office	0	222	-222	0.0	0.0
All	Regional Totals	653	2,212	-1,560	26.2	14.0

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

^{/4} Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 3

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
AZ	Apache-Sitgreaves	2,262	2,562	-301	14.4	53.6
AZ	Cococino	0	16	-16	0.0	0.0
AZ	Coronado	2	34	-32	0.0	5.0
AZ	Kaibab	-1	48	-48	0.1	0.5
AZ	Prescott	0	0	0	0.0	0.0
AZ	Tonto	286	440	-153	1.8	33.9
AZ	State Subtotals	2,549	3,100	-551	16.3	23.6
NM	Carson	1	3	-2	0.0	0.1
NM	Cibola	36	256	-220	0.2	5.3
NM	Gila	-1	115	-116	0.3	3.8
NM	Lincoln	0	2	-2	0.0	0.0
NM	Santa Fe	21	32	-11	0.1	0.8
NM	State Subtotals	57	408	-351	0.6	1.9
	Regional Office	0	608	-608	0.0	0.0
All	Regional Totals	2,607	4,116	-1,510	16.9	17.0
Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
AZ	Apache-Sitgreaves	154	1,038	-885	4.6	17.2
AZ	Cococino	2,166	2,349	-183	10.9	54.7
AZ	Coronado	0	0	0	0.0	0.0
AZ	Kaibab	2,553	1,992	561	11.3	83.2
AZ	Prescott	22	134	-112	1.2	35.5
AZ	Tonto	286	513	-227	1.8	33.9
AZ	State Subtotals	5,181	6,027	-845	29.7	43.0
NM	Carson	640	1,639	-1,000	4.0	75.1
NM	Cibola	0	30	-30	0.0	0.0
NM	Gila	341	1,241	-901	3.7	55.6
NM	Lincoln	57	357	-299	1.4	39.3
NM	Santa Fe	116	1,137	-1,021	3.0	30.2
NM	State Subtotals	1,154	4,404	-3,250	12.2	40.2
	Regional Office	0	1,003	-1,003	0.0	0.0
All	Regional Totals	6,336	11,433	-5,098	42.0	42.1

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

Summary of Timber Sale Revenues and Expenses

Region 3

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
AZ	Apache-Sitgreaves	113	953	-840	7.9	29.2
AZ	Cococino	122	995	-872	9.0	45.3
AZ	Coronado	12	208	-195	0.2	95.0
AZ	Kaibab	70	296	-226	2.2	16.3
AZ	Prescott	49	214	-164	2.1	64.5
AZ	Tonto	31	221	-190	1.7	32.1
AZ	State Subtotals	398	2,885	-2,488	23.1	33.4
NM	Carson	75	424	-349	1.3	24.8
NM	Cibola	91	367	-276	4.4	94.7
NM	Gila	69	465	-395	2.7	40.7
NM	Lincoln	34	301	-266	2.2	60.7
NM	Santa Fe	150	1,195	-1,044	6.9	69.0
NM	State Subtotals	420	2,751	-2,331	17.6	57.9
	Regional Office	0	632	-632	0.0	0.0
All	Regional Totals	818	6,268	-5,451	40.7	40.9

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

Summary of Timber Sale Revenues and Expenses

Region 4

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
ID	Boise	10,964	7,043	3,921	76.3	89.2
ID	Caribou	881	500	381	5.5	55.0
ID	Payette	8,063	5,214	2,849	28.1	83.6
ID	Salmon/Challis	1,234	1,897	-663	7.3	68.4
ID	Sawtooth	293	256	37	2.6	28.6
ID	Targhee	371	659	-288	2.6	25.7
ID	State Subtotals	21,806	15,568	6,238	122.3	77.0
NV	Humbolt	0	0	0	0.0	0.0
NV	Toiyabe	32	118	-86	0.3	10.8
NV	State Subtotals	32	118	-86	0.3	9.2
UT	Ashley	522	603	-81	4.8	38.8
UT	Dixie	665	1,186	-521	3.8	48.3
UT	Fishlake	129	246	-117	1.1	50.3
UT	Manti-Lasal	13	71	-57	0.2	5.2
UT	Uinta	2	2	1	0.0	0.2
UT	Wasatch-Cache	3	33	-30	0.1	5.0
UT	State Subtotals	1,335	2,140	-805	10.1	29.9
WY	Bridger-Teton / ⁴	543	420	123	4.0	30.8
	Regional Office	0	2,677	-2,677	0.0	0.0
All	Regional Totals	23,716	20,923	2,793	136.6	65.6

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 4

Fiscal Year 1995

(in thousands of dollars, except as noted)

Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
ID	Boise	57	208	-151	0.4	0.5
ID	Caribou	44	294	-250	1.9	18.7
ID	Payette	1,372	624	748	3.5	10.5
ID	Salmon/Challis	76	141	-65	0.3	3.1
ID	Sawtooth	104	244	-140	1.7	18.9
ID	Targhee	270	1,260	-990	5.7	56.4
ID	State Subtotals	1,923	2,772	-849	13.6	8.6
NV	Humbolt	0	19	-19	0.0	0.0
NV	Toiyabe	4	242	-239	0.5	20.2
NV	State Subtotals	4	261	-258	0.5	17.1
UT	Ashley	442	507	-65	4.0	32.6
UT	Dixie	255	444	-189	1.7	20.9
UT	Fishlake	1	42	-41	0.1	3.5
UT	Manti-Lasal	218	513	-295	1.9	52.9
UT	Uinta	879	393	486	4.8	89.3
UT	Wasatch-Cache	79	295	-216	0.8	36.9
UT	State Subtotals	1,874	2,194	-320	13.2	39.3
WY	Bridger-Teton ^{/4}	360	476	-116	4.2	32.2
	Regional Office	0	524	-524	0.0	0.0
All	Regional Totals	4,160	6,227	-2,067	31.5	15.1

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

^{/4} Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 4

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
ID	Boise	112	453	-341	8.8	10.2
ID	Caribou	50	154	-104	2.6	26.2
ID	Payette	31	245	-214	2.0	5.9
ID	Salmon/Challis	38	604	-566	3.0	28.4
ID	Sawtooth	80	257	-177	4.8	52.5
ID	Targhee	59	332	-273	1.8	17.9
ID	State Subtotals	370	2,045	-1,675	22.9	14.4
NV	Humbolt	11	45	-34	0.5	100.0
NV	Toiyabe	55	474	-418	1.7	69.0
NV	State Subtotals	66	518	-452	2.2	73.8
UT	Ashley	58	327	-269	3.6	28.7
UT	Dixie	49	487	-438	2.4	30.7
UT	Fishlake	33	172	-139	1.0	46.2
UT	Manti-Lasal	26	300	-273	1.5	41.9
UT	Uinta	28	30	-2	0.6	10.5
UT	Wasatch-Cache	45	239	-194	1.3	58.1
UT	State Subtotals	239	1,555	-1,316	10.3	30.8
WY	Bridger-Teton / ⁴	67	339	-272	4.8	36.9
	Regional Office	0	475	-475	0.0	0.0
All	Regional Totals	742	4,932	-4,190	40.2	19.3

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 5

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
CA	Angeles	0	-30	30	0.0	0.0
CA	Cleveland	0	0	0	0.0	0.0
CA	Eldorado	494	1,935	-1,441	3.1	22.3
CA	Inyo	3,830	840	2,990	10.7	85.6
CA	Klamath	1,751	2,325	-574	7.6	29.3
CA	Lassen	17,566	3,848	13,718	38.3	40.6
CA	Los Padres	0	0	0	0.0	0.0
CA	Mendocino	0	63	-63	0.0	0.0
CA	Modoc	6,340	1,844	4,495	15.8	32.2
CA	Six Rivers	2,964	4,020	-1,056	11.2	85.7
CA	Plumas	23,238	8,305	14,933	52.7	71.4
CA	San Bernardino	0	0	0	0.0	0.0
CA	Sequoia	3,721	3,419	302	13.1	77.4
CA	Shasta Trinity	10,487	5,830	4,658	22.5	73.0
CA	Sierra	3,981	2,674	1,307	9.3	44.7
CA	Stanislaus	9,981	6,314	3,667	31.8	67.9
CA	Tahoe	3,390	3,689	-299	24.3	56.4
CA	Lake Tahoe Basin	0	0	0	0.0	0.0
CA	State Subtotals	87,742	45,075	42,667	240.6	53.1
	Regional Office	0	6,253	-6,253	0.0	0.0
All	Regional Totals	87,742	51,328	36,414	240.6	53.1
Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
CA	Angeles	8	274	-266	0.1	33.0
CA	Cleveland	1	40	-39	0.0	0.0
CA	Eldorado	1,220	3,200	-1,980	6.1	43.4
CA	Inyo	11	116	-105	0.2	1.4
CA	Klamath	3,802	4,669	-866	15.3	58.9
CA	Lassen	9,325	4,482	4,843	49.7	52.6
CA	Los Padres	0	100	-99	0.0	5.6
CA	Mendocino	7	1,095	-1,087	0.1	9.8
CA	Modoc	3,933	3,817	116	32.4	65.8
CA	Six Rivers	22	233	-211	0.3	1.9
CA	Plumas	1,437	2,246	-809	15.1	20.4
CA	San Bernardino	94	373	-278	0.8	35.6
CA	Sequoia	89	341	-252	0.5	3.2
CA	Shasta Trinity	904	1,157	-253	3.5	11.3
CA	Sierra	1,301	2,164	-863	6.1	29.5
CA	Stanislaus	1,432	1,697	-264	7.8	16.6
CA	Tahoe	2,077	3,352	-1,276	17.2	40.0
CA	Lake Tahoe Basin	340	801	-462	7.4	94.4
CA	State Subtotals	26,004	30,156	-4,152	162.4	35.8
	Regional Office	0	4,065	-4,065	0.0	0.0
All	Regional Totals	26,004	34,222	-8,217	162.4	35.8

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

Summary of Timber Sale Revenues and Expenses

Region 5

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
CA	Angeles	10	190	-180	0.1	67.0
CA	Cleveland	6	48	-41	0.2	100.0
CA	Eldorado	99	1,204	-1,105	4.8	34.2
CA	Inyo	27	123	-95	1.6	13.0
CA	Klamath	31	556	-525	3.1	11.8
CA	Lassen	97	410	-313	6.5	6.8
CA	Los Padres	6	96	-90	0.2	94.4
CA	Mendocino	24	983	-959	1.0	90.2
CA	Modoc	15	85	-69	1.0	2.1
CA	Six Rivers	30	335	-305	1.6	12.4
CA	Plumas	112	520	-408	6.1	8.3
CA	San Bernardino	70	213	-143	1.5	64.4
CA	Sequoia	67	578	-510	3.3	19.4
CA	Shasta Trinity	100	631	-532	4.8	15.7
CA	Sierra	55	777	-722	5.3	25.8
CA	Stanislaus	63	818	-755	7.3	15.5
CA	Tahoe	50	165	-115	1.5	3.6
CA	Lake Tahoe Basin	16	25	-9	0.4	5.6
CA	State Subtotals	878	7,756	-6,877	50.4	11.1
	Regional Office	0	893	-893	0.0	0.0
All	Regional Totals	878	8,649	-7,770	50.4	11.1

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

Summary of Timber Sale Revenues and Expenses

Region 6

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
OR	Deschutes	455	250	205	3.0	2.3
OR	Fremont	6,914	3,488	3,426	22.3	36.2
OR	Malheur	48,586	16,256	32,330	118.6	89.8
OR	Mt. Hood	8,011	9,002	-991	19.1	67.9
OR	Ochoco	12,444	6,606	5,838	22.1	65.6
OR	Rogue River	12,777	7,240	5,537	27.7	96.1
OR	Siskiyou	8,052	8,938	-886	15.5	92.9
OR	Siuslaw	10,612	6,994	3,618	23.2	95.9
OR	Umatilla	3,193	4,261	-1,069	8.1	38.8
OR	Umpqua	25,147	12,531	12,616	51.6	95.0
OR	Wallowa-Whitman	2,264	3,930	-1,666	12.4	37.5
OR	Willamette	31,677	18,493	13,184	74.9	75.5
OR	Winema	4,297	3,871	427	15.8	44.4
OR	State Subtotals	174,428	101,859	72,569	414.3	59.4
WA	Gifford Pinchot	15,976	14,416	1,559	56.0	95.4
WA	Mt. Baker-Snoqualmie	5,991	5,886	106	18.2	72.7
WA	Okanogan	1,637	1,719	-82	7.6	34.3
WA	Olympic	2,438	4,828	-2,390	7.9	58.0
WA	Wenatchee	1,259	3,529	-2,270	9.6	53.5
WA	Colville	4,330	4,487	-157	20.5	48.9
WA	State Subtotals	31,630	34,865	-3,235	119.7	66.8
	Regional Office / ⁴	0	7,503	-7,503	0.0	0.0
All	Regional Totals	206,058	144,226	61,831	533.9	60.9

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Includes Columbia River Gorge unit expenses.

Summary of Timber Sale Revenues and Expenses

Region 6

Fiscal Year 1995

(in thousands of dollars, except as noted)

Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
OR	Deschutes	15,064	11,316	3,748	113.1	87.3
OR	Fremont	3,621	5,662	-2,041	37.8	61.3
OR	Malheur	1,846	1,344	502	9.4	7.1
OR	Mt. Hood	3,385	3,473	-87	6.8	24.1
OR	Ochoco	2,666	2,675	-9	9.4	27.8
OR	Rogue River	141	357	-216	0.5	1.8
OR	Siskiyou	123	198	-75	0.4	2.1
OR	Siuslaw	76	69	7	0.1	0.3
OR	Umatilla	438	1,861	-1,423	3.5	16.7
OR	Umpqua	602	453	148	1.7	3.1
OR	Wallowa-Whitman	1,506	4,361	-2,855	13.9	42.2
OR	Willamette	7,402	5,736	1,666	23.0	23.2
OR	Winema	3,660	4,611	-951	18.3	51.5
OR	State Subtotals	40,529	42,116	-1,587	237.9	34.1
WA	Gifford Pinchot	467	107	360	0.2	0.4
WA	Mt. Baker-Snoqualmie	3	1,025	-1,021	3.5	13.8
WA	Okanogan	3,446	2,695	751	12.3	55.7
WA	Olympic	720	1,906	-1,186	3.0	22.2
WA	Wenatchee	919	2,098	-1,179	4.6	26.0
WA	Colville	3,959	3,960	-1	19.1	45.5
WA	State Subtotals	9,516	11,791	-2,276	42.7	23.9
	Regional Office ^{/4}	0	4,597	-4,597	0.0	0.0
All	Regional Totals	50,044	58,504	-8,460	280.7	32.0

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

^{/4} Includes Columbia River Gorge unit expenses.

Summary of Timber Sale Revenues and Expenses

Region 6

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
OR	Deschutes	212	947	-734	13.5	10.4
OR	Fremont	18	139	-121	1.5	2.5
OR	Malheur	48	339	-291	4.0	3.0
OR	Mt. Hood	59	580	-521	2.2	8.0
OR	Ochoco	30	427	-397	2.2	6.6
OR	Rogue River	25	171	-146	0.6	2.1
OR	Siskiyou	38	315	-277	0.8	5.0
OR	Siuslaw	23	242	-219	0.9	3.8
OR	Umatilla	146	2,098	-1,952	9.3	44.5
OR	Umpqua	26	151	-124	1.0	1.9
OR	Wallowa-Whitman	73	1,301	-1,228	6.7	20.3
OR	Willamette	43	213	-170	1.3	1.3
OR	Winema	31	313	-282	1.5	4.1
OR	State Subtotals	773	7,235	-6,463	45.7	6.5
WA	Gifford Pinchot	58	395	-337	2.4	4.2
WA	Mt. Baker-Snoqualmie	97	325	-227	3.4	13.5
WA	Okanogan	28	308	-280	2.2	9.9
WA	Olympic	21	487	-466	2.7	19.8
WA	Wenatchee	84	793	-709	3.7	20.6
WA	Colville	28	339	-311	2.3	5.6
WA	State Subtotals	315	2,646	-2,330	16.7	9.3
	Regional Office / ⁴	0	899	-899	0.0	0.0
All	Regional Totals	1,088	10,780	-9,692	62.4	7.1

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Includes Columbia River Gorge unit expenses.

Summary of Timber Sale Revenues and Expenses

Region 8

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
PR	Caribbean ^{/4}	0	0	0	0.0	0.0
AL	NF's in Alabama ^{/4}	2,874	1,739	1,135	24.7	41.1
AR/OK	Ouachita	6,768	3,813	2,955	49.7	37.3
AR	Ozark-St. Francis	5,006	3,284	1,723	34.7	96.5
AR/OK	State Subtotals	11,774	7,096	4,678	84.4	49.9
FL	NF's in Florida ^{/4}	3,331	2,736	595	46.7	71.3
GA	Chattahoochee-Oconee ^{/4}	2,406	2,236	170	20.0	70.5
KY	Daniel Boone ^{/4}	700	1,344	-645	6.1	50.1
LA	Kisatchie ^{/4}	7,250	3,817	3,433	52.1	81.0
MS	NF's in Mississippi ^{/4}	17,811	4,847	12,964	97.2	50.3
NC	NF's in North Carol ^{/4}	2,426	2,913	-487	24.8	65.3
SC	Marion-Sumpter ^{/4}	3,563	2,237	1,326	23.6	58.3
TN	Cherokee ^{/4}	957	1,293	-336	10.8	61.3
TX	NF's in Texas ^{/4}	6,263	2,355	3,907	35.1	53.8
VA	Jefferson	1,171	1,306	-135	12.0	53.9
VA	George Washington	1,098	673	425	10.5	31.4
VA	State Subtotals	2,269	1,980	289	22.5	40.4
	Regional Office	0	3,995	-3,995	0.0	0.0
All	Regional Totals	61,623	38,588	23,036	448.0	55.3

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

^{/4} Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 8

Fiscal Year 1995

(in thousands of dollars, except as noted)

Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
PR	Caribbean / ⁴	0	16	-16	0.0	0.0
AL	NF's in Alabama / ⁴	2,886	2,103	783	35.0	58.1
AR/OK	Ouachita	10,031	5,832	4,198	82.9	62.3
AR	Ozark-St. Francis	8	95	-87	0.3	0.8
AR/OK	State Subtotals	10,039	5,928	4,111	83.2	49.2
FL	NF's in Florida / ⁴	1,265	983	283	18.4	28.1
GA	Chattahoochee-Oconee / ⁴	384	803	-420	7.7	27.2
KY	Daniel Boone / ⁴	493	1,052	-559	5.2	42.8
LA	Kisatchie / ⁴	1,450	853	597	11.9	18.4
MS	NF's in Mississippi / ⁴	11,189	4,442	6,747	95.7	49.5
NC	NF's in North Carol / ⁴	919	1,343	-425	11.6	30.5
SC	Marion-Sumpter / ⁴	1,063	1,471	-408	16.5	40.7
TN	Cherokee / ⁴	441	740	-298	6.5	37.0
TX	NF's in Texas / ⁴	5,234	2,133	3,101	30.0	45.9
VA	Jefferson	344	850	-506	8.0	35.9
VA	George Washington	1,190	1,272	-82	19.9	59.6
VA	State Subtotals	1,534	2,122	-588	27.9	50.1
	Regional Office	0	2,854	-2,854	0.0	0.0
All	Regional Totals	36,898	26,843	10,055	349.4	43.1

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 8

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
PR	Caribbean ^{/4}	0	0	0	0.0	0.0
AL	NF's in Alabama ^{/4}	5	17	-13	0.5	0.8
AR/OK	Ouachita	5	89	-84	0.5	0.4
AR	Ozark-St. Francis	25	72	-47	1.0	2.7
AR/OK	State Subtotals	30	161	-131	1.4	0.9
FL	NF's in Florida ^{/4}	9	17	-9	0.4	0.6
GA	Chattahoochee-Oconee ^{/4}	8	53	-45	0.7	2.3
KY	Daniel Boone ^{/4}	10	120	-110	0.9	7.1
LA	Kisatchie ^{/4}	2	21	-19	0.3	0.5
MS	NF's in Mississippi ^{/4}	5	27	-22	0.5	0.3
NC	NF's in North Carol ^{/4}	68	133	-66	1.6	4.2
SC	Marion-Sumpter ^{/4}	4	22	-18	0.4	1.0
TN	Cherokee ^{/4}	3	34	-31	0.3	1.8
TX	NF's in Texas ^{/4}	2	29	-27	0.2	0.3
VA	Jefferson	33	156	-124	2.3	10.2
VA	George Washington	32	130	-98	3.0	9.0
VA	State Subtotals	65	286	-221	5.3	9.5
	Regional Office	0	73	-73	0.0	0.0
All	Regional Totals	210	995	-785	12.4	1.5

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

^{/4} Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 9

Fiscal Year 1995

(in thousands of dollars, except as noted)

Timber Commodity Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
IL	Shawnee / ⁴	15	50	-35	0.1	5.2
IN	Hoosier / ⁴	3	84	-82	0.2	54.1
OH	Wayne / ⁴	15	271	-256	0.6	83.2
MI	Huron-Manistee	2,212	1,934	277	42.2	71.5
MI	Ottawa	1,805	1,762	43	39.2	54.4
MI	Hiawatha	2,484	2,052	432	50.6	65.0
MI	State Subtotals	6,501	5,749	752	132.0	63.2
MN	Chippewa	2,624	1,880	743	55.6	80.2
MN	Superior	1,795	1,685	111	52.7	58.9
MN	State Subtotals	4,419	3,565	854	108.3	68.2
MO	Mark Twain / ⁴	4,665	3,648	1,017	53.7	97.2
NH	White Mountain / ⁴	428	935	-507	7.7	38.6
PA	Allegheny / ⁴	21,017	4,955	16,062	53.1	98.5
VT	Green Mountain / ⁴	211	410	-199	2.3	46.4
WV	Monongahela / ⁴	5,157	2,225	2,933	21.6	97.6
WI	Chequamegon	2,104	2,172	-68	50.9	80.3
WI	Nicolet	1,984	2,415	-431	51.1	77.2
WI	State Subtotals	4,088	4,587	-499	102.0	78.7
	Regional Office	0	2,051	-2,051	0.0	0.0
All	Regional Totals	46,519	28,529	17,990	481.7	73.3

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 9

Fiscal Year 1995

(in thousands of dollars, except as noted)

Forest Stewardship Program Component						
State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. of Total ^{/3}
IL	Shawnee ^{/4}	58	543	-485	2.4	90.4
IN	Hoosier ^{/4}	1	4	-3	0.0	2.5
OH	Wayne ^{/4}	1	29	-28	0.0	2.7
MI	Huron-Manistee	620	620	0	14.5	24.6
MI	Ottawa	1,218	1,535	-317	32.9	45.6
MI	Hiawatha	939	1,096	-157	26.8	34.4
MI	State Subtotals	2,777	3,251	-474	74.2	35.5
MN	Chippewa	663	461	202	13.7	19.8
MN	Superior	890	1,155	-265	36.7	41.0
MN	State Subtotals	1,553	1,616	-63	50.4	31.8
MO	Mark Twain ^{/4}	64	50	14	0.6	1.1
NH	White Mountain ^{/4}	600	1,137	-537	12.0	60.5
PA	Allegheny ^{/4}	0	0	0	0.0	0.0
VT	Green Mountain ^{/4}	231	450	-219	2.5	50.2
WV	Monongahela ^{/4}	1	59	-58	0.0	0.0
WI	Chequamegon	294	760	-466	12.1	19.0
WI	Nicolet	553	617	-63	14.2	21.5
WI	State Subtotals	847	1,376	-529	26.3	20.3
	Regional Office	0	996	-996	0.0	0.0
All	Regional Totals	6,133	9,511	-3,378	168.5	25.6

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = Millions of board feet.

^{/3} Harvest in the component comprises this percent of the total program.

^{/4} Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 9

Fiscal Year 1995

(in thousands of dollars, except as noted)

Personal Use Program Component						
State	National Forest	Revenues	Expenses	Net Rev. / ¹	MMBF Harvest / ²	Pct. of Total / ³
IL	Shawnee / ⁴	1	18	-17	0.1	4.4
IN	Hoosier / ⁴	8	47	-39	0.1	43.4
OH	Wayne / ⁴	1	18	-17	0.1	14.1
MI	Huron-Manistee	23	118	-95	2.3	3.9
MI	Ottawa	2	2	1	0.0	0.0
MI	Hiawatha	8	13	-4	0.4	0.6
MI	State Subtotals	33	132	-99	2.8	1.3
MN	Chippewa	4	12	-8	0.0	0.0
MN	Superior	1	7	-5	0.0	0.1
MN	State Subtotals	5	19	-14	0.1	0.0
MO	Mark Twain / ⁴	8	51	-43	0.9	1.7
NH	White Mountain / ⁴	4	16	-13	0.2	0.9
PA	Allegheny / ⁴	9	49	-41	0.8	1.5
VT	Green Mountain / ⁴	4	23	-20	0.2	3.4
WV	Monongahela / ⁴	7	32	-25	0.5	2.4
WI	Chequamegon	17	16	1	0.5	0.7
WI	Nicolet	48	27	21	0.9	1.3
WI	State Subtotals	65	43	22	1.3	1.0
	Regional Office	0	25	-25	0.0	0.0
All	Regional Totals	145	473	-328	7.1	1.1

¹ The net revenue calculations do not include extraordinary expenses.

² MMBF = Millions of board feet.

³ Harvest in the component comprises this percent of the total program.

⁴ Forest figures represent the state subtotals.

Summary of Timber Sale Revenues and Expenses

Region 10
Fiscal Year 1995
(in thousands of dollars, except as noted)

Timber Commodity Program Component

State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. Of Total ^{/3}
AK	Tongass	30,566	29,605	961	220.8	99.8
AK	Chugach	8	49	-41	0.1	8.1
AK	State Subtotals	30,575	29,655	920	220.9	99.1
	Regional Office	0	9,874	-9,874	0.0	0.0
All	Regional Totals	30,575	39,529	-8,954	220.9	99.1

Forest Stewardship Program Component

State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. Of Total ^{/3}
AK	Tongass	71	41	30	0.4	0.2
AK	Chugach	16	572	-555	1.7	91.9
AK	State Subtotals	87	613	-525	2.0	0.9
	Regional Office	0	85	-85	0.0	0.0
All	Regional Totals	87	698	-611	2.0	0.9

Personal Use Program Component

State	National Forest	Revenues	Expenses	Net Rev. ^{/1}	MMBF Harvest ^{/2}	Pct. Of Total ^{/3}
AK	Tongass	1	28	-27	0.0	0.0
AK	Chugach	0	0	0	0.0	0.0
AK	State Subtotals	1	28	-27	0.0	0.0
	Regional Office	0	0	0	0.0	0.0
All	Regional Totals	1	28	-27	0.0	0.0

^{/1} The net revenue calculations do not include extraordinary expenses.

^{/2} MMBF = millions of board feet

^{/3} Harvest in the component comprises this percent of the total expense.

Appendix C

Economic Account by Region and Forest

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 1
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
ID	Idaho Panhandle	32,785	16,372	16,437	16,413
ID	Clearwater	17,107	9,892	6,972	7,215
ID	Nez Perce	6,869	6,983	-160	-114
ID	State Subtotals	56,762	33,248	23,249	23,514
MT	Beaverhead	1,504	1,443	62	62
MT	Bitterroot	1,217	2,147	-930	-930
MT	Custer	834	1,792	-1,190	-958
MT	Deerlodge	2,536	1,540	996	996
MT	Flathead	5,286	5,064	180	221
MT	Gallatin	579	1,458	-986	-879
MT	Helena	1,461	1,994	-493	-533
MT	Kootenai	30,046	14,497	15,513	15,549
MT	Lewis & Clark	1,836	1,606	267	230
MT	Lolo	5,624	5,390	228	234
MT	State Subtotals	49,706	34,783	14,578	14,923
All	Regional Totals	107,685	70,178	36,896	37,507

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 2
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
CO	Grand Mesa/Unc/Gunnison	1,638	1,455	-119	183
CO	Rio Grande	3,923	2,194	1,729	1,729
CO	Arapaho-Roosevelt	229	83	102	146
CO	Routt	2,249	1,543	558	706
CO	Pike-San Isabel	459	332	60	127
CO	San Juan	1,176	1,250	-232	-74
CO	White River	2,248	2,185	-157	63
CO	State Subtotals	11,922	9,013	1,970	2,909
NE	Nebraska ^{/2,3}	0	0	0	0
SD	Black Hills ^{/2}	29,599	14,709	10,776	14,890
WY	Bighorn	701	582	23	119
WY	Medicine Bow	739	657	56	82
WY	Shoshone	40	69	-29	-29
WY	State Subtotals	1,480	1,308	50	172
All	Regional Totals	43,001	25,030	12,796	17,971

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

^{/2} Forest figures represent state subtotals.

^{/3} There were no acres harvested on this forest in FY 1995.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 3
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
AZ	Apache-Sitgreaves	4,544	4,097	97	447
AZ	Cococino	5,380	3,072	599	2,308
AZ	Coronado	67	218	-202	-151
AZ	Kaibab	7,441	4,121	-428	3,320
AZ	Prescott	458	420	-323	38
AZ	Tonto	7,502	995	67	6,507
AZ	State Subtotals	25,392	12,923	-190	12,469
NM	Carson	5,419	1,343	-478	4,076
NM	Cibola	835	994	-698	-159
NM	Gila	4,642	1,416	-672	3,226
NM	Lincoln	2,968	621	-492	2,347
NM	Santa Fe	387	1,334	-1,014	-947
NM	State Subtotals	14,251	5,708	-3,354	8,543
All	Regional Totals	39,643	18,631	-3,544	21,012

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 4
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
ID	Boise	21,932	11,139	10,588	10,793
ID	Caribou	1,057	905	10	152
ID	Payette	10,619	4,886	5,778	5,733
ID	Salmon/Challis	1,780	1,147	597	633
ID	Sawtooth	614	425	130	189
ID	Targhee	1,087	677	239	410
ID	State Subtotals	37,089	19,179	17,342	17,910
NV	Humboldt ^{/3}	0	0	0	0
NV	Toiyabe ^{/3}	0	0	0	0
NV	State Subtotals	0	0	0	0
UT	Ashley	1,141	760	45	381
UT	Dixie	2,879	2,622	224	257
UT	Fishlake ^{/4}				
UT	Manti-Lasal ^{/4}				
UT	Uinta	1,433	849	367	584
UT	Wasatch/Cache	112	92	19	20
UT	State Subtotals	5,565	4,323	655	1,242
WY	Bridger-Teton ^{/2}	1,175	770	342	405
All	Regional Totals	43,829	24,272	18,339	19,557

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

^{/2} Forest figures represent the state subtotals.

^{/3} There were no acres harvested on this forest in FY 1995.

^{/4} Benefits and costs were not estimated for this forest in FY 1995.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 5
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
CA	Angeles	802	462	-153	340
CA	Cleveland	7	86	-79	-79
CA	Eldorado	6,718	7,674	-2,328	-956
CA	Inyo	3,538	2,862	676	676
CA	Klamath	8,832	9,974	-1,186	-1,142
CA	Lassen	113,482	36,950	76,376	76,532
CA	Los Padres	6	350	-344	-344
CA	Mendocino	30	4,060	-4,030	-4,030
CA	Modoc	28,520	15,585	10,853	12,935
CA	Six Rivers	3,246	4,671	-1,425	-1,425
CA	Plumas	40,663	15,355	24,232	25,308
CA	San Bernardino	164	576	-412	-412
CA	Sequoia	5,893	6,325	-2,281	-432
CA	Shasta Trinity	15,552	11,923	3,077	3,629
CA	Sierra	6,966	4,724	1,497	2,243
CA	Stanislaus	12,835	9,029	3,618	3,806
CA	Tahoe	29,402	26,286	2,945	3,116
CA	Lake Tahoe Basin	355	1,219	-864	-864
All	Regional Totals ^{/2}	277,011	158,110	110,173	118,901

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

^{/2} The state totals for California are the same as the regional totals.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 6
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
OR	Deschutes	14,942	4,503	10,439	10,439
OR	Fremont	11,122	5,566	5,461	5,556
OR	Malheur	62,458	12,989	49,182	49,469
OR	Mt. Hood	11,649	7,367	7,155	4,282
OR	Ochoco	16,097	6,537	9,677	9,560
OR	Rogue River	8,318	3,166	5,152	5,152
OR	Siskiyou	8,074	3,207	4,802	4,867
OR	Siuslaw	12,715	3,338	9,423	9,377
OR	Umatilla	4,453	2,316	1,974	2,137
OR	Umpqua	25,588	6,179	19,359	19,409
OR	Wallowa-Whitman	5,190	5,185	5	5
OR	Willamette	41,493	9,529	29,077	31,964
OR	Winema	7,979	4,925	3,054	3,054
OR	State Subtotals	230,078	74,807	154,760	155,271
WA	Gifford Pinchot	17,277	6,878	10,399	10,399
WA	Mt. Baker-Snoqualmie	6,239	2,085	4,040	4,154
WA	Okanogan	5,355	2,588	2,716	2,767
WA	Olympic	3,918	1,997	1,921	1,921
WA	Wenatchee	3,499	3,534	-35	-35
WA	Colville	8,924	4,735	4,192	4,189
WA	State Subtotals	45,212	21,817	23,233	23,395
All	Regional Totals	275,290	96,624	177,993	178,666

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 8
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
PR	Caribbean ^{/2,3}	0	0	0	0
AL	NF's in Alabama ^{/2}	10,093	6,107	3,836	3,986
AR/OK	Ouachita	32,411	17,783	15,206	14,628
AR	Ozark/St. Francis	11,349	7,594	1,356	3,755
AR/OK	State Subtotals	43,760	25,377	16,562	18,383
FL	NF's in Florida ^{/2}	3,601	1,244	2,250	2,357
GA	Chattahoochee-Oconee ^{/2}	3,650	2,043	1,502	1,607
KY	Daniel Boone ^{/2}	1,808	1,066	548	742
LA	Kisatchie ^{/2}	28,469	11,401	17,025	17,068
MS	NF's in Mississippi ^{/2}	32,907	17,314	14,735	15,593
NC	NF's in North Carolina ^{/2}	6,876	5,477	1,437	1,399
SC	Marion-Sumter ^{/2}	16,474	4,887	11,405	11,587
TN	Cherokee ^{/2}	1,651	2,328	-927	-677
TX	NF's in Texas ^{/2}	26,095	10,121	15,440	15,974
VA	Jefferson	2,620	1,445	669	1,175
VA	George Washington	2,007	1,244	504	763
VA	State Subtotals	4,627	2,689	1,173	1,938
All	Regional Totals	180,011	89,837	85,203	90,174

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

^{/2} Forest figures represent state subtotals.

^{/3} There were no acres harvested on this forest in FY 1995.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 9
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
IL	Shawnee ^{/2}	211	227	-87	-16
IN	Hoosier ^{/2}	11	96	-85	-85
OH	Wayne ^{/2}	89	185	-110	-96
MI	Huron-Manistee	7,335	3,548	3,787	3,787
MI	Ottawa	10,289	5,338	4,657	4,951
MI	Hiawatha	11,462	6,532	4,534	4,930
MI	State Subtotals	29,086	15,418	12,978	13,668
MN	Chippewa	5,321	2,813	2,176	2,508
MN	Superior	4,079	2,893	500	1,186
MN	State Subtotals	9,400	5,706	2,676	3,694
MO	Mark Twain ^{/2}	12,324	6,949	4,327	5,375
NH	White Mountain ^{/2}	1,569	964	479	605
PA	Allegheny ^{/2}	18,780	11,647	6,732	7,133
VT	Green Mountain ^{/2}	663	441	186	222
WV	Monongahela ^{/2,3}				
WI	Chequamegon	7,830	3,854	3,499	3,976
WI	Nicolet	8,773	4,557	3,686	4,216
WI	State Subtotals	16,603	8,411	7,185	8,192
All	Regional Totals	88,736	50,044	34,281	38,692

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

^{/2} Forest figures represent state subtotals.

^{/3} Benefits and costs were not estimated for this forest in FY 1995.

Economic Account
For the Fiscal Year 1995 Timber Harvest

Region 10
(in thousands of 1995 dollars)

State	National Forest	PV of Benefits	PV of Costs	Timber Only NPV ^{/1}	All Resources NPV
AK	Tongass	31,052	31,243	448	-191
AK	Chugach	223	642	-614	-419
All	Regional Totals ^{/2}	31,275	31,885	-166	-610

^{/1} The "timber only" NPV is calculated using detailed benefit and cost information and represents the NPV associated with timber costs and benefits only.

^{/2} The state totals for Alaska are the same as the regional totals.

Appendix D

**Employment, Income,
and Program Level
Account by Region
and Forest**

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 1 (Northern)

CATEGORY DESCRIPTION	IDAHO ID Panhandle	IDAHO Clearwater	IDAHO Nez Perce	IDAHO SUBTOTAL ^{/2}	MONTANA Beaverhead	MONTANA Bitterroot
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	3,220	2,030	1,270	6,520	250	400
- 2 Employment Related Income (\$000) ^{/1}	92,350	58,490	37,600	188,440	8,770	14,430
- 3 Federal Income Tax Generated (\$000)	13,852	8,774	5,640	28,266	1,315	2,164
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	64.1	31.2	4.5	99.8	6.0	7.4
- 2 Volume Sold and Awarded (MMBF)	37.5	11.5	9.4	58.3	7.9	8.1
- 3 Volume Harvested (MMBF)						
-- Sawtimber	76.7	48.0	26.5	151.2	1.8	4.5
-- Roundwood	5.2	7.0	9.3	21.5	2.4	0.3
-- Firewood	4.1	2.1	1.7	7.9	1.4	0.8
-- Other	0.9	1.8	1.4	4.0	0	1.3
Total Harvest Volume	86.9	58.9	38.8	184.6	5.5	6.9
- 4 Total Area Harvested (acres)	5,618	2,848	1,463	9,929	1,701	1,125
- 5 Free Use Firewood (MMBF)	0	0	0	0.0	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	3,671	377	265	4,313	472	1,322
-- Other Products Removed (\$000)	28	0	3	31	0	0
- 7 Regeneration Treatment (acres)	10,123	3,749	5,955	19,827	683	1,337
- 8 Timber Stand Improvement (acres)	8,740	1,078	1,057	10,875	961	815
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	12	0	0	12	0	0
Total Construction	12	0	0	12	0	0
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	48	0	49	8	21
-- Purchaser Credit Reconstruction	53	35	0	88	0	0
Total Reconstruction	53	84	0	137	8	21

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Includes minor amounts from Washington State.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 1 (Northern)

CATEGORY DESCRIPTION	MONTANA Custer	MONTANA Deerlodge	MONTANA Flathead	MONTANA Gallatin	MONTANA Helena	MONTANA Kootenai
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	170	250	860	190	290	3,250
- 2 Employment Related Income (\$000)	16,180	8,710	28,340	6,280	9,480	93,510
- 3 Federal Income Tax Generated (\$000)	927	1,306	4,251	942	1,422	14,026
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	0.8	10.5	16.9	4.7	3.0	65.8
- 2 Volume Sold and Awarded (MMBF)	2.6	4.2	12.5	4.0	12.5	58.1
- 3 Volume Harvested (MMBF)						
-- Sawtimber	4.3	6.9	16.4	1.7	4.2	52.1
-- Roundwood	0	0.7	2.0	0.3	0.2	2.2
-- Firewood	0.7	1.5	2.6	2.7	3.5	2.8
-- Other	0	0.7	1.0	0	0	13.2
Total Harvest Volume	5.1	9.8	22.0	4.7	7.9	70.3
- 4 Total Area Harvested (acres)	937	858	1,821	1,408	1,070	6,410
- 5 Free Use Firewood (MMBF)	0	0	0	0	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	1,627	946	1,979	3,777	3,392	1,605
-- Other Products Removed (\$000)	0	0	4	3	0	30
- 7 Regeneration Treatment (acres)	1,318	1,531	4,298	1,693	936	9,537
- 8 Timber Stand Improvement (acres)	288	213	3,611	1,070	400	5,884
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	0	0	0	7	8
Total Construction	0	0	0	0	7	8
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	0	0	55
-- Purchaser Credit Reconstruction	0	0	1	0	3	37
Total Reconstruction	0	0	1	0	3	91

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 1 (Northern)

CATEGORY DESCRIPTION	MONTANA Lewis-Clark	MONTANA Lolo	MONTANA SUBTOTAL ^{/2}	Regional Office	REGIONAL TOTALS
I. EMPLOYMENT & INCOME INFORMATION					
- 1 Timber Related Employment (Jobs)	360	1,300	7,320	180	14,020
- 2 Employment Related Income (\$000) ^{/1}	12,020	38,160	225,880	7,010	421,330
- 3 Federal Income Tax Generated (\$000)	1,803	5,724	33,880	1,051	63,197
II. TIMBER PROGRAM INFORMATION					
- 1 Volume Offered (MMBF) ^{/1}	4.6	29.2	148.9		248.7
- 2 Volume Sold and Awarded (MMBF)	4.4	15.5	129.8		188.2
- 3 Volume Harvested (MMBF)					
-- Sawtimber	7.9	18.7	118.5		269.6
-- Roundwood	0.6	0.8	9.4		30.9
-- Firewood	1.1	1.9	19.0		26.9
-- Other	0	2.6	18.9		22.9
Total Harvest Volume	9.6	24.1	165.8		350.3
- 4 Total Area Harvested (acres)	1,096	3,050	19,476		29,405
- 5 Free Use Firewood (MMBF)	0	0	0.0	0	0.0
- 6 Nonconvertible Products					
-- Christmas Trees Cut (trees)	10,600	2,750	28,470		32,783
-- Other Products Removed (\$000)	1	2	40		71
- 7 Regeneration Treatment (acres)	1,257	4,590	27,180		47,007
- 8 Timber Stand Improvement (acres)	485	1,757	15,484		26,359
III. FOREST ROAD INFORMATION					
- 1 Road Construction (miles)					
-- Appropriated Construction	0	0	0	0	0
-- Purchaser Credit Construction	1	0	16	0	28
Total Construction	1	0	16	0	28
- 2 Road Reconstruction (miles)					
-- Appropriated Reconstruction	0	1	85	0	133
-- Purchaser Credit Reconstruction	7	11	58	0	146
Total Reconstruction	7	11	143	0	280

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Includes minor amounts from South Dakota.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 2 (Rocky Mountain)

CATEGORY DESCRIPTION	COLORADO Grd Mesa/U/G	COLORADO Rio Grande	COLORADO Arapaho/Roos	COLORADO Routt	COLORADO Pike/San Isb	COLORADO San Juan
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	513	327	31	272	20	175
- 2 Employment Related Income (\$000) ^{/1}	13,682	7,873	573	5,193	497	3,907
- 3 Federal Income Tax Generated (\$000)	2,052	1,181	86	779	75	586
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	5.6	6.3	2.4	16.1	2.8	8.0
- 2 Volume Sold and Awarded (MMBF)	15.2	5.8	2.5	14.1	2.8	5.1
- 3 Volume Harvested (MMBF)						
-- Sawtimber	12.4	16.9	1.3	13.1	0.8	4.7
-- Roundwood	0.0	0.1	0.0	0.0	0.0	0.1
-- Firewood	4.0	4.3	0.7	1.4	2.8	2.2
-- Other	9.1	0.3	0.3	1.8	0.2	4.6
Total Harvest Volume	25.5	21.6	2.2	16.4	3.8	11.6
- 4 Total Area Harvested (acres)	2,490	3,439	163	1,286	539	1,256
- 5 Free Use Firewood (MMBF)	0	0.1	0	0.1	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	811	1,367	8,087	1,957	9,630	1,672
-- Other Products Removed (\$000)	7	1	12	5	13	6
- 7 Regeneration Treatment (acres)	2,021	1,731	1,775	1,678	627	1,167
- 8 Timber Stand Improvement (acres)	693	205	909	1,993	940	562
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	5	0	0	11	0	3
Total Construction	5	0	0	11	0	3
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	0	0	0
-- Purchaser Credit Reconstruction	2	0	2	7	0	5
Total Reconstruction	2	0	2	7	0	5

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 2 (Rocky Mountain)

CATEGORY DESCRIPTION	COLORADO White River	COLORADO SUBTOTAL	NEBRASKA Nebraska ^{/2}	S. DAKOTA Blk Hills ^{/2}	WYOMING Big Horn	WYOMING Medicine Bow
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	293	1,631	0	1,399	83	106
- 2 Employment Related Income (\$000) ^{/1}	6,331	38,056	0	31,624	1,878	2,062
- 3 Federal Income Tax Generated (\$000)	950	5,709	0	4,744	282	309
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	7.9	49.0	0.0	111.9	2.7	4.3
- 2 Volume Sold and Awarded (MMBF)	10.6	55.9	0.0	96.3	7.3	3.8
- 3 Volume Harvested (MMBF)						
-- Sawtimber	8.9	58.1	0.0	65.1	4.0	4.8
-- Roundwood	0.1	0.4	0.0	0.0	0.0	0.0
-- Firewood	1.3	16.7	0.0	4.4	2.8	2.2
-- Other	5.5	21.9	0.0	1.1	0.0	0.8
Total Harvest Volume	15.8	97.0	0.0	70.5	6.8	7.8
- 4 Total Area Harvested (acres)	2,589	11,762	0	17,395	125	1,113
- 5 Free Use Firewood (MMBF)	0	0.3	0	0.2	0.1	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	4,071	27,595	162	7,679	2,452	2,789
-- Other Products Removed (\$000)	4	48	0	5	0	3
- 7 Regeneration Treatment (acres)	815	9,814	0	25,090	3,285	2,070
- 8 Timber Stand Improvement (acres)	757	6,059	0	10,249	512	1,017
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	18	0	32	0	0
Total Construction	0	18	0	32	0	0
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	0	0	0
-- Purchaser Credit Reconstruction	2	16	0	146	2	0
Total Reconstruction	2	16	0	146	2	0

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 2 (Rocky Mountain)

CATEGORY DESCRIPTION	WYOMING Shoshone	WYOMING SUBTOTAL	REGIONAL TOTALS
I. EMPLOYMENT & INCOME INFORMATION			
- 1 Timber Related Employment (Jobs)	29	218	3,248
- 2 Employment Related Income (\$000) ^{/1}	601	4,541	74,221
- 3 Federal Income Tax Generated (\$000)	90	681	11,134
II. TIMBER PROGRAM INFORMATION			
- 1 Volume Offered (MMBF) ^{/1}	8.6	15.6	176.5
- 2 Volume Sold and Awarded (MMBF)	3.7	14.8	167.1
- 3 Volume Harvested (MMBF)			
-- Sawtimber	1.1	9.9	133.0
-- Roundwood	1.3	1.3	1.7
-- Firewood	1.9	6.8	27.9
-- Other	0.7	1.4	24.4
Total Harvest Volume	4.9	19.5	187.0
- 4 Total Area Harvested (acres)	33	1,271	30,428
- 5 Free Use Firewood (MMBF)	0	0.1	0.7
- 6 Nonconvertible Products			
-- Christmas Trees Cut (trees)	2,049	7,290	42,726
-- Other Products Removed (\$000)	2	6	59
- 7 Regeneration Treatment (acres)	1,088	6,443	41,347
- 8 Timber Stand Improvement (acres)	0	1,529	17,837
III. FOREST ROAD INFORMATION			
- 1 Road Construction (miles)			
-- Appropriated Construction	0	0	0
-- Purchaser Credit Construction	0	0	50
Total Construction	0	0	50
- 2 Road Reconstruction (miles)			
-- Appropriated Reconstruction	0	0	0
-- Purchaser Credit Reconstruction	0	2	165
Total Reconstruction	0	2	165

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 3 (Southwestern)

CATEGORY DESCRIPTION	ARIZONA Apache/Sit	ARIZONA Cococino	ARIZONA Coronado	ARIZONA Kaibab	ARIZONA Prescott	ARIZONA Tonto
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	462	274	11	255	22	87
- 2 Employment Related Income (\$000) ^{/1}	12,888	7,552	347	6,941	614	2,423
- 3 Federal Income Tax Generated (\$000)	1,933	1,133	52	1,041	92	364
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	30.1	34.7	0.8	25.2	3.3	6.8
- 2 Volume Sold and Awarded (MMBF)	20.8	18.1	0.2	4.7	3.3	6.1
- 3 Volume Harvested (MMBF)						
-- Sawtimber	13.8	7.3	0.0	7.9	0.0	2.2
-- Roundwood	4.9	3.3	0.0	1.2	0.0	0.9
-- Firewood	9.6	9.2	0.1	4.5	3.3	2.2
-- Other	0.0	0.0	0.0	0.0	0.0	0.0
Total Harvest Volume	28.3	19.9	0.2	13.5	3.3	5.3
- 4 Total Area Harvested (acres)	3,986	5,341	0	5,014	200	1,342
- 5 Free Use Firewood (MMBF)	0.4	2.0	0.7	0	0	0.5
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	2,640	3,183	114	6,608	3,747	0
-- Other Products Removed (\$000)	7	4	0	1	0	1
- 7 Regeneration Treatment (acres)	1,703	4,636	0	6,373	13	622
- 8 Timber Stand Improvement (acres)	3,009	975	0	1,333	85	469
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	0	0	2	0	0
Total Construction	0	0	0	2	0	0
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	0	0	0
-- Purchaser Credit Reconstruction	0	0	0	8	0	8
Total Reconstruction	0	0	0	8	0	8

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 3 (Southwestern)

CATEGORY DESCRIPTION	ARIZONA SUBTOTAL	NEW MEXICO Carson	NEW MEXICO Cibola	NEW MEXICO Gila	NEW MEXICO Lincoln	NEW MEXICO Santa Fe
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	1,111	152	33	98	40	101
- 2 Employment Related Income (\$000) / ¹	30,765	4,143	917	2,719	1,194	3,162
- 3 Federal Income Tax Generated (\$000)	4,615	621	137	408	179	474
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) / ¹	100.8	3.6	4.3	3.7	5.2	11.4
- 2 Volume Sold and Awarded (MMBF)	53.1	4.0	7.0	2.5	5.8	13.2
- 3 Volume Harvested (MMBF)						
-- Sawtimber	31.2	3.7	0.2	3.0	0.7	0.4
-- Roundwood	10.3	0.7	0.1	0.3	1.4	4.9
-- Firewood	28.9	1.0	4.4	2.1	1.6	4.7
-- Other	0.0	0.0	0.0	0.0	0.0	0.0
Total Harvest Volume	70.4	5.4	4.7	5.4	3.6	10.0
- 4 Total Area Harvested (acres)	15,883	1,611	214	948	29	130
- 5 Free Use Firewood (MMBF)	3.6	11.8	0	0.5	0	0.8
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	16,292	3,734	1,322	2,346	3,522	4,500
-- Other Products Removed (\$000)	14	4	7	1	3	22
- 7 Regeneration Treatment (acres)	13,347	1,655	0	0	410	724
- 8 Timber Stand Improvement (acres)	5,871	1,416	0	1,120	413	1,859
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	2
-- Purchaser Credit Construction	2	0	0	0	0	0
Total Construction	2	0	0	0	0	2
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	2	0	0	1
-- Purchaser Credit Reconstruction	16	0	0	0	0	17
Total Reconstruction	16	0	2	0	0	18

/1 "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 3 (Southwestern)

CATEGORY DESCRIPTION	NEW MEXICO SUBTOTAL	REGIONAL TOTALS
I. EMPLOYMENT & INCOME INFORMATION		
- 1 Timber Related Employment (Jobs)	424	1,535
- 2 Employment Related Income (\$000) ^{/1}	12,135	42,900
- 3 Federal Income Tax Generated (\$000)	1,819	6,434
II. TIMBER PROGRAM INFORMATION		
- 1 Volume Offered (MMBF) ^{/1}	28.1	128.9
- 2 Volume Sold and Awarded (MMBF)	32.5	85.6
- 3 Volume Harvested (MMBF)		
-- Sawtimber	8.0	39.3
-- Roundwood	7.4	17.8
-- Firewood	13.7	42.6
-- Other	0.0	0.0
Total Harvest Volume	29.1	99.6
- 4 Total Area Harvested (acres)	2,932	18,815
- 5 Free Use Firewood (MMBF)	13.1	16.7
- 6 Nonconvertible Products		
-- Christmas Trees Cut (trees)	15,424	31,716
-- Other Products Removed (\$000)	37	51
- 7 Regeneration Treatment (acres)	2,789	16,136
- 8 Timber Stand Improvement (acres)	4,808	10,679
III. FOREST ROAD INFORMATION		
- 1 Road Construction (miles)		
-- Appropriated Construction	2	2
-- Purchaser Credit Construction	0	2
Total Construction	2	4
- 2 Road Reconstruction (miles)		
-- Appropriated Reconstruction	3	3
-- Purchaser Credit Reconstruction	17	33
Total Reconstruction	20	35

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 4 (Intermountain)

CATEGORY DESCRIPTION	IDAHO Boise	IDAHO Caribou	IDAHO Payette	IDAHO Salmon/Chal	IDAHO Sawtooth
I. EMPLOYMENT & INCOME INFORMATION					
- 1 Timber Related Employment (Jobs)	1,590	162	882	251	151
- 2 Employment Related Income (\$000) ^{/1}	74,198	7,476	38,346	9,996	6,781
- 3 Federal Income Tax Generated (\$000)	11,130	1,121	5,752	1,499	1,017
II. TIMBER PROGRAM INFORMATION					
- 1 Volume Offered (MMBF) ^{/1}	212.1	10.2	54.2	8.3	23.6
- 2 Volume Sold and Awarded (MMBF)	76.1	5.9	56.1	9.0	7.6
- 3 Volume Harvested (MMBF)					
-- Sawtimber	73.7	7.0	29.6	6.5	1.6
-- Roundwood	0.1	0.2	0.1	0.8	1.5
-- Firewood	9.2	2.9	2.0	3.3	5.9
-- Other	2.4	0.0	1.9	0.0	0.0
Total Harvest Volume	85.4	10.0	33.6	10.6	9.1
- 4 Total Area Harvested (acres)	25,287	796	2,981	1,577	447
- 5 Free Use Firewood (MMBF)	0	0	0	1.8	0
- 6 Nonconvertible Products					
-- Christmas Trees Cut (trees)	1,838	3,718	885	1,278	1,152
-- Other Products Removed (\$000)	4	1	30	0	1
- 7 Regeneration Treatment (acres)	9,401	443	4,831	2,732	311
- 8 Timber Stand Improvement (acres)	5,109	836	1,358	1,773	0
III. FOREST ROAD INFORMATION					
- 1 Road Construction (miles)					
-- Appropriated Construction	0	0	0	0	0
-- Purchaser Credit Construction	0	6	45	0	0
Total Construction	0	6	45	0	0
- 2 Road Reconstruction (miles)					
-- Appropriated Reconstruction	1	0	0	0	0
-- Purchaser Credit Reconstruction	14	3	87	14	0
Total Reconstruction	15	3	87	14	0

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT

for the Fiscal Year Ended September 30, 1995

Region 4 (Intermountain)

CATEGORY DESCRIPTION	IDAHO Targhee	IDAHO SUBTOTAL	NEVADA Humboldt	NEVADA Toiyabe	NEVADA SUBTOTAL	UTAH Ashley
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	226	3,262	15	63	78	208
- 2 Employment Related Income (\$000) /1	8,554	145,351	317	2,103	2,420	9,653
- 3 Federal Income Tax Generated (\$000)	1,283	21,803	48	315	363	1,448
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) /1	11.1	319.5	0.0	6.1	6.1	15.6
- 2 Volume Sold and Awarded (MMBF)	9.7	164.5	0.5	2.1	2.6	9.2
- 3 Volume Harvested (MMBF)						
-- Sawtimber	2.3	120.7	0.0	0.3	0.3	7.1
-- Roundwood	0.6	3.2	0.0	0.0	0.0	1.4
-- Firewood	6.3	29.7	0.4	2.2	2.7	3.9
-- Other	0.8	5.2	0.0	0.0	0.0	0.0
Total Harvest Volume	10.0	158.8	0.5	2.5	2.9	12.4
- 4 Total Area Harvested (acres)	685	31,773	0	0	0	511
- 5 Free Use Firewood (MMBF)	1.0	2.8	0	0	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	3,088	11,959	756	1,848	2,604	3,329
-- Other Products Removed (\$000)	2	38	4	0	4	1
- 7 Regeneration Treatment (acres)	4,227	21,945	0	0	0	211
- 8 Timber Stand Improvement (acres)	472	9,548	0	0	0	864
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	51	0	0	0	2
Total Construction	0	51	0	0	0	2
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	1	0	0	0	0
-- Purchaser Credit Reconstruction	0	118	0	0	0	0
Total Reconstruction	0	119	0	0	0	0

/1 "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 4 (Intermountain)

CATEGORY DESCRIPTION	UTAH Dixie	UTAH Fishlake	UTAH Mantie/La Sal	UTAH Uinta	UTAH Wasat/Cache	UTAH SUBTOTAL
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	205	66	92	101	73	745
- 2 Employment Related Income (\$000) / ¹	8,534	2,475	3,934	3,890	2,378	30,863
- 3 Federal Income Tax Generated (\$000)	1,280	371	590	584	357	4,630
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) / ¹	28.8	4.9	2.6	3.1	2.5	57.5
- 2 Volume Sold and Awarded (MMBF)	14.1	4.4	2.2	3.8	1.9	35.6
- 3 Volume Harvested (MMBF)						
-- Sawtimber	4.8	1.0	2.1	4.7	0.6	20.4
-- Roundwood	0.2	0.1	0.0	0.0	0.5	2.2
-- Firewood	2.9	1.2	1.4	0.6	1.1	11.0
-- Other	0.0	0.0	0.0	0.0	0.0	0.0
Total Harvest Volume	7.9	2.3	3.5	5.3	2.2	33.6
- 4 Total Area Harvested (acres)	1,143	180	88	418	245	2,585
- 5 Free Use Firewood (MMBF)	0.8	0	0	0	0	0.8
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	5,652	5,738	1,866	1,518	1,294	19,397
-- Other Products Removed (\$000)	1	0	1	2	0	6
- 7 Regeneration Treatment (acres)	3,896	300	80	156	326	4,969
- 8 Timber Stand Improvement (acres)	3,427	126	865	77	193	5,552
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	17	3	0	0	3	24
Total Construction	17	3	0	0	3	24
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	0	0	0
-- Purchaser Credit Reconstruction	4	5	4	15	0	28
Total Reconstruction	4	5	4	15	0	28

¹ "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 4 (Intermountain)

CATEGORY DESCRIPTION	WYOMING Bri/Teton ^{/2}	REGIONAL TOTALS
EMPLOYMENT & INCOME INFORMATION		
- 1 Timber Related Employment (Jobs)	190	4,275
- 2 Employment Related Income (\$000) ^{/1}	8,415	187,049
- 3 Federal Income Tax Generated (\$000)	1,262	28,058
II. TIMBER PROGRAM INFORMATION		
- 1 Volume Offered (MMBF) ^{/1}	5.5	388.6
- 2 Volume Sold and Awarded (MMBF)	9.3	212.1
- 3 Volume Harvested (MMBF)		
-- Sawtimber	6.1	147.4
-- Roundwood	0.2	5.6
-- Firewood	6.6	50.0
-- Other	0.1	5.3
Total Harvest Volume	13.0	208.3
- 4 Total Area Harvested (acres)	565	34,923
- 5 Free Use Firewood (MMBF)	0.2	3.8
- 6 Nonconvertible Products		
-- Christmas Trees Cut (trees)	3,008	36,968
-- Other Products Removed (\$000)	2	50
- 7 Regeneration Treatment (acres)	895	27,809
- 8 Timber Stand Improvement (acres)	372	15,472
III. FOREST ROAD INFORMATION		
- 1 Road Construction (miles)		
-- Appropriated Construction	0	0
-- Purchaser Credit Construction	0	75
Total Construction	0	75
- 2 Road Reconstruction (miles)		
-- Appropriated Reconstruction	0	1
-- Purchaser Credit Reconstruction	12	158
Total Reconstruction	12	159

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 5 (Pacific Southwest)

CATEGORY DESCRIPTION	CALIFORNIA Angeles	CALIFORNIA Cleveland	CALIFORNIA Eldorado	CALIFORNIA Inyo	CALIFORNIA Klamath	CALIFORNIA Lassen
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	10	10	110	120	280	1,070
- 2 Employment Related Income (\$000) / ¹	460	460	5,060	5,520	12,880	49,220
- 3 Federal Income Tax Generated (\$000)	70	70	760	830	1,930	7,380
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) / ¹	0.6	0.2	15.8	5.8	36.8	104.0
- 2 Volume Sold and Awarded (MMBF)	0.2	0.2	8.9	4.4	25.7	48.4
- 3 Volume Harvested (MMBF)						
-- Sawtimber	0.0	0.0	6.6	9.7	18.9	63.7
-- Roundwood	0.0	0.0	0.1	0.0	0.1	0.1
-- Firewood	0.2	0.2	5.5	2.8	3.4	6.3
-- Other	0.0	0.0	1.9	0.0	3.7	24.3
Total Harvest Volume	0.2	0.2	14.0	12.5	26.0	94.5
- 4 Total Area Harvested (acres)	210	0	120	5,737	2,780	20,407
- 5 Free Use Firewood (MMBF)	0	0	0	0	0.2	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	0	0	3,850	1	22,696	3,732
-- Other Products Removed (\$000)	5	1	2	1	4	1
- 7 Regeneration Treatment (acres)	331	35	4,945	205	4,550	2,583
- 8 Timber Stand Improvement (acres)	785	88	6,820	550	5,496	8,011
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	0	0	0	0	3
Total Construction	0	0	0	0	0	3
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	0	44	0
-- Purchaser Credit Reconstruction	0	0	0	0	22	50
Total Reconstruction	0	0	0	0	66	50

¹ "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 5 (Pacific Southwest)

CATEGORY DESCRIPTION	CALIFORNIA Los Padres	CALIFORNIA Mendicino	CALIFORNIA Modoc	CALIFORNIA Six Rivers	CALIFORNIA Plumas	CALIFORNIA San Bernard
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	10	10	570	140	820	20
- 2 Employment Related Income (\$000) ^{/1}	460	460	26,220	6,440	37,720	920
- 3 Federal Income Tax Generated (\$000)	70	70	3,930	970	5,660	140
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	0.0	7.1	42.8	4.0	40.9	2.0
- 2 Volume Sold and Awarded (MMBF)	0.1	3.7	32.8	4.3	26.4	1.9
- 3 Volume Harvested (MMBF)						
-- Sawtimber	0.0	0.1	19.1	9.8	56.9	0.0
-- Roundwood	0.0	0.0	0.0	0.0	0.0	0.0
-- Firewood	0.2	1.0	1.9	1.8	6.2	2.2
-- Other	0.0	0.0	28.1	1.4	10.9	0.1
Total Harvest Volume	0.2	1.1	49.2	13.0	73.9	2.3
- 4 Total Area Harvested (acres)	0	0	2,236	0	5,952	0
- 5 Free Use Firewood (MMBF)	0	0	0.9	1.3	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	0	1,682	522	2,578	6,031	0
-- Other Products Removed (\$000)	0	2	1	6	4	3
- 7 Regeneration Treatment (acres)	120	1,062	2,017	1,125	3,096	154
- 8 Timber Stand Improvement (acres)	85	3,675	4,118	3,378	3,329	562
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	6	0	0	0	0
-- Purchaser Credit Construction	0	0	0	0	7	0
Total Construction	0	6	0	0	7	0
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	0	0	0
-- Purchaser Credit Reconstruction	0	6	1	0	18	0
Total Reconstruction	0	6	1	0	18	0

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 5 (Pacific Southwest)

CATEGORY DESCRIPTION	CALIFORNIA Sequoia	CALIFORNIA Shasta Trin	CALIFORNIA Sierra	CALIFORNIA Stanislaus	CALIFORNIA Tahoe
I. EMPLOYMENT & INCOME INFORMATION					
- 1 Timber Related Employment (Jobs)	170	330	200	480	500
- 2 Employment Related Income (\$000) ^{/1}	7,820	15,180	9,200	22,080	23,000
- 3 Federal Income Tax Generated (\$000)	1,170	2,280	1,380	3,310	3,450
II. TIMBER PROGRAM INFORMATION					
- 1 Volume Offered (MMBF) ^{/1}	20.7	51.4	44.1	42.2	120.6
- 2 Volume Sold and Awarded (MMBF)	6.7	29.9	37.3	26.8	120.4
- 3 Volume Harvested (MMBF)					
-- Sawtimber	12.0	25.3	13.9	32.7	22.9
-- Roundwood	0.0	0.0	0.0	0.0	0.0
-- Firewood	3.4	3.8	5.3	8.4	1.8
-- Other	1.5	1.8	1.4	5.8	18.3
Total Harvest Volume	17.0	30.8	20.7	46.9	43.0
- 4 Total Area Harvested (acres)	14,237	3,604	493	3,824	7,307
- 5 Free Use Firewood (MMBF)	0	1.3	0	0	0.1
- 6 Nonconvertible Products					
-- Christmas Trees Cut (trees)	0	5,360	4,730	0	447
-- Other Products Removed (\$000)	1	1	1	0	2
- 7 Regeneration Treatment (acres)	1,988	2,242	2,476	6,293	3,685
- 8 Timber Stand Improvement (acres)	4,333	8,361	4,303	3,471	7,419
III. FOREST ROAD INFORMATION					
- 1 Road Construction (miles)					
-- Appropriated Construction	0	0	0	0	0
-- Purchaser Credit Construction	0	2	0	3	6
Total Construction	0	2	0	3	6
- 2 Road Reconstruction (miles)					
-- Appropriated Reconstruction	0	0	0	0	0
-- Purchaser Credit Reconstruction	8	10	43	11	45
Total Reconstruction	8	10	43	11	45

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 5 (Pacific Southwest)

CATEGORY DESCRIPTION	CALIFORNIA Lk Tahoe BU	REGIONAL TOTALS ^{/2}
I. EMPLOYMENT & INCOME INFORMATION		
- 1 Timber Related Employment (Jobs)	80	4,930
- 2 Employment Related Income (\$000) ^{/1}	3,680	226,780
- 3 Federal Income Tax Generated (\$000)	550	34,020
II. TIMBER PROGRAM INFORMATION		
- 1 Volume Offered (MMBF) ^{/1}	5.7	544.4
- 2 Volume Sold and Awarded (MMBF)	0.9	379.0
- 3 Volume Harvested (MMBF)		
-- Sawtimber	5.5	297.0
-- Roundwood	0.0	0.4
-- Firewood	1.1	55.4
-- Other	1.3	100.4
Total Harvest Volume	7.9	453.3
- 4 Total Area Harvested (acres)	5,025	71,932
- 5 Free Use Firewood (MMBF)	0.5	4.3
- 6 Nonconvertible Products		
-- Christmas Trees Cut (trees)	0	51,629
-- Other Products Removed (\$000)	0	35
- 7 Regeneration Treatment (acres)	226	37,133
- 8 Timber Stand Improvement (acres)	310	65,094
III. FOREST ROAD INFORMATION		
- 1 Road Construction (miles)		
-- Appropriated Construction	0	6
-- Purchaser Credit Construction	0	21
Total Construction	0	27
- 2 Road Reconstruction (miles)		
-- Appropriated Reconstruction	0	44
-- Purchaser Credit Reconstruction	2	214
Total Reconstruction	2	258

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Regional totals also represent state totals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 6 (Pacific Northwest)

CATEGORY DESCRIPTION	OREGON Deschutes	OREGON Fremont	OREGON Malhuer	OREGON Mt. Hood	OREGON Ochoco	OREGON Rogue River
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	1,157	587	1,633	554	705	450
- 2 Employment Related Income (\$000) ^{/1}	32,118	16,247	52,607	18,224	19,599	12,025
- 3 Federal Income Tax Generated (\$000)	4,818	2,437	7,891	2,734	2,940	1,804
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	66.7	27.4	66.9	41.4	26.6	17.2
- 2 Volume Sold and Awarded (MMBF)	65.9	17.5	31.0	22.4	9.1	26.3
- 3 Volume Harvested (MMBF)						
-- Sawtimber	40.0	21.3	120.1	24.2	27.3	25.7
-- Roundwood	70.9	39.0	2.2	0.1	3.1	0.5
-- Firewood	14.3	1.4	3.5	2.5	2.4	0.6
-- Other	4.4	0.0	6.2	1.3	1.0	2.0
Total Harvest Volume	129.7	61.7	132.0	28.1	33.7	28.8
- 4 Total Area Harvested (acres)	17,863	15,924	13,577	2,030	7,770	7,403
- 5 Free Use Firewood (MMBF)	0	0	0	0	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	6,876	1,117	891	3,732	737	3,498
-- Other Products Removed (\$000)	6	7	3	139	2	7
- 7 Regeneration Treatment (acres)	9,858	5,582	10,045	5,214	7,130	2,370
- 8 Timber Stand Improvement (acres)	8,946	3,950	8,387	7,147	6,220	2,484
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	0	10	2	0	6
Total Construction	0	0	10	2	0	6
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	3	7	0	0	0
-- Purchaser Credit Reconstruction	12	0	76	15	4	2
Total Reconstruction	12	3	83	15	4	2

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 6 (Pacific Northwest)

CATEGORY DESCRIPTION	OREGON Siskiyou	OREGON Siuslaw	OREGON Umatilla	OREGON Umpqua	OREGON Wallowa/Whit	OREGON Willamette
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	256	476	144	858	277	1,578
- 2 Employment Related Income (\$000) ^{/1}	6,858	15,377	3,850	23,376	7,427	48,409
- 3 Federal Income Tax Generated (\$000)	1,029	2,307	578	3,506	1,114	7,261
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	16.7	9.2	22.3	41.4	53.7	76.2
- 2 Volume Sold and Awarded (MMBF)	18.3	0.9	15.3	12.8	27.5	11.2
- 3 Volume Harvested (MMBF)						
-- Sawtimber	14.6	22.9	7.8	49.1	17.3	87.3
-- Roundwood	0.1	0.0	2.3	0.0	7.0	0.4
-- Firewood	0.9	1.0	8.5	1.2	6.9	1.5
-- Other	1.1	0.3	2.4	4.0	1.9	10.1
Total Harvest Volume	16.6	24.2	21.0	54.3	33.0	99.2
- 4 Total Area Harvested (acres)	510	520	2,553	881	3,811	3,397
- 5 Free Use Firewood (MMBF)	0	0	0	0	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	2,835	784	2,558	1,825	2,087	4,615
-- Other Products Removed (\$000)	42	131	30	25	11	95
- 7 Regeneration Treatment (acres)	866	645	8,325	2,694	11,816	5,432
- 8 Timber Stand Improvement (acres)	5,252	4,492	3,441	1,457	6,152	8,916
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	2	0	0	1	5	5
Total Construction	2	0	0	1	5	5
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	1	21	0	0	1
-- Purchaser Credit Reconstruction	28	0	0	2	47	68
Total Reconstruction	28	1	21	3	47	68

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 6 (Pacific Northwest)

CATEGORY DESCRIPTION	OREGON Winema	OREGON SUBTOTAL	WASHINGTON Mt Baker/Sno	WASHINGTON Giff Pinchot	WASHINGTON Okanogan	WASHINGTON Olympic
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	441	9,116	864	781	358	217
- 2 Employment Related Income (\$000) ^{/1}	12,020	268,137	25,229	24,936	9,917	6,565
- 3 Federal Income Tax Generated (\$000)	1,803	40,222	3,784	3,740	1,488	985
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	62.7	528.5	45.8	2.8	30.4	10.1
- 2 Volume Sold and Awarded (MMBF)	31.5	289.7	11.6	6.4	17.4	3.2
- 3 Volume Harvested (MMBF)						
-- Sawtimber	20.9	478.4	50.9	24.0	18.4	10.8
-- Roundwood	5.3	130.8	0.0	0.1	1.5	0.0
-- Firewood	3.7	48.4	2.4	0.4	2.1	2.7
-- Other	5.5	40.3	5.3	0.5	0.0	0.1
Total Harvest Volume	35.5	697.9	58.7	25.0	22.0	13.6
- 4 Total Area Harvested (acres)	3,300	79,539	2,229	493	3,115	365
- 5 Free Use Firewood (MMBF)	0	0	0	0	5.0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	2,061	33,616	2,021	8,631	994	1,526
-- Other Products Removed (\$000)	87	587	557	9	4	56
- 7 Regeneration Treatment (acres)	8,951	78,928	3,426	543	5,275	749
- 8 Timber Stand Improvement (acres)	6,032	72,876	3,729	647	3,869	3,326
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	31	3	1	3	0
Total Construction	0	31	3	1	3	0
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	1	33	0	2	0	0
-- Purchaser Credit Reconstruction	0	253	5	0	18	0
Total Reconstruction	1	285	5	2	18	0

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 6 (Pacific Northwest)

CATEGORY DESCRIPTION	WASHINGTON Wenatchee	WASHINGTON Colville	WASHINGTON SUBTOTAL	REGIONAL TOTALS
I. EMPLOYMENT & INCOME INFORMATION				
- 1 Timber Related Employment (Jobs)	229	936	3,385	12,501
- 2 Employment Related Income (\$000) ^{/1}	6,503	24,819	97,969	366,106
- 3 Federal Income Tax Generated (\$000)	975	3,723	14,695	54,917
II. TIMBER PROGRAM INFORMATION				
- 1 Volume Offered (MMBF) ^{/1}	98.8	60.3	248.2	776.8
- 2 Volume Sold and Awarded (MMBF)	54.5	18.2	111.3	401.0
- 3 Volume Harvested (MMBF)				
-- Sawtimber	11.9	35.3	151.3	629.7
-- Roundwood	0.9	3.5	6.0	136.8
-- Firewood	4.2	2.8	14.6	63.0
-- Other	1.0	0.3	7.3	47.6
Total Harvest Volume	17.9	41.9	179.2	877.1
- 4 Total Area Harvested (acres)	1,726	3,085	11,013	90,552
- 5 Free Use Firewood (MMBF)	0	0.1	5.1	5.1
- 6 Nonconvertible Products				
-- Christmas Trees Cut (trees)	4,993	1,097	19,262	52,878
-- Other Products Removed (\$000)	42	2	671	1,257
- 7 Regeneration Treatment (acres)	4,128	4,481	18,602	97,530
- 8 Timber Stand Improvement (acres)	1,137	1,827	14,535	87,411
III. FOREST ROAD INFORMATION				
- 1 Road Construction (miles)				
-- Appropriated Construction	0	0	0	0
-- Purchaser Credit Construction	0	25	31	62
Total Construction	0	25	31	62
- 2 Road Reconstruction (miles)				
-- Appropriated Reconstruction	0	0	2	34
-- Purchaser Credit Reconstruction	0	41	64	317
Total Reconstruction	0	41	66	351

^{/1} "\$000" = Thousands of dollars and "MMBF" = millions of board feet.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 8 (Southern)

CATEGORY DESCRIPTION	ALABAMA NFS in AL ^{/2}	ARK/OKL Ouachita	ARKANSAS Ozark/St Fra	ARK/OKL SUBTOTAL	FLORIDA NFS in FL ^{/2}	GEORGIA Chat/Ocon ^{/2}
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	971	3,111	884	3,995	629	369
- 2 Employment Related Income (\$000) ^{/1}	33,922	107,120	20,526	127,646	27,502	12,447
- 3 Federal Income Tax Generated (\$000)	5,088	16,070	3,079	19,149	4,125	1,867
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	56.7	149.1	44.2	193.3	52.7	28.0
- 2 Volume Sold and Awarded (MMBF)	56.8	151.1	47.1	198.2	50.0	31.0
- 3 Volume Harvested (MMBF)						
-- Sawtimber	24.0	79.8	20.5	100.3	1.9	20.3
-- Roundwood	35.7	52.6	14.7	67.2	63.1	7.4
-- Firewood	0.5	0.7	0.8	1.4	0.4	0.6
-- Other	0.0	0.0	0.0	0.0	0.0	0.0
Total Harvest Volume	60.2	133.0	35.9	169.0	65.5	28.3
- 4 Total Area Harvested (acres)	10,520	22,497	7,134	29,631	5,036	5,586
- 5 Free Use Firewood (MMBF)	0	0	0	0.0	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	0	0	0	0	0	0
-- Other Products Removed (\$000)	1	0	6	6	14	1
- 7 Regeneration Treatment (acres)	3,750	12,506	3,523	16,029	7,306	3,362
- 8 Timber Stand Improvement (acres)	3,440	5,846	1,599	7,445	1,032	3,545
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	1	23	3	26	0	5
Total Construction	1	23	3	26	0	5
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	8	0	8	0	0
-- Purchaser Credit Reconstruction	1	14	29	43	7	2
Total Reconstruction	1	21	29	50	7	2

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 8 (Southern)

CATEGORY DESCRIPTION	KENTUCKY Dan Boone ^{/2}	LOUISIANA Kisatchie ^{/2}	MISSISSIPPI NFS in MS ^{/2}	N. CAROLINA NFS in NC ^{/2}	S. CAROLINA Marn/Sumt ^{/2}	TENNESSEE Cherokee ^{/2}
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	459	805	1,976	809	574	619
- 2 Employment Related Income (\$000) ^{/1}	11,934	28,160	37,100	21,964	13,977	19,051
- 3 Federal Income Tax Generated (\$000)	1,790	4,224	5,565	3,295	2,097	2,858
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	25.3	65.9	225.7	31.6	55.1	12.8
- 2 Volume Sold and Awarded (MMBF)	10.6	63.6	219.9	25.6	42.3	10.7
- 3 Volume Harvested (MMBF)						
-- Sawtimber	10.5	26.8	112.3	21.5	17.1	9.0
-- Roundwood	0.5	37.2	80.6	15.2	22.8	6.6
-- Firewood	1.1	0.3	0.5	1.2	0.5	2.0
-- Other	0.0	0.0	0.0	0.0	0.0	0.0
Total Harvest Volume	12.2	64.3	193.5	37.9	40.4	17.6
- 4 Total Area Harvested (acres)	443	14,474	11,206	4,579	7,122	1,511
- 5 Free Use Firewood (MMBF)	0	0	0	0	0	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	10	0	0	0	0	0
-- Other Products Removed (\$000)	2	0	0	81	20	47
- 7 Regeneration Treatment (acres)	3,602	3,584	9,220	3,298	4,118	2,084
- 8 Timber Stand Improvement (acres)	350	1,584	3,036	2,477	6,006	1,256
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	2	2	4	2	1	3
Total Construction	2	2	4	2	1	3
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	1	1	0	0
-- Purchaser Credit Reconstruction	5	86	99	29	29	1
Total Reconstruction	5	86	100	30	29	1

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 8 (Southern)

CATEGORY DESCRIPTION	TEXAS NFS in TX ^{/2}	VIRGINIA George Wash	VIRGINIA Jefferson	VIRGINIA SUBTOTAL	PUERTO RICO Caribbean ^{/2}	REGIONAL TOTALS
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	1,547	524	577	1,101	0	13,854
- 2 Employment Related Income (\$000) ^{/1}	55,990	17,250	17,950	35,200	0	424,893
- 3 Federal Income Tax Generated (\$000)	8,398	2,588	2,692	5,280	0	63,736
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	80.2	27.6	15.3	42.9		870.1
- 2 Volume Sold and Awarded (MMBF)	71.1	26.1	9.5	35.6		815.6
- 3 Volume Harvested (MMBF)						
-- Sawtimber	38.8	9.2	8.9	18.1		400.8
-- Roundwood	26.5	19.8	10.7	30.5		393.3
-- Firewood	0.1	4.4	2.7	7.1		15.7
-- Other	0.0	0.0	0.0	0.0		0.0
Total Harvest Volume	65.3	33.4	22.3	55.6		809.9
- 4 Total Area Harvested (acres)	8,152	2,707	1,715	4,422		102,682
- 5 Free Use Firewood (MMBF)	0	0	0	0.0	0	0.0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	0	0	0	0		10
-- Other Products Removed (\$000)	0	1	1	3		174
- 7 Regeneration Treatment (acres)	2,085	2,288	1,546	3,834		62,272
- 8 Timber Stand Improvement (acres)	1,773	466	1,119	1,585		33,799
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	1	0	1	0	1
-- Purchaser Credit Construction	1	3	1	4	0	50
Total Construction	1	4	1	5	0	51
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	1	0	1	0	10
-- Purchaser Credit Reconstruction	44	1	2	3	0	349
Total Reconstruction	44	2	2	4	0	360

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 9 (Eastern)

CATEGORY DESCRIPTION	ILLINOIS Shawnee ^{/2}	OHIO Wayne ^{/2}	INDIANA Hoosier ^{/2}	MICHIGAN Huron/Manist	MICHIGAN Ottawa	MICHIGAN Hiawatha
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	39	12	5	449	660	591
- 2 Employment Related Income (\$000) ^{/1}	1,780	660	233	24,410	31,950	38,680
- 3 Federal Income Tax Generated (\$000)	267	99	35	3,660	4,780	5,800
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) ^{/1}	1.2	1.5	1.0	59.3	66.1	51.1
- 2 Volume Sold and Awarded (MMBF)	0.1	1.5	1.0	55.2	47.1	54.2
- 3 Volume Harvested (MMBF)						
-- Sawtimber	1.4	0.0	0.2	11.7	8.4	10.6
-- Roundwood	1.2	0.6	0.1	44.2	63.7	67.3
-- Firewood	0.1	0.1	0.0	1.7	0.0	0.0
-- Other	0.0	0.0	0.0	1.6	0.0	0.0
Total Harvest Volume	2.7	0.7	0.3	59.1	72.0	77.9
- 4 Total Area Harvested (acres)	339	79	0	6,930	13,245	14,260
- 5 Free Use Firewood (MMBF)	0	0	0	0	1.4	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	0	0	0	339	346	212
-- Other Products Removed (\$000)	0	0	0	0	4	4
- 7 Regeneration Treatment (acres)	664	362	56	3,202	6,946	6,154
- 8 Timber Stand Improvement (acres)	0	46	87	54	561	1,516
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	0	0	0	1	0	7
Total Construction	0	0	0	1	0	7
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	0	0	0	3	0	11
-- Purchaser Credit Reconstruction	0	1	0	4	0	10
Total Reconstruction	0	1	0	7	0	21

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 9 (Eastern)

CATEGORY DESCRIPTION	MICHIGAN SUBTOTALS	MINNESOTA Chippewa	MINNESOTA Superior	MINNESOTA SUBTOTAL	MISSOURI Mrk Twain /2	NEW HAMP White Mtn /2
I. EMPLOYMENT & INCOME INFORMATION						
- 1 Timber Related Employment (Jobs)	1,700	525	905	1,430	934	392
- 2 Employment Related Income (\$000) /1	95,040	32,530	54,890	87,420	30,460	21,410
- 3 Federal Income Tax Generated (\$000)	14,240	4,880	8,230	13,110	4,570	3,210
II. TIMBER PROGRAM INFORMATION						
- 1 Volume Offered (MMBF) /1	176.6	57.8	79.4	137.2	50.7	22.6
- 2 Volume Sold and Awarded (MMBF)	156.5	54.1	80.3	134.3	49.4	25.1
- 3 Volume Harvested (MMBF)						
-- Sawtimber	30.7	17.8	9.3	27.1	39.9	6.4
-- Roundwood	175.1	51.6	80.1	131.7	2.2	13.3
-- Firewood	1.7	0.0	0.0	0.0	12.9	0.2
-- Other	1.6	0.0	0.0	0.0	0.2	0.0
Total Harvest Volume	209.0	69.3	89.4	158.8	55.2	19.9
- 4 Total Area Harvested (acres)	34,435	5,781	6,444	12,225	17,187	2,152
- 5 Free Use Firewood (MMBF)	1.4	0.8	0.3	1.1	0.9	0
- 6 Nonconvertible Products						
-- Christmas Trees Cut (trees)	897	929	414	1,343	0	451
-- Other Products Removed (\$000)	9	3	1	4	0	1
- 7 Regeneration Treatment (acres)	16,302	6,320	6,182	12,502	7,987	1,761
- 8 Timber Stand Improvement (acres)	2,131	2,100	760	2,860	4,142	82
III. FOREST ROAD INFORMATION						
- 1 Road Construction (miles)						
-- Appropriated Construction	0	0	0	0	0	0
-- Purchaser Credit Construction	8	1	0	1	0	1
Total Construction	8	1	0	1	0	1
- 2 Road Reconstruction (miles)						
-- Appropriated Reconstruction	14	0	0	0	0	0
-- Purchaser Credit Reconstruction	14	4	0	4	43	5
Total Reconstruction	28	4	0	4	43	5

/1 "\$000" = thousands of dollars and "MMBF" = millions of board feet.

/2 Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 9 (Eastern)

CATEGORY DESCRIPTION	PENNSYLVANIA Allegheny ^{/2}	VERMONT Green Mtn ^{/2}	W VIRGINIA Mononga ^{/2}	WISCONSIN Chequamegon	WISCONSIN Nicolet
I. EMPLOYMENT & INCOME INFORMATION					
- 1 Timber Related Employment (Jobs)	732	77	237	931	951
- 2 Employment Related Income (\$000) ^{/1}	44,020	3,320	8,210	53,970	55,180
- 3 Federal Income Tax Generated (\$000)	6,600	498	1,230	8,090	8,280
II. TIMBER PROGRAM INFORMATION					
- 1 Volume Offered (MMBF) ^{/1}	55.8	3.3	29.7	65.0	31.9
- 2 Volume Sold and Awarded (MMBF)	46.3	4.6	25.6	63.3	32.8
- 3 Volume Harvested (MMBF)					
-- Sawtimber	28.0	2.7	16.9	5.5	6.6
-- Roundwood	25.1	2.1	4.7	57.6	59.5
-- Firewood	0.8	0.1	0.5	0.3	0.2
-- Other	0.0	0.0	0.0	0.0	0.0
Total Harvest Volume	54.0	4.9	22.1	63.4	66.2
- 4 Total Area Harvested (acres)	5,696	1,189	2,598	7,050	10,130
- 5 Free Use Firewood (MMBF)	0	0.1	0	0.1	0.5
- 6 Nonconvertible Products					
-- Christmas Trees Cut (trees)	0	395	3	606	811
-- Other Products Removed (\$000)	0	2	2	9	12
- 7 Regeneration Treatment (acres)	4,387	862	1,261	2,227	1,812
- 8 Timber Stand Improvement (acres)	169	153	1,013	491	745
III. FOREST ROAD INFORMATION					
- 1 Road Construction (miles)					
-- Appropriated Construction	1	0	6	0	0
-- Purchaser Credit Construction	8	0	8	0	3
Total Construction	9	0	14	0	3
- 2 Road Reconstruction (miles)					
-- Appropriated Reconstruction	6	0	0	0	0
-- Purchaser Credit Reconstruction	72	0	21	0	24
Total Reconstruction	77	0	22	0	24

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 9 (Eastern)

CATEGORY DESCRIPTION	WISCONSIN SUBTOTAL	REGIONAL TOTALS
I. EMPLOYMENT & INCOME INFORMATION		
- 1 Timber Related Employment (Jobs)	1,882	7,440
- 2 Employment Related Income (\$000) ^{/1}	109,150	401,703
- 3 Federal Income Tax Generated (\$000)	16,370	60,229
II. TIMBER PROGRAM INFORMATION		
- 1 Volume Offered (MMBF) ^{/1}	96.8	576.6
- 2 Volume Sold and Awarded (MMBF)	96.1	540.5
- 3 Volume Harvested (MMBF)		
-- Sawtimber	12.1	165.3
-- Roundwood	117.1	473.2
-- Firewood	0.5	17.1
-- Other	0.0	1.8
Total Harvest Volume	129.6	657.4
- 4 Total Area Harvested (acres)	17,180	93,080
- 5 Free Use Firewood (MMBF)	0.6	4.1
- 6 Nonconvertible Products		
-- Christmas Trees Cut (trees)	1,417	4,506
-- Other Products Removed (\$000)	21	39
- 7 Regeneration Treatment (acres)	4,039	50,183
- 8 Timber Stand Improvement (acres)	1,236	11,919
III. FOREST ROAD INFORMATION		
- 1 Road Construction (miles)		
-- Appropriated Construction	0	7
-- Purchaser Credit Construction	3	29
Total Construction	3	35
- 2 Road Reconstruction (miles)		
-- Appropriated Reconstruction	0	20
-- Purchaser Credit Reconstruction	24	183
Total Reconstruction	24	204

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Figures for these forests also represent state subtotals.

EMPLOYMENT, INCOME, AND PROGRAM LEVEL ACCOUNT
for the Fiscal Year Ended September 30, 1995

Region 10 (Alaska)

CATEGORY DESCRIPTION	ALASKA Tongass	ALASKA Chugach	REGIONAL TOTALS ^{/2}
I. EMPLOYMENT & INCOME INFORMATION			
- 1 Timber Related Employment (Jobs)	1,819	1	1,820
- 2 Employment Related Income (\$000) ^{/1}	79,545	31	79,576
- 3 Federal Income Tax Generated (\$000)	15,114	6	15,120
II. TIMBER PROGRAM INFORMATION			
- 1 Volume Offered (MMBF) ^{/1}	290.5	5.6	296.1
- 2 Volume Sold and Awarded (MMBF)	92.6	3.6	96.2
- 3 Volume Harvested (MMBF)			
-- Sawtimber	182.2	0.2	182.4
-- Roundwood	38.8	0.0	38.8
-- Firewood	0.0	1.7	1.7
-- Other	0.2	0.0	0.2
Total Harvest Volume	221.2	1.9	223.1
- 4 Total Area Harvested (acres)	7,042	169	7,211
- 5 Free Use Firewood (MMBF)	0	0	0.0
- 6 Nonconvertible Products			
-- Christmas Trees Cut (trees)	5	0	5
-- Other Products Removed (\$000)	0	0	0
- 7 Regeneration Treatment (acres)	12,835	3	12,838
- 8 Timber Stand Improvement (acres)	4,574	351	4,925
III. FOREST ROAD INFORMATION			
- 1 Road Construction (miles)			
-- Appropriated Construction	0	0	0.0
-- Purchaser Credit Construction	124	0	124
Total Construction	124	0	124
- 2 Road Reconstruction (miles)			
-- Appropriated Reconstruction	1	0	1
-- Purchaser Credit Reconstruction	125	0	125
Total Reconstruction	125	0	125

^{/1} "\$000" = thousands of dollars and "MMBF" = millions of board feet.

^{/2} Regional totals also represent state totals.

Appendix E

Map of Regions and National Forests

