



Forest Matters

The stewardship newsletter

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[http://www.na.fs.fed.us/
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Talk About It

by Robert Fitzhenry, U.S. Forest Service Northeastern Area

Northeastern Area employees have spent many weekends on the road since August. We've been peddling a message—"Talk about it." It's a message we brought to assemblies of landowners in Connecticut and Rhode Island, and a message we brought to the American Tree Farmers national meeting in Wisconsin. We brought it to our own Festival of Wood at Grey Towers National Historic Site, and we brought it to Boston, for the AARP Life at 50+ national convention. We're sure to be coming soon to a place near you, too, but are asking you here, as well, to talk about it.

You're probably wondering, "Talk about what?" Well, we want you to talk about the last thing on Earth many folks like to address. Talk about estate planning for your family forest, because your family legacy with the land depends on it.

***Idea!—Make Mother's Day
or a coming family holiday
the time to talk about the
future of your family forest.***

"The road trips added more worrisome stories to our book of lost family forests and feuding relatives," observed Mark Buccowich, U.S. Forest Service program leader of the Next Generation of Landowners initiative. "The sad thing is, most of the problems could have been taken care of with a little basic communication early on."

While there were many examples of families who sat down early and communicated their vision for land ownership generations into the future, there were far more examples of owners who hadn't yet had discussions, and tales of lament over what can never be undone.

Don't be one of these coulda-shoulda-woulda families. Be the family that got around to talking about their family forest legacy, and backed up their decisions with written, legal paper that secured their money, family relationships, and their woods.

We've dedicated this issue of Forest Matters to facilitating discussions and exploring available planning options. We don't answer it all, and the hardest parts—the choices and discussions—are up to you. Talk about it with your spouse, family, and advisors. Talk about it. Get to it.

Losing Smitty's Woods—Based on a True Story

by Anonymous

The loss of the “Smith” family forest started with a simple phone call.

“Mr. Smith? You don’t know me, but I heard you own some land in Franklin County. I’m looking for a camp lot up that way. Do you have some land you might want to sell?”

Henry Smith was rather brusque with the caller. He told the young man in no uncertain terms that he was not interested in selling, and not to call again.

But after he hung up, Henry kept thinking about the caller’s request. Did the man know that Henry was 78 and had had a major heart attack 6 months ago? Did he know that because of gout, and shortness of breath, Henry had not been “up to camp” for over a year, even though he worried that someone would break into his cabin? Maybe the stranger knew that the property tax bills had just gone out, and the rate Henry paid for taxes on his little deer camp and 300 acres had more than tripled in the past 10 years.

Maybe, he thought, it is time to think about that little piece of forest.

Henry’s wife Elaine was in good health, but she was the same age as he, and was not interested in the camp or the land around it. Henry’s only son was not an avid deer hunter, and lived 50 miles away. While Tim had hunted there as a boy, he’d only visited camp a few times in the past 10 years. One of Henry’s two granddaughters had just completed a degree in forestry, but she was working in Washington State. She’d never talked to him about the camp or the forest, even though as a youngster she had played in the woods around camp and enjoyed petting the bear rug on the camp’s hearth. The other daughter had visited camp, too, but now she was working, and had never seemed much interested in the woods. At least she had never mentioned any interest to Henry.

That winter night, things were set in motion for Henry to make a decision about the forest land that he had owned for nearly half a century, the area he had dubbed “Smitty’s Woods.” The property included the cabin to which he had brought fifteen autumn bucks, two black bears, and uncounted ruffed grouse and woodcock from his hunts. He thought about the little sugarbush there that he had leased each spring to his friend Pete, and the logs that Pete had sawn up on his portable mill to build the cabin porch in ’82. Henry thought about the pond, and the stonewalls where he’d taken the photos of beaver, mink, weasels, and grouse that hung in his home.

Since Henry didn’t believe that anyone in his family was interested in the camp and land, he did not talk to them about it. They’d probably just sell it anyway. Henry didn’t think much of those community “land trusts” that come in and give you money to change deeds to keep people from developing in the future. He didn’t understand how they work, and probably wouldn’t have liked it anyway.

A new fellow was working at the local bank branch. He’d come by a few weeks ago and left a card. His specialty was setting up trusts for older folks. The bank could arrange that Elaine would be comfortable if something happened to Henry. Henry knew she’d get his pension when he died, but he wanted to see that she didn’t get stuck with a lot of taxes or have to worry about probate when he kicked the bucket. While they had Medicare coverage, would that be enough if one of them needed to go into a nursing home?

Henry called the trust guy at the bank, and they talked for a while about assets, property, and different types of trust “instruments.” The trust officer suggested that Henry sell the forest land and put the proceeds in a trust. He gave Henry a card for a lawyer who could help him write up a will for the trust.

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Forest Matters: the stewardship newsletter is published semiannually by the USDA Forest Service Northeastern Area Forest Stewardship Program. Its goal is to bring the stewardship message to natural resource professionals, consultant foresters, and private forest landowners in the Northeast and Midwest. If you have any questions, or would like to be added to the hard copy or electronic mailing list, please contact Patty Dougherty, USDA Forest Service, 11 Campus Blvd., Suite 200, Newtown Square, PA 19073, phone: 610-557-4225, fax: 610-557-4136, e-mail: pdougherty@fs.fed.us.

Stewardship News

The First Step—Talk About It

by Thom J. McEvoy, Professor and Extension Forester at the University of Vermont, and based on the work of Prof. McEvoy and Sarah Tischler, Esq.

The first and most critical step to ensuring the personal and family legacy of your land is to talk about its future, yet starting that conversation is often difficult. Follow the steps outlined below to begin the discussion.

1. Schedule three 1-hour meetings with your spouse or partner, and follow through with your schedule. Co-owners need to agree up front that the issue is important enough for them to persevere despite the fact that the conversation may be difficult at times. Stay focused on the topic at hand, avoid letting the conversation turn into an argument, don't take anything personally, and don't give up! The goals of these meetings are as follows:
 - a. Identify the attributes of your forests that are important to each of you—even if you don't agree. The list should be as long as necessary and include both tangible and intangible benefits that you want available for future generations.
 - b. Make a list of prospective heirs. Make a second list of their heirs. Candidly discuss the ability and willingness of each possible heir to assume responsibility for the family forest. This is a very tough discussion for some families because the most qualified candidate(s) may not be the eldest, smartest, or most charming. Prospective candidates are good listeners, have a sense of fairness, and, above all, understand the workings of diplomacy. They must be willing to engage other family members in decisionmaking. This can be an extremely difficult discussion since parents don't often share their true feelings about their children.
 - c. Identify the purpose of the family forest. This is the very heart of what you're doing, so be sure to outline clear, easily articulated motives. Will the forest be maintained for timber production, providing periodic income to cover the expenses of owning the land, or will it be preserved as a spiritual retreat? Multiple goals can often be achieved in order to meet both partners' expectations.
2. Schedule a family meeting (excluding spouses of children, a request that may prove difficult to execute) to share your plan for the disposition of your family forest, based on the results of your three previous meetings. Your intention should be to tell your children what you want, not ask their permission (a very liberating concept for some parents!). Once you've outlined your plan, let family members talk while you take notes, or, better yet, tape the conversation. Try to identify instances in which someone was telling you what he or she thought you wanted to hear (as opposed to what he or she really thinks), and try to pinpoint any barriers to open and frank communication (for example, the presence of an older brother may intimidate a younger sister).
3. With your spouse or partner, try to identify squabbles among prospective heirs that may arise. Are any of these disagreements likely to get in the way of your plans? Are you willing to consider someone from outside the family to provide leadership, if necessary? Parents need to be very truthful with one another about their children while ensuring that their own intentions are met.
4. Finalize your plan with an estate planning professional. A professional estate planner can pull everything together and describe a package that approximates your intentions. Once your plan is finalized, have all of the necessary legal documents drafted and executed.

Choices. Choices!

by Robert Fitzhenry, U.S. Forest Service Northeastern Area

By now, it should be clear that one of the main threats to keeping family forests in family hands is simple lack of planning and communication. Without plans and discussion, family forests are jeopardized by heavy estate taxes and other burdens, often leading to subdivision or other unpredicted changes to the land.

A complicating factor is that a forest is a functioning ecosystem that is not suited to traditional choices of dividing wealth equally among heirs. When your forest gets subdivided, it gets one step closer to going away forever. For this reason alone, the Forest Service asks that planning begin with an end in mind: keep the land intact.

Though families must make their own choices about the future of their land, there are several options to help get what they want. The more common choices follow. Sometimes, one shoe fits all. Other times, owners and families combine and customize these options to fit their unique goals and situation.

Do nothing: Few advisors, if any, support the do-nothing option when it comes to estate planning. While doing nothing spares one's time, expense, and worry in the short term, the long-term implications can be complex for a surviving spouse, or divisive among heirs. The "do-nothing" option is the choice that leaves the estate and the forest most at risk.

Will: A last will and testament is the simplest and least expensive method of active estate planning. While traditional wills divide assets such as stocks and bonds equally among heirs, a forest is a somewhat nontraditional part of an estate. The forest holds an economic function, but also provides environmental benefits, too, such as being a source of clean air, clean water, and wildlife habitat. A subdivided forest loses its value as a functioning ecosystem if the use of smaller, separately owned parcels changes over time. Balancing fairness to heirs with other goals may require a serious discussion.

Sell or give the forest to heirs before death: Some family forest landowners prefer to sell or give portions of their estate to their heirs before death to mitigate estate taxes. A basic principle here is to first develop a shared understanding of how the land will be used.

Here's some quick math on gifting: Given the Federal tax annual gift exclusion of \$12,000, husband and wife co-owners can vest two children into \$48,000 worth of forest land per year, or \$480,000 worth of land in 10 years. The gifting option is often combined with a family partnership or other arrangement, especially if the landowner doesn't want to lose control of decisions on the property (including home).

Family partnerships: Some families choose to put their forests in family partnerships or qualifying conservation trusts. This helps keep the forest together as a functioning ecosystem. How the family land and the partnership are managed can be set by the owner when establishing the partnership, or the decisions can be shared among the owner and heirs.

Limited liability company: Family members can join together to form a Limited Liability Company (LLC) around the family forest. The LLC can be member-managed (all) or manager-managed (for instance, parents make decisions, while children share ownership). All the members of the LLC become "shareholders" in the forest, similar to owning stock in a family corporation. Unlike stocks, however, the shares can't move out of the family.

Conservation easement: A conservation easement lets landowners maintain ownership of the land, allowing them to live on it and manage it according to the easement. Typically, what they promise is to keep the land intact by giving up subdivision or development rights. Easements can be permanent or for a specified period of time (15 years, for instance). The easement can be donated, sometimes with property tax offset benefits. Often, easements are bought by another party, providing the landowners some financial security as well as peace of mind regarding the future integrity of their forest.

Land trust: Land trust organizations exist across the country. They can be found at the national or State level, or may be managed by friends and neighbors in small communities as well. Land trusts often purchase conservation easements on family forests, purchase forest outright, or have forest donated to them from an estate.

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Losing Smitty's Woods-Based on a True Story *(Continued from page 2)*

When they were working on the will, the lawyer suggested that Henry could place more money in the trust if he split up his land into several lots before he sold it. Henry hesitated. It was hard to think of the woods being carved up, but finally, with a heavy heart, Henry reasoned that he might as well do it as have someone else do it. The lawyer guided him through the town subdivision process, and advised him to allow his trust to hold the mortgage on the land. If Henry died before the land was paid off, the mortgage money would continue to go into the trust, ensuring that Elaine would have a flow of cash from that as well as from her survivor's pension.

Just before they put the land up for sale, the lawyer drove Henry out to camp. It was hard to think that the wooded hillside would soon be sprouting more camps. But Henry had to admit that he had enjoyed some great days out here, hunting and tramping around in the woods. He gave the lawyer the bearskin rug as a "thank you" for taking him out for one last look at "Smitty's Woods."

Just after Henry completed the work on his trust, he was diagnosed with inoperable cancer. He spent his last days at home, comforted by the thought that he had been able to "take care" of the land that no one except he had ever appreciated.

After Henry's death, Tim and his daughters were shocked to find out that Henry's land had been sold and that Henry himself had subdivided it! They had never talked to Henry about his land, because that seemed nosy and impolite. But they assumed since Henry had loved it so, he would want it to be kept in the family or at least conserved somehow.

To this day, the family members blame the lawyer and the young trust officer for talking Henry into selling off the family forest (and for taking the bearskin rug). Tim drove up to the camp a year after his father died, and was heartbroken to see that most of the land was posted, and the sugarbush was being cleared for a vacation home. He never returned.

Elaine lived 15 years after Henry died. She stayed in her home with a caregiver at the end of her life. When she died, the trust dissolved and Tim and the girls received cash and bonds from the trust.

The Smiths did not use the money they received to buy another piece of forest land, but sometimes when they get together, they still reminisce about the family times they had spent up at Gramp's camp in "Smitty's Woods."

Choices. Choices! *(Continued from page 4)*

Public landholders: A curious fact is that land adjacent to or within the proximity of conserved land is more at risk for development than other rural land. Forest owners abutting or near national forests or other conserved land can consider donating their land, donating with stipulations, or selling their land to the public landholder. This choice has the environmental benefit of keeping large, contiguous forests intact so that they may continue their environmental function.

For all the options out there and others not touched on, there may be an exact fit for you, or room to negotiate an agreeable outcome from a combination of choices. It's important—very important—to remember that the course for the future is charted by today's owner or co-owners. The decisions are theirs to make in order to secure the vision they hold for their land and family legacy.

Detailed explanations of the options listed can be found at: <http://www.na.fs.fed.us/stewardship/estate/estate.shtml>.

Landowner Spotlight

Forest Landowners Speak Out

by Glenn Rosenholm, U.S. Forest Service Northeastern Area

As a result of our Next Generation Initiative efforts, the following landowners came forward to share their stories about land ownership. They are a geographically diverse group, hailing from Maine to Arizona and Georgia to Montana. Some of the people live on their land, while others live more than 1,000 miles away from theirs. Some people bought their land and others inherited theirs. All of the forest landowners had one thing in common—they loved their land. What follows is a condensed version of the landowners' responses. Visit our Web site (www.na.fs.fed.us) for the complete article.

How long have you owned forest land? How much forest land do you own?

Bill & Ruth Park (PA): My great-grandfather bought it in 1846. We have 73 acres with 50 in timber.

Miles Schulze (TX): We bought the first parcel in 1970 and the last one about 3 or 4 years ago. There are several parcels in all, which raises the total acreage owned to 700–800 acres.

Everett Towle (ME): I've owned my forest land since 1950. Most of it was inherited. We have around 175 acres.

Ed & Carol Nigl (AZ): We've owned it since 1966. I own today 100 acres. I used to have 200 acres, and I sold off 100 of them over the years.

Steve Graham (NY): The lands we own are part of an area that was homesteaded in 1865 by my family. It's been in our family name off and on for six generations. We now own 1,700 acres, including the 12-acre Graham Pond, named after our ancestors, stocked with brook trout.

Don & Sharon Schiltz (MT): We had owned 180 acres since 1972, though we own none today.

Mike Greenheck (MN): It's been in my family for 100 years. I've personally owned property since 1987. Family-wise, we own 3,500 acres. Personally, I own about 500–600 acres.

Josiah Phelps (GA): I've owned it since 1972. I own 75.25 acres.

Why do you own forest land?

Bill & Ruth Park (PA): We own it because our great-grandfather bought it in 1846. We never lived on [the] property. It's been passed down in the family through the generations. It continues to be family land.

Miles Schulze (TX): Our objectives have changed over the years. When we first bought it we thought the forest land was pretty and it would be a good place to go to on the weekends. We see it now more as an investment property. It generates periodic income when you harvest trees. You can sometimes get government grants to improve it. Plus, it increases in value over time. That's not a bad return. We feel an obligation to be a good trustee of the land. We're always considering our impact on the environment. We are working to improve the land.

Everett Towle (ME): I got it because I love a forest and because it's a real pleasure to see a forest improve over the years. A little management goes a long way. It has helped my retirement income. I'm now age 73. I'm a forester. I worked for the U.S. Forest Service for 33 years. My folks owned a lot of the land we own now. Some of that land goes back six generations. The principal reason we retired back here in 1991 was to be near our family and our land. I think a lot of people like myself grew up on the land. They like the trees and the birds and the wildlife. Owning land also makes a good retirement nest egg. I also do cross-country skiing.

Ed & Carol Nigl (AZ): My dad in his infinite wisdom knew that some day recreational opportunities were going to diminish in the area. The land we found had a brook trout stream on it. We bought it for hunting and fishing and because we love the outdoors and wildlife. My dad taught me the names of the trees and the types of birds. It's more for selfish reasons. I want to enjoy it myself. My dad was really possessive of it; I don't mind people walking on it as much.

Steve Graham (NY): We own it mainly for recreation. The financial benefits are secondary. When I think of my net worth, I don't include the forest land because I think of that as belonging to future generations.

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Forest Landowners Speak Out *(Continued from page 6)*

Don & Sharon Schiltz (MT): The forest land we owned was given to our children.

Mike Greenheck (MN): My father was a tree farmer by heart. My reason for owning forest land is based upon sustainable forestry. We kind of look at the whole picture and say why is this watershed important. Both grandfathers were some of the first people to manage forest lands in their area. They were influenced by Aldo Leopold. Part of it is an investment for the future of my kids. It gives me a tremendous peace of mind and helps me to be a better businessman. I get an emotional cleansing from it. I also manage my woods for economic value.

Josiah Phelps (GA): I like land. I like forests.

Have you dealt with forest estate planning issues recently?

Bill & Ruth Park (PA): We've had it in our family since June 9, 1846. When we bought the place from my brother and sister in '97, we deeded it to our four children. That's how I had gotten it. My great-grandfather originally owned it. In 1885 my grandfather bought it. When my mother and father retired, they purchased the land from my dad's two brothers. . . I'm afraid from what I can tell that there will be a tax liability for my children if they ever sold it.

Miles Schulze (TX): Our will is probably 20 pages long. It's a combination of will and estate planning. It doesn't get into forest management issues specifically, though. It was written up about 5 years ago.

Everett Towle (ME): Yes.

Ed Nigl (AZ): No, we haven't done any estate planning beyond a will.

Steve Graham (NY): Yes, we're equalizing the shares of the LLC ownerships between my two sons and myself by gifting; they actually become the owners of the LLC while I'm alive. We are tenants in common and joint tenants in the involvement in the LLC. It just stays with the members of the LLC when someone dies, and you can bring someone into the LLC by gifting them shares of the membership.

Don & Sharon Schiltz (MT): The first thing I did was put [a] conservation easement on it. I'm a big believer

in conservation easements, because they prohibit development of that land. Once you put homes and asphalt on a piece of ground, it's no longer a forest. It can no longer provide timber, wildlife, or water purification or recreation. All those things that no longer exist when you put asphalt on the ground are things that are beneficial to society.

Mike Greenheck (MN): My brother and I are trustees. My father passed away in '97. He wanted to set things up for a long-term family ownership. He wanted to get it out there as far as he could. The idea behind his estate planning was that our generation would also have the capacity to do estate planning. Now my brother and I are negotiating with other family members about it. The end for me is that our family members will have the same type of attitudes that my father had. I've gone through lawyers. We've had trusts and corporations. You have to be careful when you transfer ownership of something that it's not done wrong. Trusts can be expensive. Our planted forests are 50 years old, but there are a lot of existing forests that have been managed for a long time. My focus is to keep it sustainable, keep it intact. When you let forest land reach maturity and you harvest it, that is good. You don't have to sell it off to benefit from it. I try to keep a business approach to it, but it's different when you're dealing with family members.

Josiah Phelps (GA): I'm actively working to make sure my daughter and other relatives inherit my land. I just want to set it aside for my wife and my relatives.

How did you resolve those forest estate planning issues?

Bill & Ruth Park (PA): I may have given my kids a problem by deeding it to them because of tax issues. We did that because that had been done to me. It's the way my family did it for generations.

Miles Schulze (TX): We wrote up a will. We also converted all the forest land in Oklahoma from outright ownership to a trust. If we had to go through probate, with our land in three counties, that would have been three different probates we'd have to go through. We converted it all to a trust and then recorded the trust in those towns. When we die that trust will go on. We didn't want to do anything that would limit our heirs from using the estate. I'm fortunate that our two sons have a very good

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Research

Maine Developing a Multi-Resource Harvest Assessment Protocol

Timber harvesting is the dominant disturbance factor in Maine's forests, affecting about 3 percent of the forest land base each year. Greater knowledge about timber harvesting and its effects on Maine's forest resources is essential to informed public policy development, economic planning, and environmental assessment.

The Maine Forest Service, with funding from the Forest Service, U.S. Department of Agriculture, is working in partnership with the Manomet Center for Conservation Sciences and the University of Maine Cooperative Forestry Research Unit on a "Multi-Resource Harvest Assessment Protocol." The goal of the project is to develop two new rapid-assessment modules to evaluate (1) timber harvesting impacts on quality of residual growing stock, and (2) timber harvesting impacts on and contributions to biodiversity characteristics. The modules will be integrated into the existing water quality best management practices protocol to produce the overall Multi-Harvest Resource Assessment.

Field staff will be trained to conduct a pilot monitoring project in summer 2008. Progress on the modules to date is outlined below.

Quality of Residual Growing Stock Module

Residual stand conditions are determined from a network of fixed-area regeneration plots and variable-radius overstory plots, capturing both residual tree and stump data. Preliminary conclusions indicate these residual stand condition assessments effectively describe harvest effects in two distinct areas: silvicultural outcomes and harvest characteristics.

Silvicultural outcomes describe the result of a given harvest, providing an indication of future stand development and management options. The timber harvests are categorized as either tending or regeneration harvests, with subcategories of these two broad harvest types used for more specific differentiation. *Harvest characteristics* focus on important variables influencing the future productivity of forest stands. The post-harvest stand characteristics assessments use both understory and overstory data to focus on the susceptibility of post-harvest stands to secondary disturbances, and the potential contribution

of the residuals to regeneration and future product potential. Specifically, the assessments evaluate stand product potential and susceptibility of post-harvest stands to windthrow and spruce budworm outbreaks.

Biodiversity Characteristics Module

The biodiversity module assesses what important biodiversity components have been maintained or created by a timber harvest. It recognizes that not all harvests can be all things for all of biodiversity. Hence, a "clean" clearcut may be high-quality habitat for early-successional birds but may never regrow the attributes associated with late-successional forests. The clearcut still has biodiversity "value."

This module is comprised of three parts: an upland structure assessment protocol, a wetland assessment protocol, and a stream crossing protocol. Data from these three protocols as well as from the Quality of Residual Growing Stock Module will be used to generate data for indicators for the seven biodiversity components listed below. More than 15 sites ranging from clearcuts to light selection harvests have been sampled in order to develop and test beta versions of the protocols.

Biodiversity Components

1. Invasive, exotic plant species
2. Riparian and aquatic systems
3. Forest structure
4. Late-successional elements
5. Early-successional species
6. Game and nongame species
7. Landscape attributes

For more information on the project, contact Chris Martin, Water Resources Forester, at 1-800-367-0223 (instate only) or 207-287-1073.
E-mail: chris.martin@maine.gov

Forest Landowners Speak Out *(Continued from page 7)*

relationship. If they didn't, we'd have an estate planning problem.

Everett Towle (ME): I divided up the ownership of the forest land between my wife and I. I've taken care of it in wills. I am pondering the issue further, but I haven't come to a conclusion yet.

Ed & Carol Nigl (AZ): Our will is outdated. We set up a trust for our children, but that's outdated now. We'll have to update it sometime soon.

Steve Graham (NY): I'm giving the remainder of my shares to my grandchildren when I go.

Don & Sharon Schiltz (MT): We put a conservation easement on it and then established an LLC. We have four children and gave the LLC to the children. They all now have equal shares and own it collectively; however, they must comply with the easement.

Mike Greenheck (MN): At this point, I'm not sure we have the issue completely resolved. I'm trying to keep our family communications open. We're at a wait-and-see point. I have some ideas about it, but it's not resolved.

Josiah Phelps (GA): I don't plan to put my land into an estate.

Would you recommend others doing estate planning for their forests?

Bill & Ruth Park (PA): I think it's very important if you're interested in keeping it undeveloped and keeping it as forest land. In the past we've lost a lot of forest land. With the current development, we're losing more. We need to be responsible stewards of the forests. We can do lots of harm to the land if we're not careful.

Miles Schulze (TX): That's the easiest question. If you don't do it the State will do it for you and it's taken totally out of your hands. When you think of estate planning you think of a formal document. The real work is the planning for what is going to go into that document: what your wishes are, family considerations, what the taxes are, etc.

Ed & Carol Nigl (AZ): I would. I think all parents want to treat their children fairly. You should formulate

your will to capture their different personality types and attitudes and values.

Steve Graham (NY): Everybody's situation's different. If you're a large forest owner and are going to hold onto the property for any length of time, an LLC makes the most sense. It makes it much easier to pass it on within the family. It also gives you all of the advantages of running it like a business.

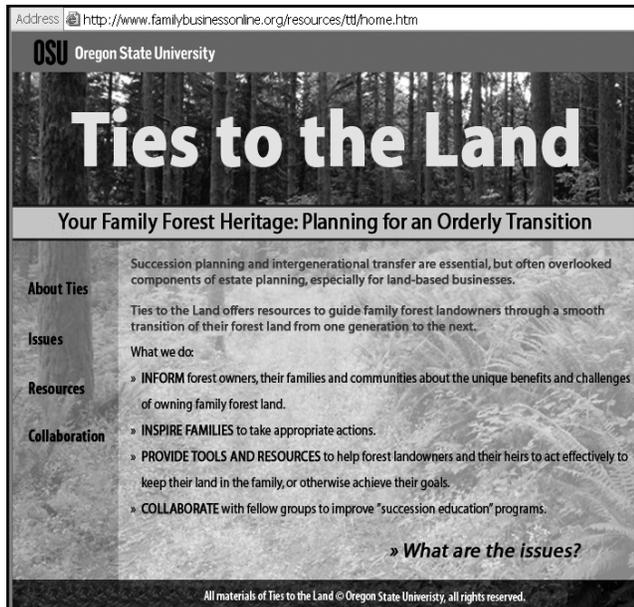
Don & Sharon Schiltz (MT): Yes. Forest management is a long-term business. In most parts of the Northwest, it takes 60–80 years from when you plant tree seedlings to when you harvest timber. I've developed a sequence to follow for estate planning. The major reason you need to follow this sequence is because this is a long-term plan. Most of us don't live long enough to see the plan come to its culmination. The forest does, but you don't. This is the first thing: develop a forest management plan. You can be assisted by a State forestry agency to help you do one, or you can pay for a consulting forester to do it for you. Make sure the plan reflects your goals, not your planner's goals. If it's a good plan, it's going to show a progression even if you're not around. My second step is, once you have a plan, put an easement on it. That will make sure that whoever owns the land continues to manage it in a way that reflects your original plan. The third step is: develop an estate plan so that whoever gets that land will comply with your management plan. The most important reason for the estate plan is to avoid encumbrances such as inheritance taxes. Without an estate plan, your heirs sometimes have to sell part of the land just to pay for the taxes.

Mike Greenheck (MN): Of course I would recommend estate planning. It eliminates the possibility of losing the property or taking it out of the family. A lot of my family members do a lot of work on the forest. For me, the work we're putting in now is going to add additional value down the line. Estate planning is important because you set the future. Forests take a long time. Estate planning enables you to think long term. Forests need long-term processes. Estate planning goes along with that.

Josiah Phelps (GA): Yes, my will includes everything that goes to my family.

State Roundup

Ties to the Land



The Oregon State University Ties to the Land Web site is one of the best resources available for owners and families considering land transfer. There is a workbook available from the site that “helps guide family forest landowners through a smooth succession process by providing tools and resources that will help families make the decisions necessary to achieve their objectives and pass their land to succeeding generations. The workbook was developed as a companion to the TIES TO THE LAND Workshop, to provide participants some practical materials to take home to use with their families. The workbook also contains a companion DVD with a keynote address presented by Clint Bentz, cautionary tales, and some related documents.”

This Web site can be found at: <http://www.familybusinessonline.org/resources/ttl/home.htm>.

New Stewardship Coordinators

Wade Conn became Stewardship Coordinator for the **Illinois** Division of Forest Resources in 2006 following Kurt Bobsin. Wade graduated in 1999 from Southern Illinois University at Carbondale and began his forestry career with the Missouri Department of Conservation through 2006. In his current position, he administers the Forest Development Act, which includes a forest development cost-share program. He also coordinates the Environmental Quality Incentives Program with the Natural Resources Conservation Service. Contact info: Wade.Conn@illinois.gov or (217) 782-3376.

In October 2007, Dennis Michel became the new Stewardship Coordinator for the **Iowa** Forestry Division after long-time coordinator Paul Tauke became the new Iowa State Forester. Denny graduated from Iowa State University at Ames in 1969 and began his forestry career as a field forester for the Texas Forest Service in the southern pine region of the State. Dennis returned to Iowa in 1972 as a district forester

in southwest Iowa, forest products staff forester, and administrator of the Rural Development Through Forestry Program. He also spent several years as the executive director of the Iowa Wood Industries Association. In addition to the Stewardship Program, Dennis coordinates the Forest Legacy Program and the Bonded Timber Program. Contact info: denny.michel@dnr.iowa.gov or (515) 281-4924.

Andy Shultz is now the **Maine** Forest Service Landowner Outreach Forester, a position that includes coordinating the Maine Stewardship Program. Andy started this job in April 2007, following Mort Moesswilde, who is now the Maine Forest Service's District Forester for the Mid-Coast area, based in Jefferson.

(Continued on Insert)

Naturalist's Corner

Jerusalem Artichoke—A Species of Choice for Forest Gardens

by Roger Monthey

The Jerusalem artichoke (*Helianthus tuberosus*), though neither an artichoke nor from Jerusalem, is a species you might consider planting in your forest garden. It produces beautiful, abundant flowers and a tuber that can be used as a potato substitute. Also called sunchoke, sunroot, or tuberous sunflower, the Jerusalem artichoke takes readily to cultivation. This perennial plant reproduces by seeds, rhizomes, and root tubers. The oblong or egg-shaped leaves are broadest near the base, rough, hairy on top, and saw-toothed with sharp points. The flowers are 2–3 inches across, often numerous, with large yellow ray flowers surrounding yellow disk flowers. The center disk is small compared with other sunflowers.



Jerusalem artichoke flowers are radiate, meaning they have two distinct types of flowers: the ray flowers occupying the margin, and the disk flowers, which occupy the center. (Photo credit: Barbara Tokarska-Guzik, University of Silesia, Bugwood.org)

The whitish underground tuber that is borne at the ends of short rootstocks is edible. To harvest, dig the long, somewhat flat tubers in fall before the soil freezes. Note where the plants bloom in the summer to make it easier to locate the dried stalks and find the tubers at harvest time.

The tubers are easily prepared in a variety of ways, but avoid cooking them too long or at too high a temperature, as this will toughen them. The simplest preparation method is to scrub the tubers thoroughly and simmer them in their skins, using just enough water to cover. When tender, peel and serve them like you would potatoes, either with salt and butter or with a cream sauce. They can also be boiled, fried, or roasted. Some people use them in salads (either sliced raw or after parboiling), in soups or stews, and even for pies and pickles.

To transplant Jerusalem artichokes to your forest garden, cut the stems perhaps 1–2 feet above the soil surface in late summer or early fall. Gently dig the tubers out from the soil, keeping the stems intact. Plant the tubers in a hole in your garden just deep enough to accommodate them (about 3–6 inches) and cover them with soil, leaving the stems projecting upwards above the soil surface. When I transplanted them to my garden, the stems grew 9 feet tall in the first year!



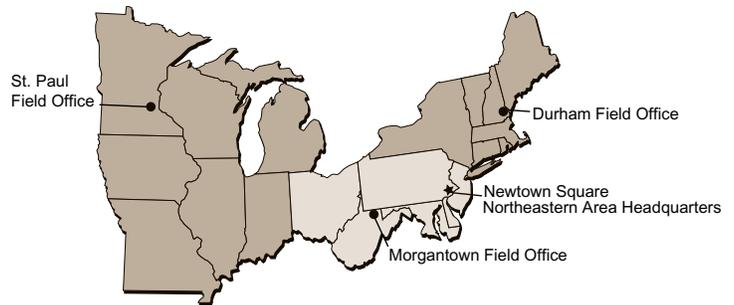
Native Americans cultivated Jerusalem artichokes, which they called “sun roots,” for the edible tubers. (Photo credit: Roger Monthey, USDA Forest Service)

For more Next Generation information, visit the Web site: <http://www.na.fs.fed.us/stewardship/estate/estate.shtml>



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NA **Northeastern Area**
State and Private Forestry



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