

SC Tree Farm NEWS

Tour Showcases Abbeville Tree Farm

The SC Tree Farm Committee held its annual Field Tour and Awards Ceremony on Sept. 25 at Bottomland Tree Farm, Abbeville, SC.

Host Mark T. Jones, SC Tree Farmer of the Year, is a Greenville, SC firefighter who practices "Blue Collar Tree Farming".

"You have to be focused, diligent, and willing to do most of the work yourself," he explained to attendees. "I don't make much on a firefighter's income but I can spend a lot of sweat equity."

Jones' property is approximately



Mark T. Jones

60% natural regeneration and planted pine, 25% bottomland hardwood, 12% mixed upland hardwood/pine, and 3% in food plot production for wildlife.

"Being a steward of a piece of God's creation is a responsibility and an honor to me, and I hope to pass that along to others," he said.

Field Tour stops included: prescribed burning, hardwood management, loblolly pine natural regeneration, log deck management, and a backpack spray release program.

See Tour photos on page 3



Dennis Bauknight (left) received the SC Tree Farmer Of The Year Award Nov. 5 from SC Forestry Association Chairman Ronald W. Byrd. The presentation was made during SCFA's convention at Marriott Grande Dunes, Myrtle Beach, SC. Bauknight also received a Stihl chainsaw.

Tree Farm Inspector Workshops Slated



The SC Tree Farm Committee will be hosting five workshops for Tree Farm Inspectors across the state in January and February 2011. Participants will gain a heightened understanding of inspector roles and benefits in the Tree Farm Program.

"We will look at certification issues, completing Tree Farm Inspections, and ways to improve the Tree Farm program in South Carolina," says Eric Smith, Kinards, SC. "The workshops are designed for current Tree Farm Inspectors and are free to those that pre-register."

Individuals interested in attending are urged to RSVP to the coordinator/contact for the specific site they plan to attend at least one week in advance. See inside page 2 for specifics.

Participants will receive CFE credits. Also, lunch is included

This workshop does not take the place of online recertification training referenced on page 4 of this newsletter.

Bauknight Named SC's Top Tree Farmer

Dennis L. Bauknight, a retired District Conservationist with NRCS (Natural Resources Conservation Service), Easley, SC has been named the state's top Tree Farmer.

Dennis and his wife Amanda have had their Pickens County Tree Farm under a written forest management plan for over forty years. Primary objectives for the Tree Farm are timber production, financial, recreation, wildlife habitat, and education. The couple does most of the Tree Farm field work themselves.

The Tree Farm is under the multiple use concept. Allowed uses include hunting, trapping, and hiking.

Bauknight received the SC Wildlife Federation's Forest Conservation Award in 1998. He is a Master Tree Farmer and prescribed fire manager. He was recently elected to the SC Forestry Association's Board of Directors.

The Bauknights received the SC Tree Farm Committee's District 1 Award at the Sept. 25, 2010 Field Tour. Nominating Forester: Dale L. Mayson, Mayson Consulting Forestry, Easley, SC.

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FORESTRY FOCUS SLATED FOR FEB.

Newberry County Forestry Association and Clemson Extension will host *Forestry Focus 2011: Forest Investment Considerations for Landowners and Natural Resource Professionals* on Feb. 26, 2011, 8:30 a.m.- 3:30 p.m., at Piedmont Tech, Newberry, SC. Program topics and speakers include:

- *The Global Forestry Economy*, Robert R. Scott, President, SC Forestry Association, Columbia, SC
- *Tree Farm System*, Eric W. Smith, KapStone Charleston Kraft, LLC, Kinards, SC
- *Estate Planning*, Kevin Skipper, Kevin Skipper & Assoc., LLC, Columbia, SC
- *Marketing Timber*, Russell Hubright, SC Forestry Commission, Columbia, SC

The event is open to anyone interested -- especially forest landowners and foresters. There will be a charge of \$1.00 per person to attend. Lunch will be provided by Wisers Bar-B-Q. The event has been approved for 4.5 CFE hours of Category 2 credit.

Pre-registration is encouraged. Contact: Jeff Fellers, 120 Kirby Street, Union, SC 29379, 864/427-6259 Ext. 115, fellers@clemson.edu



Lexington Group To Meet

Lexington County Forestry Association will meet March 29, 2011 at T&S Farm, 3500 Pond Branch Road, Batesburg-Leesville, SC. Speakers for the day long meeting will include: Bob Franklin, Joe Hamilton, Craig Harper, Ched Kears, Julie Moore, and Jerald Sholar.

To register, mail \$40 payable to Lexington County Forestry Association, ATTN: Farroll Gunter, 136 Rose Lake Road, Lexington, SC 29072.

For additional information, contact: William C. "Bill" Moody, 803/808-2205.

Agencies Adjust To Additional Budget Cuts

The SC Forestry Commission, Clemson Cooperative Extension and the SC Dept. of Natural Resources provide invaluable service and support to landowners, Tree Farmers and the Tree Farm program. However, budget cuts continue to impact all three agencies.

- The Commission, an emergency response agency charged by law with protecting and promoting the forest resource, has had its budget cut approximately 50% resulting in loss of 60 front line firefighters. The reduction in firefighting capacity translates into increased response times, larger fires, greater damage to forestland, property and homes, and increased risk to the public and firefighters.

- State funding for Clemson University's Public Service Activities -- including Clemson Extension -- has been reduced 46% the past two years. The Cooperative Extension Service remains committed to providing service to all 46 SC counties fulfilling its mission "... to provide sound, scientifically based information to South Carolinians and help them use that information to improve the quality of their lives."

- DNR's mission is "to serve as the principal advocate for and steward of South Carolina's natural resources." Since Fiscal Year 2008-'09, DNR's state funding has been reduced more than 44%. The agency has nearly 200 vacant positions, with almost half of those being conservation officer positions. Some counties have only one, or no resident officers.

Contact your state legislators in Jan. 2011 and urge them to support budget requests from the SC Forestry Commission, Cooperative Extension Service and Dept. of Natural Resources.

INSPECTOR WORKSHOPS

Continued from page 1

Individuals interested in attending are urged to RSVP to the Coordinator/Contact for the specific site they plan to attend at least one week in advance.

Jan. 13 Santee Workshop is scheduled for Jan. 13 at 9:00 a.m. at Clarks Restaurant on Hwy. 6 in Santee, SC.
Coordinator/Contact: **Dan Pernell**, KapStone Charleston Kraft, LLC, P O Box 118005, Charleston, SC 29423, 843-875-8807, 843-709-2009, Dan.Pernell@kapstonepaper.com

Jan. 20 Florence Workshop is scheduled for Jan. 20 at 9:00 a.m. at the Pee Dee Research and Education Center, Florence, SC.
Coordinator/Contact: **Lynn Leclair**, SC Forestry Commission, 113 Forestry Commission Drive, Florence, SC 29501, 843-662-5571 (O), 843-992-8322 (C), lleclair@forestry.state.sc.us

Feb. 1 Columbia Workshop is scheduled for Feb. 1 at 9:00 a.m. at the Harbison Environmental Education Center, Columbia, SC.
Coordinator/Contact: **Jeff Brown**, Forest Resource Professionals, PO Box 722, Elgin, SC 29045, 803-513-3340 (C), 803-438-1350 (O), Jeff@forestresourcepro.com

Feb. 10 Clinton Workshop is scheduled for Feb. 10 at 9:00 a.m. at Hickory Hills Bar-b-que at 257 Torrington Road in Clinton, SC.
Coordinator/Contact: **Eric W. Smith**, KapStone Charleston Kraft, LLC, P O Box 10, Kinards, SC 29355, 803-276-0255 ext. 20 (O), 864-993-8653 (C), Eric.Smith@kapstonepaper.com

Feb. 23 Walterboro Workshop is scheduled for Feb. 23 at 9:00 a.m. at the Clemson Extension Office at 219 South Lemacks St. in Walterboro, SC.
Coordinator/Contact: **Scott Pellum**, KapStone Charleston Kraft, LLC, P O Box 545, Hampton, SC 29924, 803-943-3410 ext. 14 (O), 843-893-7768 (C), scott.pellum@kapstonepaper.com



Dear Tree Farmer:

Tree Farmers from across the country were on Capitol Hill recently to urge Congress to fix the estate tax for America's family forests.

The Senate passed a bill Dec. 15, 2010 that sets the estate tax exemption at \$5 million with a 35% tax rate for the next two years. Congress was then urged to support the estate tax levels passed by the Senate--a \$5 million exemption level and a 35% tax rate.

Over the past few months, we have been running a campaign to fix the estate tax. While the 2-year fix to raise the exemption level to \$5 million and lower the tax rate to 35% is a good start, Congress needs to work on a long-term solution, like the *Family Farm Estate Tax Deferral Act (S. 3664)*, which would allow family forest owners to exempt the estate tax if they keep the land in their family and as forest.

We will continue to keep you updated as the tax debate continues. Thank you for your ongoing advocacy work and support for our estate tax campaign.

-- American Forest Foundation Public Affairs

SC Tree Farm Committee Assists With Conference

The Longleaf Alliance, based in Andalusia, AL, conducted its eighth Biennial Regional Conference on October 12-15 in Columbia, SC. The event attracted over 300 forest landowners and natural resource professionals. Theme was *Longleaf Through Time: Yesterday, Today, Tomorrow*.

Presentations addressed the history and status of longleaf in SC, conservation opportunities for landowners, longleaf management techniques, and the future of longleaf conservation.

A field trip to Carolina Sandhills National Wildlife Refuge, Sand Hills State Forest, and a private landowner's property provided hands on demonstrations of longleaf and wildlife management.

The SC Tree Farm Committee (SCTFC) included an exhibit which provided information about the Tree Farm program and how to become a member. Special thanks to SCTFC members Bob Franklin, Tom Patton, Scott Phillips, and Eric W. Smith for setting up and manning the exhibit booth.

Snapshots from the 2010 Tree Farm Field Tour include (bottom right) a sign presentation from Field Tour Chairman Roy Boyd, SC Forestry Commission, Rock Hill, SC, to Mark Jones' daughter Kayla for her own "plantation".

Special thanks to Field Tour speakers: Mark Jones, Piedmont, SC; Edward R. Drayton, Hartsville, SC; Walt McPhail, Mauldin, SC; Robert Jones, Abbeville, SC; and Lew Merchant, West Columbia, SC.

Photos courtesy of Joe Standaert



Auction Successful: The SC Tree Farm Committee's Silent Auction proved a popular attraction for attendees and raised \$6,500. Auction proceeds go towards Committee projects such as the Master Tree Farmer Program.

"We greatly appreciate everyone involved in making this event such a success," said Auction Chairman Jeff Brown, Forest Resource Professionals, Elgin, SC. "We thank the donors and crafts people, all our volunteers, and the many folks who bought raffle tickets or bid on items."



Brown, shown here, announced winners of the drawings during the Nov. 4 Chairman's Dinner of the SC Forestry Association's Annual Meeting in Myrtle Beach, SC.

Silent Auction Committee members include: Ken Leach, International Paper, Georgetown, SC; Scott Pellum, Kap-Stone Charleston Kraft, LLC, Hampton, SC; Scott Phillips, SC Forestry Commission, Columbia, SC; and Brent Reed, American Forest Management, Chester, SC.

Tree Farm Tour Held: The SC Tree Farm Committee conducted a Nov. 3, 2010 tour at the Lewis Ocean Bay Heritage Trust property in Horry, SC. The 9,690-acre Heritage Preserve is home to bald eagles, red-cockaded woodpeckers, black bears, Carolina Bays, and many unique plant species -- just to name a few. Lewis Ocean Bay has twenty-three Carolina Bays - the largest number in one place in South Carolina.

SC Tree Farm Tour stops included discussions on: Carolina Bay ecology, carnivorous plants, black bear populations, prescribed burning, longleaf pine, and the 2009 Myrtle Beach, SC fire. Tour Coordinator was George Chastain of Belle Baruch Foundation, Georgetown, SC.

MASTER TREE FARMER Course: Plans are currently being developed for a Master Tree Farmer I course to be conducted in Feb or March 2011. Master Tree Farmer is an educational program designed to introduce landowners to many topics associated with forest management. Details on the 2011 course will be available soon. Visit mastertreefarmer.org or contact your local county extension agent.



Landowner's Guide: The SC SFI Implementation Committee is currently updating *A Landowner's Guide To Forestry In South Carolina* so information will be in compliance with the 2010-2014 SFI Standard. Copies of the publication will be available in 2011 and a pdf will be posted at www.scforestry.org. For additional information, contact: Chris Rivers (Implementation Committee Chairman) at 843/520-5622 or christopher.rivers@ipa-paper.com; or Bart Copeland (Landowner Outreach) 803/584-3451, bbcopela@yahoo.com

Speakers Bureau: The SC Forestry Association established a Speakers Bureau to assist its affiliate network of county landowner associations.

Here's how the process works. Program planners should select a topic and contact the appropriate speaker to discuss time and date, meeting site, directions, a/v requirements, and other arrangements. Most presentations are 30-45 minutes with Q&A.

To obtain a copy of the Speakers Bureau listings, contact the SCFA office at scfa@scforestry.org or 803/798-4170, Ext. 13.

McPhail Honored: Former SC Secretary of State Jim Miles -- who is now Lt. Gov. Andre Bauer's Chief of Staff (right) -- presented the Palmetto Patriot Award to Dr. Walt A. McPhail during the SC Tree Farm Committee's Dec. 1, 2010 meeting, Columbia, SC. Larry Pyle (left), Columbia, SC nominated Dr. McPhail for the honor.



McPhail is the SC Forestry Association's 43rd Chairman, a member of the National Operating Committee of the American Tree Farm Program, 2003 Southern Regional Outstanding Tree Farmer of the Year, and owner/veterinarian with McPhail Animal Hospital, Mauldin, SC.

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Attention SC Tree Farm Inspectors

Anyone whose inspector training status expired in 2009 or later can update their training by taking an online course available on the American Tree Farm System database at www.atfsdatabase.org.

You must have a username and password to access the system. If you haven't already received yours, contact me (see contact information below) to have a username and password assigned to you.



The online course consists of a 50 minute video presentation covering the 2010-2015 AFF Standards of Sustainability followed by a short quiz. You'll be required to download an abbreviated Inspector Manual before beginning the training (the system prompts you to do this). You must watch the entire movie to reach the quiz. The system doesn't allow stopping partway through and coming back later. This is explained on the welcome page for the training course.

SAF is offering 1 CFE credit for this course. A new identification card will subsequently be sent to you in the mail. If you haven't already done so, please take the time to sign onto the ATFS database to complete your refresher training.

Regards,

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*South Carolina joined
the American Tree Farm
System in 1946*

Program co-sponsors

- Clemson University
- SC Forestry Association
- SC Forestry Commission



Tax Tips for Forest Landowners

Information to keep in mind when you prepare your federal income tax return for the 2010 tax year

by Linda Wang, National Forest Taxation Specialist, and
John L. Greene, Research Forester, Southern Research Station,
USDA Forest Service

This article provides tax tips for woodland owners and their tax advisors in preparation of the 2010 individual tax return. It is current as of Sept. 15, 2010, and supersedes Management Bulletin R8-MB 134. The information presented here is not legal or accounting advice. Consult your legal and tax advisors for more complete information.

Timber as Personal, Investment or Business Property

The tax rules vary depending on whether your woodland is personal, income-producing (investment), or business property. You must make this determination for your holding each tax year. If you do not have a profit motive, your timber may be personal property, which provides limited opportunities for deductions. If you have a clear profit motive, your property may be an investment property, or it may be business property if your management activity is more regular, frequent, and intensive than required for an investment. A written management plan is one of the best places to document a profit motive. For a timber held as a business, you also must determine whether you materially participate in its operation, in order to establish whether you face restrictions (called passive loss restrictions) on the deduction of business losses. The tests for material participation are based on factors including the number of hours of your participation.

Example 1: You grow timber for profit and asset appreciation but do not conduct it as a business. Your woodland is investment property.

Example 2: You manage your timber as the sole proprietor of a business. You keep business records, including the number of hours of your participation in the business to establish that you materially participate in its operation. Your woodland is business property for tax purposes.

Timber Sales

The net sale amount, not the gross proceeds from a sale, is taxed. You may deduct depletion (see below) and expenses from the sale. Report the sale of timber held as an investment on Schedule D, as a long-term capital gain if you owned the timber more than one year or a short-term capital gain if not. Report the sale of timber held as a business on Form 4797 and Schedule D, whether you sold it outright (lump-sum) or pay-as-cut (sec. 631(b)).

Example 3: You sold for \$8,000 standing timber held as investment more than one year and incurred \$800 in sales expenses. Assuming your basis in the timber (see below) is zero your net taxable amount from the sale is \$7,200 (\$8,000 - \$800), which you report on Schedule D. If you held the timber as a business, you would report the sale on Form 4797 and Schedule D.

Income from sale of cut (vs. standing) timber is taxed in two parts. The difference between the fair market value (FMV) of the standing timber on the first day of your tax year and your basis in it is taxed as a capital gain (to qualify as a long-term capital gain you must have held the timber more than one year before cutting it for use in your business). The difference between the proceeds from the sale of the cut products and the sum of the FMV of the standing timber and the cost of converting it into products for sale is taxed as ordi-

nary income (sec. 631(a)).

Example 4: You paid a contractor \$2,000 to cut standing timber you had held more than one year into logs, then sold the logs to a mill for \$30,000. The FMV of the standing timber was \$23,000 on Jan. 1 and your basis in it was \$1,000. Make a sec. 631(a) election on Form T, Part II. Then report a \$22,000 long-term capital gain (\$23,000 - \$1,000) on Form 4797, and \$5,000 in ordinary income (\$30,000 - 23,000 - \$2,000) on Schedule C.

For 2010, the maximum rate for long-term capital gains is 15%, or 0% for amounts that fit under the ceiling for the 15% tax bracket if added to your ordinary income (\$34,000 for single taxpayers, \$68,000 for married taxpayers filing jointly).

Installment Sales

An installment sale involves receiving one or more payments after the year of sale. Interest is charged on deferred payments. The advantage of an installment sale is that it allows you to defer tax by spreading your gain over two or more years.

Example 5: You sold timber for \$10,000 (\$8,000 after deducting depletion and sales expenses) in 2010. The buyer paid you \$5,000 in 2010 and \$5,000 plus interest in 2011. Your gross profit percentage is 80% ($\$8,000 \div \$10,000$). Report only a \$4,000 gain for 2010 ($\$5,000 \times 80\%$), using Form 6252.

Timber Basis and Depletion

Your basis in purchased timber is the total cost of acquisition (e.g., purchase price, survey, legal fees). Your basis in inherited timber is its FMV on the date of death, but your basis in gifted timber is the lesser of its FMV or the donor's basis. Your basis in land and timber acquired together should be divided in proportion to their FMV and kept in separate accounts. If you didn't allocate basis when you acquired your woodland a professional forester can determine it retroactively, but you should weigh the cost against the potential tax savings.

Example 6: In 2010 you bought a deed to 1,000 MBF of timber for a total cost of \$212,000. Your basis in the timber is \$212,000, even though your forester estimates its FMV is \$220,000.

If you have a timber sale or a casualty loss, you can take a deduction against your timber basis. To calculate your depletion deduction for a sale, divide your basis by the total volume of timber (the depletion unit) then multiply by the number of units sold.

Example 7: Continuing with example 6, you immediately sold 200 MBF of timber for \$220/MBF. Your depletion unit is \$212/MBF ($\$212,000 \div 1,000$ MBF) and your depletion is \$42,400 ($\212×200 MBF).

Timber Management Expenses

If you have a profit motive for your woodland, you can deduct ordinary and necessary timber management expenses, such as costs incurred to protect the woodland from insects, disease or fire, control brush, or do a precommercial thinning or mid-rotation fertilization. Management expenses for property held as an investment are subject to a 2% of adjusted gross income (AGI) reduction on Schedule A. In contrast, expenses for business property may be deducted in full on Schedule C. You may add to your timber basis expenses subject to the 2% AGI reduction and recover them when

Continued next page

Tax Tips, continued from previous page

you sell the timber.

Reforestation Costs

Sec. 194 allows tax deductions for the cost of reforesting your woodland following a harvest or afforesting open land. You may deduct the first \$10,000 (\$5,000 for married couples filing separately) per year of such expenses per qualified timber property. Any additional amount may be deducted (amortized) over 84 months. Costs for both artificial and natural regeneration qualify.

Example 8: You spend \$7,000 to reforest your woodland following a harvest. If you hold the woodland as an investment, deduct the full amount as an adjustment to gross income on the front of Form 1040; if you hold it as business property, deduct it on Form 1040, Schedule C or F (if you qualify as a farmer; see below).

Example 9: You spent \$17,000 to reforest your property. Deduct \$10,000 plus 1/14th of the remaining \$7,000 (\$500) in 2010. Deduct 1/7th of the \$7,000 (\$1,000) in years 2011 through 2016, and the last 1/14th (\$500) in 2017. Report the amortization deductions on Form 4562, Part VI.

Depreciation, Bonus Depreciation, and First-Year Expensing

Capital expenditures such as those for logging equipment, bridges, culverts, fences, temporary roads, or the surfaces of permanent roads may be deducted (depreciated) over the property's useful life. For example light-duty trucks and logging equipment are depreciated over five years. You also may take bonus depreciation equal to 50% of the cost of property purchased and placed in service in 2010. If you purchased qualifying property (generally tangible personal property, but not improvements to land, buildings, or components of buildings) for your forest business in 2010, you can elect to expense up to \$250,000, subject to phase-out and business taxable income limitations (first-year expensing).

Cost-share Payments

Sec. 126 allows recipients of payments from approved public cost-share programs to exclude all or part of the payments from their income. Approved federal programs include the Forest Health Protection Program (e.g., the southern pine beetle and mountain pine beetle cost-shares), the Conservation Reserve Program, Environmental Quality Incentives Program, Wildlife Habitat Incentives Program, and Wetlands Reserve Program. Approved state programs also qualify. The excludable amount is the present value of the greater of \$2.50 per acre or 10% of the average annual income from the property over the last three years. You generally cannot claim an exclusion if the cost may be expensed. You also may not claim a deduction for an expenditure reimbursed with the cost share and at the same time exclude the cost share from your income.

Example 10: You received a \$4,000 cost-share from the Conservation Reserve Program for your 100-acre woodland. Assuming no income from the property in the last three years, you can exclude \$3,275 ($(\$2.50 \times 100 \text{ acres}) \div 7.63\%$). The interest rate is from the Farm Credit System Bank. If you had \$9,600 income from the property, you could exclude the entire cost-share: $(10\% \times (\$9,600 \div 3)) \div 7.63\% = \$4,194 > \$4,000$. Attach a statement to your tax return describing the cost-share program and your calculations.

Casualty and Theft Losses

The loss of timber from a casualty—a sudden, unexpected, and unusual event such as a fire or storm—may result in a tax deduction. The deduction is limited to the lesser of the decrease in FMV caused by the casualty or your basis in the timber block (the area or unit you use to keep track of your basis in the timber that was

damaged). Similarly, a theft loss deduction is limited to the lesser of the decrease in FMV or your basis in the stolen timber. A competent appraisal usually is required.

Example 11: A fire caused \$5,000 in damage to your timber (\$9,000 before-fire FMV - \$4,000 after-fire FMV). Your basis in the affected block is \$2,000. Your loss deduction is the lesser amount, or \$2,000. Report the loss on Form 4684, Section B, and adjust your timber basis (reduce it to zero) on Form T, Part II.

Example 12: Continuing with example 11, you sold the damaged timber for \$2,000 in a salvage sale. You have a taxable gain of \$2,000 (\$2,000 - \$0 basis), but you can defer tax on the gain by using it to acquire qualified replacement property (e.g., reforestation) within the allowable replacement period (generally two years).

Filing Form T: You must file Form T, Forest Activities Schedule, if you claim a depletion deduction, sell cut products under sec. 631(a), or have a lump-sum sale of timber held as business property (sec. 631(b)).

Schedules C & F: Taxpayers in the trade or business of farming (e.g., crops, dairy, or livestock) file Schedule F. Woodland business owners also file Schedule F if their timber ownership is incidental to a farming operation; otherwise, they should use Schedule C.

For additional information, contact: Linda Wang, National Forest Taxation Specialist, USDA Forest Service, (404)347-2067, Email: lwang@fs.fed.us

SALUTE TO TREE FARM COMMITTEES

Special thanks to the following SC Tree Farm Committees for their dedication.

- Executive: Chair L. Denise Bonnette, Vice Chair George D. Kessler, and Secretary-Treasurer Scott Phillips
- Awards: Chairman John E. Spearman, Jr., Scott Pellum, Dan Pernel, Eric W. Smith, and Frances L. Taylor
- Field Tour & Awards Ceremony: Chairman Roy H. Boyd, Edward R. Drayton, Mark T. Jones, Lynn Leclair, David Nagel, and Eric W. Smith
- Fundraising: Chairman Jeff Brown, George K. Chastain, Ken Leach, Scott Pellum, Scott Phillips, and Brent Reed
- Inspections: Chairman Ron Ferguson, Steve Cockrell, Warren Duncan, and J. Kirk Weyman
- Outreach and Education: Chairman Dr. Walt A. McPhail, Tamara L. Cushing, Robert M. "Bob" Franklin, George D. Kessler, David Nagel, and Frances L. Taylor
- Publicity: Chairman Tom W. Patton, Jr., Kirk Bell, Ron Ferguson, and George D. Kessler
Publications Editor: Frances L. Taylor

2011 National Tree Farmer Convention

The 2011 convention will be held Aug. 9-11 in New Mexico, at the Hyatt Tamaya Resort situated between Santa Fe and Albuquerque. The resort is at the base of the Sandia Mountains and reflects the rich history of the Tamayame people. Located on several thousand acres of native land, this property features the Rio Grande River and an expansive cottonwood forest. Room rates at \$89/night. Registration information will be included in the March/April edition of the national *Tree Farmer Magazine*. Check www.treefarmssystem.org for additional information.

SC Tree Farm Committee Directory

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SC Forestry Commission
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Ron Ferguson

100 Pond View Lane, Lexington, SC 29072
803-359-6168 (H)
grferguson@windstream.net

Randell Ewing

1998 SC Tree Farmer Of The Year
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843-383-7385, 843-601-2466

John E. Spearman, Jr.

1999 SC Tree Farmer Of The Year
Deer Hill, P.O. Box 37, Lane, SC 29564
843-387-5906 (H), 843-676-5500 (C)
Treefarm1@FTC-i.net

Dr. Walt A. McPhail

2001 SC Tree Farmer Of The Year
2 Jenkins Ct., Mauldin, SC 29662
864-288-7618 (O), Treevetsc@aol.com

Johney L. Haralson

2004 SC Tree Farmer Of The Year
Double K Farms
PO Box 7, Denmark, SC 29042
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Edward R. Drayton

2008 SC Tree Farmer Of The Year
Cattails Tree Farm, LLC
200 Westover Drive, Hartsville, SC 29550
843-332-6123, ERD111@aol.com

Mark T. Jones

2009 SC Tree Farmer Of The Year
Bottomland Tree Farm
1252 Tall Oaks Circle, Piedmont, SC 29673
864-220-1525, jonesmt@bellsouth.net

Dennis L. Bauknight

2010 SC Tree Farmer Of The Year
1967 Earls Bridge Road
Easley, SC 29640
864/421-5836, treesrus83@att.net

SC TREE FARM DISTRICTS

County	District		
Abbeville	4	Hampton	12
Aiken	5	Horry	8
Allendale	10	Jasper	12
Anderson	1	Kershaw	2
Bamberg	10	Lancaster	2
Barnwell	10	Laurens	1
Beaufort	12	Lee	6
Berkeley	11	Lexington	5
Calhoun	10	Marion	8
Charleston	11	Marlboro	8
Cherokee	3	McCormick	4
Chester	2	Newberry	4
Chesterfield	7	Oconee	1
Clarendon	9	Orangeburg	10
Colleton	12	Pickens	1
Darlington	7	Richland	6
Dillon	8	Saluda	5
Dorchester	11	Spartanburg	3
Edgefield	5	Sumter	6
Fairfield	6	Union	3
Florence	8	Williamsburg	9
Georgetown	9	York	3
Greenville	1		
Greenwood	4		



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 P O Box 21303
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 803/798-4170

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Thank you for being
 an important part of the
 SC Tree Farm program.

Newsletter Address Change/Duplicate Mailing

If you have an address change or
 are receiving duplicate mailings
 of **SC Tree Farm News**, you can
 change it at www.sctfs.org

or notify:
 Scott Phillips,
 SC Forestry Commission,
 P O Box 21707,
 Columbia, SC 29221,
 803-896-8844 (O),
 803-667-1067 (C),
sphillips@forestry.state.sc.us

Tree Farm Website

■ **Check Your Status:** The SC Tree
 Farm website, located at
www.sctfs.org, is being updated.

"We encourage individuals to visit
 the site to update their contact infor-
 mation and/or check on their Tree
 Farm status," says Eric W. Smith,
 Past Chair, SC Tree Farm Commit-
 tee. "There is a "Contact Us" section
 where you can fill out your informa-
 tion or submit questions."

■ **Publications:** To view past SC
 Tree Farm Newsletters, click on the
 Educational Activities section on the
 home page at www.sctfs.org. Also
 available in that section are past SC
 Tree Farm Tour Programs.

Recognition Corner

FORMER NATIONAL TREE FARMERS OF THE YEAR

2000 Dr. A. G. "Skeet" and Gail Burris,
 Cummings, SC

FORMER REGIONAL TREE FARMERS OF THE YEAR FROM SC

2007 Johney L. Haralson, Denmark, SC

2005 Dyches Family, Savannah, GA

2004 John & Mary Rebecca Spearman,
 Lane, SC

2003 Dr. Walter A. McPhail, Mauldin, SC

2000 Dr. A. G. "Skeet" and Gail Burris,
 Cummings, SC

1996 Dr. A. G. "Skeet" and Gail Burris,
 Cummings, SC

FORMER SC TREE FARMER OF THE YEAR WINNERS

'80-'81 S. Guerry Stukes, Summerton, SC

'82-'83 Mary Julia Royall, Mt. Pleasant, SC

'83-'84 Rufus B. Lawrimore, Hemingway, SC

'84-'85 Iverson Brookes Lawton, Allendale,
 SC

'85-'86 John W. Kemp, Jr., Edgefield, SC

'86-'87 Charles W. Redfearn, Beaufort, SC

'87-'88 Carroll & Jane Brown, Colleton
 County

'88-'89 John Carter, Sharon, SC

'89-'90 James W. Hunt, Jr. Eastover, SC

'90-'91 Robert Cecil Gentry, Salem, SC

'91-'92 Tom Turner, Rock Hill, SC

'92-'93 Francis A. Snelgrove, Lexington, SC

'93-'94 W. R. "Roy" Watkins, Cassatt, SC

'94-'95 Dr. A. G. "Skeet" Burris, Beaufort, SC

'95-'96 Gordon E. Gale, Hardeeville, SC

'96-'97 William E. Eutsler, Cheraw, SC

'97-'98 Randell C. Ewing, Hartsville, SC

'98-'99 Deer Hill, Lane, SC

'99-'00 Fred Gantt, Columbia, SC

'00-'01 Dr. Walter A. McPhail, Mauldin, SC

'01-'02 Dyches Family, Savannah, GA

'02-'03 John M. McPhail, Abbeville, SC

'03-'04 Johney L. Haralson, Denmark, SC

2006 Bookman Station, LLC, Columbia, SC

2007 Ben Herlong, Saluda, SC

2008 Edward R. Drayton, Hartsville, SC

2009 Mark T. Jones, Piedmont, SC

NATIONAL TREE FARM INSPECTOR OF THE YEAR

2010 J. Kirk Weyman, Anderson, SC

SOUTHERN REGIONAL TREE FARM INSPECTOR OF THE YEAR RECIPIENT

2002 Tom W. Patton, Jr., Columbia, SC

GEORGE D. KESSLER SC TREE FARM INSPECTOR OF THE YEAR RECIPIENTS

2000 Tom W. Patton, Jr., Columbia, SC

2003 Jeffrey G. Brown, Elgin, SC

2009 J. Kirk Weyman, Anderson, SC

Note: Dr. A. G. "Skeet" Burris, Cummings, SC,
 was instrumental in establishing the award. Bur-
 ris named the award after Dr. George D. Kessler
 in honor of his many years of service to the South
 Carolina Tree Farm program.

NATIONAL FIELD LEADERSHIP AWARD RECIPIENT

2005 Jeff Brown, Elgin, SC