January 2020

Happy New Year!!!!!

NEOFA Meeting Notice
January 16, 2020 @ 7:00 p.m.
Selling Timber
Presented by Dan Castellucci and Jim Elze

Selling timber is not something woodland owners do very often, so understanding the process, the whys and the hows, from a buyer’s perspective, is critical to achieving a good result. That will be the featured topic when the Northeastern Ohio Forestry Association (NEOFA) meets on Thursday, January 16, 2020. Certified Foresters Dan Castellucci and Jim Elze will present the topic.

Though basic timber sale procedures will be discussed, Castellucci and Elze will concentrate on options and parameters that buyers have to consider when bidding on timber. Attendees should leave with a better understanding of why the bidding process between buyer and seller happens the way it does, and why hiring a forester to help navigate through the process is always a good idea if selling timber is not ONLY about the money.

The meeting starts at 7:00 p.m. and will be held at Mill Creek MetroParks Farm, 7574 Columbiana-Canfield Road, Canfield, Ohio 44406. This is on SR 46, across from the Canfield Fairgrounds. There will be a short business meeting, and refreshments will follow the presentation.

Buy-Sell or Trade – January 2020
No items posted for January, 2020
To post an item, please send information to Mitch Cattrell’s email address neofa2@aol.com.
Our November meeting featured CPA Greg Cecconi, Cecconi Tax & Accounting, North Canton, Ohio. The topic for the evening was Timber Tax.

Greg is an NEOFA member. The Cecconi’s were awarded NEOFA’s Outstanding Woodland Management Award at last spring’s banquet and auction. They have sold both hardwoods and pine timber, planted hundreds of trees, and eradicated many acres of grapevines, multiflora rose, and other woody invasive shrubs. Greg intimately knows the income tax alternatives available to woodland owners.

One of the first things to consider is how you plan to use your forest land. Is it classified as personal property, investment property or business property? Land used for personal enjoyment, such as hunting or as a family retreat, will have little to no opportunity for any tax deductions.

Land held as investment property with the intention of making profit offers opportunities for tax deductions but doesn’t rise to the level of land used as a business. Land held as a business requires clear profit objectives on a regular basis. Most of our members fall into one of the first two categories.

Timber sold on land considered investment property is taxed as capital gains, a lower rate than ordinary income. There are long-term and short-term capital gains depending on your situation.

There are different rules that cover farms with livestock and/or crops that include some forest land. A farmer may deduct the tree planting cost under the Conservation Reserve Program along with water and soil conservation expenses up to 25% of gross farm income.

There are many costs that can be deducted during a timber sale. Hiring and working with a consulting forester and legal fees are an example. Record keeping is very important. Receipts, bank statements, invoices, mill slips, 1099 forms and anything associated with the sale should be kept.

To best take advantage of capital gains tax treatment, having a Basis on your timber is important; the Basis is the initial cost of the timber when you purchased the land. This cost is separate from the land or buildings on the land. A consulting forester is best equipped to establish this for you. The cost of this is deductible as well.

There are special rules that apply to land that has been inherited or gifted as well. Working with professional foresters and tax consultants goes a long way in these situations. These costs are also deductible.

Reforestation costs are deductible. These include site preparation, seedlings, labor, tools, consulting forester fees and depreciation on equipment used in the process.

This was a very brief overview of what Greg discussed at the meeting. Key points to remember are to keep good records, hire professional help such as a consulting forester, and a tax consultant trained in forest tax law. Greg noted a great resource for more information on this topic can be found at the website: timbertax.org

We thank Greg for taking the time to speak to our group on a very complicated topic.
NEOFA President Year-End Message
By Mitch Cattrell

It has been a year now that I accepted the President position of NEOFA. As I look back at the year, I realize more than ever what a strong, vibrant organization we have. So many members give so freely of their time and resources that it still amazes me. Right off the top of my head I think of the work crews, newsletter editor, banquet donors, auction buyers, twilight tour hosts, organizers, officers and directors, and many other things that just don’t come to mind right away.

My point being that it takes involvement from many, many members to keep NEOFA a strong organization. When I send our quarterly report to Ohio Woodland Journal for the forest interest groups news section, the hardest part is keeping the report short and concise because we have so much going on all year. NEOFA is over 40 years strong!! What a pleasure to be a part of this group.

I am looking forward to 2020. I challenge each of you to get more involved. Let’s bring new members to the group. Be sure to get to know any visitors and make them feel welcome. And most importantly, take part in NEOFA activities and events.

Team NEOFA Workday Crew
Front row l to r Dan Sprutte, Mark Scheel, Dave Hively, Mitch Cattrell, Ralph Hurley, Wil Fuhrman, Mike Lanave. Back row l to r: Dave Simpson, Brad Henderson, Jim Elze, Bob Friend, Jim Dillon, Joe DeFuria, Charles Woodrum, and not picture Annette Woodrum.

Wil Fuhrman and Janice Cowell Workday
By Mitch Cattrell

Monday, November 18 was a perfect fall day for our last NEOFA 2019 workday. Close to 15 members arrived at Wil’s and Janice’s farm bright and early to work on invasives control and some tree clearing. We divided into three teams. Two groups worked on both sides of the drainage way clearing mostly autumn olive bushes. These weren’t just bushes. They were nearly firewood size! And lots of them! Dave Hively was kept busy all day using the tractor and brush forks to move the brush into big piles so we could maneuver around the fields. Wil will have to wait until spring to get these things burned. The other group of three men and their chainsaws dropped and limbed many trees where Wil and Janice will be building a new home next spring. All and all, it was a very productive day.

Of course, what would an NEOFA workday be without a hearty lunch and treats throughout the day. Janice excels at feeding her guests: coffee, donuts and bagels when we arrived, her special chili and fixin’s for lunch, and stuffed mushroom caps and chicken wings with cold beverages at the end of the day. As Jim Dillon said, “We might want to change our name from NEOFA to NEOFFA: Northeastern Ohio Food and Forestry Association.” It was a wonderful day of hard work, fellowship, and good food. Everyone is invited to participate in future workdays.
Charles and Annette Woodrum were selected to receive the Trumbull SWCD 2019 Forester of the Year Award. The Woodrums were presented their award at Trumbull SWCD’s 69th Annual Meeting Open House event on Friday, November 15, 2019.

Charles’ and Annette’s commitment to improving their forest resource sets an excellent example for other woodland owners. They have demonstrated a high level of forestry management and follow a management plan. Charles and Annette have removed invasive species from their woodlot. Annette has been particularly driven to implement best management practices.

Through the management of their woodland, Charles and Annette are providing, and in some cases, improving upon, wildlife habitat. Annette has a specific desire to improve the oaks on their woodland property. This will help their local turkey and deer population thrive. They have established patch openings, both large and small, for wildlife, and there are openings planned specifically for young forest habitat. A wildlife plan is in development and will provide more practices to benefit wildlife.

Their timber stand improvement work has been done by local people and the Woodrums themselves. In addition, Charles and Annette have promoted woodland stewardship by holding field days to teach others about woodland habitat improvement and the values and uses of a well-managed woodland. Annette has graciously extended the invitation to the “friends of the land” that work with Trumbull SWCD to come by the woodlot and see the results of their work. They are stewards of our local natural resources and for that, we are truly thankful!
The Roots of Forestry in America:  
NEOFA’s Visit to the “Cradle of Forestry”  
By Lisa Ethridge

The Northeastern Ohio Forestry Association (NEOFA) recently made a pilgrimage to the nationally acclaimed “Cradle of Forestry” located in the Pisgah National Forest, North Carolina. Seventeen club members and five guests from Georgia attended the one-day seminar.

Devon Gentry, Director of Operations Cradle of Forestry Heritage Site, welcomed the group and provided background information on the site which is now deemed, “the birthplace of science-based forest management.” George and Edith Vanderbilt, the original property owners, had the foresight to ensure that the land was managed wisely and remained sustainable. They hired Carl A. Schenk, a German, to manage the forest. Schenk experienced a steep learning curve on the job, but he eventually developed the first forestry school and worked diligently on the Biltmore property for 20 years. Now, the U.S. Forestry Service and the Cradle of Forestry in America Interpretive Association co-operate to take care of the forest and maximize its educational potential.

To learn about the Cradle of Forestry, NEOFA members first watched an introductory film, First in Forestry. Then the group took a guided tour of the one mile Biltmore Campus Trail, guided by Clay Woodridge. Clay talked about how Biltmore Forest School got started in 1898 and what a typical day was like. After touring the one-room schoolhouse, we toured the Ranger’s Dwelling, general store, and blacksmith shop. This provided a glimpse into the lives of the first American forestry students and how they lived here.

After lunch, participants enjoyed a 1.3 mile tour of the Forest Festival Trail, guided by Stephanie Bradley. The tour included a Moon Tree, seeds from which were taken to the moon on Apollo XIV by astronaut Stuart Roosa. A former
Forest Service smoke jumper, he wanted to take something along to honor the Forest Service. Forestry experiments and current forestry issues like the Hemlock infestation were highlighted on the trail. Past transportation methods, an antique portable sawmill, and a 1914 Climax locomotive used in logging were also included in the tour.

Later in the day we had two speakers address the group. Cheley Miniat, USDA Coweeta Hydrologic Lab, discussed the current research about the infestation currently plaguing Hemlock trees in the region. Ashley Hawk, from the Appalachian Woodlands Alliance, spoke on changes in North Carolina forestry ownership and how it affects forest practices.

Attendees were impressed by the Cradle of Forestry experience which allowed them to learn about the past, present, and future of forestry and current stewardship and sustainability practices. If you ever get the chance to visit the Cradle of Forestry and the Pisgah National Forest, you won’t be disappointed.

Workshops

Money Can Grow on Trees / Timber Education Series

Money Can Grow on Trees will be the title for the Time Education Series presented by: Farm Bureau Mahoning County, Ohio Division of Forestry, Mahoning SWCD Soil & Water Conservation District, and Northeastern Ohio Forestry Association (NEOFA)

The workshops will consist of Proper Timber Harvest on March 24, 2020, Invasive Species Control on April 21, 2020, and Timber Stand Improvement on May 12, 2020.

The classes will be held at the Mahoning County Career & Technical Center, Joyce E. Brooks Conference Room, located on 7300 N. Palmyra Road, Canfield, Ohio.

A buffet style meal will be provided by Mahoning County Farm Bureau and the NEOFA. Dinner will be served at 5:30 p.m., with the classes starting at 6:00 p.m. and lasting until 8:00 p.m.

Please RSVP to Mahoning County Soil and Water Conservation District at 330-740-7995 or email us at askswcd@mahoningcountyoh.gov. For more information, visit www.facebook.com/com/mswcd

Ohio Woodland, Water, and Wildlife Conference

Presented by The Ohio State University College of Food, Agricultural, and Environmental Sciences (CFAES)

Ohio Woodland, Water, and Wildlife Conference will be held on Wednesday, March 4, 2020. This will be held at the Mid-Ohio Conference Center in Mansfield, Ohio. Registration will open soon.

Ohio Woodland Stewards Programs

Ohio State University Extension: no classes and workshops being offered at this time. Go to the following web site to learn more: https://woodlandstewards.osu.edu/
NEOFA Business Partners for 2019 – 2020

Happy New Year!!!

Please help support the following businesses that support the NEOFA annual auction, and thank them for their support. Visit in person, call, or see their website for further information.

Pondi’s Restaurant  Heritage Co-op Inc.
Lisbon, Ohio 44432  364 Lisbon Street
Phone; 330-424-0334  Canfield, Ohio 44406
Facebook.com/Pondi’s  Phone: 844-229-2252

Hilltop Lawn & Garden  Witmer Feed & Grain Inc.  Crouse Mill True Value Hardware
39721 Salem Unity Road  3770 Renkenberger Road  11788 Market Street
Salem, Ohio 44460  Columbiana, Ohio 44408  North Lima, Ohio 44452
Phone: 330-427-1220  Phone: 330-482-4321  Phone: 330-549-2143
hilltoplawnandgarden.com  witmersfeed.com/  truevaluetrains.com

Middleton Ace Hardware  Greier Ag Center
44998 Crestview Road  9585 Columbiana-Canfield Road
Columbiana, Ohio 44408  Canfield, Ohio 44406
Phone: 330-482-4803  Phone: 330-533-6937
dakehardware.com/store-details/08319  greieragcenter.com

Millstone Farm & Garden Center  Tabor Landscaping & Garden Center
13788 Columbiana-Canfield Road  800 East Middletown Road
Columbiana, Ohio 44408  North Lima, Ohio 44452
Phone: 330-482-9840  Phone: 330-549-2657
millstonefg.com  taborslandscaping.com

Vernon Dell Tractor  Insect Shield, LLC
48346 Calcutta Smith Ferry Road  814 West Market Street
East Liverpool, Ohio 43920  Greensboro, North Carolina, 27401
Phone: 330-386-5757  Phone: 866-712-7110
www.vernondelltractor.com  www.insectshield.com

Cal-Ohio Lube Company  Kelly Oil Products  Evolution Ag
Oil Lubricants & Filters  5040 Salem Unity Road  Farm, Lawn and Garden
50 Strawberry Alley  Salem, Ohio 44460  33170 State Route 172
North Lima, Ohio 44452  Phone: 330-482-9552  Lisbon, Ohio 44432
Phone: 330-549-2179  facebook.com/KellyOilProducts  Phone:330-222-1521
calohiolube.com/  Ethanol Free Gas available  evolutionagllc.com/locations/31108

Tractor Depot  Moore Farms Meats  Tree Pro
Farm Equipment & Service  Local Farm Raised Beef & Pork  Miracle Tube tree shelters
4675 Depot Road  7373 West Western Reserve Road  3180 West 250th North
Salem, Ohio 44460  Canfield, Ohio 44406  West Lafayette, IN 47906
Phone: 330-222-0344  Phone: 330-533-5821  800-875-8071
thetractordepot.com  facebook.com/pages/Moore-Farms  treepro.com
CALAEBAR OF UPCOMING EVENTS

Thursday, January 16, 2020 @ 7:00 p.m. – NEOFA Regular Monthly Meeting
Topic: Selling Timber
Presented by Dan Castellucci and Jim Elze
- Location - Mill Creek MetroParks Farm –7574 Columbiana-Canfield Rd, Canfield, OH 44406
  McMahon Hall, across from the Canfield Fairgrounds