

4. The NRC is a duly constituted commission of the State of Iowa pursuant to Iowa Code section 455A.2.

5. Defendant Moravia Hardwoods, LLC, is an Iowa limited liability company organized under Iowa Code chapter 489, located at 2789 - 645th Avenue, Moravia, Iowa 52571.

6. Defendant Terrance Spurgin is an Iowa resident who resides at 2119 - 623rd Avenue, Albia, Iowa. Defendant Terrance Spurgin is the majority owner of Defendant Moravia Hardwoods, LLC.

7. Defendant Paul Spurgin is an Iowa resident who resides at 2570 - 645th Avenue, Albia, Iowa. At all times material hereto, Defendant Paul Terrance Spurgin was employed by Defendant Moravia Hardwoods, LLC.

Definitions

8. "Employee" means a "person in service or under contract for hire, express or implied, oral or written, who is engaged in any phase of the enterprise or business." Iowa Code § 456A.36(1)"a".

9. "Timber" means "trees, standing or felled, and logs which can be used for sawing or processing into lumber for building or structural purposes or for the manufacture of an article. However, 'timber' does not include firewood, Christmas trees, fruit or ornamental trees or wood products not used or to be used for building, structural, manufacturing, or processing purposes." Iowa Code § 456A.36(1)"b".

10. "Timber buyer" means "a person engaged in the business of buying timber from timber growers for sawing into lumber, for processing, or for resale, but does not include a person who occasionally purchases timber for sawing or processing for the person's own use and

not for resale. ‘Timber buyer’ includes a person who contracts with a timber grower on a shared-profit basis to harvest timber from the timber grower’s land.” Iowa Code § 456A.36(1)“c”.

11. “Timber grower” means “the owner, tenant, or operator of land in this state who has an interest in, or is entitled to receive a part of the proceeds from, the sale of timber grown in this state and includes a person exercising authority to sell timber.” Iowa Code § 456A.36(1)“d”.

Jurisdiction

12. Timber buyers are required under Iowa law to file with the NRC a surety bond signed by the person as principal and a corporate surety authorized to engage in the business of executing surety bonds within the state. Iowa Code § 456A.36(2)“a”(1). In lieu of a corporate surety a timber buyer may, with the approval of the NRC, file a bond signed by the timber buyer as principal and accompanied by a bank certificate of deposit in a form approved by the NRC showing to the satisfaction of the NRC that funds equal to the amount of the required bond are on deposit in a bank to be held by the bank for the period covered by the certificate.

13. It is a violation of Iowa Code section 456A.36 for a timber buyer to cut or cause to be cut or appropriate timber not purchased. Iowa Code § 456A.36(3)“b”.

14. It is a violation of Iowa Code section 456A.36 for a timber buyer to transport timber without written proof of ownership or the written consent of the owner. Iowa Code § 456A.36(3)“f”.

15. It is a violation of Iowa Code section 456A.36 for a timber buyer to willfully make a false statement in connection with the bond or other information required to be given to the commission or a timber grower. Iowa Code § 456A.36(3)“c”.

16. A timber buyer who commits a violation of Iowa Code section 456A.36 is subject to an action for forfeiture of his bond. Iowa Code § 456A.36(2)“b”.

17. An action for forfeiture of a timber buyer’s bond under Iowa Code section 456A.36 is not exclusive and is in addition to other legal remedies available. Iowa Code § 456A.36(2)“b”.

18. The attorney general, upon request of the NRC, shall institute proceedings to have the bond of the timber buyer forfeited for violation of any of the provisions of Iowa Code section 456A.36 or for noncompliance with a commission rule. A timber buyer whose bond has been forfeited shall not engage in the business of buying timber for one year after the forfeiture. Iowa Code § 456A.36(2)“d”.

19. The director of the Iowa Department of Natural Resources (“DNR”) may bring action on the bond for payment of the amount due from proceeds of the bond in the district court of the county in which the place of business of the timber buyer is situated or in any other lawful venue. Iowa Code § 456A.36(2)“c”.

20. The NRC may, by application to a district court, obtain an injunction restraining a person who engages in the business of timber buying in this state from engaging in the business until that person complies with Iowa Code section 456A.36. Iowa Code § 456A.36(7).

21. Absent written permission from the NRC, no person shall, in any manner, remove, destroy, injure, or deface any tree, shrub, plant, or flower, or the fruit thereof from public lands. Iowa Code § 461A.41.

22. A person who willfully injures any timber, tree, or shrub on the land of another, or any land held by the state for any purpose whatever, shall pay treble damages at the suit of any person entitled to protect or enjoy the property. Iowa Code § 658.4.

Facts

23. On April 10, 2014, DNR officials discovered that multiple trees had been cut on approximately 25 acres of state-owned property (“the state’s property”) located in the Chariton Unit of Stephens State Forest in Section 25, Township 73 North, Range 20 West of the 5th P.M., Lucas County, Iowa.

24. On April 11, 2014, DNR officials returned to the state’s property in order to make preliminary estimates of when the trees were cut, the size of the area impacted, the number of trees cut, and other relevant investigative findings. In the course of their investigation, DNR officials noted that adjacent landowner BDK Land Company had logs stacked on its property and appeared to be having a timber sale. They further witnessed a Moravia Hardwoods log truck leave the adjacent property, and noted that boundary signs were pulled and/or missing along much of the state forest boundary with BDK Land Company.

25. During the week following discovery of the tree cutting, DNR officials conducted an investigation which included interviews of the neighboring landowners, employees of Moravia Hardwoods, and individuals hired by Moravia Hardwoods to cut the trees.

26. On April 14, 2014, a DNR official met with Terrance “Terry” Spurgin, the majority owner of Moravia Hardwoods, and Cole Spurgin, a limited partner in the business. In the course of the meeting, Terry Spurgin confirmed that Moravia Hardwoods had bought and cut timber from BDK Land Company on property adjacent to the state’s property. He stated that he had hired Larry Pritchard to cut and skid the timber, and that Paul Spurgin of Moravia Hardwoods had been onsite to mark trees for cutting. Cole Spurgin stated that he had marked the west part of the boundary near the road using maps on his smart phone and that Paul Spurgin had marked the rest of the boundary.

27. On April 14, 2014, a DNR official spoke to Bob Green, part owner of BDK Land Company. Mr. Green told the DNR official that Moravia Hardwoods had been hired to harvest timber from their property. Prior to the timber harvest, Mr. Green stated that he had met with Paul Spurgin and that they had walked the property line corners. Mr. Green further stated that at one point, Paul Spurgin considered having the boundary surveyed, but then stated that there was adequate signage to determine the boundary.

28. On April 14, 2014, a DNR official spoke to Kevin Akin, part owner of BDK Land Company. Mr. Akin told the DNR official that he had met with Paul Spurgin at the property in the fall of 2013, and that at that time, the boundary line with the state property was easy to determine and that the state public area signs at the property boundary corners were present and visible. Mr. Akin further stated that when he visited the site in April 2014, just prior to being interviewed by the DNR official, the signs were laying on the ground.

29. On April 17, 2014, a DNR official spoke to Larry Pritchard. Mr. Pritchard told the DNR official that he had been hired by Moravia Hardwoods to cut and skid logs from BDK property adjacent to the state's property. Mr. Pritchard further stated that Paul Spurgin was on site regularly during the period from November 2013 to March 2014 when the work was performed, and that Paul Spurgin had started marking trees to be cut prior to Mr. Pritchard starting the work. Mr. Pritchard further stated that he had concerns about some of the marked trees being across the boundary on state land, but that Paul Spurgin instructed him to cut them. Mr. Pritchard further stated that at one point he had asked Paul Spurgin to contact the DNR to have the boundary marked.

30. On April 17, 2014, DNR officials met with Levi Slaibaugh at Stephens State Forest to discuss the incident. Mr. Slaibaugh told DNR officials that he and his cutting partner, Larry

Pritchard, had been hired by Moravia Hardwoods as tree cutters on the property adjoining the state property. He further stated that all trees marked on the job were marked by Paul Spurgin of Moravia Hardwoods. He further stated that he and Mr. Pritchard had asked Paul Spurgin specifically about cutting on some areas that they thought were on state property, but that they were told to go ahead and cut the marked trees and that if anything happened it would not come back on them. Mr. Slaibaugh further stated that he had asked Paul Spurgin about a specific post that appeared to be a boundary marker, but that Paul Spurgin stated that it was just a creek marker and to go ahead and cut the marked trees.

31. In November 2014, DNR officials contracted with Daniels Surveying to reestablish the boundary between BDK Land Company and the state's property. The surveying work was completed at a cost of \$6,000.00, and the retracement survey was recorded on December 10, 2014.

32. In January 2015, DNR officials contracted with Geode Forestry, Inc. to conduct an appraisal of the trees cut and removed from the state's property. This work was conducted on March 26, 2015, with the appraisal report submitted to the DNR on March 31, 2015. The stumpage value of the trees cut on the state's property, defined as the value of the standing trees that the landowner could reasonably be expected to receive from a timber buyer or sawmill if he were to offer the trees for sale, was determined to be \$25,718.50, as reflected in the report attached hereto as Exhibit A. The cost of the timber value appraisal was \$1,900.00.

33. In February 2015, DNR officials contracted with Pathfinders Resource Conservation and Development Area, Inc. to conduct post-harvest forestry activities in the affected area of the state's property. The work involved the removal of undesirable trees and the planting of hardwood seedlings and was completed in May 2015 at a cost to the DNR of \$8,937.50.

34. Moravia Hardwoods entered into a contract with BDK Land Co. in 2013 and paid \$40,000 to the BDK Land Co. up front.

35. In Moravia Hardwoods' 2014 Application for Bond Renewal, Moravia stated it paid \$32,450 total to timber growers during the preceding year.

Violations

36. Defendants have violated Iowa Code section 456A.36(3)"b" by cutting or causing to be cut or appropriated timber they had not purchased.

37. Defendants have violated Iowa Code section 456A.36(3)"f" by transporting timber without written proof of ownership or the written consent of the owner.

38. Defendants have violated Iowa Code section 456A.36(3)"c" by willfully making a false statement in connection with the bond or other information required to be given to the commission.

39. Defendants have violated Iowa Code section 461.41 by removing, destroying, injuring, and defacing trees from state-owned property without permission of the NRC.

WHEREFORE, Plaintiffs State of Iowa, ex rel., Iowa Department of Natural Resources and Iowa Natural Resource Commission request that the Court enter an order requiring Defendants Moravia Hardwoods, LLC, Terrance Spurgin, and Paul Spurgin to:

- a. Pay treble damages to the plaintiffs in the amount of \$77,155.50 for willfully injuring timber or trees having a value of \$25,718.50 on the state's property.
- b. Reimburse plaintiffs in the amount of \$1,900.00 for the costs incurred in having the injured timber appraised.
- c. Reimburse plaintiffs in the amount of \$6,000.00 for the retracement survey and recording costs incurred in order to reestablish the boundary between BDK Land Company and the state's property.

- d. Reimburse plaintiffs in the amount of \$8,937.50 for post-harvest forestry activities in the affected area of the state’s property involving the removal of undesirable trees and the planting of hardwood seedlings.
- e. Forfeit Moravia Hardwoods, LLC’s timber buyer’s bond and refrain from engaging in the business of buying timber for a period of one (1) year following the forfeiture.

Plaintiffs further request that the Court tax the costs of this action to the Defendants and provide such other relief as the Court may deem just and proper.

Respectfully submitted,

THOMAS J. MILLER
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Proof of Service	
The undersigned certifies that the foregoing instrument was served upon each of the persons identified as receiving a copy by delivery in the following manner on <u>06/14/19</u> .	
<input type="checkbox"/> U.S. Mail	<input type="checkbox"/> FAX
<input type="checkbox"/> Hand Delivery	<input type="checkbox"/> Overnight Courier
<input type="checkbox"/> Federal Express	<input type="checkbox"/> Other
<input type="checkbox"/> E-mail	<input checked="" type="checkbox"/> Electronically-ECF System
Signature: <u>/s/ Eric Dirth</u>	

Geode Forestry, Inc.

PO Box 86, 1923 140th St.

Swedesburg, IA 52652

(319) 254-2232

Appraisal for: Iowa Department of Natural Resources
Jessica Flatt, Area Forester
Stephens State Forest
1111 N 8th St.
Chariton, IA 50049

Date of Field Inspection: March 26, 2015

Date of Report: March 31, 2015

Background: Our office was contacted by Jessica Flatt, the Area Forester for Stephens State Forest in regards to performing an appraisal on trees that had been cut at the Chariton Unit, Lucas Co., IA.

Site Inspection: On Thursday, March 26, 2015 we met with Jessica Flatt, Area Forester at the site. Ms. Flatt identified the recently surveyed line that was put in using line of site markers. Ms. Flatt walked the line to put in additional boundary markers between the line of site markers to insure that only the trees that were clearly on the State Forest property were included in this value assessment.

Location & Site Description: This property is in Sec. 25, T73N/R20W, Lucas Co., IA. The area where the trees were cut is a naturally forested area that is made up of large tracts of solid timber. Terrain varies from steep (18-25% slope) to gently sloping (1-4% slope) where the stumps are located.

The area is typical of an upland Oak-Hickory timber in south central Iowa in that it has trees of varying ages, species and sizes. Species include White Oak, Red Oak, Black Walnut, Black Oak, Black Cherry, Basswood, Elm, Hackberry, Ironwood and other minor species. Diameters generally range from 8-30" DBH (Diameter at Breast Height, which is 4.5' above ground level).

Trees Cut: We numbered each stump with pink paint, identified the species of each stump, measured the stump diameter in two directions 90° from each other, and made any additional comments that were warranted. The logs that were cut from these trees had been removed from the site.

EXHIBIT A

Appraisal Method: There are three generally accepted methods to place a value on timber and trees. In the Guide for Plant Appraisal, 9th Edition (published by Council of Tree & Landscape Appraisers) these are listed as the Market Approach, the Income Approach and the Cost Approach.

Market Approach – This approach asks the question “What value did the trees add to the total value of the property?” Were the trees put to a special use such as a windbreak, or planted for shade or ornamental purposes? In other words, what is the difference in fair market value of the property before the trees were removed and after the trees were removed?

Income Approach – Normally used in a forested setting, tree farm or nursery loss. Value is determined as the commercial value of the trees.

Cost Approach – Normally used for trees in the landscape setting. This approach has four options;

1. Replacement Cost – Used if the damaged tree is of a size and species that it is readily available and able to be replaced.
2. Trunk Formula Method – Used when the tree is too large to be readily transplanted
3. Cost of Repair – Appropriate for damaged plants whose appearance can be returned to pre-damaged conditions with proper care.
4. Cost of Cure – Cost of treatment to return the property to a reasonable level of its original condition.

Intrinsic Value – This is a fourth, albeit seldom used method to determine value. Intrinsic value can be used if the damaged tree(s) had historic, sentimental, landmark or other special significance.

When conducting timber and tree appraisals, it is up to the judgment of the appraiser to determine the proper method of valuation.

In this particular case, the trees cut were just ordinary forest trees, and were not located in a residential or commercial area, and are not what would normally be referred to as “landscape” trees. They were most likely not planted but rather were naturally occurring, that is originating from seed deposition by nature.

For that reason, it is our opinion that neither the Market Approach nor the Cost Approach are appropriate methods to value these trees. It is our opinion that the Income Approach, valuing these trees for their commercial market value as ordinary forest trees, is the most proper method of valuation.

Valuation: When placing a commercial market value on standing trees & timber the normal way to appraise it is to measure the board foot volume in the tree and assign a price per board foot to that volume. The board foot volume of a tree is obtained by measuring the diameter of the tree at 4.5' above ground. This measurement is called "Diameter at Breast Height", or Dbh. You then determine the merchantable, or usable height to the closest 1/2 log (8'), and use a volume table to find the board foot volume for a tree with a given Dbh and merchantable length.

When neither the trees nor the logs are present, both diameter and height measurements must be estimated. Diameter measurements can be estimated by measuring the stump in 2 directions at right angles to each other at the top of the stump, taking the average measurement, adjusting for taper, and assigning a Diameter at Breast Height (Dbh). Height measurements are determined by examining surrounding trees for height, form and defects, and also by the diameter of the stump. It is also possible to take into consideration the distance that the tree top is lying from the stump although this is not always reliable since often the top is moved in the harvest process.

Table 1 lists the 131 stumps that were found, numbered and identified by species, their associated stump measurements, related DBH and height estimates and board foot volume estimates per tree.

Table 1

Tree #	Species	Stump Diameter	Avg. Diameter	DBH	Log Length	Board Feet
#1	Fraxinus sp.	24x25	24	20	1.5	180
#2	Quercus alba	32x25	29	24	1.5	290
#3	Quercus alba	25x28	26	22	1.5	230
#4	Quercus alba	34x30	32	28	1.5	430
#5	Quercus alba	34x34	34	30	1.5	510
#6	Quercus rubra	24x32	29	26	1.5	360
#7	Quercus rubra	36x46	41	36	1.5	780
#8	Celtis occidentalis	23x17	21	18	1	100
#9	Celtis occidentalis	25x29	27	22	1.5	230
#10	Celtis occidentalis	19x24	22	18	1.5	130
#11	Ulmus americana	20x20	20	16	1.5	100
#12	Quercus rubra	36x29	32	28	1.5	430
#13	Juglans nigra	28x27	28	26	1.5	360
#14	Juglans nigra	19x25	22	20	1.5	180
#15	Juglans nigra	16x16	16	14	1	50
#16	Celtis occidentalis	18x22	20	16	1	70
#17	Juglans nigra	25x25	25	22	1.5	230
#18	Celtis occidentalis	28x25	27	24	1.5	290
#19	Juglans nigra	22x23	22	20	1.5	180
#20	Juglans nigra	34x24	29	26	1.5	360
#21	Celtis occidentalis	46x38	42	38	1.5	880
#22	Carya cordiformis	28x28	28	24	1.5	290
#23	Tilia americana	29x28	28	24	1.5	290
#24	Quercus alba	27x23	25	22	1.5	230
#25	Fraxinus sp.	35x30	33	28	1.5	430
#26	Quercus alba	27x25	26	22	1.5	230
#27	Quercus alba	24x24	24	20	1.5	180
#28	Quercus alba	27x29	28	26	1.5	360
#29	Quercus alba	29x30	29	26	1.5	360
#30	Quercus alba	29x27	28	24	1.5	290
#31	Quercus alba	23x24	23	18	1	100
#32	Quercus alba	35x36	36	32	1.5	590
#33	Quercus alba	27x27	27	24	1.5	290
#34	Quercus alba	27x24	25	20	1.5	180
#35	Quercus alba	24x25	25	22	1.5	230

Tree #	Species	Stump Diameter	Avg. Diameter	DBH	Log Length	Board Feet
#36	Juglans nigra	24x30	27	26	1.5	360
#37	Quercus alba	27x29	28	22	1.5	230
#38	Quercus alba	32x32	32	28	1.5	430
#39	Quercus alba	23x25	24	20	1.5	180
#40	Fraxinus sp.	30x31	31	26	1.5	360
#41	Carya cordiformis	32x31	31	28	1.5	430
#42	Fraxinus sp.	30x27	29	24	1.5	290
#43	Quercus rubra	29x32	30	26	1.5	360
#44	Quercus rubra	23x25	24	20	1.5	180
#45	Quercus alba	27x27	27	24	1.5	290
#46	Quercus alba	28x29	29	24	1.5	290
#47	Quercus alba	20x22	21	18	1	100
#48	Quercus alba	31x31	31	26	1.5	360
#49	Quercus alba	25x27	26	22	1.5	230
#50	Quercus alba	25x27	26	22	1.5	230
#51	Quercus alba	30x29	29	24	1.5	290
#52	Quercus alba	25x28	27	22	1.5	230
#53	Quercus alba	25x27	26	22	1.5	230
#54	Quercus alba	30x34	32	28	1.5	430
#55	Quercus alba	25x24	24	20	1.5	180
#56	Quercus alba	29x30	30	26	1.5	360
#57	Quercus alba	24x24	24	20	1.5	180
#58	Quercus alba	36x31	33	30	1.5	510
#59	Quercus alba	29x29	29	24	1.5	290
#60	Quercus alba	29x29	29	26	1.5	360
#61	Quercus alba	31x30	31	26	1.5	360
#62	Quercus rubra	24x24	24	20	1.5	180
#63	Quercus rubra	32x34	33	30	1.5	510
#64	Quercus alba	24x25	24	20	1.5	180
#65	Quercus alba	27x28	28	24	1.5	290
#66	Quercus alba	29x30	29	24	1.5	290
#67	Carya ovata	25x27	26	22	1.5	230
#68	Quercus alba	27x23	25	22	1.5	230
#69	Quercus alba	32x28	30	26	1.5	360
#70	Quercus alba	24x25	25	20	1.5	180
#71	Juglans nigra	34x31	32	30	1.5	510
#72	Quercus alba	28x24	26	22	1.5	230
#73	Juglans nigra	34x28	31	30	1.5	510
#74	Juglans nigra	37x36	37	34	1.5	680
#75	Juglans nigra	17x17	17	16	1	70

Tree #	Species	Stump Diameter	Avg. Diameter	DBH	Log Length	Board Feet
#76	Carya cordiformis	27x22	24	20	1.5	180
#77	Juglans nigra	23x20	22	20	1.5	180
#78	Juglans nigra	20x20	20	18	1	100
#79	Juglans nigra	22x21	21	18	1	100
#80	Fraxinus sp.	36x31	34	30	1.5	510
#81	Juglans nigra	24x22	23	22	1.5	230
#82	Quercus alba	31x25	28	24	1.5	290
#83	Juglans nigra	20x18	19	16	1	70
#84	Quercus macrocarpa	28x28	28	24	1.5	290
#85	Juglans nigra	17x18	17	16	1	70
#86	Juglans nigra	24x25	25	22	1.5	230
#87	Quercus alba	22x22	22	18	1	100
#88	Juglans nigra	19x20	19	16	1	70
#89	Juglans nigra	19x19	19	18	1	100
#90	Juglans nigra	29x30	30	28	1.5	430
#91	Juglans nigra	18x18	18	16	1	70
#92	Quercus velutina	24x29	26	22	1.5	230
#93	Quercus macrocarpa	42x43	43	38	1.5	880
#94	Quercus macrocarpa	28x28	28	24	1.5	290
#95	Quercus velutina	25x25	25	22	1.5	230
#96	Quercus velutina	25x25	25	20	1.5	130
#97	Quercus alba	31x36	33	30	1.5	380
#98	Quercus velutina	28x31	30	26	1.5	360
#99	Quercus alba	30x30	30	26	1.5	360
#100	Quercus velutina	29x31	30	26	1.5	360
#101	Quercus rubra	20x29	25	20	1.5	180
#102	Quercus alba	30x30	30	26	1.5	360
#103	Quercus alba	29x29	29	24	1.5	290
#104	Quercus alba	19x22	20	16	1	70
#105	Quercus rubra	20x22	21	18	1	100
#106	Quercus rubra	19x20	20	16	1	70
#107	Quercus rubra	20x27	23	18	1	100
#108	Quercus rubra	25x19	22	18	1	100
#109	Quercus rubra	34x29	32	28	1.5	430
#110	Quercus rubra	25x25	25	22	1.5	230
#111	Quercus rubra	25x27	26	22	1.5	230
#112	Quercus rubra	16x14	15	10	1	20
#113	Celtis occidentalis	27x23	25	22	1.5	230
#114	Quercus alba	25x27	26	22	1.5	230
#115	Carya ovata	22x20	21	16	1	70

Tree #	Species	Stump Diameter	Avg. Diameter	DBH	Log Length	Board Feet
#116	Quercus velutina	16x18	17	14	1	50
#117	Quercus velutina	18x17	17	12	1	30
#118	Carya ovata	22x23	23	20	1.5	180
#119	Carya ovata	20x20	20	16	1	70
#120	Quercus rubra	27x25	26	22	1.5	230
#121	Quercus alba	16x17	16	12	1	30
#122	Quercus alba	17x17	17	12	1	30
#123	Quercus rubra	20x23	22	18	1	100
#124	Quercus alba	22x24	23	20	1.5	180
#125	Quercus alba	22x27	24	20	1.5	180
#126	Carya ovata	19x20	20	16	1	70
#127	Quercus alba	20x22	21	16	1	70
#128	Quercus macrocarpa	22x22	22	18	1	100
#129	Quercus alba	27x25	26	22	1.5	230
#130	Quercus alba	32x32	32	28	1.5	430
#131	Quercus alba	35x38	36	32	1.5	590
Total						34,130

Table 2: Total number of trees and board foot volume by species;

Species	# of Trees	Bd. Ft. Volume
Q. alba (White Oak)	58	15,840
J. nigra (Black Walnut)	22	5,140
Q. rubra (Red Oak)	18	4,590
Q. velutina (Black Oak)	7	1,390
C. occidentalis (Hackberry)	7	1,930
Fraxinus sp. (Ash)	5	1,770
C. ovata (Shagbark Hickory)	5	620
Q. macrocarpa (Bur Oak)	4	1,560
C. cordiformis (Bitternut Hickory)	3	900
U. americana (White Elm)	1	100
T. americana (Basswood)	1	290
Total	131	34,130

For prices per board foot for each species, a number of factors were taken into consideration, including results of timber sales conducted by Geode Forestry, Inc. in the fall/winter of 2013-2014, along with conversations with mill operators in Iowa who are regularly in the business of cutting and buying these species. A fair and reasonable price for the species stumpage in March 2014 is shown in Table 3:

Table 3

Species	Bd. Ft. Volume	\$/Bd.Ft.	Total
Q. alba (White Oak)	15,840	\$0.60	\$9,504.00
J. nigra (Black Walnut)	5,140	\$2.50	\$12,850.00
Q. rubra (Red Oak)	4,590	\$0.35	\$1,606.50
Q. velutina (Black Oak)	1,390	\$0.15	\$208.50
C. occidentalis (Hackberry)	1,930	\$0.15	\$289.50
Fraxinus sp. (Ash)	1,770	\$0.30	\$531.00
C. ovata (Shagbark Hickory)	620	\$0.30	\$186.00
Q. macrocarpa (Bur Oak)	1,560	\$0.15	\$234.00
C. cordiformis (Bitternut Hickory)	900	\$0.30	\$270.00
U. americana (White Elm)	100	\$0.10	\$10.00
T. americana (Basswood)	290	\$0.10	\$29.00
Total	34,130		\$25,718.50

The stumpage value of the 131 trees cut was determined to be a total of \$25,718.50.

Notes

- 1) The Doyle Tree Scale was used to determine board foot volume for the trees. The Doyle scale is the most commonly used scale in the Midwest by foresters, loggers, mill operators and log buyers.
- 2) Stumpage value is the value of the **standing** trees that the landowner could reasonably be expected to receive from a timber buyer or sawmill if he were to offer the trees for sale. Stumpage value does not include any compensation for logging (harvest) or transportation of the logs to the sawmill. It is the value of the trees as they stand, with all faults.

Conclusion

This appraisal covers 131 trees cut in Lucas Co., Iowa, on Stephens State Forest (Chariton Unit) as shown to us by Jessica Flatt, Area Forester. All of the trees included in this appraisal are numbered on the stump 1-131 in pink paint. The appraised stumpage value of the 131 trees was determined to be \$25,718.50.

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