



FORESTRY, WILDLIFE & FISHERIES UPDATE NEWSLETTER

OCTOBER 2012

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EMERALD ASH BORER IS SPREADING – DON’T MOVE FIREWOOD

Adam Taylor, Associate Professor, Forest Products

Insect pests can remain alive in firewood for a long time. Thus, if firewood is moved around it can help to spread these insect pests. With the recent discovery of two new pests in Tennessee – emerald ash borer and walnut twig beetle – the need to burn firewood where you cut it is more important than ever.

Emerald ash borer and walnut twig beetle are insects that kill important commercial tree species. Both of these insects were first discovered in east Tennessee in the summer of 2010. Since their discovery, quarantines on moving ash and walnut wood products, including firewood, have been established. However, the emerald ash borer has recently been discovered in counties outside the original quarantine zone – including Smith County in middle Tennessee. The quarantine zone for ash products has been expanded and more information is available at www.tn.gov/agriculture/eab

Monitoring and control efforts for emerald ash borer, walnut twig beetle and other invasive insect pests continue. You can do your part to assist in controlling the spread of these tree-killing pests by keeping firewood in its place.

For more information, contact Adam Taylor at 865-971-6857 or AdamTaylor@utk.edu

ONE WELL-MANAGED FORESTRY ASSOCIATION, LEADS TO ANOTHER

David Mercker, Extension Specialist, Forestry

We like people that like trees and claim that there is no better company. Such people sink their roots deep, grow tall, win our hearts and befriend us all. Members of the **Humphreys and Houston County Forestry Association (CFA)** are these kinds of people, and as such, have earned the TFA award of CFA of the year. We are very proud of their accomplishments, how they support sustainable forestry, and how they are improving forests and wildlife habitat in west-central Tennessee.

Their CFA was launched in the early 2000's and has developed into a very strong and active team. With vital support from TFA, the Division of Forestry, UT Extension, local wood industry and volunteers, this Association has endured and continues to offer valuable educational programs and field days.

Their meetings have covered a variety of interesting topics on land management. During the most recent field day held September 2012, landowners viewed vegetation responses following prescribed fire in both hardwood and pine, and covering both wildlife and forestry objectives. Landowners also inspected thinned loblolly pine stands that were exposed to prescribed fire. Stephen Peairs, Area Forester for the TDF, lead the presentation.

In June of 2012, an indoor meeting was held where methods for marketing timber were addressed. Consulting forester Jonathan Boggs explained the pros and cons of marketing timber on shares versus the lump-sum method. In January of 2012, Association members were educated by Larry Tankersley from the University of Tennessee Extension, on timber taxation. During a November 2011 field day, Steven Peairs explained timber stand improvement and crop tree release. On that trip, landowners viewed two areas that had been treated via chemical stem injection. Other beneficial field days involved grading sawlogs, cost-share opportunities, and wildlife habitat management.

So let's all of us reach out and congratulate our friends in the Humphreys/Houston CFA. They have planted their forest, diligently tended it, and are now cashing in on their labor. Theirs is a model to follow, confirming that, "One well managed forest (and forestry association) gradually leads to another!"

FACTORS INFLUENCING FALL LEAF COLOR AND CONDITIONS FOR 2012

Wayne Clatterbuck, Professor, Silviculture and Forest Management

Leaf color predictions can be quite tricky because of the interaction of environmental factors that influence leaf color. Most of the factors are related to weather conditions prior to and during the leaf color change. Specific weather conditions are difficult to forecast 4 to 6 weeks in advance leading to uncertainty about leaf color change particularly dates. However, past weather conditions do give trends for what we might expect with leaf color. Leaves will change color each year, but the questions about how vibrant the color will be, peak leaf color, when the color will occur and how long the color might last are influenced by temperature and moisture conditions.

The color of leaves changes first at the higher elevations where it is cooler, then progresses to the valleys at the lower elevations. Color in the mountains usually begins during the second week of October and advances to the valleys and the Coastal Plain of west Tennessee by the end of October and even lasting into the first two weeks of November. Thus, leaf color can be seen at various dates depending on your location. Peak color in the mountains is not the same date as peak color at lower elevations.

Changing leaf color is triggered by the shorter days of sunlight (photoperiod) which is constant from year to year, then influenced by temperature and moisture. Broadly, the weather conditions outlined below often yield the following leaf color results.

Weather Condition	Leaf Color
Warm, dry weather, extended droughts or moisture deficits	Leaf color will not be as vibrant, color will be short-lived to a week or so, and the timing of leaf color will be delayed a week or more
Adequate moisture	Leaf color period will last longer
Sunny vs. overcast days	Sunny days create more vibrant leaf color. Leaf color is less vibrant (more dull) with several rainy or overcast days in a row when leaves are turning color
Cool nights and warm days	Cool nights with temperatures in the 40s and low 50s (but not freezing temperatures) with daytime highs in the 60s and 70s tends to retain leaf color longer and the colors are more pronounced, especially if days are sunny
Freezing overnight temperatures (early frost)	Leaves turn brown and die, color ceases

The best conditions for leaf color are cool nights and warm days, adequate moisture and sunny conditions. However, part of the joy of fall leaf color is that variable weather each year, primarily moisture and temperature, ensures that each year's leaf coloration will be distinctive.

IS NATURE ALWAYS BEST?

Wayne Clatterbuck, Professor, Silviculture and Forest Management

What will happen if forests are left to “nature?” In reorganizing my office recently, I found a few pertinent quotes from *Evergreen* magazine that address this question that our readers might want to contemplate.

The problem with leaving forest “to nature” as many seem to want to do, is that we can’t control the outcome. We get what nature serves up, which can be pretty devastating at times. But with forestry we have options, and a degree of predictability not found in nature. **Dr. Allan Houston**, Forester and Wildlife Biologist, Ames Plantation, Grand Junction, TN

Waiting for nature poses a greater risk of large-scale ecosystem destruction than the risks associated with small-scale human intervention. Our region’s forests have a history of frequent, violent large-scale disturbance. If we walk away and leave these forests to nature, we run the risk of losing the very ecosystems we are trying to preserve. Moreover, we have no assurance that forest set asides will actually grow older. There is a greater probability they will burn up or blow down first. **Dr. Chadwick Oliver**, Silviculturist, Yale University, New Haven, CT

Letting nature take its course in these forests implies a willingness to accept the consequences of catastrophic fire. I am unwilling to accept the ecological consequences of huge, unnatural fires. We can’t restore the forests that were here 150 years ago, but we can restore the natural processes that created them, and that is what we are trying to do with our research work. **Dr. Steve Arno**, Fire Ecologist, USDA Forest Service Intermountain Fire Sciences Laboratory, Missoula, MT

People who think doing nothing in forests is the best way to provide habitat for old growth dependent wildlife species may be fooling themselves. Forestry provides the only means for predicting and controlling the outcome. Forestry is a tool for imposing equilibrium in an otherwise chaotic natural world. By controlling the limits of natural disturbance, we produce outcomes society wants: timber, wildlife habitat, clean water and beautiful forests. Nature is indifferent to society’s needs. Forestry tries to fill needs. **Dr. David Loftis**, Project Leader, USDA Forest Service, Bent Creek Experimental Forest, Asheville, NC

Misconceptions about naturalness are seriously eroding the public’s ability to deal effectively with land. The undisturbed old-growth landscape many envision never existed, and the quest to achieve it is undermining science-based efforts to restore a range of more viable growing conditions. The public is loving its forest to death. **Dr. Edward Buckner**, Overton Professor of Forestry, University of Tennessee, Knoxville, TN

You don’t have to return to pre-settlement forests to see the likely result of a ban on harvesting. The years 1992, 1993, 1994, and 1996 were big fires years in the intermountain west. They provide very visible evidence of what happens when forests are neglected: severe fires in ponderosa pine forests that historically had lower intensity burns, major losses of fish and wildlife habitat and degradation of air and water quality. [Minus some form of management in the forests we will witness more] large damaging fires, a futile firefighting effort costing hundreds of millions of dollars and possibly taking firefighter lives, and massive insect and disease infestations. **Dr. Steve Arno**, Fire Ecologist, USDA Forest Service Intermountain Fire Sciences Laboratory, Missoula, MT

The proposed ban on harvesting – however well intended – chases an unachievable ideal. It says that if we leave forests alone the result will be a more natural landscape. But reality presents a much different picture. Our forests are byproducts of 12,000 years of dominance by Native Americans, mainly through their use of fire. Removing human influences – by imposing a harvest ban on National Forests – would have horrendous impacts on native forests and species. Many early and mid-successional plant and animal communities would be lost, creating very unnatural landscapes, a significant decline in biological diversity and a significant increase in the size of wildfires, resulting in further losses to native forests. **Dr. Tom Bonnicksen**, Professor of Forestry, Texas A&M University, College Station, TX

Forests cannot be preserved in the same condition indefinitely. Forests are dynamic and continually change based on environmental fluctuations as well as competitive influences between organisms. Forest disturbance is part of that process. Rarely do forests proliferate untouched because disturbances, whether natural or manmade, occur fairly frequently. These disturbances are all considered part of the environment. Thus, should we leave forests to nature? We already have designated millions of acres of forests in National Parks, in many State Parks and in legislated Wilderness Areas to be preserved without resource management. Should more or less forest land be allocated to back to nature?

WHAT DETERMINES STUMPAGE PRICE?

Wayne Clatterbuck, Professor, Silviculture and Forest Management

Delivered log prices are those paid at the mill and include the price paid to landowners for logs (stumpage) plus the logging costs: cutting the tree, moving the logs from the stump to the paved road, and then transporting them to the mill. The stumpage price is that paid to the landowner for standing timber. The difference between stumpage and delivered prices is the logging costs. Generally, the market for the logs is established in the delivered price. The stumpage price varies greatly depending on the cost of logging. Several factors that influence logging costs, and thus the stumpage price paid to landowners are outlined below.

- Transportation Costs --- With the increasing cost of fuel and diesel, transportation costs are probably the one of the most important factors that influences logging costs. The farther the mill is located from the logging site, the more cost is involved in transporting the logs. Mills located closer to the logging site do not incur as much transportation expenses usually allowing a greater stumpage price for landowners.
- Accessibility --- If the timber tract is located near all-weather roads and the property has a good road system, logging costs are lower. However, logging costs increase when new logging roads (infrastructure) are built to gain access to the property or the property has narrow, winding roads and steep slopes that make logging more difficult.
- Quality and Quantity of Timber --- The more valuable the timber, both in grade and volume, the more economical the tract is to log and the more value to the landowner. Tracts with low volumes or poor timber value are often more costly to log than the timber is worth. The logging operation must pay for itself for the logger to stay in business. Thus, the better stands of timber will invite more competition and higher timber prices.
- Timber Sale Agreement --- Sealed bids are recommended, invite competition for timber and bring higher values than oral bids. Sales by the unit usually bring lower prices than lump sum sales, but may be necessary to sell marginally-valued timber or for tax purposes
- Time of Year ---- Markets for timber fluctuate annually based on supply and demand. Timber tracts with good access and on high ground that can be logged easily during wet weather are worth more. When timber supplies are low, especially after a period of wet weather, mills usually pay more to purchase logs to keep the mill operating.
- Logging Profit --- Loggers are also businessmen who employ people, purchase equipment, have insurance payments, etc. Their operation must pay for itself and make a profit for the company to stay in business.

When stumpage prices for adjoining timber tracts or ownerships differ, a landowner may assume that the timber bid is unfair and not ethically derived. This assumption is usually not true because each property and its trees are usually quite different. The timber quality (species present and grade) and quantity (volume) are probably not the same and the associated logging costs involved with cutting the trees and getting them to the mill are variable. Usually each property is unique. A knowledge of the factors affecting stumpage process, the associated logging costs and market conditions are required of responsible sellers (landowners) to ensure that fair prices are paid for their timber.

TAX TIPS FOR FOREST LANDOWNERS FOR THE 2012 TAX YEAR

Submitted by Larry Tankersley, Extension Specialist, Forestry

Tax Tips for Forest Landowners for the 2012 Tax Year, Management Bulletin R8-MB141, September 2012, by Linda Wang, National Timber Tax Specialist and John Greene, Research Forester, Southern Research Station

Federal income tax law contains provisions to encourage stewardship and management of private forest land. The primary goal of this bulletin is to assist forest landowners and their advisors with timber tax information they can use to file their 2012 in-come tax returns. The information presented here is current as of Sept. 15, 2012.

Personal Use, Investment, or Business Property

Different tax rules apply, depending on whether you hold your forest land as personal use, investment, or business property. If you do not own your forest land at least partly to grow timber for profit, it may be personal use property, which provides few opportunities for tax deductions. Profit motive is determined by factors including the time and effort you put into activities directly related to producing income; it also includes the expectation of future profit from appreciation in value of your timber due to growth and enhanced quality. An investment might rely mostly on such appreciation in value, while a business would conduct timber management activities on a more regular and continuous basis. It is a good idea to document your profit motive in a writ-ten forest management plan.

You must *materially participate* in the management of forest land held for business use in order to avoid the *passive loss rules*, which restrict the deduction of business costs. Investment property is not subject to the passive loss rules.

Example 1: You grow timber for profit from appreciation in value but do not actively manage it. Your forest land may be investment property.

Timber Basis and Timber Depletion Deductions

Timber basis. If you purchase forest land, its basis is the total amount you paid for it (purchase price, survey, legal fees, etc.). The basis of forest land that you inherit generally is its fair market value (FMV) on the donor's date of death, while the basis of forest land you receive as a gift generally is the lower of its FMV or the donor's basis. You should allocate the basis of land, timber, and other assets (e.g., a bridge) that you acquire together in proportion to their FMV at that time and post them to separate accounts. If you didn't do this a consulting forester can determine basis retroactively, but you should weigh the cost of doing so against the potential tax savings.

Example 2: You bought forest land for a total cost of \$30,000.

The FMV of the bare land is 64% of total FMV and the timber (300 thousand board feet (MBF)) is 36%. The basis of the land is \$19,200 (64% x \$30,000) and the basis of the timber is \$10,800 (36% x \$30,000).

Timber depletion deduction. Depletion is a deduction against timber sale proceeds. It is calculated by dividing your timber basis by the total volume of timber (the *depletion unit*), then multiplying by the units of timber sold. This is why you need to have a separate timber basis account.

Example 3: Continuing with example 2, say you sold 200 MBF of the timber. Your depletion unit is \$36/MBF ($\$10,800 \div 300 \text{ MBF}$) and your depletion deduction is \$7,200 ($\$36/\text{MBF} \times 200 \text{ MBF}$).

Timber Sales

Sale of standing timber. Only the net gain from a timber sale, after deducting timber depletion and sale expenses, is taxed. Report the sale of standing timber held as an investment on Form 8949 and Schedule D. Report the sale of standing timber held for business use under IRC sec. 631(b) on Form 4797 and Schedule D, whether you sell it outright (lump-sum) or pay-as-cut. If you sell timber outright under sec. 631(b) you also must file Form T, Part II.

Example 4: You sold standing timber held as an investment for over 1 year for \$8,000, incurring \$950 in sale expenses. Assuming a depletion deduction of \$1,330, your net long-term capital gain is \$5,720 ($\$8,000 - \$950 - \$1,330$).

Sale of cut timber. If you cut your own timber or have it cut by a contractor working at your direction, either for sale or for use in your business, the gains are ordinary income unless you elect to use sec. 631(a) on Form T, Part II. If you so elect, the difference between the FMV of the standing timber on the first day of your tax year and its basis is a capital gain, and the difference between the proceeds from sale of the cut products and the sum of the FMV of the standing timber and the costs of converting it into products for sale (cutting, hauling, etc.) is ordinary income.

Example 5: You paid a contractor \$2,000 to cut standing timber held for business use for over 1 year into logs and sold the cut 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. If you elect to use sec. 631(a) on Form T, Part II, report a \$22,000 long-term capital gain ($\$23,000 - \$1,000$) on Form 4797 and Schedule D, and \$5,000 of ordinary income ($\$30,000 - \$23,000 - \$2,000$) on Schedule C. If you don't make the election, all \$27,000 is ordinary income.

For 2012, the maximum rate for long-term capital gains is 15% (0% for amounts which, if added to your ordinary income, fit under the ceiling for the 15% tax bracket: \$35,350 for single taxpayers, \$70,700 for married taxpayers filing jointly).

Installment Sales

An installment sale involves receiving one or more payments after the year of sale, allowing you to defer tax by spreading your gain over 2 or more years. Interest is charged on deferred payments.

Example 6: You sold timber for \$10,000 (\$8,000 after deducting timber depletion and sale expenses) in 2012. The buyer paid you \$5,000 in 2012 and \$5,000, plus interest, in 2013. Your gross profit percentage is 80% ($\$8,000 \div \$10,000$). Report a \$4,000 gain for 2012 ($\$5,000 \times 80\%$), using Form 6252.

Timber Management Expenses

If you hold your forest land to grow timber for profit, you can deduct ordinary and necessary timber management expenses, such as the cost to protect the woodland from insects, disease or fire, control brush, do a pre-commercial thinning or mid-rotation fertilization, or maintain firebreaks. If you qualify as an investor, deduct these expenses on Schedule A, where they are subject to a 2% of adjusted gross income reduction; if you qualify as a material participant in a business, deduct them on Schedule C.

Reforestation Costs

All taxpayers except trusts may deduct up to \$10,000 (\$5,000 for married couples filing separately) per year of reforestation costs per qualified timber property (QTP). Qualifying costs include the direct costs to establish or reestablish a stand of timber by planting, seeding, or natural regeneration. Any amount over \$10,000 per year per QTP may be deducted over 84 months (*amortized*).

Example 7: You spent \$17,000 to reforest after a harvest. Deduct \$10,000, plus 1/14th of the remaining \$7,000 (\$500) on your 2012 tax return. Deduct 1/7th of the \$7,000 (\$1,000) on your returns for 2013–2018 and the last 1/14th (\$500) on your 2019 return. If you qualify as an investor, take the \$10,000 deduction as an adjustment to gross income on the front of Form 1040; if you hold your forest land for business use, take it on Schedule C. Elect to amortize and take amortization deductions on Form 4562, Part VI.

Depreciation, Bonus Depreciation, and Sec. 179 Expensing

Capital expenditures, such as for logging equipment, bridges, culverts, fences, temporary roads, or the surfaces of permanent roads, may be deducted over a set number of years (*depreciated*). For example light-duty trucks and logging equipment are depreciated over 5 years. You also may take *bonus* depreciation equal to 50% of the cost of qualifying new property placed in service in 2012. Further, if you hold your forest land for business use, you may expense up to \$139,000 in qualifying property (generally tangible personal property) in 2012, subject to a \$560,000 phase-out and business taxable income limitation.

Cost-share Payments on Form 1099-G

If you receive a cost-share payment from a qualified government program, you may exclude part or all of the payment from your income. Qualified federal programs include the Forest Health Protection Program (for southern pine beetle and mountain pine beetle), Conservation Reserve Program, Environmental Quality Incentives Program, Wildlife Habitat Incentives Program, and Wetlands Reserve Program. Several state programs also qualify for exclusion. The excludable amount is the present value of the greater of \$2.50 per acre or 10% of the average annual income from the affected acres over the last 3 years. You cannot exclude part or all of a cost-share payment from your income and also claim a deduction for the expense reimbursed by the payment. Neither can you exclude part or all of a payment that reimburses a deductible forest management expense.

Example 8: You received a \$4,000 cost-share payment from the Conservation Reserve Program and used it as capital expenditure for your 100-acre woodland. If you had no income from the property in the last 3 years, you could 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 of income from the property, you could exclude the entire payment: $(10\% \times (\$9,600 \div 3)) \div 7.63\% = \$4,194 > \$4,000$. Attach a statement to your tax return describing the program and your calculations.

Timber Casualty and Theft Losses

Loss of timber from a casualty—a sudden, unexpected, and unusual event such as a fire or severe storm—may be deductible from your taxes. The deduction is the lesser of the decrease in FMV caused by the casualty or your basis in the timber block (the area you use to keep track of your basis). 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 9: 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 to zero on Form T, Part II.

Example 10: Continuing with example 9, you sell 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 2 years.

Filing Form T (Timber)

You must file Form T (Timber), Forest Activities Schedule, if you claim a timber depletion deduction, sell cut products under sec. 631(a), or sell timber held for business use lump-sum. There is an exception for owners who only have an occasional timber sale, defined as one or two sales every 3 or 4 years. You must maintain adequate records, however, and if you hold your forest land for business use, it is prudent to file Form T.

WILDLIFE MANAGEMENT CALENDAR FOR OCTOBER

Craig Harper, Professor, Wildlife Management

Wildlife Notes

Groundhogs are preparing for winter hibernation
 Black bears are feeding heavily in preparation for denning
 Wild turkeys begin forming flocks
 Juvenile ruffed grouse are dispersing
 Woodcock begin migration
 Crows begin to congregate in roosts
 Chimney swifts may begin congregating in chimneys

Habitat Management

Spray perennial cool-season grasses (such as tall fescue and orchardgrass)

- October through mid-November is the optimum time to kill these grasses!
- spray in preparation to plant native warm-season grasses next spring and/or to release the seedbank; also spray in preparation to plant food plots next spring or to control these grasses in existing food plots
- use 1.5 – 2 quarts per acre of a glyphosate herbicide (such as Roundup) if spraying to release the seedbank or in preparation to plant native grasses or a food plot; use a grass-selective herbicide if controlling these grasses in a clover/chicory forage plot
- refer to [A Landowner's Guide to Native Warm-Season Grasses in the Mid-South](#), PB 1746, or [Chapter 5 in Native Warm-Season Grasses: Identification, Establishment, and Management for Wildlife and Forage Production in the Mid-South](#), PB 1752 for additional information on eradicating perennial cool-season grasses

Burn and disk old fields and other early successional habitat

- will stimulate forb growth next spring, which will provide brooding cover for wild turkeys and bobwhite, and will improve forage availability for white-tailed deer
- will reduce grass dominance where nwsgr have become too dense
- will reduce woody encroachment by sweetgum, elms, and other undesirable woody saplings in the field
- don't be afraid to burn; prepare adequate firebreaks by disking around the perimeter of the field and burn against the wind
- Smokey Bear actually likes for you to burn – it provides him with more food!
- refer to [Chapter 6 in Native Warm-Season Grasses: Identification, Establishment, and Management for Wildlife and Forage Production in the Mid-South](#), PB 1752 for additional information on managing early successional habitat for wildlife

Prepare firebreaks this fall/winter if you plan to burn old-fields next March/April

- disking now will stimulate forbs next spring
- firebreaks can be planted to cool-season food plots if desired

Plant firebreaks and other disked strips not left for natural vegetation

- annual cool-season grains (especially wheat) along with annual legumes (crimson and arrowleaf clover and Austrian winter peas) are excellent choices
- refer to [A Guide for Successful Wildlife Food Plots](#), PB 1769 for additional information

Finish planting cool-season food plots

- refer to [A Guide for Successful Wildlife Food Plots](#), PB 1769 for additional information on seeding rates and management recommendations

Spray perennial forage food plots for weed control if necessary

- refer to [A Guide for Successful Wildlife Food Plots](#), PB 1769 for specific information

Continue to strip-mow or silage-chop dove fields to provide seed and hunting opportunities

- strips can be disked and top-sown with winter wheat (2 bushels per acre) to provide additional forage opportunities

Continue watching and identifying good acorn producers

- one-third of the oak trees produce roughly 75% of all the acorns
- if you are interested in improving acorn availability in your woods, distinguishing good producers from poor producers will help you identify which trees to favor
- one acorns begin to fall, walk through the woods and mark trees with good acorn crops with aluminum tags or tree marking paint near the bottom of the tree
- continue this for at least 3 years and a pattern will begin to develop identifying those trees that do not every produce many acorns (even in a good acorn year)
- good producers can be released by killing or removing unwanted adjacent competitors, allowing the crowns of favored trees to expand and produce more acorns

Continue timber stand improvement work

- October is a great time to kill unwanted trees; herbicides applied via hack-and-squirt or girdle and squirt are readily transported to the root system as trees prepare for winter senescence
- Stimulate growth among oaks, beech, blackgum, cherry, persimmon, and other mast producers by killing surrounding competitors
- girdle unwanted trees and spray wound with a 50% mixture of Garlon 3-A and water or a 20% solution of Arsenal AC and water; refer to herbicide labels for efficacy on various tree species

Build brushpiles from thinned trees and pruned limbs

- put large limbs on bottom and small limbs on top for crevice space and overhead protection
- this is best done and the effect greatest along the edges of and within high-quality early successional habitat (native forbs and grasses with scattered brambles and shrubs) where quality cover already exists
- building brush piles along a woods edge adjacent to a tall fescue pasture or hayfield may do more harm than good because all rabbits present will then be isolated for predation

Sow winter wheat along edges of flooded fields to provide important forage for migrating Canada geese and American widgeon later this winter

Clean out bluebird boxes to allow more room for roosting bluebirds when cool weather arrives

- 10 or more bluebirds may roost in a single box on cold nights

Clean out wood duck boxes and replace old wood shavings with clean shavings

- screech owls and squirrels may use the boxes through fall and winter
- repair/install predator shields if necessary

Put up bird feeders

- it's not too early
- refer to [Improving Your Backyard Wildlife Habitat](#), PB 1633, for information on specific feeders and seed for birds

Wildlife Damage/Population Management

Close crawl spaces under the house and check for openings in the attic

- helps keep snakes, skunks, and squirrels from getting into places where they are not welcome
- rodents are beginning to cache food for the coming winter; take action how to keep them out of your house

Bats are leaving summer hang-outs for winter hibernacula

- allow bats to leave attics before closing crevices, then make sure all openings are closed so they can't get back in next spring/summer

Blackbirds and starlings are gathering into large winter flocks

- don't allow them to roost in your trees; if they start, they'll form a habit
- repel them with noise makers (shotguns, firecrackers, banging metal pans together)
- be persistent

Deer hunting season is underway

- allow hunters access to your land if you have a problem with too many deer
- shoot the females (does); concentrating on bucks does nothing to control overpopulation
- in areas that are highly overpopulated, it may be necessary to kill 1 doe per 10 acres (sometimes more) before the population is reduced to acceptable levels
- where Quality Deer Management is desirable, reduce the population so plenty of forage is available, shoot does to even the sex ratio, and allow bucks to reach 3 ½ years of age before shooting them

Refer to [Managing Nuisance Animals and Associated Damage Around the Home](#), PB 1624 for additional information on wildlife damage management

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