

TimberTalk

Newsletter of the Iowa Woodland Owners Association
Volume 18 No. 1 February 2008

Introducing SIOSA

- Southern Iowa Oak Savanna Alliance

by Paul Gunzenhauser, IWOA member, Garden Grove

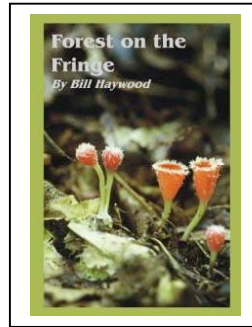
Have you ever wondered what your timberland was like 150 years ago before settlement by the European immigrants? Our ancestors, out of necessity, cut the timber to build homes and barns and cleared the land for farming, changing the ecology that had existed for centuries.

A group of forest owners in Southern Iowa is trying to restore some remaining oak timber back to the period before settlement, ideally into Oak Savanna ecology. SIOSA, or Southern Iowa Oak Savanna Alliance, came into being 5 years ago when a few timber owners in Decatur County met to discuss the problems they were facing with the degradation of the oak and hickory timbers by undesirable invasive species of multiflora rose, prickly ash, honeysuckle, and more recently red cedar.

SIOSA founding members Dr. William and Sibylla Brown have been using prescribed fire for 10 years on their 160 acres of primarily white and bur oak timber. The results they reported were dramatic. The sedges, grasses and forbes were now in abundance and water infiltration into the soil had improved with all the root mass. Runoff and erosion were improved. Best of all they could now walk and see through the timber.

Periodic fire in prairies and forests controls tender new growth of encroaching species but also provides nutrients for sustained growth. Many prairie grasses need heat to crack the seed hull for germination. In the case of the savanna restoration, the species that once abounded were there, but in such a stunted state that they were hardly noticeable.

The SIOSA organization realized that the savanna in Decatur County was a part of a much larger area, covering most of southern Iowa and northern Missouri. More partners needed to be brought in. The new organization got a big boost when the southern Iowa RC&D agreed to help organize and achieve a 501c3 non-profit status. Other entities that became a part of the Alliance are NRCS, DNR, Decatur County Conservation Board, Fish and Wildlife Service, Pheasants Forever, Farm Bureau and Decatur County Cattlemen's Assoc.



Book Review

reviewed by David Novak, IWOA
Member, Cedar Rapids Dec. 26, 2008

Forest on the Fringe

Bill Haywood, 2007

CJ Communications

Columbus Junction, Iowa

www.forestonthefringe.com

Have you ever walked into a place and instantly realized you weren't seeing everything there? The sense of the place was so diverse, so rich, and so dynamic that you wanted to immerse yourself in all of its intricate relationships, down to the finest detail?

Such is the journey Bill Haywood takes the reader in the forest community's teaching of homo sapiens. In *Forest on the Fringe*, Haywood describes a human being's education of not only what's going on in the woods, but also the evolution of the planet.

Among his many teachers are the fungi, gooseberry, and lichen, each of whom displays a surprising level of patience and forbearance with their well-intentioned, but not too bright, student.

Find your best book-reading place, commit a chunk of time, and start on page one. Skip nothing. Read every word.

Among a gold mine of information, insights, and wisdom are jewels that stand alone. Liverwort directs, "Go forth, Sapiens, but remain inconspicuous." Indian Pipe informs, "in this present age, expansion by the natural flora is over." Millipede explains, "We don't feed on that three and one-half tons of debris per acre per year just to gorge ourselves." Hard Maple enlightens, "without fire and destruction, the trees can't establish a new generation of seedlings." Scarlet Cup asks, "Were human beings made for the earth or was the earth made for human beings?" Aspen warns, "Just as the oaks are the chief stewards over the plant membership in our forest community, humanity is the intellectual governorship among the mammalian fauna. ... Your species has been given the incredible wisdom to understand the flow of energy, sharing and caring of resources and stabilizing the balance between all of the earth's ecosystems."

Absent in 239 pages are phrases such as "basal area," "board feet," "crown spacing," or "biological maturity." It exudes forest health and points to a new way of

looking at the woods.

Bill Haywood's Forest on the Fringe should be required reading for college natural resources, environmental studies, and natural history students. Every forestry and prairie practitioner will want to set time aside to read this book from cover to cover, either individually or in a study group. Reflecting on what Haywood describes as the Three Obligations, The Four Responsibilities, and "...the two words most uttered without meaning by humans," you will never look at your work in the same way again.

Bill Haywood has been a professional forester for over thirty years. During the past eighteen years he has earned his living working as a self-employed forestry contractor across the Fringe Land between the upper Mississippi and the Missouri/Big Sioux Rivers.

This book is available now for \$19.50 from the website above.

It is also available for loan from the IWOA Library. There is no charge to borrow items, but you are responsible for return costs. To learn what items are available, or how to borrow, go to the IWOA website, click on Resources, then IWOA Library:
<http://www.iowawoodlandowners.org>

Upcoming Events

April 29 Pathfinder Field Day near Fairfield, IA

May 6 SW Iowa Field Day near Atlantic

For more information contact Ron Fullenkamp, IWOA Board Member, West Point, 319 837-6851

ron_fullenkamp@iowatelecom.net

Trees Happen

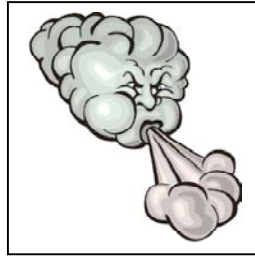
by Tom Woodruff, IWOA Board Member, Davenport



Winds of up to 130 mph buffeted the Oregon coast on December 2nd and 3rd, 2007, and we were there. Those record storms caused the Krootchy Creek Giant, also known as the Seaside Spruce, to fall. It was the final blow to the 700 year old, 200 feet tall and 56 foot circumference tourist attraction.

The Oregonian sums up the tree in a truly fitting eulogy. *"Soon enough the carcass will crack and crumble, ashes to ashes, duff to duff. And then, one day, a child wandering by will notice a sapling springing from the nurse log, bursting from the forest floor. That's the way it is with trees."*

We relate to that eulogy. All of us have one or several trees of great importance to us. On most woodland field days, an owner with great personal feeling proudly points out his or her favorite and, perhaps, has a name for it. Isn't it great to be a part of a tree's life and use cycle? "Trees happen."



Think Safety

by Larry Wiley, IWOA Board Member

Many of us have heard the old cliché, "Throw caution to the wind," meaning to take action without regard to outcome or consequences. Likely, something we DO NOT want to do while being active in the woods.

The wind can be a friend or foe. Wind blowing the way we want a tree to fall can be a friend. However, if blowing in the wrong direction, it can cause serious problems. We must be conscious of what the wind is doing to avoid accidents.

Be aware that dead limbs can blow loose and fall to the ground in strong winds. Also, trees and limbs laden with ice can be an extreme hazard. A hard hat can provide protection from small limbs. Being struck by larger limbs may mean a stay in the hospital or worse.

Wind can stir up dust and dirt that can cause eye injuries. Saw dust is already airborne when it leaves the saw and can easily be blown around. If it blows in your face, it could cause you to react in such a way that body parts come in contact with the saw. Wear protective equipment, including eye protection, and be careful if you must be cutting on windy days.

Wind can be dangerous when hunting or hiking in the woods as well. Sometimes it is best to stay out of the woods if the wind is very strong, especially where older trees exist.

Think about the wind and how it may affect your experience. Be safe and enjoy the woods.

Woodland Stories

How folks name their woods

by Tom Woodruff, IWOA Board Member, Davenport



Cummings Glen

Every Irishman loves to show their heritage. This name was given a small 10-acre hilly and wooded "glen" in honor of her Irish father by IWOA member Doris Cummings-Woodruff. The site is primarily hardwood and saturated with wild flowers such as bluebells and star flowers on both sides of a spring-fed creek. The Cummings name means "a meadow in a valley" and is so appropriate for this location in southeast Iowa.

Please send Tom info about how you named your woods. Tom Woodruff, 4115 Rodeo Rd, Davenport, IA 52806

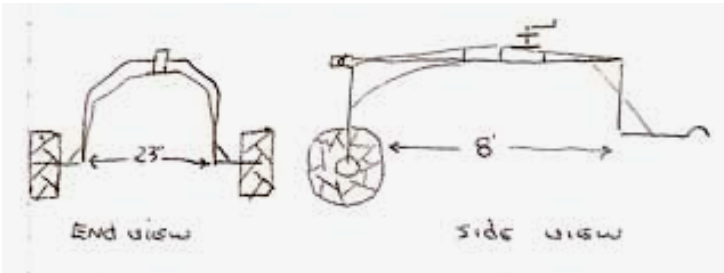
apwood70@aol.com

Log Hauler

by Tom Rosenberger, IWOA President, Cedar Rapids

A tool that I use in the woods is a log hauler or log arch. It can pick up and carry up logs to a 20" diameter. For logs 8' to 10' long, or longer, drag only the end, hardly disturbing the soil. Also, lifting the log keeps it clean for less saw dulling.

I use a small tractor to pull the log hauler, but an ATV will work also. Care should be taken, as pulling only from the drawbar, as the way a tractor is geared pulling from a higher point, may cause the tractor to flip over in a mini-second with injuries or



worse possible.

I made mine out of square tubing 1" x 2.5" but pipe could be just as strong. Beef up the joints as there is much pressure on right angles. Wheels, rims, axles, boat wench, cable hook, and trailer hitch added up to \$450. This tool has saved me chiropractor bills of more, I'm sure.

IWOA Membership Profile.... January 2008

Information provided by Cathy Wilkie, IWOA Membership Secretary. Data taken from what members provided on their membership forms.

Current Members: 550

Compare: In December 2001, IWOA had 464

Forest Acres Owned: 52,192

52,192 forest acres in 75 Iowa counties, 1 Illinois County, and 1 Missouri County. Avg: 95 acres
Compare: In 12/2001, 40,342 Avg: 87 acres

Forest Reserve:

345 (63%) of our 550 members have forest reserve.
Compare: In December 2001, 273 (59%)

Certified Tree Farmer:

206 (37%) are certified tree farmers.
Compare: In December 2001, 144 (31%)

Pretty impressive how IWOA has grown over the past 7 years. However, there are over 50,000 woodland owners in Iowa. We have room to grow.

IWOA Membership Application

- Member** \$10 - woodland owner, voting
 Assoc. Member \$10 - non-woodland owner, non-voting
 Contributing Member \$50 - woodland owner, voting
 Contributing Assoc. Member \$50+, non-woodland owner, non-voting

Name: _____

Address: _____

City: _____

State: _____ Zip: _____

Home phone: _____

Email address: _____

Number of forest acres you own: _____

Is your land in the forest reserve program? _____

Are you a certified tree farmer? _____

I am interested in volunteering for IWOA committees and/or events in the future

I am interested in serving on and/or learning more about the Board of Directors' responsibilities.

Mail this completed form and check to: Cathy Wilkie, IWOA Membership Secretary, 204 Park Rd, Iowa City, IA 52246 cat_wilkie@yahoo.com

Wood-to-Biofuel Plant

Thanks to Tom Rosenberger for bringing this to our attention

In December it was reported in the Cedar Rapids Gazette that a \$24 million biofuel plant is in the works for southeast Missouri 120 miles south of St. Louis.

It is expected to convert wood scraps into fuel at the rate of 12 million gallons per year, consuming up to 73,000 tons of wood byproducts, becoming the first commercial plant in the U.S. to produce liquid biofuel from wood residues.

Timber Taxes Website

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Five Points to Remember When Filing Your 2007 Timber Taxes, by Steve Nix, About:Forestry
http://forestry.about.com/cs/timbertax/a/tbr_tax_file.htm

Besides the tax tips, download Tax Tips for Forest Landowners for the 2007 Tax Year (pdf), as well as the proper forms. If you do not have Internet, go to your public library.

Woodland Ownerships and Business Organization Options

by William C. Siegel, J.D., as printed in the Autumn 2007 National Woodlands Magazine. Reprinted in its entirety with permission. Thanks to Ron Fullenkamp, IWOA Board Member, West Point, for making the necessary arrangements so we could print this for you.

The form of ownership in which woodland is held is important from a tax standpoint. Further, if the forest property is structured as a business, the type of business organization chosen also has significant tax implications. Additionally, non-tax factors can influence the choosing of an ownership and/or business format. These include- among other things – forest management goals, size of the property, family considerations, and income needs. In the final analysis, the decision should be based on the facts and circumstances of each personal situation.

Basic Ownership Considerations

Ownership of property in one name is normally the simplest type of ownership. Transfers to others usually can be done with a minimum of red tape. Sole ownership typically affords the most complete control possible. In a business, sole ownership means an unincorporated business owned by a single individual (sole proprietor). A significant advantage is that profit or loss from the business can be calculated separately from the owner's other sources of income. An individual whose woodland is structured as a sole proprietor business reports ordinary income and most expenses associated with the property on either Schedule C or Schedule F or IRS Form 10140. Timber sale receipts that qualify as capital gains are reported on IRS Form 4797 and then transferred to IRS Schedule D. The net income and loss reflected on these forms is then transferred to the first page of Form 10340 for calculation of gross income.

Co-Ownership

The undivided ownership of property by two or more persons is called co-ownership. This method of holding woodland is often used as a substitute for more complex ownership, investment, or business arrangements. Transfer of an undivided co-ownership interest at death usually can be done easily and inexpensively. There are disadvantages, however. Individuals often become involved in co-ownership without fully realizing fully what it means in terms of loss of freedom and control. Sales may be difficult to accomplish – one co-owner may want to sell while the other may not. The laws governing co-ownership vary widely among the states.

Tenancy in common. Each tenant in common can sell, gift or divide his or her share and transfer his or her interest as he or she wishes. Upon death of a tenant in common, that person's undivided interest passes to the heirs under state law or to the legatees under provisions of a will. These individuals then become undivided interest joint owners with the surviving tenant(s) in common.

Joint Tenancy. This arrangement sometimes is called joint tenancy with right of survivorship. A joint tenant can sell or gift his or her interest but cannot dispose of it by will. Upon the death of a joint tenant, that person's undivided interest passes to the surviving joint tenant(s). Some states do not recognize joint tenancy.

Tenancy by the Entirety. In a number of states, tenancy by the entirety can be created between husband and wife with many of the features of joint tenancy. However, unlike joint tenancy, tenancies by the entirety generally are not severable by action of one of the co-owners. Normally, they can be created only for real estate.

Life Estates

A life estate is a limited property interest. Title to the property is transferred; but the life tenant (either the transferor or another designated person) retains for a specified period of time the right to use, enjoy and receive income from the transferred property. In addition to rights, however, a life tenant also has responsibilities. These include paying mortgage interest and property taxes, and keeping the property in good condition and protecting it. Most states have specific rules that govern timber harvesting by a life tenant.

Community Property

There are nine community property states: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington and Wisconsin. In these states, as a general rule, all property acquired during marriage by either spouse – except by gift or inheritance - is community property (half owned by each spouse in undivided ownership).

Business Management Organization

If woodland ownership is small and there are only occasional timber sales, the property is most likely being treated as an investment for tax purposes. If, however, the holdings involve continuous transactions and generate fairly regular income, they may constitute a business. In that case, an evaluation should be made as to what ownership structure the business should have in order to best achieve the owner's objectives. A sole proprietorship, as discussed above, is simplest. If other persons are involved, a partnership, limited liability company or corporation may be the answer. Tax considerations,

although important, usually are only one of the factors that should be analyzed in determining type of organization.

Partnerships

A partnership generally is defined as an association of two or more persons to carry on, as co-owners, a business for profit. Legal tests for determining what is and what is not a partnership have been developed in each state and vary from one state to another. Although an oral partnership agreement usually is valid, it is best to set out all details of the agreement in writing in order to help avoid misunderstandings. A co-ownership arrangement, such as one of the types discussed above, may be held to be a partnership for tax purposes upon audit by the IRS even if not formally structured as a partnership under state law. The determination depends on the facts and circumstances applicable to the co-ownership.

Upon formation, no income tax gains or losses are ordinarily recognized with respect to the transfer of assets to the partnership by the partners. The partnership takes the partners' basis for property transferred to it. The contributions of the partners to the partnership need not be equal. Generally, assets brought into the partnership, or purchased with partnership funds, become partnership property.

Unlimited Liability.

Except in the case of a limited partnership (discussed below), each partner in an ordinary partnership is recognized as a general partner and thus has unlimited liability for most obligations of the partnership. Creditors must first recover against the partnership assets; they can then proceed against the assets of the individual partners.

Minors as Partners. Financial planning in a family forest partnership often involves the transfer of partnership interests to minors. This is done for various reasons – including reduction of the family income tax bill, to lower death taxes, and to involve older children in management of the woodland. Minors as partners, however, may create problems. They are not legally competent to manage their property until they are of age. For federal income tax purposes, a minor is not recognized as a partner unless control is exercised by another person for the benefit of the minor – or the minor is competent to manage his or her own property under state law and to participate in partnership activities equally with adults.

Partnership Taxation. Although a partnership files an income tax return (IRS Form 1065), it is an

information return only. Partnerships as entities do not pay taxes themselves. Income and losses are passed through to each individual partner on an IRS Form K-1 in proportion to his or her interest in the partnership, and then entered on the partners' individual returns. Schedule E of Form 1040 is used for most pass-through items.

Limited Partnerships

A limited partnership has one or more general partners, and one or more limited partners. In many cases it can be an ideal arrangement for family-owned forestland. A limited partner is one who contributes cash and/or property but not services. Limited partners are not personally liable for partnership debts. They are liable only up to the amount of their investment in the partnership. Because of this status, they have no right of control over operation of the business and no management rights. A general partner also contributes cash and/or property, but additionally has management rights and thus is personally liable for partnership debts. The income tax rules with respect to a limited partnership are generally the same as for a general partnership.

Corporations

A corporation is a separate legal entity that has most of the rights of an individual. Formed under state law, it is owned by its shareholders (the owners of the stock) and is governed by a board of directors elected by the shareholders. A corporation's most notable feature is the limited liability enjoyed by the shareholders. Legal actions against a corporation are satisfied out of corporate assets – the assets of the shareholders generally are shielded from liability. A corporation that has not elected Subchapter S status as discussed below is called a "C" corporation.

Corporate Taxation. A major tax disadvantage with respect to a corporation is that earnings are taxed at the corporate level when earned and again at the shareholder level when received as dividends. However, paying earnings as salaries to shareholder-employees may eliminate some of the double taxation problem because salaries qualify as a corporate business deduction. In addition, earnings can be accumulated at the corporate level to a certain limit which allows postponement of some taxes. Another disadvantage is that corporate long-term capital gains may be taxed as high as 35 percent in contrast to a 15 percent maximum for non-corporate long-term gains.

Subchapter S Corporations

A Subchapter S corporation is a corporation formed in the regular way under state law that has elected Subchapter S status by filing IRS Form 2553. The number of shareholders is limited to 100 and there are numerous other requirements and restrictions.

Tax considerations. With a Subchapter S corporation, there is generally no double taxation as with a normal corporation – that is, no federal income tax at the corporate level. Corporate earnings, losses, deductions, capital gains, credits, and so forth, are passed through to the shareholders for inclusion on their individual income tax returns by means of an information return (IRS Form 1120S) filed with the IRS by the corporation.

The shareholders report most of the pass-through items on Schedule E of form 1040; the procedure is essentially the same as with a partnership. One tax disadvantage of a Subchapter S corporation is that earnings cannot be accumulated at the corporate level to postpone taxation – they are taxed each year to the shareholders whether actually distributed or not. This is the same treatment as for a partnership.

Limited Liability Companies

A limited liability company (LLC) is a hybrid entity that combines the corporate benefit of limited liability for the owners with a partnership's tax advantage of pass-through treatment for income tax purposes. The owners of an LLC are termed "members" rather than shareholders or partners. There generally are at least two members although most states now permit one-member LLCs. For income tax purposes, an LLC may elect to be classified as either a partnership or a corporation, depending on state law requirements and the LLC's operating agreement. Most choose partnership status.

Income Tax Features. From an income tax perspective, an LLC that is taxed as a partnership compares favorably with both Subchapter S corporations and partnerships, but has additional advantages not available with the other two. Like a partnership, an LLC usually is permitted under state law to customize the distribution of both cash and property, and the allocation of both profits and losses, to its members. Also, neither the LLC nor the member recognizes any gain or loss if the LLC distributes appreciated property to the member.

A Subchapter S corporation, on the other hand, cannot customize distributions and recognizes gain to the extent that the fair market value of any property distributed exceeds the corporation's basis in the property.

Any LLC member can materially participate in the organization's business activities, so that income and losses passed through are considered active rather than passive, without risking personal liability. In contrast, a limited partner who

materially participates in the partnership business within the meaning of the passive activity loss rules may risk incurring personal liability as a general partner for the partnership's obligations.

Conclusion

If you, as a woodland owner, have been postponing the examination of your forest ownership in terms of how it may best be organized for income tax, estate planning and operational purposes, 2008 may be the year to do it. Personal situations vary widely. One solution does not fit all. In the final analysis, however, expert professional advice should be sought to insure that the ownership/business structure chosen is the right fit for you and your family.

William C Siegel is an attorney and consultant in private practice specializing in timber tax law and forestry estate planning. He is retired from the US Forest Service where he served as Project Leader for Forest Resource Law and Economics Research with the Southern Forest Experiment Station, where he still serves as a volunteer. He provides this column as a regular service to National Woodlands readers. Mr. Siegel welcomes comments and questions. They may be directed to him at: 9110 Hermitage Place, River Ridge, LA 70123; tel. (504) 737-0583; email wcsiegel@aol.com

ISU Forestry Extension Website – a new look

Definitely a website to bookmark!

<http://www.forestry.iastate.edu/index.html>

on a county to find its district forester, urban forester, county extension educator, and other resources.

The menu offers Tree of the Month (currently the Hornbeam), Frequently Asked Questions, Tree Identification, Tree Biology, Planning, Tree Planting, Care and Maintenance, Timber Management (including marketing, cost-share programs, timber tax, reserve laws, etc), Forest Products, Education Opportunities, Current Research, Newsletters, Photo Gallery, Contact Info and Related Links.

If you haven't taken a look at this website lately, do it today. _____



Letter to the Editor:

From Merwin Briggs, IWOA Member, Waverly

Iowa : Get a Grip on the Deer Population

The February 6th Farm Bureau Spokesman had an article headed, "DNR eyes ways to better depredation

program". I know many IWOA members receive the spokesman and saw the article as I did. I would like to present a bit of "the rest of the story."

There were complaints of deer damage in 1985. There were complaints starting about fifty years ago. Already there were too many deer in some places.

The DNR target deer population statewide is 175,000. Reports indicate the Iowa deer population peaked in 2006 at 375,000 and is down slightly since then. I believe that these numbers are post season, pre fawning. Considering that the harvest was about 145,000, and there should be about that many fawns, then there are about a half million animals from spring till next harvest. DNR projects the population being back to 175,000 next year. That would take double the usual harvest or virtually no fawn crop. It looks like the kind of wishful thinking we have heard for ten years.

The DNR has had a "depredation program" for about 20 years. The programs require a loss of \$1000 as determined by the depredation biologist. Then the producer may be issued applications for doe tags. Hunters are not too fascinated with tags that offer no advantages and are limited to one site. That may be the reason that relatively few have been sold and many of them are not filled.

The meeting of stakeholders mentioned in the Feb. 6th article will improve the rules somewhat. It

would be much simpler to just offer sufficient doe tags for each county and not bother with any of the rules that were simplified. The tags in some counties are sold out before the season starts. What are they controlling? If they don't sell out, why sell depredation tags? Just sell regular tags.

According to the Spokesman article, the DNR now will have 4.5 staff persons evaluating losses. This effort appears to me to be for no useful purpose because there is a better answer.

The current rule for determining the value of tree material is "replacement value" or what a buyer would pay for the "stick". Replacement means fifty cents for a new seedling from DNR nursery. Labor to replace does not count. A tree small enough for a deer to damage has no value. What it means is simply there is no way to "prove" a thousand dollars damage. Woodland owners have no depredation program. DNR officials told me I should build a fence to protect myself from deer. It would cost me \$20,000.

The DNR mission regarding deer is to find common ground among the stakeholders in the wildlife picture: hunters, nature lovers, drivers, and feeders. Many people fit in all four groups. Hunters are heard. Feeders, get little attention. Drivers are ignored.

The DNR and the legislature consider hunting an economic asset for Iowa. They quote the USDA Fish and Wildlife Survey. The 2006 Survey states that hunters spend \$288 million in Iowa on hunting. The same survey states that \$324 million is spent on fishing in one year.

Interestingly, it states that \$318 million is spent on wildlife watching. The survey does not mention the costs involved.



Somebody pays for the feeding of those deer. If you have livestock, you know about what it takes to put a pound on an animal. Multiply that by the weight gain of a half million animals. Remember that the cost of one bite from the top of a corn stalk or an oak seeding is more than the cost of a bit of dry corn. There is cost to auto collisions which DNR ignores.

May I suggest that you tell your legislator what you think about how the DNR is managing wildlife. The legislature has the power to make change relative to this issue. You still have time to file a platform about reducing the Iowa deer population to your state political party through your county chair.

Please contact me if you would like to further discuss the deer population situation or possible solutions.

*Merwin H Briggs
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Waverly, IA 50677-9034
(319) 352-4000
mbriggsb@peoplepc.com*

IWOA Clothing for You to Enjoy and Wear to Promote Forestry

You may have seen some of your Iowa Woodland Owner friends looking sharp in their IWOA tee-shirts or sweatshirts. This clothing is easy-care, inexpensive, and comfortable, and make it perfectly clear by the silk-screened IWOA logo that you are an IWOA member, an involved woodland person.



The colors are perfect for tree lovers – forest green cloth with white logo, or ash cloth with a dark green logo. Striking. The pictures at the right are IWOA Board Members, wearing their shirts, and loving it. I wish I had a photo of the hooded sweatshirts. They are warm, comfortable, fit good, and hold up in the laundry. I have one, and I love it. FYI - IWOA is not making any money from these sales, except for the new memberships they may inspire.

Sizes are: S M L XL XXL XXXL

Tee shirts are \$8 each, and hooded sweatshirts are \$27. Allow about 3-4 weeks.

If you have any questions, or run into problems ordering, contact Tom Rosenberger, IWOA President, Cedar Rapids. tomdr4trees@msn.com 319 364-3711



To order a shirt or sweatshirt, and arrange for pick-up or shipping, contact DLH GraphX in Indianola:

D. Lynn Henry
DLH GraphX
501 North Jefferson, Suite 200
Indianola, IA 50125
515-962-1899
Fax: 515-961-8822
E-mail: dlhgrfx@earthlink.net



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