

the property. The increase in the values of forest lands for the purpose of taxation has been from four to five hundred per cent in many sections within the past few years. The rate of taxation varies according to the township or county in which the timber is situated, and widely different assessments are made by different tax assessors residing in the same towns so that there is no uniformity in either the rate or valuation. There is nowhere in the United States any uniformity for levying assessments on timber or cut-over lands.

The results of such haphazard methods are frequently surprising. It is utterly impossible to make anything like a definite statement in regard to these matters because of the great variation in assessments and rates upon the timber in the same localities and of apparently the same value. The system of taxing timber as other property is taxed was long ago abandoned by every other progressive nation. To ascertain what the actual burden of taxation on timber lands in this country is today will require an exhaustive study covering a long period of time.

I do not know that excessive taxation has as yet prevented the adoption of forestry methods by lumbermen, for the reason that other conditions have not been propitious. The price of stumpage has not yet reached that point where such methods can be applied even if there were no taxes. It is significant that in the localities and species where timber prices are the highest taxes have correspondingly risen. This is true in the white pine of the Northern States where the taxes are much higher than upon timber in other sections. Conservative methods might be undertaken in logging white pine if there were no annual taxes, were it not for the fact that physical and climatic conditions are far more favorable for securing natural reproduction in yellow pine of the Southern States, and in the fir of the Pacific Coast States. This is, of course, due to the more rapid growth of the latter two species. I believe that the pine forests of the North will have to be sacrificed before Southern and Western timber has reached a value which will make it possible to log it in a way to secure successive crops. All but a remnant of the northern forests will be gone under present conditions inside of fifteen years. I do not believe that the Northern States will present a field for the activities of the forester, except in State and Federal service, to be compared with the opportunities in the Southern and Western States. Private forestry will offer very little inducement to the owners of Southern and Western timber inside of ten to fifteen years, and it never will be much of an inducement until the tax is made to follow the saw.

A tax upon the timber crop when it is cut would make it unnecessary for the owner to put up additional capital to sus-

tain his property as is necessary under the increasing annual tax. A tax on the yield would make it an object for the timber owner to hold his property for future speculative values as it would entirely eliminate the principal element now entering into the carrying charge when considering what the final cost may be of holding a tract of timber. The problem of how best to tax timber wealth in such a way as to encourage forestry, while at the same time making it bear its just burden of the expense of government, is one in which the foresters can very properly interest themselves.

Private Work.

The question now arises in your minds as to what there is for the forester to do until that time when conditions are favorable for the adoption of private forestry upon a large scale. The foresters who are looking to the immediate future need not despair, although I am free to confess that the opportunities outside of State and National work are not as promising as many have doubtless been led to believe. The foresters will find a limited field with the operators who take contracts to cut timber off Government land which require more or less forestry regulations. In a short time, the States will demand the same requirements of those who log timber upon State lands. If the young foresters desire to spend a few years in living in the woods, a limited number of men can even now find employment as timber cruisers. As stumpage increases in value, the old-fashioned haphazard methods of estimating timber are found to be unsatisfactory. Lumbermen, especially those operating in white pine, have found that trained foresters can estimate the amount of timber on a given tract of land much more closely than can the old-fashioned cruiser. A trained forester consumes considerably more time in estimating timber than does the old time woodsman because he calipers trees, but his increased accuracy is worth far more than the difference in cost. The forester who seeks employment with lumber companies must be skilled in work of this kind, and the time is not far away when those dealing in timber lands will require that the estimates of standing timber be made in a careful and scientific manner, to include accurate map work and detailed reports of topography, species and the general physical conditions of the country covered. This work requires men of good physique who are willing to live in the woods for months at a time. It is about the only branch of the lumber industry, as it is at present conducted, in which the scientific knowledge of the forester can be especially serviceable. There are other departments of the business in which the forester can engage, but they will only make a partial demand for his knowledge of forestry.