

In the Red: National Forest Logging Continues to Lose Millions

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June 2001

Introduction

Using the latest government data and information obtained from the Forest Service via Freedom of Information Act requests, Taxpayers for Common Sense (TCS) found that the Forest Service's timber sale program lost more than \$407 million in 1998. This is more than triple the amount the Forest Service has admitted in public documents.

Overview

While waste in the U.S. Forest Service timber sale program is at an all time high, logging levels continue to decrease. The program annually spends hundreds of millions more than it collects from timber companies, costing American taxpayers \$407 million in 1998, the last year for which data is available.

Below-cost timber sales – sales where the federal government receives less for the timber sale than it costs to prepare it – remain a controversial issue. The abuse of tax dollars has been highlighted by investigations by the General Accounting Office, Congressional Budget Office, and Congressional Research Service.

The biggest money losing national forests are in the Pacific Northwest, but national forests are in the red across the nation. 105 of the 111 national forests failed to return as much money as they spent to manage the timber sale program.

National forests in Oregon top the list as the most wasteful, losing more than \$100 million in 1998. The Willamette National Forest in Oregon lost nearly \$30 million.

The U.S. Forest Service timber sale program is a perpetual money losing government program because revenue from timber sales very rarely covers the costs of timber sale preparation, administration, road building, and other costs.

During the 1980s, the financial performance of the Forest Service's timber sale program came under intense scrutiny. Numerous independent studies showed that the Forest Service failed to recover operating costs from the sale of publicly owned timber. In response to congressional pressure, the Forest Service designed the Timber Sale Program Information Reporting System (TSPIRS) to account for the cost of logging.

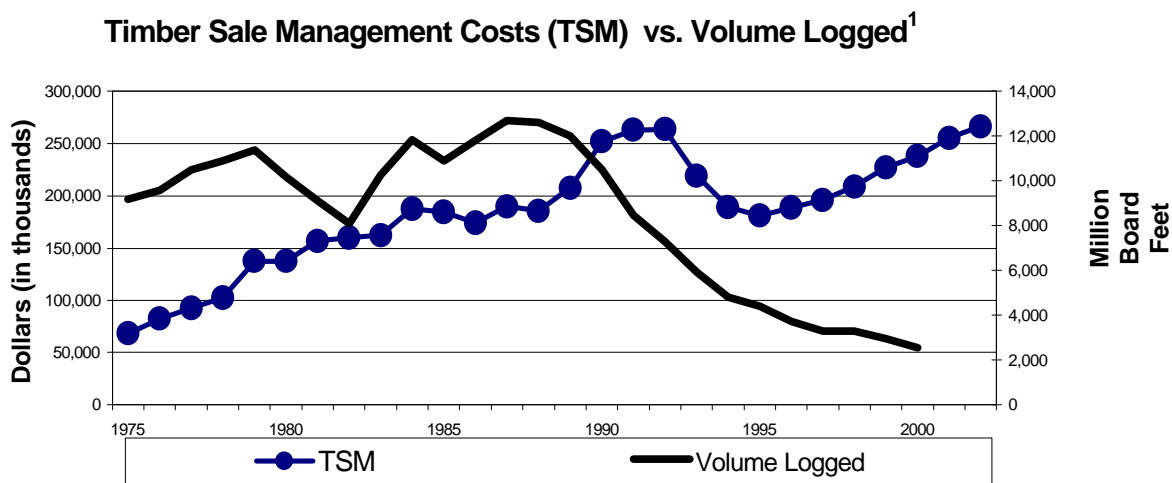
According to the Forest Service's FY1998 TSPIRS report, which was published 2 ½ years after the close of that fiscal year, the timber sale program operated at a net loss of \$126 million. According to TCS' analysis, this is one-third of the actual \$407 million loss from logging in national forests during 1998.

The Forest Service continues to downplay the true cost of the timber sale program as they have done in past years. Using accrual accounting, the Forest Service is able to downplay the impact of the timber program on taxpayers. Accrual accounting enables the Forest Service to discount the costs of road construction, maintenance, and other expenses when tabulating the annual cost for the program.

According to the Congressional Research Service, “[accrual accounting] will show fewer below-cost sales and lower losses than a cash flow analysis, because the current substantial investments in roads and reforestation are cash expenditures that are amortized over decades, while current harvests are not the result of past investments (CRS 95-15 ENR).”

In response to the 32-month delay of the release of Forest Service financial data relating to the timber sale program, TCS submitted a Freedom of Information Act (FOIA) request on December 21, 2000. TCS requested records relating to the expenditure of appropriated funds and receipts associated with the timber sale program during Fiscal Years (FY) 1998, 1999, and 2000. Additionally, TCS requested specific data on the number of acres logged, million board feet (MMBF) logged, and the number of jobs attributed to the timber sale program. While the Forest Service responded by providing a portion of the information, it failed to provide all of the requested data.

In order to capture the total cost of the program, TCS utilized a cash-flow analysis to determine the true cost of the timber sale program to American taxpayers. Using the information provided, combined with Forest Service data from the FY1998 TSPIRS report, TCS was able to determine the actual cost of the Forest Service's timber sale program in FY1998.



Each year, through the Interior Appropriations Bill, Congress funds the Forest Service's timber sale program. Over the past decade, funding for the timber sale program has risen, even though the amount of timber logged in the national forests has decreased by 75 percent (see graph above). TCS is concerned that overhead costs associated with

the timber sale program are consuming a disproportionate share of appropriated dollars. As a result, TCS feels that funding for the commercial timber sale program should be reduced, lessening the program's burden on American taxpayers.

In President Bush's budget, there is an increase of more than \$11 million for the timber sale program. This spending increase flies in the face of the administration's free-market conservative philosophy. According to the Congressional Budget Office, if money-losing timber sales were eliminated, taxpayers would save more than \$1.6 billion over the next decade.

The Forest Service should recover the cost of preparing commercial timber sales in national forests. Congress needs to pressure the agency by enacting the following proposals:

- 1) Expedite the release of financial records for the national forests – The latest numbers were released almost three years late;
- 2) Eliminate timber slush funds – The absence of congressional or public oversight for these off-budget funds leads to abuse. These funds are often used to pay for unrelated overhead costs;
- 3) Eliminate commercial timber subsidies and reform the budget structure – A disproportionate share of the Forest Service's budget flows through the timber sale program, even though the program has declined in size over the last decade.

Results

An extensive cash-flow analysis of Forest Service records revealed that the timber sale program actually lost more than \$407 million during FY1998. Six national forests operated at a profit, while 105 national forests operated at a loss. The 10 forests with the highest losses are listed below, as well as the six forests that showed a profit.

Money Making Forests		Top Ten Money Losing Forests	
National Forest (State)	Profit	National Forest (State)	Loss
Siuslaw (OR)	\$11,453,875	Willamette (OR)	(\$29,936,911)
Allegheny (PA)	\$3,215,205	Tongass (AK)	(\$17,043,073)
Forests in Mississippi (MS)	\$1,727,094	Gifford Pinchot (WA)	(\$14,262,129)
Monongahela (WV)	\$1,538,434	Mount Hood (OR)	(\$13,697,928)
Black Hills (SD)	\$107,416	Winema (OR)	(\$12,765,540)
Inyo (CA)	\$49,816	Deschutes (OR)	(\$9,924,276)
		Kootenai (MT)	(\$9,750,382)
		Klamath (CA)	(\$8,896,611)
		Idaho Panhandle (ID)	(\$8,398,780)
		Umpqua (OR)	(\$8,269,345)

Methodology

In order to maintain consistency with previously released General Accounting Office (GAO) reports, TCS utilized the same conservative methodology to compare timber sale program expenditures with receipts. The results of this analysis can be compared to GAO reports detailing the distribution of timber sale receipts from 1992-1997 (GAO/RCED-95-237FS and GAO/RCED-99-24). The only departure from the GAO's methodology was the inclusion of Regional and Washington Office overhead costs associated with the timber sale program. Additionally, TCS quantified the losses in terms of acres logged, million board feet logged, and jobs created.

¹ As referenced in the graph, timber sale management costs reflect funding for the timber sale management (forest products) line item of the Forest Service budget and are only a part of the overall program cost. For FY2002, the President's Budget included a request of \$266.3 million for forest products.

**U.S. Forest Service Timber Sale Program
FY1998 Profits and Losses**

	Total Receipts	National Forest Fund	Purchaser Road Credits	Knutson-Vandenberg Fund	Salvage Sale Fund	Interest and Penalties	Associated Charges	Attributable Payments to States ¹⁰
REGION 1								
Beaverhead-Deerlodge Forest (MT)¹	2,523,466	524,548	329,935	339,816	1,097,387	771	231,009	572,921
Bitterroot Forest (MT)	1,107,294	83,979	71,620	195,234	556,631	70	199,760	226,866
Clearwater Forest (ID)	6,478,078	1,190,357	244,963	347,001	3,505,803	6,433	1,183,521	1,761,541
Custer Forest (MT)	16,053	9,571		860	5,322	301		3,938
Flathead Forest (MT)	4,504,538	316,825	190,700	916,831	2,655,141	(32,135)	457,177	1,019,874
Gallatin Forest (MT)	221,509	33,835		(88,990)	257,814	970	17,880	50,665
Helena Forest (MT)	2,140,582	516,812	10,137	443,062	1,090,458	528	79,585	515,117
Kootenai Forest (MT)	17,157,202	3,775,058	861,235	1,699,271	8,762,930	2,438	2,056,270	4,141,329
Lewis and Clark Forest (MT)	3,575,341	2,024,922	210,190	311,988	919,426	1,362	107,453	866,632
Lolo Forest (MT)	9,230,343	2,624,017	280,443	1,703,112	3,919,153	4,953	698,665	2,131,681
Nez Perce Forest (ID)	5,930,309	1,047,091	905,450	821,997	2,976,266	2,023	177,483	1,437,701
Idaho Panhandle Forests (ID)²	25,195,762	4,147,474	2,118,873	3,357,125	13,582,975	42,181	1,947,134	4,594,890
Regional Office Costs								
Total Region 1	78,080,477	16,294,489	5,223,546	10,047,306	39,329,304	29,895	7,155,937	17,323,155
REGION 2								
Arapaho-Roosevelt Forests (CO)¹	729,406	204,965	33,313	176,065	265,885	49	49,129	35,996
Bighorn Forest (WY)	422,052	248,667	38,829	61,233	54,157	49	19,117	100,721
Black Hills Forest (SD)	17,189,228	10,519,482	1,898,460	3,465,851	797,013	2,765	505,656	4,170,202
GMUG (CO)³	2,168,028	1,182,529	39,399	219,043	600,153	17,109	109,795	510,349
Medicine Bow-Routt Forests (WY/CO)¹	3,850,110	1,644,492	102,223	138,955	1,627,948	1,444	335,047	997,829
Nebraska Forest (NE)	1,076	964		112				269
Pike-San Isabel Forests (CO)¹	260,221	67,571		54,299	44,418	2,948	90,985	41,572
Rio Grande-San Juan Forests (CO)¹	658,943	172,481	151,574	129,750	99,657	22,403	83,078	138,366
Shoshone Forest (WY)	178,744	56,535	7,349	13,393	82,843	3,811	14,814	40,030
White River Forest (CO)	801,254	514,487	140,151	139,281	(69,913)	6,433	70,815	201,871
Regional Office Costs								
Total Region 2	26,259,061	14,612,173	2,411,298	4,397,982	3,502,161	57,011	1,278,436	6,237,205

	Prep and Admin Outlays ¹¹	Total Prep and Program Costs ¹²	Cash Profit/ Cash Loss	Acres Logged	Profit/ Loss Per Acre	MMBF Logged	Profit/ Loss Per MMBF	Jobs Created	Profit/ Loss Per Job
REGION 1									
Beaverhead-Deerlodge Forest (MT)¹	2,154,628	4,725,696	(2,202,230)	1,163	(1,894)	14.25	(154,542)	366	(6,017)
Bitterroot Forest (MT)	116,805	1,366,916	(259,622)	507	(512)	9.69	(26,793)	493	(527)
Clearwater Forest (ID)	4,226,184	11,269,013	(4,790,935)	2,586	(1,853)	34.42	(139,190)	1,205	(3,976)
Custer Forest (MT)	458,309	468,428	(452,375)	68	(6,653)	0.65	(695,962)	40	(11,309)
Flathead Forest (MT)	3,049,408	8,289,130	(3,784,592)	1,530	(2,474)	33.87	(111,739)	1,126	(3,361)
Gallatin Forest (MT)	494,713	732,082	(510,573)	389	(1,313)	2.68	(190,512)	113	(4,518)
Helena Forest (MT)	1,292,404	3,430,763	(1,290,181)	1,696	(761)	12.98	(99,398)	424	(3,043)
Kootenai Forest (MT)	9,386,549	26,907,584	(9,750,382)	8,056	(1,210)	88.14	(110,624)	3,439	(2,835)
Lewis and Clark Forest (MT)	1,326,360	3,742,049	(166,708)	2,195	(76)	18.87	(8,835)	636	(262)
Lolo Forest (MT)	3,662,019	12,395,073	(3,164,730)	4,093	(773)	39.14	(80,857)	1,690	(1,873)
Nez Perce Forest (ID)	3,123,951	9,442,847	(3,512,538)	1,133	(3,100)	23.41	(150,044)	774	(4,538)
Idaho Panhandle Forests (ID)²	7,993,545	33,594,542	(8,398,780)	11,421	(735)	84.64	(99,229)	2,809	(2,990)
Regional Office Costs	9,359,000	9,359,000	(9,359,000)						
Total Region 1	46,643,875	125,723,123	(47,642,646)	34,837	(1,368)	362.74	(131,341)	13,115	(3,633)
REGION 2									
Arapaho-Roosevelt Forests (CO)¹	820,321	1,380,709	(651,303)	74	(8,801)	4.34	(150,070)	141	(4,619)
Bighorn Forest (WY)	801,527	1,075,584	(653,532)	386	(1,693)	6.40	(102,114)	88	(7,427)
Black Hills Forest (SD)	6,244,629	17,081,812	107,416	14,797	7	70.38	1,526	1,251	86
GMUG (CO)³	1,888,256	3,366,995	(1,198,967)	2,324	(516)	21.30	(56,290)	363	(3,303)
Medicine Bow-Routt Forests (WY/CO)¹	3,713,275	6,915,278	(3,065,168)	1,367	(2,242)	20.01	(153,182)	327	(9,374)
Nebraska Forest (NE)	12,911	13,292	(12,216)			0.02	(610,800)		
Pike-San Isabel Forests (CO)¹	545,405	776,679	(516,458)	77	(6,707)	3.64	(141,884)	39	(13,243)
Rio Grande-San Juan Forests (CO)¹	2,824,753	3,427,178	(2,768,235)	1,956	(1,415)	13.63	(203,099)	248	(11,162)
Shoshone Forest (WY)	526,000	684,428	(505,684)	24	(21,070)	5.62	(89,979)	59	(8,571)
White River Forest (CO)	1,734,895	2,217,100	(1,415,846)	1,188	(1,192)	9.05	(156,447)	144	(9,832)
Regional Office Costs	4,854,000	4,854,000	(4,854,000)						
Total Region 2	23,965,972	41,793,054	(15,533,993)	22,193	(700)	154.00	(100,870)	2,660	(5,840)

	Total Receipts	National Forest Fund	Purchaser Road Credits	Knutson-Vandenberg Fund	Salvage Sale Fund	Interest and Penalties	Associated Charges	Attributable Payments to States ¹⁰
REGION 3								
Apache-Sitgreaves Forests (AZ) ¹	1,546,016	301,550	156,592	456,579	502,268	1,926	127,101	348,909
Carson Forest (NM)	260,248	94,537	15,851	89,877	49,447	2,303	8,233	62,428
Cibola Forest (NM)	133,891	27,847	51,548	38,685	13,649		2,162	32,932
Coconino Forest (AZ)	479,492	161,214	17,151	84,320	190,014	1,686	25,107	113,175
Coronado Forest (AZ)	13,835	13,835						3,459
Gila Forest (NM)	72,594	32,390		3,896	20,637		15,671	19,569
Kaibab Forest (AZ)	2,109,792	970,957	9,311	835,984	244,666	121	48,753	515,230
Lincoln Forest (NM)	148,103	51,520		48,070	34,320		14,194	33,477
Prescott Forest (AZ)	42,770	3,909		22,043	16,154		663	10,527
Santa Fe Forest (NM)	487,844	149,682	128,317	34,502	102,738	46	72,559	103,810
Tonto Forest (AZ)	358,551	116,100		55,082	163,510	787	23,072	83,673
Regional Office Costs								
Total Region 3	5,653,136	1,923,541	378,770	1,669,038	1,337,403	6,869	337,515	1,327,189
REGION 4								
Boise Forest (ID)	5,342,024	2,157,210	184,578	512,725	2,272,119	2,025	213,368	1,281,658
Bridger-Teton Forest (WY) ¹	395,459	19,855	28,919	27,591	277,006	11,868	30,220	88,343
Caribou Forest (ID)	750,210	128,246	186,194	179,173	225,227	1,272	30,098	352,794
Dixie Forest (UT)	869,804	5,305	17,102	77,927	677,418	522	91,530	194,438
Fishlake Forest (UT)	704,740	3,080	35,609	111,887	521,123		33,042	167,925
Humboldt-Toiyabe Forest (NV) ¹	211,539	39,477		(11,733)	173,921		9,874	21,532
Manti-La Sal Forest (UT)	671,865	10,298	109,135	60,113	343,812	410	148,098	130,839
Northern Utah Eco Group (UT) ⁴	2,255,313	231,123	163,341	371,070	1,368,855	19,026	101,898	415,834
Payette Forest (ID)	10,095,372	3,279,982	999,321	146,693	5,122,744	3,425	543,208	2,387,185
Salmon-Challis Forest (ID) ¹	983,462	33,719	50,846	157,799	687,098	1,894	52,105	232,366
Sawtooth Forest (ID)	120,745	28,012		10,846	58,873	76	22,938	24,433
Targhee Forest (ID)	420,097	237		79,074	272,982	2,513	65,290	88,577
Regional Office Costs								
Total Region 4	22,820,629	5,936,544	1,775,044	1,723,164	12,001,177	43,031	1,341,669	5,385,924

	Prep and Admin Outlays ¹¹	Total Prep and Program Costs ¹²	Cash Profit/ Cash Loss	Acres Logged	Profit/ Loss Per Acre	MMBF Logged	Profit/ Loss Per MMBF	Jobs Created	Profit/ Loss Per Job
REGION 3									
Apache-Sitgreaves Forests (AZ)¹	1,982,610	3,574,059	(2,028,043)	6,557	(309)	32.45	(62,497)	530	(3,826)
Carson Forest (NM)	882,541	1,108,377	(848,129)	82	(10,343)	9.41	(90,131)	264	(3,213)
Cibola Forest (NM)	572,853	711,829	(577,938)			3.95	(146,313)	28	(20,641)
Coconino Forest (AZ)	1,788,781	2,218,548	(1,739,056)	526	(3,306)	14.93	(116,481)	205	(8,483)
Coronado Forest (AZ)	161,756	165,215	(151,380)			0.11	(1,376,182)	6	(25,230)
Gila Forest (NM)	583,371	643,144	(570,550)			2.15	(265,372)	39	(14,629)
Kaibab Forest (AZ)	1,628,030	3,281,974	(1,172,182)	1,282	(914)	10.27	(114,137)	194	(6,042)
Lincoln Forest (NM)	285,349	415,409	(267,306)	661	(404)	3.51	(76,156)	40	(6,683)
Prescott Forest (AZ)	529,483	578,871	(536,101)	236	(2,272)	2.14	(250,514)	15	(35,740)
Santa Fe Forest (NM)	1,036,254	1,478,180	(990,336)	331	(2,992)	10.62	(93,252)	107	(9,255)
Tonto Forest (AZ)	798,902	1,124,239	(765,688)	411	(1,863)	3.95	(193,845)	66	(11,601)
Regional Office Costs	2,415,000	2,415,000	(2,415,000)						
Total Region 3	12,664,930	17,714,845	(12,061,709)	10,086	(1,196)	93.00	(129,696)	1,494	(8,073)
REGION 4									
Boise Forest (ID)	7,160,864	11,625,311	(6,283,287)	8,167	(769)	41.93	(149,852)	1,045	(6,013)
Bridger-Teton Forest (WY)¹	961,045	1,413,123	(1,017,665)	165	(6,168)	7.57	(134,434)	121	(8,410)
Caribou Forest (ID)	624,896	1,598,382	(848,172)	1,056	(803)	11.00	(77,107)	161	(5,268)
Dixie Forest (UT)	1,825,396	2,883,811	(2,014,007)	2,459	(819)	11.98	(168,114)	179	(11,251)
Fishlake Forest (UT)	584,786	1,454,371	(749,631)	252	(2,975)	9.04	(82,924)	129	(5,811)
Humboldt-Toiyabe Forest (NV)¹	424,016	617,610	(406,071)			3.08	(131,841)	49	(8,287)
Manti-La Sal Forest (UT)	703,113	1,495,109	(823,244)	1,028	(801)	7.74	(106,362)	127	(6,482)
Northern Utah Eco Group (UT)⁴	1,877,953	4,298,951	(2,043,638)	1,574	(1,298)	18.11	(112,846)	292	(6,999)
Payette Forest (ID)	5,556,507	14,755,657	(4,660,285)	4,173	(1,117)	41.43	(112,486)	871	(5,350)
Salmon-Challis Forest (ID)¹	1,605,468	2,785,683	(1,802,221)	637	(2,829)	7.59	(237,447)	174	(10,358)
Sawtooth Forest (ID)	620,137	737,227	(616,482)	49	(12,581)	3.36	(183,477)	69	(8,935)
Targhee Forest (ID)	616,816	1,122,740	(702,643)	614	(1,144)	6.70	(104,872)	142	(4,948)
Regional Office Costs	3,323,000	3,323,000	(3,323,000)						
Total Region 4	25,883,997	48,110,974	(25,290,346)	20,174	(1,254)	170.00	(148,767)	3,359	(7,529)

	Total Receipts	National Forest Fund	Purchaser Road Credits	Knutson-Vandenberg Fund	Salvage Sale Fund	Interest and Penalties	Associated Charges	Attributable Payments to States ¹⁰
REGION 5								
Angeles Forest (CA)	3,046	2,844		202				661
Cleveland Forest (CA)	7,614	3,142		4,472				1,703
Eldorado Forest (CA)	6,612,742	659,001	200,131	2,129,865	2,946,476	7,109	670,159	1,442,455
Inyo Forest (CA)	1,735,016	772,818		887,383	51,452	2,149	21,214	427,913
Klamath Forest (CA)	4,070,893	296,366	1,062,340	1,050,193	1,113,010	5,809	543,176	3,767,237
Lassen Forest (CA)	8,891,016	3,100,825	278,331	2,676,273	2,220,858	4,077	610,653	2,222,859
Los Padres Forest (CA)	21,720	3,348		1,370	14,831		2,171	4,887
Mendocino Forest (CA)	6,083,407	2,583,011	978,011	1,398,567	673,014		450,803	2,083,137
Modoc Forest (CA)	5,103,469	1,184,420	201,120	1,092,610	2,163,558		461,761	2,342,570
Plumas Forest (CA)	5,998,447	2,839,769	291,421	906,163	1,537,506	21,605	401,983	1,393,715
San Bernardino Forest (CA)	53,000	12,006		6,786	29,404		4,803	11,197
Sequoia Forest (CA)	1,133,712	168,519	102,101	479,307	206,337	293	177,156	213,906
Shasta-Trinity Forest (CA) ¹	10,929,260	6,781,777	634,333	1,540,607	736,016	1,026	1,235,501	5,634,067
Sierra Forest (CA)	4,990,664	639,604	708,631	2,060,050	930,097	1,120	651,162	1,084,595
Six Rivers Forest (CA)	2,595,976	192,437	218,687	1,348,886	257,508	99	578,358	3,633,612
Stanislaus Forest (CA)	4,830,273	1,194,829	415,771	493,684	1,237,981	13,001	1,475,006	835,566
Tahoe Forest (CA)	5,366,224	365,694	662,720	646,117	2,949,716	8,439	733,537	1,155,430
Regional Office Costs								
Total Region 5	68,426,476	20,800,410	5,753,596	16,722,535	17,067,765	64,727	8,017,443	26,255,510
REGION 6								
Colville Forest (WA)	5,214,051	754,103	758,368	(533,092)	3,690,106	6,321	538,245	1,567,877
Deschutes Forest (OR)	6,321,128	262,979	222,055	1,185,612	2,981,569	7,864	1,661,049	4,833,102
Fremont Forest (OR)	5,380,736	564,863	5,855	656,723	3,594,141	8,071	551,083	1,205,396
Gifford Pinchot Forest (WA)	14,503,586	2,561,770	116,795	1,787,054	1,851,174	30,861	8,155,933	11,211,325
Malheur Forest (OR)	6,825,553	2,222,639	500,006	2,008,357	1,540,277	18,578	535,696	1,567,820
Mt. Baker-Snoqualmie Forest (WA) ¹	2,327,823	1,009,637	233,937	294,583	707,547	2,909	79,211	5,144,140
Mount Hood Forest (OR)	8,267,221	1,733,320	588,087	922,362	2,976,330	83,851	1,963,272	9,069,701
Ochoco Forest (OR)	1,640,738	175,111	41,556	478,061	491,587	337	454,086	296,579
Okanogan Forest (WA)	3,019,369	115,446	248,210	1,199,986	1,104,696	3,179	347,853	1,290,958
Olympic Forest (WA)	2,991,004	559,746	223,024	1,424,392	672,461	3,767	107,615	4,191,938

	Prep and Admin Outlays ¹¹	Total Prep and Program Costs ¹²	Cash Profit/ Cash Loss	Acres Logged	Profit/ Loss Per Acre	MMBF Logged	Profit/ Loss Per MMBF	Jobs Created	Profit/ Loss Per Job
REGION 5									
Angeles Forest (CA)	41,938	42,801	(39,755)	50	(795)			2	(19,878)
Cleveland Forest (CA)	24,259	30,434	(22,820)			0.47	(48,553)	5	(4,564)
Eldorado Forest (CA)	4,171,756	11,560,843	(4,948,101)	40	(123,703)	44.33	(111,620)	525	(9,425)
Inyo Forest (CA)	297,238	1,685,200	49,816	1,717	29	8.31	5,995	60	830
Klamath Forest (CA)	5,431,549	12,967,504	(8,896,611)	3,040	(2,927)	23.04	(386,138)	375	(23,724)
Lassen Forest (CA)	5,517,147	13,526,120	(4,635,104)	22,055	(210)	84.56	(54,814)	735	(6,306)
Los Padres Forest (CA)	32,681	55,940	(34,220)			0.55	(62,218)	5	(6,844)
Mendocino Forest (CA)	1,424,917	7,008,450	(925,043)	24	(38,543)	22.05	(41,952)	245	(3,776)
Modoc Forest (CA)	2,468,207	8,729,826	(3,626,357)	3,742	(969)	39.90	(90,886)	296	(12,251)
Plumas Forest (CA)	4,009,124	8,539,912	(2,541,465)	28,212	(90)	32.73	(77,649)	265	(9,590)
San Bernardino Forest (CA)	152,607	204,798	(151,798)			1.01	(150,295)	15	(10,120)
Sequoia Forest (CA)	2,119,027	3,297,833	(2,164,121)	284	(7,620)	9.72	(222,646)	140	(15,458)
Shasta-Trinity Forest (CA) ¹	7,673,351	17,453,875	(6,524,615)	12,745	(512)	61.02	(106,926)	705	(9,255)
Sierra Forest (CA)	2,925,474	8,360,009	(3,369,345)	1,066	(3,161)	22.39	(150,484)	245	(13,752)
Six Rivers Forest (CA)	2,621,802	8,658,854	(6,062,878)	26	(233,188)	16.24	(373,330)	185	(32,772)
Stanislaus Forest (CA)	2,848,880	7,306,889	(2,476,616)	6,195	(400)	44.05	(56,223)	421	(5,883)
Tahoe Forest (CA)	5,492,589	11,640,110	(6,273,886)	11,753	(534)	46.71	(134,316)	560	(11,203)
Regional Office Costs	6,627,000	6,627,000	(6,627,000)						
Total Region 5	53,879,546	127,696,395	(59,269,919)	90,949	(652)	457.00	(129,693)	4,784	(12,389)
REGION 6									
Colville Forest (WA)	5,452,034	11,473,538	(6,259,487)	4,680	(1,337)	40.51	(154,517)	925	(6,767)
Deschutes Forest (OR)	5,362,017	16,245,404	(9,924,276)	12,940	(767)	81.01	(122,507)	485	(20,462)
Fremont Forest (OR)	3,061,475	9,074,673	(3,693,937)	35,261	(105)	35.12	(105,180)	561	(6,585)
Gifford Pinchot Forest (WA)	5,643,435	28,765,715	(14,262,129)	1,092	(13,061)	33.74	(422,707)	520	(27,427)
Malheur Forest (OR)	5,879,518	12,031,674	(5,206,121)	6,565	(793)	30.14	(172,731)	300	(17,354)
Mt. Baker-Snoqualmie Forest (WA) ¹	1,310,406	7,769,823	(5,442,000)			8.83	(616,308)	242	(22,488)
Mount Hood Forest (OR)	6,445,398	21,965,149	(13,697,928)	3,344	(4,096)	41.15	(332,878)	804	(17,037)
Ochoco Forest (OR)	3,319,422	5,081,291	(3,440,553)	15,114	(228)	22.39	(153,665)	366	(9,400)
Okanogan Forest (WA)	3,318,718	7,510,420	(4,491,051)	3,500	(1,283)	13.98	(321,248)	223	(20,139)
Olympic Forest (WA)	2,037,907	8,657,336	(5,666,332)	1,010	(5,610)	14.89	(380,546)	251	(22,575)

	Total Receipts	National Forest Fund	Purchaser Road Credits	Knutson-Vandenberg Fund	Salvage Sale Fund	Interest and Penalties	Associated Charges	Attributable Payments to States ¹⁰
Rogue River Forest (OR)	6,835,853	2,228,951	21,732	1,357,624	2,526,751	2,672	698,123	5,689,175
Siskiyou Forest (OR)	8,813,184	3,275,267	321,244	1,546,042	3,160,958	444	509,229	5,650,275
Siuslaw Forest (OR)	31,239,183	18,948,990	189,244	3,172,292	1,550,795	7,111,869	265,993	11,569,801
Umatilla Forest (OR)	3,332,730	497,442	220,459	713,582	1,136,277	1,792	763,177	641,940
Umpqua Forest (OR)	20,354,694	11,621,378	1,584,691	3,009,213	2,674,144	419	1,464,849	12,837,246
Wallowa-Whitman Forest (OR)¹	5,857,080	418,524	298,742	542,984	3,865,429	13,953	717,448	1,077,566
Wenatchee Forest (WA)	1,438,670	65,166	3,879	515,915	530,153		323,557	2,874,527
Willamette Forest (OR)	29,788,174	5,031,629	2,686,519	8,663,038	10,508,582	18,399	2,880,007	24,028,490
Winema Forest (OR)	2,632,570	900,899		332,353	859,944	239	539,134	7,205,017
Regional Office Costs								
Total Region 6	166,783,348	52,947,860	8,264,402	29,277,081	46,422,920	7,315,525	22,555,560	111,952,873
REGION 8								
Forests in Alabama (AL)⁵	4,569,887	2,021,192	164,419	1,896,928	416,737	11,198	59,413	1,124,804
Chattahoochee-Oconee Forests (GA)¹	1,363,928	575,471	142,974	505,153	114,790	1,422	24,119	287,615
Cherokee Forest (TN)	1,183,382	591,151	84,166	478,312	15,473	69	14,212	292,275
Daniel Boone Forest (KY)	883,361	381,897	106,528	383,761	6,673	285	4,218	219,715
Forests in Florida (FL)⁶	5,461,226	3,157,142	481,834	1,688,463		873	132,914	1,331,860
George Washington-Jefferson Forests (VA)¹	3,048,745	1,323,724	221,680	1,241,453	193,078	2,574	66,235	744,984
Kisatchie Forest (LA)	9,447,968	4,894,710	1,263,316	2,970,595	129,148	1,457	188,742	2,314,442
Francis Marion-Sumter Forests (SC)¹	2,154,512	1,427,301	139,704	498,914	2,312	10,132	76,150	517,057
Forests in Mississippi (MS)⁷	21,593,712	12,980,672	3,105,433	4,816,582	330,434	11,559	349,032	5,298,280
Forests in North Carolina (NC)⁸	2,313,846	570,967	293,587	1,152,022	199,851	5,311	92,107	554,107
Ouachita Forest (AR)	20,904,126	9,640,377	1,195,250	9,654,552	81,608	5,064	327,276	5,142,879
Ozark-St. Francis Forests (AR)¹	9,987,932	5,066,728	962,546	3,622,849	165,726	525	169,558	2,454,437
Forests in Texas (TX)⁹	22,625,053	8,555,060	3,469,986	2,939,188	7,284,092	1,365	375,362	5,562,059
Regional Office Costs								
Total Region 8	105,537,679	51,186,392	11,631,423	31,848,770	8,939,922	51,834	1,879,338	25,844,514
REGION 9								
Allegheny Forest (PA)	23,258,710	12,793,006	1,313,585	8,483,785	506,369	32,230	129,734	5,774,186
Chequamegon Forest (WI)	4,886,810	2,992,333	19,424	1,440,597	360,272	4,571	69,614	1,203,156

	Prep and Admin Outlays ¹¹	Total Prep and Program Costs ¹²	Cash Profit/ Cash Loss	Acres Logged	Profit/ Loss Per Acre	MMBF Logged	Profit/ Loss Per MMBF	Jobs Created	Profit/ Loss Per Job
Rogue River Forest (OR)	4,526,632	14,820,037	(7,984,184)	5,728	(1,394)	19.05	(419,117)	285	(28,015)
Siskiyou Forest (OR)	4,070,153	15,257,901	(6,444,717)	1,235	(5,218)	19.93	(323,368)	309	(20,857)
Siuslaw Forest (OR)	3,037,183	19,785,308	11,453,875	1,058	10,826	28.18	406,454	564	20,308
Umatilla Forest (OR)	4,667,426	8,142,862	(4,810,132)	3,771	(1,276)	48.87	(98,427)	383	(12,559)
Umpqua Forest (OR)	7,053,896	28,624,039	(8,269,345)	2,546	(3,248)	55.56	(148,836)	872	(9,483)
Wallowa-Whitman Forest (OR)¹	4,923,534	11,425,703	(5,568,623)	9,906	(562)	41.56	(133,990)	394	(14,134)
Wenatchee Forest (WA)	4,403,748	8,651,779	(7,213,109)	1,493	(4,831)	26.98	(267,350)	275	(26,229)
Willamette Forest (OR)	10,958,449	59,725,085	(29,936,911)	2,414	(12,401)	69.94	(428,037)	1,136	(26,353)
Winema Forest (OR)	6,461,661	15,398,110	(12,765,540)	10,931	(1,168)	30.22	(422,420)	344	(37,109)
Regional Office Costs	8,992,000	8,992,000	(8,992,000)						
Total Region 6	100,925,012	319,397,848	(152,614,500)	122,588	(1,245)	662.00	(230,535)	9,239	(16,519)
REGION 8									
Forests in Alabama (AL)⁵	2,273,508	5,935,809	(1,365,922)	4,837	(282)	32.69	(41,784)	621	(2,200)
Chattahoochee-Oconee Forests (GA)¹	2,398,415	3,473,065	(2,109,137)	3,373	(625)	13.75	(153,392)	249	(8,470)
Cherokee Forest (TN)	1,733,192	2,617,629	(1,434,247)	1,033	(1,388)	12.37	(115,946)	189	(7,589)
Daniel Boone Forest (KY)	1,952,838	2,673,732	(1,790,371)			9.43	(189,859)	405	(4,421)
Forests in Florida (FL)⁶	2,331,865	5,966,936	(505,710)	5,839	(87)	51.23	(9,871)	538	(940)
George Washington-Jefferson Forests (VA)¹	2,795,798	5,263,229	(2,214,484)	2,742	(808)	29.46	(75,169)	724	(3,059)
Kisatchie Forest (LA)	2,710,113	9,576,356	(128,388)	10,046	(13)	48.55	(2,644)	811	(158)
Francis Marion-Sumter Forests (SC)¹	1,958,223	3,192,359	(1,037,847)	5,499	(189)	18.61	(55,768)	270	(3,844)
Forests in Mississippi (MS)⁷	5,966,857	19,866,618	1,727,094	19,182	90	112.75	15,318	1,314	1,314
Forests in North Carolina (NC)⁸	2,385,171	4,676,846	(2,363,000)	4,611	(512)	26.14	(90,398)	600	(3,938)
Ouachita Forest (AR)	6,474,453	22,876,017	(1,971,891)	26,606	(74)	106.92	(18,443)	2,733	(722)
Ozark-St. Francis Forests (AR)¹	3,187,464	10,562,580	(574,648)	11,854	(48)	56.69	(10,137)	1,341	(429)
Forests in Texas (TX)⁹	10,385,942	30,016,629	(7,391,576)	33,291	(222)	118.16	(62,556)	2,766	(2,672)
Regional Office Costs	9,658,000	9,658,000	(9,658,000)						
Total Region 8	56,211,839	136,355,806	(30,818,127)	128,913	(239)	637.00	(48,380)	12,561	(2,453)
REGION 9									
Allegheny Forest (PA)	3,835,845	20,043,505	3,215,205	4,976	646	51.08	62,944	691	4,653
Chequamegon Forest (WI)	3,126,076	6,219,138	(1,332,328)	8,760	(152)	89.40	(14,903)	1,265	(1,053)

	Total Receipts	National Forest Fund	Purchaser Road Credits	Knutson-Vandenberg Fund	Salvage Sale Fund	Interest and Penalties	Associated Charges	Attributable Payments to States ¹⁰
Chippewa Forest (MN)	4,529,587	1,651,859	11,290	1,293,498	1,527,921	2,475	42,544	1,121,142
Green Mountain Forest (VT)	1,267,968	902,783	6,416	141,372	212,079	1,900	3,418	315,826
Hiawatha Forest (MI)	2,741,127	586,845	102,835	1,006,727	1,028,776	705	15,239	681,296
Huron-Manistee Forests (MI)¹	4,166,140	2,643,754	105,882	950,571	133,451	754	331,728	958,414
Hoosier Forest (IN)	543,479	137,093		236,211	169,032	1,143		135,584
Mark Twain Forest (MO)	4,982,739	3,171,359	265,862	1,210,394	246,115	1,935	87,074	1,223,432
Monongahela Forest (WV)	7,316,232	5,740,860	1,079,876	447,957			47,538	1,817,173
Nicolet Forest (WI)	3,729,031	2,777,667	111,534	448,513	362,864	6,077	22,376	925,145
Ottawa Forest (MI)	4,987,143	2,416,402	53,368	1,237,777	1,232,395	2,926	44,275	1,234,985
Shawnee Forest (IL)	4,590	4,503		85			2	1,147
Superior Forest (MN)	3,251,757	1,017,389	78,506	813,351	1,301,409	530	40,573	802,664
Wayne Forest (OH)	3,097	3,097						774
White Mountain Forest (NH)	1,529,900	1,304,965	80,870	12,288	122,029	221	9,528	380,038
Regional Office Costs								
Total Region 9	67,198,311	38,143,915	3,229,448	17,723,127	7,202,711	55,467	843,643	16,574,962
REGION 10								
Tongass Forest (AK)	6,264,429	4,397,817	306,635	741,300	715,389	15,057	88,232	1,540,285
Chugach Forest (AK)	37,113	4,517		150	32,446			9,278
Regional Office Costs								
Total Region 10	6,301,542	4,402,334	306,635	741,450	747,835	15,057	88,232	1,549,563
Washington Office Costs								
All Regions Grand Total	547,060,658	206,247,658	38,974,162	114,150,453	136,551,197	7,639,416	43,497,773	212,450,895

	Prep and Admin Outlays ¹¹	Total Prep and Program Costs ¹²	Cash Profit/ Cash Loss	Acres Logged	Profit/ Loss Per Acre	MMBF Logged	Profit/ Loss Per MMBF	Jobs Created	Profit/ Loss Per Job
Chippewa Forest (MN)	2,690,529	6,686,924	(2,157,337)	6,095	(354)	60.38	(35,729)	490	(4,403)
Green Mountain Forest (VT)	1,003,612	1,682,723	(414,755)	1,062	(391)	5.89	(70,417)	90	(4,608)
Hiawatha Forest (MI)	2,357,637	5,192,510	(2,451,383)	8,672	(283)	44.53	(55,050)	358	(6,847)
Huron-Manistee Forests (MI)¹	2,692,526	5,172,572	(1,006,432)	7,023	(143)	62.66	(16,062)	469	(2,146)
Hoosier Forest (IN)	347,355	888,182	(344,703)	773	(446)	5.73	(60,158)	67	(5,145)
Mark Twain Forest (MO)	2,855,100	5,887,977	(905,238)	13,682	(66)	52.26	(17,322)	883	(1,025)
Monongahela Forest (WV)	2,385,253	5,777,798	1,538,434	2,518	611	24.53	62,716	310	4,963
Nicolet Forest (WI)	2,315,277	4,185,709	(456,678)	9,597	(48)	58.53	(7,802)	828	(552)
Ottawa Forest (MI)	3,488,182	7,290,982	(2,303,839)	15,077	(153)	83.36	(27,637)	765	(3,012)
Shawnee Forest (IL)	292,938	294,172	(289,582)	10	(28,958)	0.09	(3,217,578)	2	(144,791)
Superior Forest (MN)	3,275,917	6,312,419	(3,060,662)	6,281	(487)	57.21	(53,499)	627	(4,881)
Wayne Forest (OH)	340,063	340,837	(337,740)	25	(13,510)	0.19	(1,777,579)	5	(67,548)
White Mountain Forest (NH)	2,134,096	2,738,848	(1,208,948)	4,420	(274)	26.21	(46,125)	523	(2,312)
Regional Office Costs	2,944,000	2,944,000	(2,944,000)						
Total Region 9	36,084,406	81,658,297	(14,459,986)	88,971	(163)	622.00	(23,248)	7,373	(1,961)
REGION 10									
Tongass Forest (AK)	19,915,662	23,307,502	(17,043,073)	4,062	(4,196)	119.76	(142,310)	989	(17,233)
Chugach Forest (AK)	186,137	228,011	(190,898)	171	(1,116)	1.43	(133,495)	5	(38,180)
Regional Office Costs	3,538,000	3,538,000	(3,538,000)						
Total Region 10	23,639,799	27,073,513	(20,771,971)	4,233	(4,907)	121.00	(171,669)	994	(20,897)
Washington Office Costs	28,934,199	28,934,199	(28,934,199)						
All Regions Grand Total	408,833,575	954,458,054	(407,397,396)	522,944	(779)	3,278.74	(124,254)	55,579	(7,330)

Footnotes

- ¹ National forests are combined by the Forest Service for administrative purposes.
- ² The Idaho Panhandle consists of the Coeur d'Alene, Kaniksu, and St. Joe National Forests.
- ³ Grand Mesa, Uncompahgre, and Gunnison National Forests.
- ⁴ The Northern Utah Eco Group consists of the Ashley, Uinta, and Wasatch-Cache National Forests.
- ⁵ Forests in Alabama include the Conecuh, Talladega, Tuskegee, and William B. Bankhead National Forests.
- ⁶ Forests in Florida include the Apalachicola, Ocala, and Osceola National Forests.
- ⁷ Forests in Mississippi include the Bienville, Delta, Desoto, Holly Springs, Homochitto, and Tombigee National Forests.
- ⁸ Forests in North Carolina include the Croatan, Nantahala, Pisgah, and Uwharrie National Forests.
- ⁹ Forests in Texas include the Angelina, Davy Crockett, Sabine, and Sam Houston National Forests.
- ¹⁰ Payments to states are based on Forest Service data. They include a special payment based on the legislatively mandated formula to compensate certain counties in Regions 5 and 6 for lost revenues due to listing of the northern spotted owl as a threatened species.
- ¹¹ Preparation and Administration Outlays includes the following: Harvest Administration, General Administration-Sales, Sale Preparation, Analysis Documentation, Appeals/Litigation-Sales, Transportation Planning, Silvicultural Examinations, and Appeals/Litigation-Indirect.
- ¹² Total Prep and Program Costs includes the following: Purchaser Road Credits, Knutson-Vandenberg Fund, Salvage Sale Fund, Associated Charges, Attributable Payments to States, and Prep and Admin Outlays.

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