



# Common School Forest Land Annual Report

FISCAL YEAR 2024



**Prepared by the  
Oregon Department  
of Forestry**

**February 2025**



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**Annual Report Located at:**

<https://www.oregon.gov/ODF/Pages/Reports.aspx>

# Executive Summary

DATE: February 11, 2025

TO: Governor Tina Kotek  
Secretary of State Tobias Read  
State Treasurer Elizabeth Steiner

FROM: Cal Mukumoto, Oregon State Forester

SUBJECT: Fiscal Year 2024 Annual Report for Common School Forest Land

During fiscal year 2024 the Oregon Department of Forestry (ODF) managed 28,093 acres of Common School Forest Land (CSFL). As trustee of the CSFL, the State Land Board (SLB) oversees management to provide Oregonians the greatest benefit, consistent with resource conservation and sound land management strategies. Within this context, these lands are managed to maximize revenue to the state's Common School Fund (CSF) through an agreement among ODF, the SLB and the Department of State Lands (DSL). The DSL 2012 Real Estate Asset Management Plan states that these lands are "managed primarily to produce merchantable timber on a sustainable basis in accordance with plans adopted by the Land Board in cooperation with the Board of Forestry." Net revenues generated from CSFL are dedicated to the CSF.

This agreement and partnership among ODF, DSL and the SLB requires ODF to present an annual report regarding the status of management of CSFL. This status report includes information related to timber management (volume and value of harvested, sold and planned timber sales), fiscal year operating costs, revenue transferred to the CSF, reforestation, intensive management accomplishments and costs, and other information affecting CSFL management and operations.

## **Fiscal Year 2024 Harvest and Revenue**

In 2024, net operating income decreased to \$908,696 due to decreased volume harvested from CSF timber sales. ODF continues stewardship of 28,093 acres of CSFL through active management, supervising and administering timber operations, monitoring environmental successes and sustaining critical wildlife habitat areas.

A number of reforestation and replanting projects were completed successfully, and young stand management activities continue to actively grow healthy, sustainable forests for future generations – providing a range of longer-term natural benefits such as wood products, diverse ecosystems and habitat, and clean air and water.

1. CSFL Harvest Volume:
  - a. 3.87 MMBF
  - b. 41 percent decrease from FY 2023
  
2. Revenue Transfers to CSF:
  - a. \$2.31 million
  - b. 16 percent decrease from FY 2023

3. Net Operating Income (NOI): NOI is the total revenue received by ODF minus management costs. It is influenced by the same factors that affect volume and value, as well as management expenses.
  - a. \$908,696
  - b. 26 percent decrease from FY 2023
4. CSFL Management costs:
  - a. \$1.41 million
  - b. 8 percent decrease from FY 2023
5. CSFL sales sold in FY 2024 (not yet harvested)
  - a. 4.89 MMBF
  - b. Approximately \$2.53 million in timber sale value (prior to CSFL management costs)

#### **Other Forest Management Activities**

Reforestation and young stand management are integral to ensuring a sustainable flow of wood and future habitat development. On CSFL in FY 2024, 233 acres were reforested and 1,346 acres received young-stand management treatment, improving overall forest health and future growth.

This annual report summarizes CSFL management activities from July 1, 2023 through June 30, 2024.

# Financial and Asset Management

## Overview

This report primarily focuses on FY 2023 (July 1, 2023 through June 30, 2024). However, forest management often requires evaluating trends in revenue and costs for previous biennia (e.g., sales approved in one year’s operating plan may be harvested over one to three subsequent years). Revenue transferred to the CSF from management of CSFL has varied over the past 10 years from \$1.9 million to \$6.4 million annually. This time period includes fiscal years prior to July 1, 2017, when ODF managed the Elliott State Forest.

The primary factors influencing revenue fluctuations include: housing starts, lumber prices, harvest timing, individual sale volumes and value, changing ratios between harvests on CSFL and Board of Forestry lands (BOFL), Endangered Species Act protection measures and uncertainty and constraints associated with litigation.

### Net Operating Income (NOI)

NOI for CSFL for FY 2024 was \$908,696. NOI was calculated by subtracting costs from total revenue transferred to DSL. NOI ranged from \$908,696 to \$1.9 million for CSFL in the past 5 years (Table 1).

Table 1: Net Operating Income	
<b>FY2024</b>	<b>\$908,696</b>
FY2023	\$1,226,043
FY2022	\$1,890,650
FY2021	\$1,119,587
FY2020	\$1,103,223
<b>5 Year Average</b>	<b>\$1,249,640</b>

### Annual Revenue

Annual revenue is reported throughout this report, with influencing factors included for context.

## Fiscal Year 2024 Revenue and Investment Costs

During FY 2024, \$2.31 million in revenue was transferred to DSL (Table 2). Total charges for managing the CSFL totaled \$1.41 million during FY 2024 (Table 2). These expenditures include State Forests Division personnel in Salem, three regional areas, and seven districts. The units are responsible for timber sale contract development and compliance, reforestation and intensive management activities, Endangered Species Act compliance, research and monitoring, forest planning and public engagement, and overall program administration.

Other charges to the CSF, referred to as “Net Revenue Transfers,” totaled \$250,826 in FY 2024 (Table 3). This is approximately 18 percent of total overall costs. Revenue transfers include a prorated portion of ODF’s total costs for capital improvement projects, debt service, and seed orchard management.

Revenue transfers include a portion of overall agency administration prorate which totaled \$243,545. It is ODF's goal to ensure that allocation of agency administrative costs accurately reflects work performed by administrative and managerial staff, and that each program pays their appropriate share of administrative costs.

J.E. Schroeder Seed Orchard costs for FY 2024 were \$4,445. These funds were used to produce genetically improved seed (superior growth, wood quality, and disease tolerant characteristics as identified through traditional breeding and selection methods) appropriate for reforesting state forestlands.

The fire protection cost for 28,093 acres of ODF managed CSFL was approximately \$150,818.

## CSFL Revenues and Expenditures for FY 2024

**Table 2: CSFL Revenues and Expenditures**

Expenditures and Transfers					
Category	FY20	FY21	FY22	FY23	FY24
T & E Surveys	\$108,828	\$95,611	\$114,930	\$118,627	\$123,992
Salem Program	\$297,652	\$423,562	\$400,838	\$450,049	\$360,614
Total Salem Expenditures	\$406,480	\$519,173	\$515,768	\$568,676	\$484,606
Total District Expenditures	\$690,803	\$513,752	\$536,027	\$744,845	\$670,494
Administrative Transfers	\$398,296	\$416,313	\$228,753	\$215,082	\$250,826
<b>Total Expenditures + Transfers</b>	<b>\$1,495,579</b>	<b>\$1,449,238</b>	<b>\$1,280,549</b>	<b>\$1,528,603</b>	<b>\$1,405,927</b>
District Expenditures Prorated by Acres					
District	FY20	FY21	FY22	FY23	FY24
Tillamook	\$204,029	\$231,463	\$199,248	\$225,270	\$269,430
Astoria	\$96,496	\$92,877	\$85,222	\$98,892	\$103,090
Forest Grove	\$29,817	\$32,280	\$28,991	\$30,155	\$30,527
West Oregon	\$460,863	\$373,341	\$348,211	\$390,496	\$336,845
North Cascade	\$42,794	\$58,752	\$52,947	\$62,003	\$46,191
Western Lane	\$437,344	\$424,068	\$346,344	\$467,494	\$523,756
Klamath-Lake	\$224,237	\$236,456	\$219,588	\$254,293	\$96,087
<b>Total Expenditures + Transfers</b>	<b>\$1,495,579</b>	<b>\$1,449,238</b>	<b>\$1,280,549</b>	<b>\$1,528,603</b>	<b>\$1,405,927</b>
CSFL Revenues					
District	FY20	FY21	FY22	FY23	FY24
Tillamook	\$97,366	\$54,561	\$59,633	\$220,166	\$406,945
Astoria	\$694,366	\$2,881	\$108,384	\$841,037	\$217,203
Forest Grove	\$635,519	\$1,542,376	\$138,506	\$540,195	\$67
West Oregon	\$664,469	\$737,436	\$1,754,192	\$822,698	\$1,359,684
North Cascade	\$2	\$2,325	\$472,768	\$0	\$28,517
Western Lane	\$356,548	\$229,749	\$637,707	\$113,268	\$250,753
Klamath-Lake	\$143,529	(\$503)	\$9	\$217,283	\$51,453
<b>Revenues Transferred to DSL</b>	<b>\$2,591,799</b>	<b>\$2,568,825</b>	<b>\$3,171,199</b>	<b>\$2,754,647</b>	<b>\$2,314,622</b>

### Details of FY 2024 Administrative Costs

**Table 3: Details of FY 2024 Administrative Transfer Costs**

Administrative Revenue Transfers	Amount
<b>Administrative Prorate Charge</b>	<b>\$243,545</b>
<b>J.E. Schroeder Seed Orchard</b>	<b>\$4,445</b>
<b>Residual Equity</b>	<b>\$2,836</b>
<b>Bond Principal</b>	<b>\$0</b>
<b>Bond Interest</b>	<b>\$0</b>
<b>ADMINISTRATIVE TRANSFER COSTS TOTAL</b>	<b>\$250,826</b>



## CSFL Historical Timber Harvest Value, Volume and Average Stumpage Prices for Fiscal Years 2015 – 2024

<b>Table 4: Common School Forest Land Historical Timber Harvest Value, Volume and Average Stumpage Price Fiscal Years 2015 through 2024</b>				
<b>Fiscal Year</b>	<b><sup>2</sup> Timber Sales Value of Timber Removed</b>	<b>Timber Harvest Volume (MMBF) Removed</b>	<b><sup>1</sup>Average Sold Sale Stumpage Price/MBF</b>	<b>Average Stumpage Harvested Price/MBF</b>
2024	\$2,174,432	3.865	\$518	\$563
2023	\$2,445,252	6.589	\$485	\$371
2022	\$4,641,474	10.358	\$454	\$448
2021	\$2,034,439	4.242	\$404	\$480
2020	\$2,597,050	5.590	\$439	\$465
2019	\$2,057,269	4.671	\$170	\$440
2018	\$1,534,693	3.573	\$476	\$430
2017 Elliott State Forest (Coos District)	\$2,691,137	7.758	\$347	\$347
2017 Other CSFL	\$1,152,934	2.765	\$413	\$417
<b>Total 2017</b>	<b>\$3,844,071</b>	<b>10.523</b>	<b>\$413</b>	<b>\$365</b>
2016 Elliott State Forest (Coos District)	\$3,416,945	7.990	\$327	\$428
2016 Other CSFL	\$2,454,497	6.170	\$347	\$398
<b>Total 2016</b>	<b>\$5,871,441</b>	<b>14.160</b>	<b>\$332</b>	<b>\$415</b>
2015 Elliott State Forest (Coos District)	\$3,592,162	8.260	\$436	\$435
2015 Other CSFL	\$2,367,124	6.990	\$356	\$339
<b>Total 2015</b>	<b>\$5,959,286</b>	<b>15.250</b>	<b>\$375</b>	<b>\$391</b>
<b>Last 5 Year Average</b>	<b>\$2,778,530</b>	<b>6.129</b>	<b>\$460</b>	<b>\$465</b>
<b>10 Year Average</b>	<b>\$3,315,941</b>	<b>7.9</b>	<b>\$407</b>	<b>\$437</b>

<sup>1</sup> Average stumpage for new sales sold during the fiscal year and is not related to the harvested volume and value columns, which cover harvests spanning multiple fiscal years.

<sup>2</sup> Timber Sale Value is gross timber sales value before project work credits have been subtracted.

## Forest Land Management

During FY 2024 ODF managed 28,093 acres of CSFL (Table 5). Activities conducted on CSFL managed by ODF include: timber harvest, reforestation and young stand management, and road construction and maintenance.

### Timber Management Activities

A total of 10 active sales were harvested in FY 2024, producing 3.87 mmbf of volume with a value of \$2,174,432 (Table 7). In addition, there were 6 sales sold in FY 2024, totaling approximately 4.89 mmbf of timber volume (Table 6).

All planned sales on CSFL in FY 2025 are estimated to produce 188 mbf of timber volume with a net value of \$60,791 (Table 8).

Reforestation and young stand management activities such as site preparation, planting and thinning are used to promote healthy and productive forest land. Table 9 summarizes planned and completed acres and costs for these activities on CSFL.

Table 10 provides information about the road system management on CSFL by District and County.

COUNTY	CSFL ACRES
BENTON	563
CLACKAMAS	113
CLATSOP	2,060
COLUMBIA	80
COOS	720
CURRY	1,352
DOUGLAS	1,903
JACKSON	1,622
JOSEPHINE	3,961
KLAMATH	1,920
LANE	907
LINCOLN	4,477
LINN	90
MARION	720
POLK	1,690
TILLAMOOK	5,584
WASHINGTON	250
YAMHILL	80
<b>GRAND TOTAL:</b>	<b>28,093</b>

Source: ODF, 07/6/23

Report is based on legal acres not GIS acres

## Timber Sales Sold During FY 2024

<b>Table 6. Common School Forest Lands Timber Sales Sold in Fiscal Year 2024</b>										
Sale Name	ODF District	CSFL % of Sale	Total Sale Volume (Mbf)	CSFL Volume (Mbf)	CSFL Acres Partial Cut	CSFL Acres Regen.	Total Project Costs	CSFL Project Costs	Net Sale Value (BOF + CSFL)	Net CSFL Value
Little Nicky Thin	Astoria	21%	1,979	409	287	1	\$156,103	\$32,266	\$459,304	<b>\$94,938</b>
Middle Clole	Astoria	68%	2,604	1,762	0	26	\$162,308	\$109,801	\$1,404,854	<b>\$950,384</b>
Doe a Deer	West Oregon	92%	2,311	2,133	0	49	\$54,700	\$50,488	\$1,413,687	<b>\$1,304,833</b>
Wolf of Haul Street	West Oregon	0%	1,773	6	0	0	\$59,479	\$202	\$736,594	<b>\$2,504</b>
Salmon Forks Combo	West Oregon	9%	2,011	180	67	6	\$55,594	\$4,976	\$805,022	<b>\$72,049</b>
Lone Steere Thin	West Oregon	100%	400	400	68	0	\$20,365	\$20,365	\$109,635	<b>\$109,635</b>
<b>Totals</b>			<b>11,078</b>	<b>4,890</b>	<b>422</b>	<b>82</b>	<b>\$508,549</b>	<b>\$218,099</b>	<b>\$4,929,096</b>	<b>\$2,534,344</b>

All dollar amounts are rounded to the nearest whole dollar.

## Activity Summary for FY 2024

<b>Table 7. Active Timber Sales on Common School Forest Lands Volume and Value, Fiscal Year 2024</b>					
Sale Name	District	Sale No.	%CSFL	MMBF Harvested	Value CSFL
Cup of Joe	Astoria	AT-341-2023-W00857-01	20%	0.30	\$94,858
Hamlet 8	Astoria	AT-341-2021-W00828-01	0%	0.00	\$41
Little Nicky Thin	Astoria	AT-341-2024-W00986-01	21%	0.08	\$25,785
Middle Cole	Astoria	AT-341-2024-W00986-01	68%	0.02	\$9,928
Gates Go Back	North Cascade	NC-342-2023-W01130-01	100%	0.07	\$26,267
Wooden Corners	Tillamook	TL-341-2023-W00851-01	61%	0.39	\$207,106
Mahrvelous	Western Oregon	WO-341-2023-W00996-01	25%	0.93	\$569,826
Roger Miller Combo	Western Oregon	WO-341-2023-W00905-01	22%	0.35	\$202,893
Long John	Western Oregon	WO-341-2023-W00902-01	40%	0.89	\$615,806
Maple Gulch	Western Lane	WL-341-2023-W01077-01	100%	0.83	\$421,922
<b>Total</b>				<b>3.87</b>	<b>\$2,174,432</b>

## Planned Timber Sales for FY 2025

Table 8: Annual Operation Plan Timber Sales Planned in CSFL in FY 2025									
Sale Name	ODF District	CSFL Percent of Sale	Timber Sale Volume (MBF)	CSFL Volume (MBF)	CSFL Acres Regen Cut	CSFL Acres Partial Cut	Total Sale Value	CSFL Project Costs	Net CSFL Value
Miller Woods Thin	West Oregon	7%	1,200	84	0.07	11.62	\$356,400	\$3,219	\$21,729
Triple Divide	Astoria	2%	5,200	104	3.46	0	\$2,075,600	\$2,450	\$39,062
<b>Total</b>			<b>6,400</b>	<b>188</b>	<b>3.53</b>	<b>11.62</b>	<b>\$2,432,000</b>	<b>\$5,669</b>	<b>\$60,791</b>

## Reforestation and Young Stand Management for FY 2024

Table 9: Young Stand Management Activities in CSFL in FY 2024			
Management Activity	Acres Planned	Acres Completed	Total Cost
Initial Planting*	240	233	\$96,257
Interplanting	10	5	\$2,486
Invasive Plant Control	25	63	\$4,447
Precommercial Thinning	15	0	\$0
Pruning	0	0	\$0
Release-Chemical- Aerial	0	24	\$1,663
Release-Chemical-Hand	88	91	\$11,576
Release-Mechanical-Hand	20	30	\$9,862
Site Prep-Mechanical	6	6	\$0
Site Prep-Slash Burning	87	126	\$332
Site Prep-Chemical- Aerial	136	129	\$10,731
Site Prep-Chemical- Hand	36	36	\$4,332
Surveys-Invasive Plants	0	10	\$0
Surveys-Reforestation	250	491	\$0
Tree Protection-Barriers**	0	36	\$11,105
Tree Protection-Direct Control	66	66	\$0
Underplanting*	0	0	\$0
<b>Total</b>	<b>979</b>	<b>1,346</b>	<b>\$152,793</b>

\*Planting costs include all costs to grow seedlings.

\*\*Some districts used South Fork crew labor. South Fork crew costs are covered in this table.

## Road Management Activities for FY 2024

Table 10: FY 2024 Annual Road Work – CSFL

District & County	Aggregate/Paved Surface (miles)			Dirt Surface (miles)			Bridge	Fish Pipes
	Constructed	Improved	Vacated	Constructed	Improved	Vacated	Installed	Installed
Astoria/Clatsop	0.08	0.65	0	0	0	0	0	0
West Oregon/Polk	0.05	0.69	0	0	0	0	0	0
West Oregon/Lincoln	0.00	0.87	0	0	0	0	0	0
<b>Totals</b>	<b>0.13</b>	<b>2.21</b>	<b>0.0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

### Links To More Information

#### Stand Level Inventory

[Forest Inventory Report](#) covers the fiscal year-end stand level inventory estimates on Board of Forestry and Common School Land for each district.

#### Stream and Watershed Restoration

[Restoration reports](#) summarize all restoration activity reported to OWEB by State Forest Districts since 1995.

#### Forest Health

- [Aerial Survey Summary Reports](#) by ODF Area
- [Forest Health Highlights Report](#) -Joint Publications of Oregon Department of Forestry and USDA Forest Service, Pacific Northwest Region