

of classification. Sometimes only land which is assessed at not over \$5.00 per acre may be classified. In Connecticut, the land, exclusive of the timber, must not be worth over \$25.00 per acre. In Massachusetts, the land and growth must not be valued over \$25.00 per acre.

Most states provide that the land shall be suitable for growing trees and that a start has been made to grow them.

In Maine, the classification is open to all private lands covered with trees or which will be reforested. Pennsylvania broadly offers classification to any land devoted exclusively to growing trees.

Since the purpose is to grow trees, some states prohibit grazing in these tracts. Occasionally stipulations are made as to the kind of trees which may be grown but usually this is left to the discretion of the owner.

Recognizing that it takes a number of years to bring fruit and nut bearing trees into production several states have applied the yield tax principle to this class of growth.

### Density of Planting

Since it is the usual custom to have all lands inspected by a forester or other experienced person before classification is granted, most states do not consider it necessary to legislate concerning the details of planting and cultivation of trees. Michigan, for instance, simply provides that the land must have a sufficient forest growth, through planting or natural reproduction, to give reasonable assurance that a stand of merchantable timber will be developed. Some states are more particular. In Massachusetts, the land must be so stocked as to give promise of yielding 20,000 board feet of softwoods, or 8,000 board feet of hardwoods per acre. New Hampshire raises the minimum limit to 25,000 board feet per acre. Vermont requires 1,000 trees per acre or sufficient to assure a 6 feet by 6 feet spacing over the entire area. Ohio is content with 680 trees per acre. New York permits classification if the land is planted with 800 trees per acre, or underplanted with only 300 trees per acre.

### Size of Areas

While several states provide minimum area limits such as 3 acres in Ohio; 5 acres in Connecticut and Vermont, and 5 acres in New York, very few states provide maximum limits; although New Hampshire places a maximum of 100 acres per township for each owner.