

GAO

Fact Sheet for the Ranking Minority  
Member, Subcommittee on Interior and  
Related Agencies, Committee on  
Appropriations, House of  
Representatives

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September 1995

## FOREST SERVICE

# Distribution of Timber Sales Receipts Fiscal Years 1992-94







United States  
General Accounting Office  
Washington, D.C. 20548

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Resources, Community, and  
Economic Development Division

B-262086

September 8, 1995

The Honorable Sidney R. Yates  
Ranking Minority Member  
Subcommittee on Interior  
and Related Agencies  
Committee on Appropriations  
House of Representatives

Dear Mr. Yates:

Over the years, the Forest Service's annual reports to the Congress have indicated that receipts from the timber sales program exceed the expenses of preparing and administering the sales.<sup>1</sup> However, these reports do not show the extent to which timber sales receipts are distributed to various Forest Service funds or accounts established for specific purposes, such as reforesting the land and making payments to the states in which the forests are located. Additionally, these reports do not reflect how much of the Forest Service's timber sales receipts flow into the Department of the Treasury's General Fund at each fiscal year's end. To help the Subcommittee's understanding of this matter, you asked us to provide information on (1) the timber sales program's receipts for fiscal years 1992-94 and the amount of these receipts the Forest Service distributed for specific purposes and (2) the receipts deposited in the General Fund of the Treasury compared with the Forest Service's outlays for the preparation and administration of timber sales for that same period.

In summary, during fiscal years 1992-94, the Forest Service collected nearly \$3 billion in timber sales receipts and distributed about \$2.7 billion, or 90 percent, to various Forest Service funds or accounts for specific purposes. The Forest Service deposited the remaining receipts—about \$300 million—in the General Fund of the Treasury. Outlays for preparing and administering timber sales totaled about \$1.3 billion for the same period. Table 1 summarizes this information on a fiscal year basis.

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<sup>1</sup>For example, one such report is the Timber Sale Program Annual Report.

**Table 1: Timber Sales Receipts and Outlays, Fiscal Years 1992-94**

Dollars in millions

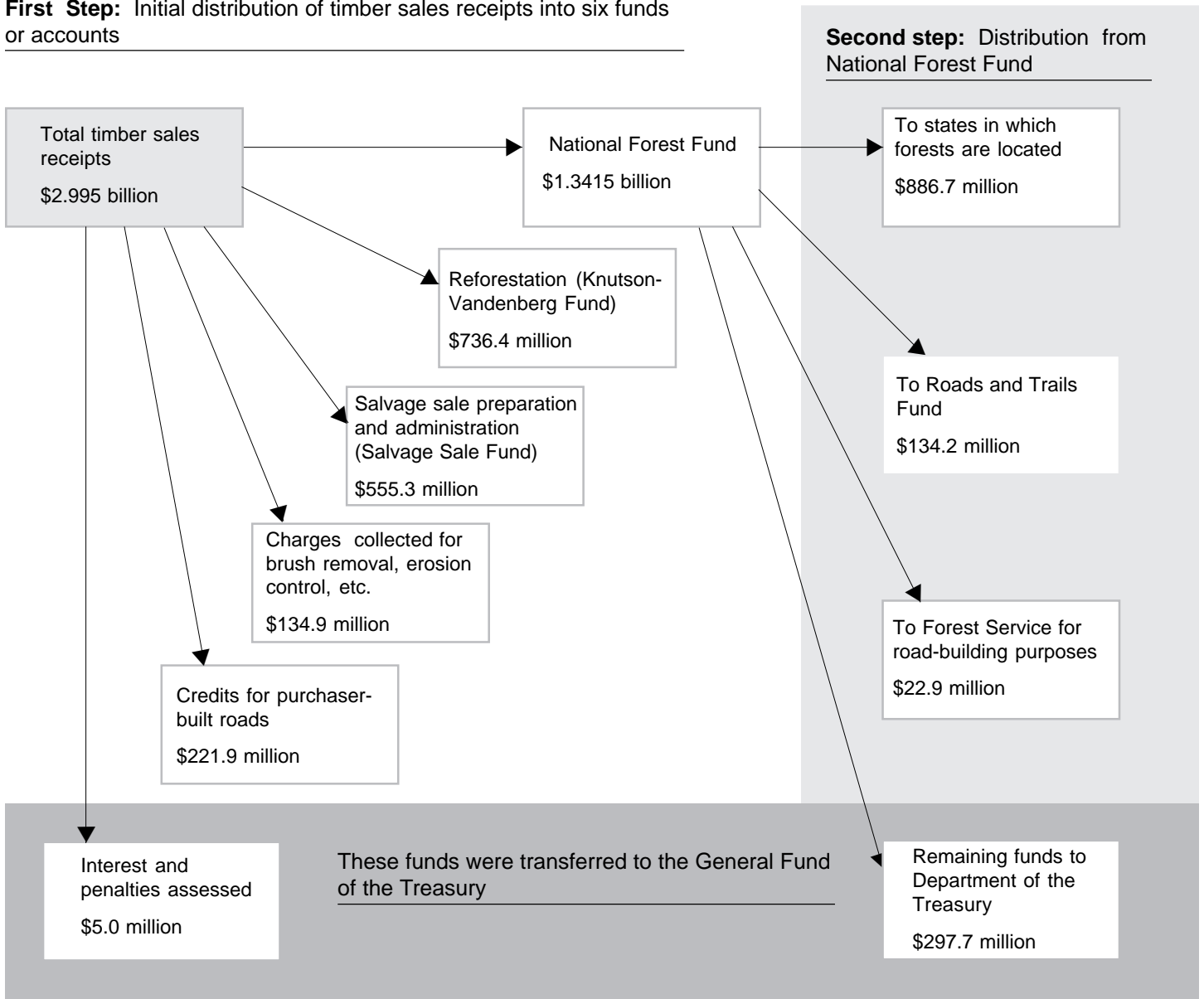
Fiscal year	Timber sales receipts			Preparation and administration outlays	
	Total	Amount distributed for specific purposes	Amount deposited in the General Fund of the Treasury	Total	Compared to amounts deposited in the General Fund of the Treasury
1992	\$1,093.1	\$949.8	\$143.3	\$482.9	(\$339.6)
1993	990.9	912.8	78.1	455.3	(377.2)
1994	911.0	829.7	81.3	359.9	(278.6)
Total	\$2,995.0	\$2,692.3	\$302.7	\$1,298.1	(\$995.4)

## Most Timber Sales Receipts Distributed for Specific Purposes

During fiscal years 1992-94, timber purchasers harvested about 18 billion board feet of timber from the national forests, from which the Forest Service collected about \$3 billion. The Forest Service distributed about \$2.7 billion to various Forest Service funds or accounts established for specific purposes. While these funds or accounts are provided for by law, two have specific percentage distributions mandated by law—the Roads and Trails Fund and the payments to states. Figure 1 illustrates this distribution process, and section 2 further explains the receipt distribution process and the various funds and accounts.

**Figure 1: Distribution of Timber Sales Receipts, Fiscal Years 1992-94**

**First Step:** Initial distribution of timber sales receipts into six funds or accounts



As shown in figure 1, the distribution of timber sales receipts is essentially a two-step process. The first step distributes receipts into six funds or

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accounts. The second step involves further distributions from one of these funds—the National Forest Fund.<sup>2</sup> The largest distribution from this fund involves the payment to states.

By law, states are entitled to 25 percent of the receipts from timber sales located within their boundaries.<sup>3</sup> In addition, California, Oregon, and Washington receive a specially legislated payment to compensate them for timber receipts lost on 18 national forests as a result of listing the northern spotted owl as a threatened species. This “spotted owl” payment resulted in about \$173 million in additional payments to these states for fiscal years 1992-94, and of this amount about \$74 million was attributable to fiscal year 1994 timber sales receipts. For 6 of the 18 affected forests, payments to states exceeded their timber sales receipts in fiscal year 1994.

Overall, for fiscal years 1992-94, the Forest Service collected more timber sales receipts than it distributed. In some instances, however, the amount of money distributed by Forest Service regions and some of their 118 administrative units was more than the receipts collected at these levels.<sup>4</sup> For example, during fiscal year 1994, two regions and 51 forests distributed more receipts than they collected, and the same units also could not cover their respective payments to the states from the moneys they contributed to the National Forest Fund. In those instances where shortfalls exist, adjustments are made at the national level to cover them.

Section 3 contains additional information on the distribution of receipts at the regional level, and section 4 contains similar information at the forest level.

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<sup>2</sup>Any timber sales receipts not distributed to the Knutson-Vandenberg Fund, the Salvage Sale Fund, associated charges account, purchaser road credit account or interest and penalties pass into the National Forest Fund. Among other things, this fund serves as a holding point for further distributing timber-related receipts to several other accounts for specific purposes. At the end of the fiscal year, any amount not distributed for specific purposes is transferred to the General Fund of the Treasury.

<sup>3</sup>For the purpose of calculating the 25-percent payment to the states, the Forest Service uses the amounts in the National Forest Fund, purchaser road credit account, the Salvage Sale Fund, and the Knutson-Vandenberg Fund. Interest and penalties and associated charges are not included in this calculation.

<sup>4</sup>For financial reporting purposes, the Forest Service groups its 155 national forests into 118 administrative units because many forests are too small to have their own management structure. For ease of presentation, we will refer to these units as “forests.”

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## Deposits to the General Fund of the Treasury Compared With Outlays for Sales Preparation and Administration

Over the 3-year period, the Forest Service deposited about \$297.7 million from the National Forest Fund in addition to \$5 million generated in interest and penalties<sup>5</sup> in the General Fund of the Treasury. The \$302.7 million total represented about 10 percent of the total timber sales receipts.

There is no requirement that revenues cover the distributions for specific purposes and the costs to prepare and administer timber sales. During fiscal years 1992-94, the Forest Service's outlays for timber sales preparation and administration were about \$1.3 billion. These outlays were about \$995 million more than the \$302.7 million that the Forest Service deposited in the General Fund of the Treasury during this same period.

Section 3 contains additional information on the outlays at the regional level, and section 4 contains similar information at the forest level.

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## Agency Comments

We provided a draft of this report to the Forest Service for review and comment. We met with Forest Service officials, including the Associate Deputy Chief for Administration; the Director, Timber Management; and the Assistant Director, Fiscal and Accounting Services. These officials said that the report accurately presented the distribution of timber sales receipts and the flow of moneys to the General Fund of the Treasury.

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## Scope and Methodology

We conducted our review by analyzing the Forest Service's timber sales receipts and preparation and administration outlays for fiscal years 1992-94. Section 1 explains our methodology in detail. We conducted our work from October 1994 through July 1995 in accordance with generally accepted government auditing standards.

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We are sending copies of this report to the Secretary of Agriculture, the Chief of the Forest Service, appropriate congressional committees, and other interested parties. We will also make copies available to others on request.

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<sup>5</sup>This category includes such items as interest on late payments and fines assessed for cutting the wrong trees. According to Forest Service officials, they classify interest and penalties as miscellaneous receipts. These receipts are not distributed to the National Forest Fund but instead are directly deposited in the General Fund of the Treasury.

This work was performed under the direction of James K. Meissner, Associate Director for Timber, who may be reached at (206) 287-4810 if you or your staff have any questions. Major contributors to this report are listed in appendix I.

Sincerely yours,

A handwritten signature in black ink that reads "James Duffus III". The signature is written in a cursive style with a large initial "J" and a stylized "III" at the end.

James Duffus III  
Director, Natural Resources  
Management Issues



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# Objectives, Scope, and Methodology

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The Ranking Minority Member, Subcommittee on Interior and Related Agencies, House Committee on Appropriations, asked us to provide information on

- the receipts collected for the timber sales program in fiscal years 1992-94 and the amount of these receipts the Forest Service distributed for specific purposes and
- the receipts deposited in the General Fund of the Treasury compared with the Forest Service's outlays for the preparation and administration of timber sales for that same period.

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## General Methodology

To develop our information, we analyzed the Forest Service's timber sales accounting data on a cash basis, which recognizes receipts when collected and outlays when paid.

We presented our information at the national, regional, and forest levels. At each level, we obtained the outlays for timber sales preparation and administration associated with that level. At the forest level, for financial reporting purposes, the Forest Service groups its 155 national forests into 118 administrative units because many forests are too small to have their own management structure. We used these 118 units for our reporting to be consistent and comparable with the Forest Service's reports. Sections 3 and 4 include the details regarding the receipts and outlays on regional and forest levels, respectively. National figures were presented in table 1.

As requested, we provided 3 years worth of data (fiscal years 1992-94), which would minimize the effects of year-to-year anomalies at the forest level. In any 1 year, many factors may affect the size of an individual forest's timber program. For example, if a large fire occurred within a forest, salvage sale amounts in a subsequent year might be unusually high. Such sales might skew receipt totals for that year. For the same reasons, however, care should be taken in interpreting year-to-year differences.

In conducting our analysis, we did not independently verify or test the reliability of the receipt and outlay data provided by the Forest Service. However, the Forest Service's financial statement audit reports for fiscal years 1992-94 revealed significant internal control weaknesses in various accounting subsystems that resulted in unreliable accounting data, including timber-related data.

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## Timber Sales Receipts

To determine timber sales receipts, we used the Forest Service's Statement ASR-08, Gross Receipts by Class and County Based on National Forest Acreage. This fiscal-year statement, which is part of the cash-based records that the Forest Service uses to make the 25-percent payment to the states, shows receipts collected for each forest resource (such as timber, grazing, or recreation) on a forest and county levels. Because our work focused on the timber resource, we selected only timber receipts from this statement. The Forest Service also includes associated charges and interest and penalties as timber receipts. We obtained these receipt totals from the Forest Service's Statement TPIR-01, Source and Application of Funds Worksheet.

From the total receipts, we subtracted the receipts distributed for specific purposes, including the amounts to the purchaser road credits account, the Knutson-Vandenberg Fund, the Salvage Sale Fund, and the associated charges account. (See sec. 2 for a discussion of these funds and credits.) We also subtracted one legislatively directed amount that, while not spent on the timber program itself, is a direct result of the timber program. By law, states are entitled to 25 percent of the gross receipts generated on national forests located within their boundaries. We included the amount of payments to the states but limited it to that amount calculated only for timber-related receipts.

In addition, at the national level, we included receipts distributed to two additional designated purposes—the Roads and Trails Fund and the recovery of the Forest Service's road-building costs (purchaser-elect roads). The remaining receipts represent the amount of receipts to be deposited in the General Fund of the Treasury. Because these two distributions are made at the national level only, they are not reflected in the regional and forest breakdowns shown in sections 3 and 4. Because these distributions are not considered in the regional and forest data, our estimates of receipts remaining after distribution for specific purposes may be conservative.

To illustrate how receipts flow through the system, we developed a flowchart. (See sec. 2.) We discussed this flowchart and our methodology for calculating the resulting flow of receipts with Forest Service officials who were knowledgeable about the transfer process; they agreed with our methodology.

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## Timber Sales Preparation and Administration Outlays

We obtained information on the Forest Service's timber-related outlays from its Statement TPIR-01, Source and Application of Funds Worksheet. We included only those outlay categories directly related to timber sales. For example, we included the outlays for preparing environmental documents associated with timber contracts, administering the actual timber sales, and handling appeals. More specifically, the outlay categories selected include the following:

- Harvest administration.
- General administration—sales.
- Sale preparation.
- Analysis documentation.
- Appeals/litigation—sales.
- Other resource support.
- Timber planning.
- Transportation planning.
- Silvicultural examinations.

We excluded outlays related to long-term investment in the timber program. For example, genetic tree improvement (improving the quality of trees in the timber program) and timber stand improvement (improving the quality of reforested areas a number of years later) are not directly related to the outlay for preparing and administering timber sales. In addition, we excluded outlays incurred by the Forest Service for such purposes as brush disposal and cooperative road maintenance, which are recovered through charges to timber purchasers. Because of these exclusions, our outlay estimates for timber sales preparation and administration may be conservative.

The one exception to excluding outlays covered by a receipt source involves salvage sales outlays. Salvage sale preparation and administration outlays are paid for by the Salvage Sale Fund. For annual reporting purposes, however, the Forest Service does not report these outlays separately. To be consistent with Forest Service's annual reports, we have not excluded salvage sale preparation and administration outlays from the outlays of timber sales preparation and administration. The Forest Service provided us with data showing that for fiscal years 1992-94, total timber sales preparation and administration outlays included about \$530 million for salvage sales.

# Distribution of Timber Sales Receipts

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This section explains the flow of timber sales receipts from the award of a timber sales contract to the deposit of receipts in the General Fund of the Treasury. The process involves distributing a substantial portion of the receipts into a number of funds and accounts that the Forest Service uses to finance various activities.

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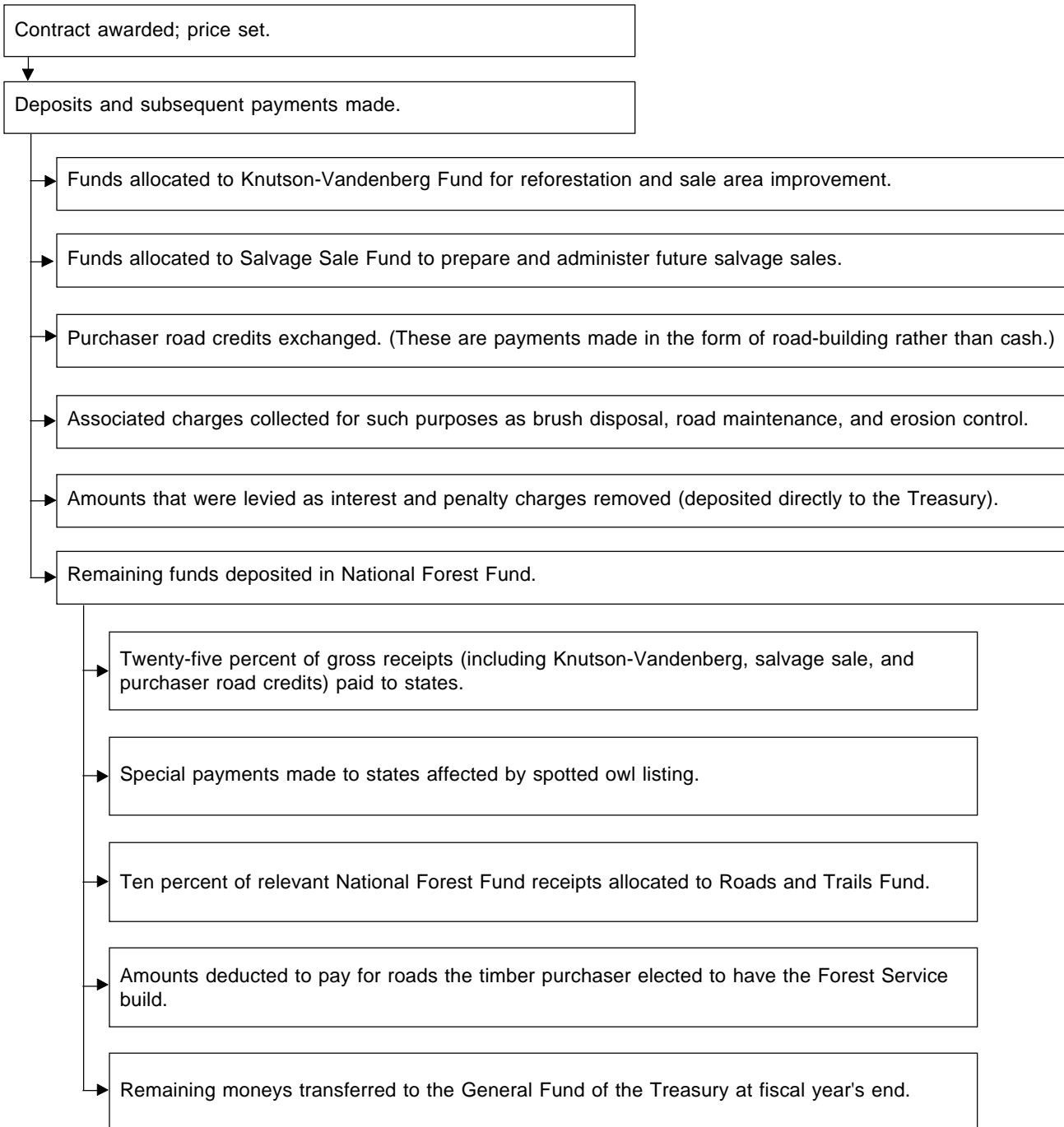
## Overview of the Receipt Distribution Process

The receipt distribution process starts when a timber contract is awarded and the timber purchaser makes certain required contractual deposits. These deposits can include down payments on the timber as well as specific amounts for such purposes as ensuring that debris is removed after the timber harvest is completed. During the course of the harvest, the purchaser makes additional payments in accordance with schedules established in the contract.

Distributing timber sales receipts is a two-step process. (See fig. 2.1.) The first step distributes timber receipts into six funds or accounts, while the second step applies to only one of these funds—the National Forest Fund. Receipts in the National Forest Fund are further distributed among several additional funds. Any balance that remains in the National Forest Fund at the end of the fiscal year is deposited in the Treasury's General Fund.

Section 2  
Distribution of Timber Sales Receipts

Figure 2.1: Distribution Process for Timber Sales Receipts





## Receipt Distribution Process: First Step

The six funds or accounts into which timber receipts are initially distributed, together with the amounts for fiscal years 1992-94, are shown in table 2.1.

**Table 2.1: Distribution of Timber Sales Receipts, Fiscal Years 1992-94**

Dollars in millions				
Fund or account	1992	1993	1994	Total
Knutson-Vandenberg Fund (reforestation and related purposes)	\$246.7	\$275.0	\$214.7	\$736.4
Salvage Sale Fund (salvage sale preparation and administration)	193.9	189.8	171.6	555.3
Purchaser road credits (payments made in the form of road-building rather than cash)	88.9	64.7	68.3	221.9
Associated charges (e.g., brush disposal and erosion control)	56.7	43.5	34.7	134.9
Interest and penalties assessed	2.3	1.9	0.8	5.0
National Forest Fund	504.6	416.0	420.9	1,341.5
Total	\$1,093.1	\$990.9	\$911.0	\$2,995.0

Below is a detailed description of each fund or account.

### Knutson-Vandenberg Fund

The Knutson-Vandenberg Act of 1930 (16 U.S.C. 576b), as amended, authorizes the use of timber sales receipts to reforest harvested areas and to improve and protect the land's future productivity. The Forest Service maintains the Knutson-Vandenberg Trust Fund for this purpose. For each timber sale, the Forest Service prepares a sale area improvement plan determining how much money should be set aside to meet the act's requirements and how this money should be spent. The percentage of the timber sales price to be set aside varies with each sale according to the kinds of activities that must be performed. The Knutson-Vandenberg Trust Fund received about 25 percent of the timber receipts in fiscal years 1992-94.

### Salvage Sale Fund

"Salvage" timber refers to timber that is being made available for harvest because it is insect-infested, dead, damaged, or downed by wind or other natural means. The National Forest Management Act of 1976 (16 U.S.C. 472a(h)) established the Salvage Sale Fund as a permanent appropriation for salvage sale receipts. The Forest Service replenishes this fund through salvage sale receipts. These receipts are then used to prepare and administer future salvage sales. The fund may also be used to pay for the

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design, engineering, and supervision of construction of roads associated with such sales.

Individual salvage sale timber contracts designate the amount to be collected and transferred to the Salvage Sale Fund to cover preparation and administration outlays. The Salvage Sale Fund received about 18 percent of total timber receipts in fiscal years 1992-94.

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### Purchaser Road Credits

Purchaser road credit receipts differ from the others in that they represent a noncash payment for timber. In this case, the payment is in the form of roads and is referred to as purchaser road credits. With many timber sales, timber harvesters reduce the amount they pay in cash for timber by agreeing to build roads that provide access to the timber sales area. The use of purchaser road credits was established in the National Forest Roads and Trails Act of 1964 (16 U.S.C. 532 *et seq.*). Timber contracts stipulate which roads are to be built and their estimated cost. When timber purchasers build these roads, they receive credits equal to the estimated cost of the road stipulated in the contract. Purchasers may then use these credits, instead of cash, to pay for timber. These road credits, in turn, reduce the amount of cash entering the distribution system. For fiscal years 1992-94, purchaser road credits represented about 7 percent of total timber receipts.

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### Associated Charges

The Forest Service collects various charges for certain other activities related to timber sales, such as piling and burning debris remaining after a timber harvest, maintaining and repairing existing Forest Service roads used during the timber harvest, and controlling against erosion in newly harvested areas. Each timber sales contract specifies the amounts to be collected for these purposes. The Forest Service's authority to collect these charges are contained in a number of laws, including the Cooperative Funds Act of 1914 and also in other provisions including 16 U.S.C. 471h, 498, 572, 535, and 537. Associated charges accounted for about 4.5 percent of the timber receipts in fiscal years 1992-94.

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### National Forest Fund

Any timber sales receipts not designated for distribution into one of the previously described funds or accounts passes into the National Forest Fund. Among other things, this fund serves as a holding point for distributing timber-related receipts to several other accounts for specific purposes, each of which is described below. At the end of the fiscal year,

any amount not distributed is deposited in the General Fund of the Treasury. This fund accounted for about 45 percent of the timber receipts for fiscal years 1992-94.

## Interest and Penalties

This includes such items as interest on late payments and fines assessed for cutting the wrong trees. According to Forest Service officials, they classify interest and penalties as miscellaneous receipts. These receipts are not distributed to the National Forest Fund but instead are directly deposited in the General Fund of the Treasury. Interest and penalty receipts are quite small, accounting for just 0.2 percent of the receipts for fiscal years 1992-94.

## Receipt Distribution Process: Second Step

Receipts deposited in the National Forest Fund are distributed to states, the Roads and Trails Fund, and Purchaser-Elect Roads; the remainder is deposited in the General Fund of the Treasury. During fiscal years 1992-94, about 66 percent of the timber receipts within the National Forest Fund were distributed as payments to states. Deposits to the General Fund of the Treasury were the next highest, at about 22 percent. Table 2.2 shows these distributions for the 3-year period.

**Table 2.2: Distribution of Receipts From National Forest Fund, Fiscal Years 1992-94**

Dollars in millions				
<b>Fund or account</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>Total</b>
Payments to states	\$ 304.7	\$ 289.6	\$292.4	\$ 886.7
Roads and Trails Fund	50.5	41.6	42.1	134.2
Purchaser-elect roads	8.5	8.5	5.9	22.9
General Fund of the Treasury	140.9	76.3	80.5	297.7
<b>Total</b>	<b>\$ 504.6</b>	<b>\$ 416.0</b>	<b>\$ 420.9</b>	<b>\$1,341.5</b>

Below is a more detailed description of each fund or account.

## Payments to States

Part of the receipts placed in the National Forest Fund is transferred to the states. The Twenty-Five Percent Fund Act of 1908 (16 U.S.C. 500) requires that 25 percent of a national forest's gross receipts be transferred to the states where the forest is located, so that the receipts can be used to benefit roads and schools in the counties where the receipts were earned. By law, gross receipts are defined as the total of the annual distribution to the Knutson-Vandenberg Fund, the Salvage Sale Fund, the National Forest Fund, and purchaser road credits. The payments are made entirely from

the National Forest Fund. For the purpose of calculating the payments to the states, the Forest Service does not include associated charges and interest and penalties.

For specific counties in California, Oregon, and Washington, the listing of the northern spotted owl as a threatened species accounted for a substantial drop in the size of timber harvests—and therefore a substantial drop in the receipts that the counties would receive under the 25-percent payments to states. To reduce the fiscal impact of the listing, the Congress included “safety net,” or spotted owl guarantee, legislation in the yearly appropriations for fiscal years 1991 and 1992. The Omnibus Budget Reconciliation Act of 1993 (P.L. 103-66) included a formula designed to lessen the impacts on affected counties’ timber receipts by guaranteeing a payment based on an average of the receipts from prior years. The payment formula varies by year and begins decreasing by 3 percent a year after fiscal year 1994 until it expires in 2003.

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### **Roads and Trails Fund**

The Roads and Trails Fund annually receives 10 percent of all receipts deposited in the National Forest Fund. Authorized by the Expenditures From Receipts Act of 1913, as amended, (16 U.S.C. 501), the fund’s purpose is to support the construction and maintenance of roads and trails within the national forests in the states where the receipts were collected. Since fiscal year 1982, the amount deposited into the Roads and Trails Fund has been transferred to the General Fund of the Treasury to offset annual appropriations for road and trail construction and maintenance.

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### **Purchaser-Elect Roads**

Under section 14 (i) of the National Forest Management Act of 1976 (16 U.S.C. 472a(i)), certain small purchasers may elect to have the Forest Service build the roads necessary to access the timber. The Forest Service refers to these as “purchaser-elect” roads. The Forest Service does not charge timber purchasers for building the roads, but it does have a mechanism for ensuring that it recovers its estimated road-building costs before the remaining timber sales receipts are deposited in the General Fund of the Treasury. Each timber sales contract specifies the cost of the roads related to the sale, and the Forest Service transfers this amount from the National Forest Fund to its purchaser-elect account.

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### **Treasury Payment**

At the end of each fiscal year, any money remaining in the National Forest Fund after the above payments are made is deposited in the General Fund

**Section 2**  
**Distribution of Timber Sales Receipts**

of the Treasury. However, when such deposits are made, timber-related receipts are not separated from receipts collected from other forest resources, such as grazing, mining, or recreation. In total, timber-related receipts were about 50 percent of total receipts transferred from the National Forest Fund during fiscal years 1992-94. Table 2.3 compares total receipts deposited in the General Fund of the Treasury from the National Forest Fund with the amount that we calculated as timber-related only.

**Table 2.3: Comparison of Timber-Related and Total Receipts Deposited in the General Fund of the Treasury From the National Forest Fund, Fiscal Years 1992-94**

Dollars in millions				
Receipts	1992	1993	1994	Total
Total receipts	\$296.6	\$116.6	\$178.7	\$591.9
Timber-related receipts	\$140.9	\$76.3	\$80.5	\$297.7
Timber-related receipts as a percentage of total receipts	47.5	65.4	45.0	50.3

# Timber Sales Receipts and Outlays by Region

**Table 3.1: Timber Sales Receipts and Outlays by Region, Fiscal Years 1992-94**

Dollars in millions					
Region <sup>a</sup>	Fiscal year	Total receipts <sup>b</sup>	Interest & penalties	National Forest Fund	Purchaser road credits
1—Northern Region					
	1992	\$103.27	\$.07	\$11.18	\$15.04
	1993	103.37	.08	24.99	12.23
	1994	120.18	.06	45.36	9.65
2—Rocky Mountain Region					
	1992	24.46	.04	3.60	4.94
	1993	28.82	.07	8.91	1.97
	1994	28.13	.03	9.05	3.03
3—Southwestern Region					
	1992	27.32	.06	12.31	2.59
	1993	23.00	.04	7.33	1.77
	1994	14.72	(.09) <sup>g</sup>	4.38	0.94
4—Intermountain Region					
	1992	34.88	.05	13.94	2.80
	1993	54.65	.07	18.39	1.96
	1994	52.42	(.02) <sup>g</sup>	12.60	2.02
5—Pacific Southwest Region <sup>c</sup>					
	1992	217.12	1.32	101.29	6.12
	1993	155.70	0.30	36.18	6.91
	1994	159.24	0.18	50.83	9.51
6—Pacific Northwest Region <sup>c</sup>					
	1992	538.27	0.62	298.58	25.57
	1993	469.75	1.17	248.78	15.44
	1994	358.54	0.48	217.98	10.40
8—Southern Region					
	1992	92.54	.07	51.71	7.73
	1993	95.77	.07	46.82	7.76
	1994	95.28	.07	46.25	7.08
9—Eastern Region					
	1992	42.14	.08	26.27	3.60
	1993	44.15	.05	26.42	3.84
	1994	48.03	(.02) <sup>g</sup>	29.13	2.72

**Section 3  
Timber Sales Receipts and Outlays by  
Region**

<b>Knutson-Vandenberg Fund</b>	<b>Salvage Sale Fund</b>	<b>Associated charges</b>	<b>Payments to states<sup>c</sup></b>	<b>Total receipts distributed<sup>d</sup></b>	<b>Receipts undistributed<sup>e</sup></b>	<b>Preparation &amp; administration outlays</b>	<b>Net results<sup>f</sup></b>
\$26.74	\$40.16	\$10.08	\$23.28	\$115.29	(\$12.02)	\$59.0	(\$71.0)
31.33	26.73	8.01	23.82	102.12	1.25	54.8	(53.6)
30.72	26.72	7.67	28.11	102.87	17.31	47.0	(29.7)
8.78	5.53	1.57	5.71	26.53	(2.07)	18.9	(21.0)
7.34	9.08	1.45	6.83	26.67	2.15	19.0	(16.9)
6.31	8.50	1.21	6.72	25.77	2.36	16.9	(14.5)
5.60	4.93	1.83	6.36	21.31	6.01	23.1	(17.1)
5.24	7.43	1.19	5.44	21.07	1.93	24.2	(22.3)
2.86	5.81	0.82	3.50	13.93	0.79	16.0	(15.2)
7.92	7.94	2.23	8.15	29.04	5.84	22.8	(17.0)
16.55	15.99	1.69	13.22	49.41	5.24	27.4	(22.2)
15.04	21.15	1.63	12.70	52.54	(0.12)	25.4	(25.5)
63.55	31.24	13.60	54.92	169.43	47.69	76.8	(29.1)
38.59	64.45	9.27	42.87	162.09	(6.39)	62.8	(69.2)
42.33	48.43	7.96	47.06	155.29	3.95	48.8	(44.9)
91.60	97.44	24.46	170.07	409.14	129.13	160.3	(31.2)
126.34	59.99	18.03	159.56	379.36	90.39	143.1	(52.7)
67.00	49.95	12.73	150.65	290.73	67.81	93.0	(25.2)
27.76	3.42	1.85	22.65	63.41	29.13	46.8	(17.7)
36.11	3.10	1.91	23.45	72.33	23.44	45.7	(22.3)
36.09	4.03	1.76	23.36	72.32	22.96	39.1	(16.1)
10.32	1.09	.78	10.32	26.11	16.03	27.7	(11.7)
11.01	1.88	.95	10.79	28.47	15.68	28.4	(12.7)
11.74	3.70	.76	11.82	30.74	17.29	25.9	(8.6)

(continued)

**Section 3**  
**Timber Sales Receipts and Outlays by**  
**Region**

Dollars in millions

<b>Region<sup>a</sup></b>	<b>Fiscal year</b>	<b>Total receipts<sup>b</sup></b>	<b>Interest &amp; penalties</b>	<b>National Forest Fund</b>	<b>Purchaser road credits</b>
10—Alaska Region					
	1992	13.07	.04	(14.29) <sup>h</sup>	20.48
	1993	15.77	.05	(1.83) <sup>h</sup>	12.87
	1994	34.29	.13	5.25	22.91



**Section 3  
Timber Sales Receipts and Outlays by  
Region**

<b>Knutson-Vandenberg Fund</b>	<b>Salvage Sale Fund</b>	<b>Associated charges</b>	<b>Payments to states<sup>c</sup></b>	<b>Total receipts distributed<sup>d</sup></b>	<b>Receipts undistributed<sup>e</sup></b>	<b>Preparation &amp; administration outlays</b>	<b>Net results<sup>f</sup></b>
4.44	2.12	0.28	3.19	30.51	(17.44)	30.7	(48.1)
2.47	1.19	1.02	3.67	21.22	( 5.45)	31.9	(37.4)
2.57	3.28	0.15	8.50	37.41	( 3.12)	31.3	(34.4)

<sup>a</sup>The Forest Service does not have a Region 7.

<sup>b</sup>Total receipts equals the total of interest & penalties, National Forest Fund, purchaser road credits, Knutson-Vandenberg Fund, Salvage Sale Fund, and associated charges.

<sup>c</sup>Payments to states is calculated on the basis of 25 percent of the total amounts in the National Forest Fund, purchaser road credits, Knutson-Vandenberg Fund, and the Salvage Sale Fund. Certain forests in Regions 5 and 6, however, receive a special payment to compensate for lost revenues due to the listing of the northern spotted owl as a threatened species.

<sup>d</sup>Total receipts distributed equals the total of the amounts in purchaser road credits, Knutson-Vandenberg Fund, Salvage Sale Fund, associated charges, and payments to states. Unlike the national totals presented elsewhere, the regional totals do not reflect distributions made at the national level for Roads and Trails Fund and Purchaser-Elect Roads. These two categories totaled about \$157 million for fiscal years 1992-94.

<sup>e</sup>Receipts undistributed equals the total receipts minus the total receipts distributed.

<sup>f</sup>Net results equals receipts undistributed minus preparation and administration outlays.

<sup>g</sup>Negative figures appear because charges assessed in prior years were dismissed in a subsequent year and an adjustment became necessary.

<sup>h</sup>Figure is negative because the National Forest Fund had to absorb the downward adjustment of prior year's timber prices on the Tongass National Forest.

Source: Compilation based on Forest Service records.

# Timber Sales Receipts and Outlays by Forest

**Table 4.1: Timber Sales Receipts and Outlays by Forest, Fiscal Years 1992-94**

Forest	Total receipts <sup>a</sup>	Interest and penalties <sup>b</sup>	National Forest Fund <sup>c</sup>	Purchaser road credits	Knutson-Vandenberg Fund
Region 1					
Beaverhead Forest					
1992	\$519,539	\$168	\$247,240	\$6,574	\$159,391
1993	286,852	115	(152,715)	3,605	206,800
1994	1,054,312	98	41,832	30,117	342,603
Bitterroot Forest					
1992	895,273	967	112,676	83,221	413,004
1993	1,167,010	1,314	(94,984)	136,092	585,548
1994	334,835	1,080	(111,504)	4,296	326,304
Clearwater Forest					
1992	9,481,430	3,436	967,426	1,651,784	2,009,966
1993	8,658,528	11,507	324,670	935,379	2,979,436
1994	15,545,370	3,128	8,713,200	470,164	2,964,116
Custer Forest					
1992	140,864	(71)	14,761	8,822	103,085
1993	56,139	735	5,762	3,204	15,567
1994	163,928	0	12,515	0	2,876
Deerlodge Forest					
1992	1,007,364	0	79,101	155,747	302,281
1993	646,062	30	209,438	8,496	141,129
1994	1,714,222	0	945,914	36,005	311,997
Flathead Forest					
1992	6,735,394	1,000	2,161,164	652,703	1,110,250
1993	8,038,685	1,113	1,836,388	269,188	1,876,712
1994	3,265,296	3,714	486,166	151,745	695,155
Gallatin Forest					
1992	387,177	232	15,642	34,256	150,715
1993	669,204	227	(21,336)	143,169	246,597
1994	1,181,824	982	225,717	21,791	454,048
Helena Forest					
1992	1,431,804	764	171,493	374,634	642,556
1993	335,243	508	(73,140)	85,595	118,364
1994	970,237	1,489	133,179	48,847	253,290

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
\$51,633	\$54,533	\$116,210	\$388,341	75	\$131,198	\$1,246,974	(\$1,115,776)
193,976	35,071	62,917	502,369	175	(215,517)	888,015	(1,103,532)
535,382	104,280	237,484	1,249,866	119	(195,554)	888,956	(1,084,510)
179,919	105,486	197,205	978,835	109	(83,562)	2,448,947	(2,532,509)
450,988	88,052	269,411	1,530,091	131	(363,081)	1,762,990	(2,126,071)
100,650	14,009	79,937	525,196	157	(190,361)	1,167,753	(1,358,114)
2,886,308	1,962,510	1,878,871	10,389,439	110	(908,009)	5,591,354	(6,499,363)
2,734,327	1,673,209	1,743,453	10,065,804	116	(1,407,276)	4,765,497	(6,172,773)
1,603,819	1,790,943	3,437,825	10,266,867	66	5,278,503	4,823,391	455,112
7,024	7,243	33,423	159,597	113	(18,733)	459,926	(478,659)
21,229	9,642	11,441	61,083	109	(4,944)	382,847	(387,791)
142,196	6,341	39,397	190,810	116	(26,882)	325,645	(352,527)
423,384	46,851	240,128	1,168,391	116	(161,027)	1,765,473	(1,926,500)
250,920	36,049	152,496	589,090	91	56,972	1,394,243	(1,337,271)
339,881	80,425	408,449	1,176,757	69	537,465	1,211,233	(673,768)
2,182,937	627,340	1,526,764	6,099,994	91	635,400	4,813,725	(4,178,325)
3,363,572	691,712	1,836,465	8,037,649	100	1,036	4,571,586	(4,570,550)
1,698,339	230,177	757,851	3,533,267	108	(267,971)	3,612,557	(3,880,528)
127,209	59,123	81,956	453,259	117	(66,082)	1,500,718	(1,566,800)
211,948	88,599	145,095	835,408	125	(166,204)	1,228,136	(1,394,340)
394,681	84,605	274,059	1,229,184	104	(47,360)	907,674	(955,034)
145,082	97,275	333,441	1,592,988	111	(161,184)	1,658,917	(1,820,101)
172,371	31,545	75,798	483,673	144	(148,430)	1,016,839	(1,165,269)
485,587	47,845	230,226	1,065,795	110	(95,558)	862,834	(958,392)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Kootenai Forest					
1992	24,344,786	29,029	(4,692,116)	2,540,650	4,502,041
1993	29,675,842	33,153	15,332,926	2,786,528	5,744,102
1994	26,985,933	22,428	14,432,833	1,647,137	3,858,650
Lewis & Clark Forest					
1992	1,381,627	40	154,493	532,928	135,847
1993	1,160,067	67	408,750	313,095	219,391
1994	2,034,807	288	204,587	469,993	269,060
Lolo Forest					
1992	7,619,068	11,443	460,691	693,970	3,712,930
1993	12,097,206	7,945	2,069,591	795,115	4,688,965
1994	17,825,151	12,421	6,064,332	1,518,625	5,017,513
Nez Perce Forest					
1992	8,832,924	0	(843,597)	4,136,259	2,387,578
1993	9,245,341	2,651	(195,318)	4,309,900	1,702,291
1994	16,202,082	4,852	5,120,256	1,188,240	4,328,946
Panhandle Forest					
1992	40,488,216	20,916	12,335,095	4,173,908	11,107,184
1993	31,325,598	17,778	5,338,741	2,440,152	12,802,402
1994	32,907,173	11,591	9,095,995	4,066,167	11,891,128
Region 2					
Arapaho-Roosevelt Forest					
1992	599,825	1,820	593	270,052	127,623
1993	768,658	510	92,374	86,187	178,662
1994	1,297,036	247	454,963	101,843	182,966
Bighorn Forest					
1992	690,832	1,648	88,037	56,494	280,627
1993	872,338	3,361	297,417	71,170	352,683
1994	450,614	18,885	(174,305)	51,604	196,932
Black Hills Forest					
1992	14,029,748	19,268	1,743,397	3,116,674	6,514,777
1993	15,927,295	18,176	4,769,457	911,502	4,855,373
1994	12,196,378	1,866	3,769,058	1,475,877	3,874,865

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
20,119,880	1,845,302	5,617,614	34,625,487	142	(10,280,701)	9,321,026	(19,601,727)
4,217,321	1,561,812	7,020,219	21,329,982	72	8,345,860	10,379,469	(2,033,609)
5,675,053	1,349,832	6,403,418	18,934,090	70	8,051,843	9,435,435	(1,383,592)
441,346	116,973	316,154	1,543,248	112	(161,621)	1,797,881	(1,959,502)
174,710	44,054	278,987	1,030,237	89	129,830	1,422,371	(1,292,541)
971,913	118,966	478,888	2,308,820	113	(274,013)	1,337,898	(1,611,911)
1,896,292	843,742	1,690,971	8,837,905	116	(1,218,837)	4,926,910	(6,145,747)
3,566,033	969,557	2,779,926	12,799,596	106	(702,390)	4,192,374	(4,894,764)
3,939,392	1,272,868	4,134,966	15,883,364	89	1,941,787	4,098,173	(2,156,386)
2,327,258	825,426	2,001,875	11,678,396	132	(2,845,472)	4,252,759	(7,098,231)
2,791,877	633,940	2,152,188	11,590,196	125	(2,344,855)	4,335,145	(6,680,000)
4,672,276	887,512	3,827,430	14,904,404	92	1,297,678	3,766,235	(2,468,557)
9,367,192	3,483,921	9,245,845	37,378,050	92	3,110,166	13,082,587	(9,972,421)
8,579,880	2,146,645	7,290,294	33,259,373	106	(1,933,775)	12,016,173	(13,949,948)
6,156,782	1,685,510	7,802,518	31,602,105	96	1,305,068	9,553,226	(8,248,158)
187,586	12,151	146,464	743,876	124	(144,051)	687,060	(831,111)
379,168	31,757	184,098	859,872	112	(91,214)	728,779	(819,993)
513,739	43,278	313,378	1,155,204	89	141,832	465,176	(323,344)
190,474	73,552	153,908	755,055	109	(64,223)	775,214	(839,437)
98,242	49,465	204,878	776,438	89	95,900	717,082	(621,182)
313,789	43,709	97,005	703,039	156	(252,425)	719,199	(971,624)
2,084,207	551,425	3,364,764	15,631,847	111	(1,602,099)	4,608,416	(6,210,515)
4,803,146	569,641	3,834,870	14,974,532	94	952,763	4,542,622	(3,589,859)
2,668,494	406,218	2,947,074	11,372,528	93	823,850	4,653,738	(3,829,888)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
GMUG Forest					
1992	1,173,101	3,935	237,509	173,465	213,352
1993	1,598,527	8,104	288,443	267,098	326,007
1994	2,658,182	453	931,303	261,359	458,168
Medicine Bow Forest					
1992	2,291,046	3,324	252,040	268,093	502,725
1993	1,950,209	18,724	150,769	39,261	222,989
1994	2,629,311	492	543,011	17,462	417,422
Nebraska Forest					
1992	25,618	0	2,217	0	23,401
1993	483	0	360	0	123
1994	105,835	0	86,720	0	19,115
Pike-San Isabel Forest					
1992	272,983	634	32,071	18,460	83,196
1993	494,854	2,846	153,532	65,129	88,545
1994	584,719	324	112,635	127,836	191,397
Rio Grande Forest					
1992	1,619,012	9,421	916,406	246,970	226,420
1993	2,499,070	8,599	1,815,103	166,283	356,504
1994	2,588,643	2,703	1,684,529	259,558	256,184
Routt Forest					
1992	682,628	1,654	(7,586)	262,897	233,169
1993	1,098,219	187	522,617	147,438	184,635
1994	2,366,183	285	858,394	375,321	343,024
San Juan Forest					
1992	1,622,067	0	38,322	233,483	350,962
1993	1,628,625	0	219,894	97,834	311,063
1994	1,498,936	437	158,058	177,198	168,983
Shoshone Forest					
1992	620,975	0	298,330	77,412	45,290
1993	406,839	4,337	234,711	22,528	4,034
1994	350,976	4,306	277,367	23,514	1,781
White River Forest					
1992	840,295	1,462	(667)	211,889	178,983
1993	1,570,571	1,788	366,142	96,462	457,195
1994	1,400,637	1,072	346,458	162,077	198,807

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
335,068	209,772	239,849	1,171,506	100	1,595	2,150,492	(2,148,897)
566,232	142,643	361,945	1,663,925	104	(65,398)	1,881,488	(1,946,886)
867,110	139,789	629,485	2,355,911	89	302,271	1,761,246	(1,458,975)
982,095	282,769	501,238	2,536,920	111	(245,874)	2,058,474	(2,304,348)
1,316,786	201,680	432,451	2,213,167	113	(262,958)	1,622,941	(1,885,899)
1,504,838	146,086	620,683	2,706,491	103	(77,180)	1,374,826	(1,452,006)
0	0	6,405	29,806	116	(4,188)	102,525	(106,713)
0	0	121	244	51	239	76,018	(75,779)
0	0	26,459	45,574	43	60,261	6,259	54,002
99,305	39,317	58,258	298,536	109	(25,553)	509,004	(534,557)
142,544	42,258	112,438	450,914	91	43,940	476,453	(432,513)
102,200	50,327	133,517	605,277	104	(20,558)	315,534	(336,092)
119,953	99,842	377,437	1,070,622	66	548,390	1,176,330	(627,940)
27,727	124,854	591,404	1,266,772	51	1,232,298	1,359,788	(127,490)
281,954	103,715	620,556	1,521,967	59	1,066,676	1,048,145	18,531
98,275	94,219	146,689	835,249	122	(152,621)	1,311,516	(1,464,137)
183,126	60,216	259,454	834,869	76	263,350	1,221,387	(958,037)
693,806	95,353	567,636	2,075,140	88	291,043	1,198,688	(907,645)
891,014	108,286	378,445	1,962,190	121	(340,123)	1,275,627	(1,615,750)
893,679	106,155	380,618	1,789,349	110	(160,724)	1,371,084	(1,531,808)
915,657	78,603	354,974	1,695,415	113	(196,479)	1,220,660	(1,417,139)
176,438	23,505	149,368	472,013	76	148,962	769,577	(620,615)
129,516	11,713	97,697	265,488	65	141,351	876,393	(735,042)
27,104	16,904	82,442	151,745	43	199,231	489,071	(289,840)
369,402	79,226	189,902	1,029,402	123	(189,107)	885,072	(1,074,179)
543,240	105,744	365,760	1,568,401	100	2,170	1,129,349	(1,127,179)
609,202	83,021	329,136	1,382,243	99	18,394	1,221,874	(1,203,480)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Region 3					
Apache-Sitgreaves Forest					
1992	9,510,242	860	4,103,487	867,567	1,463,991
1993	10,504,055	86	2,516,233	869,699	2,886,752
1994	5,919,500	380	1,895,157	338,115	1,096,009
Carson Forest					
1992	738,693	52,995	8,674	208,079	365,386
1993	582,452	42,232	65,744	67,607	321,007
1994	667,928	(89,567)	146,038	164,807	296,028
Cibola Forest					
1992	509,675	197	255,242	60,434	144,410
1993	188,802	0	18,963	16,747	102,637
1994	182,439	0	4,878	17,092	58,431
Coconino Forest					
1992	8,944,608	334	6,391,463	784,107	424,622
1993	4,741,270	599	2,276,708	328,531	453,899
1994	4,776,962	175	2,096,435	337,748	403,581
Coronado Forest					
1992	29,104	(400)	7,915	0	21,153
1993	34,427	0	10,356	0	23,614
1994	19,495	0	4,936	0	14,335
Gila Forest					
1992	1,396,932	447	74,517	168,182	379,395
1993	740,283	7	33,730	100,819	155,041
1994	566,868	45	13,580	84,091	161,160
Kaibab Forest					
1992	4,421,264	3,475	1,425,750	63,888	1,916,950
1993	4,478,552	619	2,416,048	50,573	772,064
1994	706,388	1,749	52,451	343	343,029
Lincoln Forest					
1992	125,995	236	4,971	28,088	44,672
1993	182,056	(39)	39,380	15,522	70,742
1994	246,712	0	29,899	(1,678)	31,660



**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
2,641,944	432,393	2,269,247	7,675,142	81	1,835,100	4,044,721	(2,209,621)
3,771,033	460,252	2,510,929	10,498,665	100	5,390	3,933,496	(3,928,106)
2,264,906	324,933	1,398,547	5,422,510	92	496,990	2,634,075	(2,137,085)
7,501	96,058	147,410	824,434	112	(85,741)	1,857,847	(1,943,588)
27,403	58,459	120,440	594,916	102	(12,464)	1,841,141	(1,853,605)
77,130	73,492	171,001	782,458	117	(114,530)	1,620,141	(1,734,671)
30,166	19,226	122,563	376,799	74	132,876	884,121	(751,245)
40,581	9,874	44,732	214,571	114	(25,769)	900,964	(926,733)
87,872	14,166	42,068	219,629	120	(37,190)	607,710	(644,900)
958,240	385,842	2,139,608	4,692,419	52	4,252,189	3,453,975	798,214
1,431,536	249,997	1,122,669	3,586,632	76	1,154,638	3,852,940	(2,698,302)
1,816,025	122,998	1,163,447	3,843,799	80	933,163	2,723,339	(1,790,176)
413	23	7,370	28,959	100	145	190,681	(190,536)
457	0	8,607	32,678	95	1,749	194,884	(193,135)
224	0	4,874	19,433	100	62	179,398	(179,336)
559,243	215,148	295,334	1,617,302	116	(220,370)	2,056,890	(2,277,260)
301,796	148,890	147,847	854,393	115	(114,110)	3,291,074	(3,405,184)
188,570	119,422	111,850	665,093	117	(98,225)	1,511,098	(1,609,323)
477,341	533,860	970,982	3,963,021	90	458,243	3,139,285	(2,681,042)
1,138,898	100,350	1,094,396	3,156,281	70	1,322,271	3,190,625	(1,868,354)
213,792	95,024	152,404	804,592	114	(98,204)	1,844,159	(1,942,363)
43,169	4,859	30,225	151,013	120	(25,018)	1,379,028	(1,404,046)
43,453	12,998	42,274	184,989	102	(2,933)	956,449	(959,382)
178,982	7,849	59,716	276,529	112	(29,817)	582,235	(612,052)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Prescott Forest					
1992	59,819	0	4,856	0	35,247
1993	46,092	0	2,576	0	17,005
1994	66,681	0	3,139	0	37,491
Santa Fe Forest					
1992	1,310,662	1,110	3,012	407,136	630,618
1993	1,100,229	53	43,140	290,707	304,777
1994	238,382	1,260	41,108	(2,934) <sup>i</sup>	43,795
Tonto Forest					
1992	271,353	0	29,571	0	171,265
1993	400,329	0	(92,023)	28,083	132,858
1994	1,344,216	400	96,974	5,699	377,404
Region 4					
Ashley Forest					
1992	658,214	1,838	176,904	34,952	158,383
1993	646,055	445	6,326	57,761	137,445
1994	1,286,833	340	22,554	21,902	139,817
Boise Forest					
1992	9,960,252	13,747	5,140,641	699,430	2,060,810
1993	34,146,799	59,527	15,754,648	283,155	9,799,792
1994	26,665,755	(50,721)	9,644,032	214,123	7,519,151
Bridger-Teton Forest					
1992	384,414	968	(12,384)	50,163	226,959
1993	897,892	35	85,401	65,271	433,418
1994	762,868	3,904	19,989	52,262	313,982
Caribou Forest					
1992	540,249	0	197,294	0	244,771
1993	416,386	0	107,986	61,133	170,875
1994	549,067	0	329,117	4,649	100,924
Challis Forest					
1992	82,778	1,752	2,998	12,548	41,572
1993	803,988	0	5,007	108,110	256,366
1994	465,481	340	37,672	76,568	98,607

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Salvage Sale Fund</b>	<b>Associated charges</b>	<b>Payments to states<sup>d</sup></b>	<b>Total receipts distributed<sup>e</sup></b>	<b>Percent distributed<sup>f</sup></b>	<b>Receipts undistributed<sup>g</sup></b>	<b>Preparation and administration outlays</b>	<b>Net results<sup>h</sup></b>
16,915	2,801	14,255	69,218	116	(9,399)	325,367	(334,766)
25,180	1,331	11,190	54,706	119	(8,614)	394,307	(402,921)
21,555	4,496	15,546	79,088	119	(12,407)	354,263	(366,670)
155,521	113,265	299,072	1,605,612	123	(294,950)	2,376,038	(2,670,988)
343,835	117,717	245,615	1,302,651	118	(202,422)	2,655,843	(2,858,265)
139,653	15,500	55,406	251,420	105	(13,038)	1,498,119	(1,511,157)
43,135	27,382	60,993	302,775	112	(31,422)	790,952	(822,374)
304,649	26,762	93,392	585,744	146	(185,415)	704,293	(889,708)
819,136	44,603	324,803	1,571,645	117	(227,429)	591,677	(819,106)
160,252	125,885	132,623	612,095	93	46,119	1,222,100	(1,175,981)
340,047	104,031	135,395	774,679	120	(128,624)	1,012,664	(1,141,288)
984,278	117,942	292,138	1,556,077	121	(269,244)	1,102,425	(1,371,669)
1,499,041	546,583	2,349,981	7,155,845	72	2,804,407	4,234,294	(1,429,887)
7,831,788	417,889	8,417,346	26,749,970	78	7,396,829	5,691,150	1,705,679
9,114,217	224,953	6,622,881	23,695,325	89	2,970,430	5,667,008	(2,696,578)
63,586	55,122	82,081	477,911	124	(93,497)	882,222	(975,719)
254,609	59,158	209,675	1,022,131	114	(124,239)	940,533	(1,064,772)
298,848	73,883	171,270	910,245	119	(147,377)	664,207	(811,584)
48,822	49,362	122,722	465,677	86	74,572	627,197	(552,625)
45,976	30,416	96,493	404,893	97	11,493	837,377	(825,884)
77,672	36,705	128,091	348,041	63	201,026	698,562	(497,536)
14,869	9,039	17,997	96,025	116	(13,247)	410,097	(423,344)
404,440	30,065	193,481	992,462	123	(188,474)	467,535	(656,009)
241,810	10,484	113,664	541,133	116	(75,652)	518,415	(594,067)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Dixie Forest					
1992	869,475	0	80,940	166,667	234,345
1993	1,359,066	0	19,850	124,216	588,459
1994	3,475,263	0	3,131	386,662	916,562
Fishlake Forest					
1992	281,972	0	9,682	59,333	97,052
1993	435,990	0	8,748	47,232	110,371
1994	206,063	0	3,317	17,143	107,058
Humboldt Forest					
1992	10,065	0	1,994	0	2,869
1993	16,110	0	5,871	0	5,183
1994	17,602	0	6,224	0	5,195
Manti-La Sal Forest					
1992	181,545	34	9,936	65,893	54,123
1993	134,014	212	20,656	1,878	57,730
1994	190,472	0	20,616	4,719	52,661
Payette Forest					
1992	15,450,087	15,486	5,931,621	716,937	3,477,521
1993	9,576,172	6,607	1,208,665	616,199	2,824,888
1994	11,684,729	17,259	1,063,820	908,296	4,106,468
Salmon Forest					
1992	3,008,344	8,037	1,410,899	581,608	603,964
1993	2,760,669	341	328,224	305,142	980,309
1994	2,026,208	771	588,195	66,373	553,800
Sawtooth Forest					
1992	228,415	1,267	10,152	0	107,826
1993	416,679	803	41,379	0	128,741
1994	1,476,120	1,762	36,414	0	155,682
Targhee Forest					
1992	1,867,597	2,109	614,654	145,941	422,682
1993	1,291,394	524	352,169	13,087	725,590
1994	823,002	1,431	30,870	0	585,862
Toiyabe Forest					
1992	490,341	445	95,015	69,866	(24,787) <sup>j</sup>
1993	152,355	0	43,454	0	29,838
1994	1,253,184	0	396,209	14,299	37,388

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
277,781	109,742	189,933	978,468	113	(108,993)	1,799,748	(1,908,741)
570,753	55,788	325,820	1,665,036	123	(305,970)	2,077,710	(2,383,680)
2,097,744	71,164	851,025	4,323,157	124	(847,894)	2,185,266	(3,033,160)
98,277	17,628	66,086	338,376	120	(56,404)	364,799	(421,203)
245,647	23,992	103,000	530,242	122	(94,252)	581,721	(675,973)
70,052	8,493	49,393	252,139	122	(46,076)	392,059	(438,135)
5,202	0	2,516	10,587	105	(522)	65,413	(65,935)
5,056	0	4,028	14,267	89	1,843	69,331	(67,488)
6,183	0	4,401	15,779	90	1,823	147,452	(145,629)
24,964	26,595	38,729	210,304	116	(28,759)	479,429	(508,188)
31,518	22,020	27,946	141,092	105	(7,078)	565,088	(572,166)
92,876	19,600	42,718	212,574	112	(22,102)	820,349	(842,451)
4,646,930	661,592	3,693,252	13,196,232	85	2,253,855	4,549,367	(2,295,512)
4,468,350	451,463	2,279,526	10,640,426	111	(1,064,254)	6,168,642	(7,232,896)
5,129,537	459,349	2,802,030	13,405,680	115	(1,720,951)	5,298,776	(7,019,727)
219,341	184,495	703,953	2,293,361	76	714,983	1,659,947	(944,964)
994,985	151,668	652,165	3,084,269	112	(323,600)	2,029,808	(2,353,408)
707,187	109,882	478,889	1,916,131	95	110,077	1,887,314	(1,777,237)
36,785	72,385	38,691	255,687	112	(27,272)	406,044	(433,316)
129,156	116,600	74,819	449,316	108	(32,637)	515,010	(547,647)
1,151,115	131,147	335,803	1,773,747	120	(297,627)	789,418	(1,087,045)
411,333	270,878	398,653	1,649,487	88	218,110	2,093,466	(1,875,356)
66,960	133,064	289,452	1,228,153	95	63,241	2,056,905	(1,993,664)
126,555	78,284	185,822	976,523	119	(153,521)	764,388	(917,909)
311,937	37,865	113,008	507,889	104	(17,548)	490,878	(508,426)
64,895	14,168	34,547	143,448	94	8,907	902,235	(893,328)
578,940	226,348	256,709	1,113,684	89	139,500	777,409	(637,909)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Uinta Forest					
1992	165,927	0	121,159	148	16,678
1993	617,143	0	17,614	96,055	64,146
1994	527,943	0	121,437	41,686	83,151
Wasatch Forest					
1992	687,683	1,005	143,998	199,151	190,878
1993	987,053	929	387,275	186,085	234,689
1994	1,016,968	963	280,584	213,723	267,178
Region 5					
Angeles Forest					
1992	29,720	0	8,026	0	21,518
1993	22,080	0	4,297	0	17,783
1994	31,712	0	24,361	0	7,351
Cleveland Forest					
1992	8,082	0	2,082	0	5,035
1993	8,823	0	2,984	0	4,376
1994	5,116	0	3,830	0	1,280
Eldorado Forest					
1992	20,222,910	12,208	9,120,327	463,691	2,683,988
1993	23,108,812	5,855	1,909,892	1,287,731	1,081,539
1994	28,346,612	26,669	2,950,886	1,730,996	9,242,299
Inyo Forest					
1992	2,296,840	253	1,764,293	0	451,629
1993	1,216,380	11,614	1,045,492	47,457	59,672
1994	1,439,348	2,002	963,223	0	387,330
Klamath Forest <sup>k</sup>					
1992	17,130,813	716,824	947,522	517,107	10,334,778
1993	3,500,229	10,077	(5,231,760)	150,766	2,410,108
1994	5,362,385	38,820	(478,757)	327,891	1,209,772
Lassen Forest					
1992	28,668,645	14,983	21,939,692	705,573	3,693,820
1993	15,555,716	22,253	6,396,613	522,477	1,666,698
1994	26,098,041	546	12,452,778	536,996	2,539,556
Los Padres Forest					
1992	742	0	454	0	(6,697) <sup>j</sup>
1993	13,590	0	1,162	0	2,693
1994	11,378	0	785	0	2,821

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
22,191	5,751	40,044	84,812	51	81,115	312,719	(231,604)
420,131	19,197	149,487	749,016	121	(131,873)	196,010	(327,883)
264,436	17,233	127,678	534,184	101	(6,241)	241,549	(247,790)
94,549	58,102	157,144	699,824	102	(12,141)	767,533	(779,674)
119,965	58,110	232,004	830,853	84	156,200	606,976	(450,776)
209,151	45,369	242,659	978,080	96	38,888	431,130	(392,242)
176	0	7,430	29,124	98	596	194,432	(193,836)
0	0	5,520	23,303	106	(1,223)	49,828	(51,051)
0	0	7,928	15,279	48	16,433	43,496	(27,063)
0	965	1,779	7,779	96	303	148,206	(147,903)
0	1,463	1,840	7,679	87	1,144	32,084	(30,940)
0	6	1,278	2,564	50	2,552	43,212	(40,660)
6,829,158	1,113,538	4,774,291	15,864,666	78	4,358,244	7,874,990	(3,516,746)
17,766,889	1,056,906	5,511,513	26,704,578	116	(3,595,766)	7,233,662	(10,829,428)
13,775,174	620,588	6,924,839	32,293,896	114	(3,947,284)	4,757,290	(8,704,574)
52,521	28,144	567,111	1,099,405	48	1,197,435	1,322,935	(125,500)
33,816	18,329	296,609	455,883	37	760,497	578,982	181,515
45,145	41,648	348,925	823,048	57	616,300	538,221	78,079
3,715,946	898,636	4,666,314	20,132,781	118	(3,001,968)	6,496,335	(9,498,303)
5,891,669	269,369	3,220,784	11,942,696	341	(8,442,467)	3,508,486	(11,950,953)
3,709,702	554,957	4,407,074	10,209,396	190	(4,847,011)	3,323,234	(8,170,245)
953,552	1,361,025	6,823,159	13,537,129	47	15,131,516	5,134,616	9,996,900
6,044,209	903,466	3,657,499	12,794,349	82	2,761,367	5,581,966	(2,820,599)
9,232,822	1,335,343	6,190,538	19,835,255	76	6,262,786	5,795,047	467,739
2,125	4,860	(1,030) <sup>l</sup>	(742)	100	1,484	176,069	(174,585)
3,263	6,472	1,780	14,208	105	(618)	110,027	(110,645)
3,969	3,803	1,894	12,487	110	(1,109)	112,970	(114,079)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Mendocino Forest <sup>k</sup>					
1992	4,921,024	1,564	(1,985,478)	206,262	6,476,644
1993	1,351,993	317	(1,808,632)	57,894	1,409,070
1994	1,286,865	0	179,614	335	249,447
Modoc Forest <sup>k</sup>					
1992	10,769,485	514	7,316,401	331,922	2,628,295
1993	10,072,986	0	4,641,032	101,189	2,487,203
1994	17,206,878	0	7,074,651	529,343	5,359,336
Plumas Forest					
1992	38,746,429	30,134	21,465,780	1,554,949	10,001,749
1993	15,319,801	93,374	5,724,326	1,040,536	4,063,716
1994	15,000,325	214	5,319,485	1,941,757	3,715,532
San Bernardino Forest					
1992	89,030	690	11,595	0	26,092
1993	178,262	864	9,307	0	75,393
1994	118,905	0	3,469	0	56,633
Sequoia Forest					
1992	8,308,062	6,314	724,811	531,480	1,923,229
1993	9,424,585	21,549	1,378,089	333,153	3,857,913
1994	5,555,988	78	1,443,516	42,452	1,630,228
Shasta-Trinity Forest <sup>k</sup>					
1992	24,775,183	202,729	11,100,914	726,629	8,830,538
1993	26,077,848	2,400	15,870,744	557,498	5,302,065
1994	13,713,682	205	5,962,574	1,832,445	1,185,221
Sierra Forest					
1992	12,732,782	321	5,612,968	294,715	1,799,429
1993	14,281,961	64,649	2,085,118	562,092	4,422,785
1994	11,716,102	6,489	4,707,209	1,119,945	3,402,654
Six Rivers Forest <sup>k</sup>					
1992	18,074,927	299,778	12,047,740	371,076	4,373,681
1993	9,932,031	58,298	1,388,346	6,043	4,261,413
1994	11,413,321	300	5,113,989	2,702	5,593,636
Stanislaus Forest					
1992	18,152,547	2,031	5,796,725	221,773	5,926,581
1993	17,004,369	338	744,193	2,163,251	4,036,157
1994	10,814,630	78,748	91,092	368,559	5,169,529



**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
18,253	203,779	2,572,988	9,477,926	193	(4,556,902)	2,028,405	(6,585,307)
1,622,297	71,047	1,280,630	4,440,938	328	(3,088,945)	730,298	(3,819,243)
801,536	55,933	2,430,045	3,537,296	275	(2,250,431)	713,874	(2,964,305)
0	492,353	2,899,973	6,352,543	59	4,416,942	2,536,396	1,880,546
2,458,043	385,519	2,738,863	8,170,817	81	1,902,169	2,728,006	(825,837)
3,758,343	485,205	2,738,863	12,871,090	75	4,335,788	3,738,972	596,816
3,570,260	2,123,557	9,148,185	26,398,700	68	12,347,729	10,163,414	2,184,315
3,061,400	1,336,449	3,472,495	12,974,596	85	2,345,205	8,553,171	(6,207,966)
3,119,817	903,520	3,524,148	13,204,774	88	1,795,551	5,085,002	(3,289,451)
46,127	4,526	20,954	97,699	110	(8,669)	565,260	(573,929)
84,659	8,039	42,340	210,431	118	(32,169)	254,654	(286,823)
49,455	9,348	27,389	142,825	120	(23,920)	190,393	(214,313)
4,005,498	1,116,730	1,796,255	9,373,192	113	(1,065,130)	4,352,326	(5,417,456)
3,061,439	772,442	2,157,649	10,182,596	108	(758,011)	3,650,386	(4,408,397)
2,155,708	284,006	1,317,976	5,430,370	98	125,618	2,189,467	(2,063,849)
2,302,352	1,612,021	7,362,088	20,833,628	84	3,941,555	5,271,080	(1,329,525)
3,020,689	1,324,452	6,953,083	17,157,787	66	8,920,061	3,717,449	5,202,612
3,224,335	1,508,902	6,953,083	14,703,986	107	(990,304)	3,336,583	(4,326,887)
4,033,566	991,783	2,935,170	10,054,663	79	2,678,119	4,952,068	(2,273,949)
6,108,983	1,038,334	3,294,745	15,426,939	108	(1,144,978)	4,479,063	(5,624,041)
1,953,433	526,372	2,795,810	9,798,214	84	1,917,888	3,310,372	(1,392,484)
266,844	715,808	4,501,772	10,229,181	57	7,845,746	3,987,791	3,857,955
3,859,758	358,173	4,251,674	12,737,061	128	(2,805,030)	2,580,967	(5,385,997)
340,383	362,311	4,251,674	10,550,706	92	862,615	1,473,020	(610,405)
3,973,791	2,231,646	3,979,718	16,333,509	90	1,819,038	6,481,066	(4,662,028)
8,803,867	1,256,563	3,936,867	20,196,705	119	(3,192,336)	6,199,754	(9,392,090)
4,476,253	630,449	2,526,358	13,171,148	122	(2,356,518)	3,628,864	(5,985,382)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Tahoe Forest					
1992	12,179,038	27,267	5,414,816	197,744	4,375,776
1993	8,639,217	9,526	2,020,363	77,243	3,436,413
1994	11,119,337	28,415	5,022,450	1,077,916	2,575,280
Region 6					
Colville Forest					
1992	7,408,416	1,633	1,177,594	724,028	2,454,391
1993	7,155,497	(23,738)	(1,178,419)	449,870	3,570,469
1994	5,799,391	5,045	1,521,044	106,923	2,234,345
Deschutes Forest <sup>k</sup>					
1992	19,806,782	14,952	7,287,842	357,795	3,199,153
1993	15,955,436	1,888	9,867,856	532,671	4,594,975
1994	18,883,254	3,928	10,058,138	677,323	4,536,431
Fremont Forest					
1992	33,462,219	3,962	21,770,150	2,937,077	3,353,288
1993	33,403,547	6,331	14,770,057	2,251,098	7,769,990
1994	20,117,733	26,160	9,394,771	1,774,486	3,448,466
Gifford Pinchot Forest <sup>k</sup>					
1992	35,788,064	11,058	29,249,473	2,054,434	1,384,019
1993	40,454,675	32,323	31,389,734	686,626	5,118,818
1994	33,223,556	3,040	28,544,353	319,272	2,437,875
Malheur Forest					
1992	55,831,477	85,639	18,297,381	3,851,785	14,843,457
1993	37,019,060	115,703	11,419,187	1,795,507	15,079,638
1994	48,452,106	4,017	29,063,751	1,255,641	7,603,426
Mt. Baker-Snoqualmie Forest <sup>k</sup>					
1992	35,300,818	30,550	23,270,608	2,015,347	5,483,807
1993	10,819,908	3,724	5,688,088	830,541	3,516,702
1994	7,957,791	837	4,884,928	(185,736) <sup>i</sup>	1,639,860
Mt. Hood Forest <sup>k</sup>					
1992	42,747,240	8,712	27,194,545	1,015,766	5,995,261
1993	24,589,746	4,795	16,634,951	300,205	4,503,947
1994	18,520,954	18,438	11,942,450	231,369	3,782,255

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
1,465,560	697,875	2,863,474	9,600,429	79	2,578,609	6,678,815	(4,100,206)
2,633,935	461,737	2,041,989	8,651,317	100	(12,100)	6,225,479	(6,237,579)
1,781,007	634,269	2,614,163	8,682,635	78	2,436,702	5,049,301	(2,612,599)
2,440,580	610,190	1,699,148	7,928,337	107	(519,921)	8,670,678	(9,190,599)
3,817,926	519,389	1,664,962	10,022,616	140	(2,867,119)	7,998,743	(10,865,862)
1,532,400	399,634	1,348,678	5,621,980	97	177,411	4,539,070	(4,361,659)
6,989,630	1,957,410	5,727,646	18,231,634	92	1,575,148	6,505,603	(4,930,455)
(212,236) <sup>m</sup>	1,170,282	5,409,443	11,495,135	72	4,460,301	6,528,333	(2,068,032)
2,137,305	1,470,129	5,409,443	14,230,631	75	4,652,623	5,217,181	(564,558)
4,800,423	597,319	8,215,235	19,903,342	59	13,558,877	5,520,834	8,038,043
8,170,742	435,329	8,240,472	26,867,631	80	6,535,916	6,122,652	413,264
5,096,646	377,204	4,928,592	15,625,394	78	4,492,339	3,954,707	537,632
1,433,512	1,655,568	12,356,744	18,884,277	53	16,903,787	9,222,748	7,681,039
2,278,110	949,064	11,670,258	20,702,876	51	19,751,799	7,746,702	12,005,097
1,099,817	819,199	11,670,258	16,346,421	49	16,877,135	4,820,145	12,056,990
17,611,395	1,141,820	13,651,005	51,099,462	92	4,732,015	11,040,266	(6,308,251)
7,141,704	1,467,321	8,859,009	34,343,179	93	2,675,881	12,014,639	(9,338,758)
9,170,529	1,354,742	11,773,337	31,157,675	64	17,294,431	7,027,664	10,266,767
3,549,382	951,124	9,050,072	21,049,732	60	14,251,086	3,177,177	11,073,909
590,503	190,350	8,547,290	13,675,386	126	(2,855,478)	2,601,638	(5,457,116)
1,267,172	350,730	8,547,290	11,619,316	146	(3,661,525)	1,571,899	(5,233,424)
5,952,381	2,580,575	11,243,528	26,787,511	63	15,959,729	8,981,407	6,978,322
1,635,186	1,510,662	10,618,887	18,568,887	76	6,020,859	7,769,884	(1,749,025)
1,988,484	557,958	10,618,887	17,178,953	93	1,342,001	5,826,508	(4,484,507)

(continued)

**Section 4**  
**Timber Sales Receipts and Outlays by**  
**Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Ochoco Forest					
1992	38,292,874	2,322	15,588,141	611,628	8,161,422
1993	31,090,488	1,192	15,845,595	997,775	5,198,028
1994	20,846,692	100	15,705,689	647,634	4,024,054
Okanogan Forest <sup>k</sup>					
1992	4,782,974	2,617	110,959	406,589	2,599,735
1993	5,323,736	6,590	1,415,197	75,285	1,291,122
1994	5,720,277	6,247	2,700,174	185,203	1,467,626
Olympic Forest <sup>k</sup>					
1992	15,822,050	31,331	10,353,585	525,145	1,138,863
1993	4,841,838	15,027	2,759,499	238,973	789,348
1994	1,673,059	18,041	354,871	207,619	119,987
Rogue River Forest <sup>k</sup>					
1992	20,845,997	517	13,660,056	151,865	5,976,033
1993	20,638,725	15,330	3,291,635	113,929	15,645,966
1994	16,615,894	9,227	11,148,234	119,336	2,688,511
Siskiyou Forest <sup>k</sup>					
1992	19,001,075	5,312	12,669,599	1,485,147	2,827,889
1993	4,977,798	204,768	2,841,013	301,850	1,331,668
1994	6,411,194	2,133	3,231,314	148,753	1,860,211
Siuslaw Forest <sup>k</sup>					
1992	33,380,924	2,520	25,381,259	1,867,293	4,543,320
1993	23,903,190	89,439	15,271,822	1,129,796	6,095,138
1994	6,023,169	8,303	12,915	1,869,957	3,747,359
Umatilla Forest					
1992	21,833,142	2,331	1,148,738	1,698,438	7,003,724
1993	12,093,063	10,939	(1,928,989)	1,340,700	8,965,454
1994	10,346,425	6,395	(3,034,252)	677,490	7,139,351
Umpqua Forest <sup>k</sup>					
1992	42,362,995	269	36,121,570	1,465,863	2,339,523
1993	32,427,220	554,709	26,044,181	1,213,794	3,361,728
1994	53,129,871	204,780	46,609,980	1,124,528	2,274,495
Wallowa-Whitman Forest					
1992	7,324,226	18,112	(6,975,342)	142,586	4,318,227
1993	10,066,890	55,518	268,750	1,212,032	4,736,683
1994	7,941,108	1,562	(654,137)	757,446	2,619,096

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
12,729,795	1,199,566	9,272,747	31,975,158	84	6,317,716	7,915,320	(1,597,604)
7,861,776	1,186,122	7,475,794	22,719,495	73	8,370,993	7,966,158	404,835
(200,661)	669,876	5,044,179	10,185,082	49	10,661,610	4,982,890	5,678,720
1,238,112	424,962	1,596,859	6,266,257	131	(1,483,283)	4,394,159	(5,877,442)
2,145,263	390,279	1,508,145	5,410,094	102	(86,358)	4,996,900	(5,083,258)
1,018,268	342,759	1,508,145	4,522,001	79	1,198,276	2,783,563	(1,585,287)
2,423,821	1,349,305	5,222,193	10,659,327	67	5,162,723	3,203,557	1,959,166
813,105	225,886	4,600,926	6,668,238	138	(1,826,400)	2,143,597	(3,969,997)
915,705	56,836	4,932,071	6,232,218	373	(4,559,159)	2,040,102	(6,599,261)
287,710	769,816	7,042,250	14,227,674	68	6,618,323	5,010,054	1,608,269
801,996	769,869	6,651,014	23,982,774	116	(3,344,049)	4,698,716	(8,042,765)
1,940,994	709,592	6,651,014	12,109,447	73	4,506,447	3,683,268	823,179
983,179	1,029,949	6,971,521	13,297,685	70	5,703,390	8,038,154	(2,334,764)
88,714	209,785	4,563,244	6,495,261	130	(1,517,463)	6,594,962	(8,112,425)
918,479	250,304	6,584,215	9,761,962	152	(3,350,768)	3,445,938	(6,796,706)
636,710	949,822	14,297,253	22,294,398	67	11,086,526	6,278,528	4,807,998
867,670	449,325	13,502,961	22,044,890	92	1,858,300	4,133,444	(2,275,144)
237,130	147,505	13,502,961	19,504,912	324	(13,481,743)	2,759,478	(16,241,221)
10,806,746	1,173,165	5,164,412	25,846,485	118	(4,013,343)	10,909,895	(14,923,238)
2,803,868	901,091	2,795,258	16,806,371	139	(4,713,308)	9,535,508	(14,248,816)
5,105,190	452,251	2,471,945	15,846,227	153	(5,499,802)	5,356,796	(10,856,598)
994,234	1,441,536	15,835,418	22,076,574	52	20,286,421	7,410,047	12,876,374
342,143	910,665	14,955,673	20,784,003	64	11,643,217	6,203,821	5,439,396
1,609,064	1,307,024	14,955,673	21,270,784	40	31,859,087	4,692,367	27,166,720
9,210,199	610,444	1,673,918	15,955,374	218	(8,631,148)	11,093,221	(19,724,369)
3,333,180	460,727	2,387,661	12,130,283	120	(2,063,393)	8,670,196	(10,733,589)
5,004,496	212,645	1,931,725	10,525,408	133	(2,584,300)	5,251,624	(7,835,924)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Wenatchee Forest <sup>k</sup>					
1992	6,954,603	158,944	2,472,075	344,698	1,471,520
1993	4,990,340	28,250	1,508,868	185,414	1,953,344
1994	2,234,716	62	(1,245,197)	47,377	2,797,984
Willamette Forest <sup>k</sup>					
1992	79,623,058	196,777	48,968,151	3,536,778	11,481,758
1993	85,148,258	32,615	60,921,604	1,777,722	12,822,046
1994	60,925,476	147,402	45,273,156	435,417	8,683,306
Winema Forest <sup>k</sup>					
1992	17,698,325	43,772	10,836,783	379,791	3,023,942
1993	64,861,904	17,554	31,951,161	6,495	19,991,659
1994	13,726,188	13,454	2,469,264	2,467	3,899,313
Region 8					
Alabama Forest					
1992	7,150,754	6,714	536,075	328,398	5,764,140
1993	5,425,479	6,025	516,387	148,133	4,499,397
1994	4,961,329	5,630	1,202,983	93,127	3,401,605
Chattahoochee & Oconee Forest					
1992	4,812,407	6,809	2,664,929	267,617	1,656,941
1993	4,913,571	2,842	2,242,657	265,844	1,914,305
1994	3,401,635	10,282	2,028,313	106,362	875,504
Cherokee Forest					
1992	1,809,368	609	568,871	437,615	704,012
1993	1,744,644	0	674,904	273,450	742,810
1994	1,226,312	500	427,934	153,980	624,981
Daniel Boone Forest					
1992	2,159,754	94	367,093	535,263	1,237,342
1993	2,394,287	2,466	483,373	461,757	1,421,764
1994	1,657,206	2,115	430,536	297,822	915,636
Florida Forest					
1992	5,519,101	777	3,231,247	604,851	1,622,651
1993	5,772,946	200	3,622,288	229,409	1,647,537
1994	3,570,848	4,351	2,563,148	135,600	833,239
George Washington Forest					
1992	1,062,660	5,550	417,202	101,842	441,464
1993	1,337,518	322	566,134	118,194	511,577
1994	2,158,013	3,593	1,006,643	89,626	720,315

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
1,598,584	908,782	2,497,442	6,821,026	98	133,577	6,477,780	(6,344,203)
674,413	640,051	2,358,695	5,811,917	116	(821,577)	4,344,159	(5,165,736)
364,359	270,131	2,358,695	5,838,546	261	(3,603,830)	3,815,914	(7,419,744)
10,926,765	4,512,829	29,644,191	60,102,321	75	19,520,737	13,973,403	5,547,334
5,779,119	3,815,152	27,997,292	52,191,331	61	32,956,927	10,330,091	22,626,836
4,335,888	2,050,307	27,997,292	43,502,210	71	17,423,266	6,055,431	11,367,835
2,822,647	591,390	8,908,312	15,726,082	89	1,972,243	7,676,074	(5,703,831)
11,061,450	1,833,585	15,752,691	48,645,880	75	16,216,024	8,103,115	8,112,909
6,410,080	931,610	8,413,406	19,656,876	143	(5,930,688)	6,255,586	(12,186,274)
412,691	102,736	1,760,326	8,368,291	117	(1,217,537)	2,316,393	(3,533,930)
175,403	80,134	1,334,830	6,237,897	115	(812,418)	2,090,244	(2,902,662)
170,820	87,164	1,217,134	4,969,850	100	(8,521)	1,910,256	(1,918,777)
48,519	167,592	1,159,502	3,300,171	69	1,512,236	2,663,978	(1,151,742)
254,672	233,251	1,169,370	3,837,442	78	1,076,129	2,781,870	(1,705,741)
302,142	79,032	828,080	2,191,120	64	1,210,515	2,347,319	(1,136,804)
703	97,558	427,800	1,667,688	92	141,680	1,629,305	(1,487,625)
0	53,480	422,791	1,492,531	86	252,113	1,548,854	(1,296,741)
0	18,917	301,724	1,099,602	90	126,710	1,230,534	(1,103,824)
0	19,962	534,925	2,327,492	108	(167,738)	2,102,992	(2,270,730)
0	24,927	591,724	2,500,172	104	(105,885)	2,103,588	(2,209,473)
2,411	8,686	411,601	1,636,156	99	21,050	1,845,256	(1,824,206)
0	59,575	1,364,687	3,651,764	66	1,867,337	2,256,870	(389,533)
203,611	69,901	1,425,711	3,576,169	62	2,196,777	2,428,578	(231,801)
0	34,510	882,997	1,886,346	53	1,684,502	1,979,501	(294,999)
46,778	49,824	251,822	891,730	84	170,930	1,748,370	(1,577,440)
95,915	45,376	322,955	1,094,017	82	243,501	1,738,891	(1,495,390)
295,013	42,823	527,899	1,675,676	78	482,337	1,318,618	(836,281)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Jefferson Forest					
1992	652,797	7,130	180,427	101,152	303,028
1993	1,110,290	10,443	360,273	155,671	471,105
1994	1,062,366	1,444	166,591	214,479	477,101
Kisatchie Forest					
1992	14,499,108	6,375	10,546,396	1,206,174	1,619,577
1993	9,651,793	5,599	5,891,194	800,484	2,454,831
1994	10,328,239	5,807	5,601,016	680,631	3,689,740
Marion-Sumpter Forest					
1992	6,913,154	1,389	5,137,601	505,834	1,103,916
1993	6,092,755	6,323	3,328,953	285,849	2,128,856
1994	6,298,590	158	4,088,600	323,772	1,456,373
Mississippi Forest					
1992	22,594,368	19,230	15,010,405	1,501,336	5,376,536
1993	23,687,396	7,352	13,816,993	1,760,181	7,060,424
1994	24,006,013	13,713	14,067,956	2,087,624	6,850,142
North Carolina Forest					
1992	2,568,039	(1,273)	930,350	594,194	908,098
1993	2,770,073	1,496	905,139	643,224	1,064,498
1994	2,354,963	1,965	547,054	863,923	804,013
Ouachita Forest					
1992	8,654,943	4,300	2,694,069	387,873	4,832,601
1993	12,420,972	2,572	2,999,060	698,389	7,961,917
1994	15,387,609	8,227	4,785,358	809,988	8,477,410
Ozark-St. Francis Forest					
1992	2,050,933	312	1,019,535	326,380	663,812
1993	3,660,478	(888)	1,484,401	579,231	1,544,108
1994	4,476,643	1,413	526,496	468,019	3,421,222
Texas Forest					
1992	12,090,285	15,392	8,404,791	829,694	1,528,578
1993	14,794,411	24,907	9,929,508	1,343,478	2,688,126
1994	14,392,782	8,561	8,811,999	753,385	3,544,082
Region 9					
Allegheny Forest					
1992	19,585,557	63,650	14,883,364	1,421,464	2,810,655
1993	18,309,690	3,284	14,265,787	1,148,720	2,561,541
1994	21,099,182	(46,785)	16,383,271	1,048,691	2,348,860



**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
26,022	35,038	152,657	617,897	95	34,900	1,579,368	(1,544,468)
69,290	43,508	264,085	1,003,659	90	106,631	1,376,320	(1,269,689)
115,782	86,969	243,488	1,137,819	107	(75,453)	1,116,750	(1,192,203)
929,091	191,495	3,575,310	7,521,647	52	6,977,461	3,242,056	3,735,405
296,624	203,061	2,360,783	6,115,783	63	3,536,010	3,057,735	478,275
165,329	185,716	2,534,179	7,255,595	70	3,072,644	2,888,749	183,895
35,925	128,489	1,695,819	3,469,983	50	3,443,171	2,619,144	824,027
222,842	119,932	1,491,625	4,249,104	70	1,843,651	2,412,950	(569,299)
310,051	119,636	1,544,699	3,754,531	60	2,544,059	2,172,080	371,979
409,488	277,373	5,574,441	13,139,174	58	9,455,194	5,193,224	4,261,970
807,209	235,237	5,861,202	15,724,253	66	7,963,143	5,405,577	2,557,566
512,551	474,027	5,879,568	15,803,912	66	8,202,101	4,549,439	3,652,662
41,725	94,945	618,592	2,257,554	88	310,485	2,982,330	(2,671,845)
69,519	86,197	670,595	2,534,033	91	236,040	2,590,489	(2,354,449)
77,643	60,365	573,158	2,379,102	101	(24,139)	2,602,563	(2,626,702)
520,817	215,283	2,108,840	8,065,414	93	589,529	6,871,584	(6,282,055)
359,782	399,252	3,004,787	12,424,127	100	(3,155)	6,005,268	(6,008,423)
1,037,200	269,426	3,777,489	14,371,513	93	1,016,096	5,903,873	(4,887,777)
0	40,894	502,432	1,533,518	75	517,415	3,145,282	(2,627,867)
0	53,626	901,935	3,078,900	84	581,578	2,765,239	(2,183,661)
0	59,493	1,103,934	5,052,668	113	(576,025)	2,417,035	(2,993,060)
946,708	365,122	2,927,443	6,597,545	55	5,492,740	3,786,429	1,706,311
542,070	266,322	3,625,796	8,465,792	57	6,328,619	3,918,165	2,410,454
1,044,328	230,427	3,538,449	9,110,671	63	5,282,111	2,979,164	2,302,947
245,108	161,316	4,840,148	9,478,691	48	10,106,866	2,953,833	7,153,033
153,103	177,255	4,532,288	8,572,907	47	9,736,783	3,110,616	6,626,167
1,235,059	130,086	5,253,970	10,016,666	47	11,082,516	3,264,696	7,817,820

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Chequamegon Forest					
1992	1,352,593	1,117	321,385	54,499	640,029
1993	1,595,696	2,038	584,300	145,823	533,465
1994	2,101,561	1,077	935,637	80,326	801,070
Chippewa Forest					
1992	2,623,794	1,709	1,282,777	97,175	1,086,681
1993	2,964,252	252	1,487,996	73,724	1,044,038
1994	3,460,140	3,945	1,968,194	63,448	1,196,876
Green Mountain Forest					
1992	399,501	2,983	190,797	37,801	144,704
1993	414,439	761	250,214	21,749	123,368
1994	307,111	165	150,564	33,553	94,442
Hiawatha Forest					
1992	1,670,533	50	322,970	228,743	1,076,796
1993	2,208,127	2,173	498,288	257,393	1,247,270
1994	2,243,051	3,109	739,081	181,854	1,058,796
Huron-Manistee Forest					
1992	2,345,526	(6,927)	1,370,391	111,482	816,553
1993	2,389,130	4,033	1,245,039	91,436	985,455
1994	2,623,312	3,448	1,280,219	144,434	910,781
Mark Twain Forest					
1992	2,943,175	383	818,760	113,164	1,740,778
1993	3,395,857	359	979,179	139,004	1,719,307
1994	4,965,919	247	1,522,452	207,334	2,581,992
Monongahela Forest					
1992	3,613,300	0	2,338,003	890,906	275,922
1993	4,579,521	0	2,946,919	1,154,968	402,745
1994	2,663,377	0	1,952,833	362,253	219,343
Nicolet Forest					
1992	2,256,901	3,155	1,242,054	187,680	759,399
1993	2,234,934	2,420	1,300,939	229,426	597,912
1994	2,461,462	2,302	1,649,794	167,712	515,747
Ottawa Forest					
1992	2,038,862	734	1,376,338	167,688	326,067
1993	2,437,061	9,589	1,400,454	214,880	519,428
1994	2,692,969	4,444	1,315,761	171,044	784,526

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
199,561	136,002	303,869	1,333,960	99	18,633	2,200,763	(2,182,130)
113,913	216,157	344,375	1,353,733	85	241,963	2,323,836	(2,081,873)
216,192	67,259	508,306	1,673,153	80	428,408	2,011,968	(1,583,560)
117,918	37,534	646,138	1,985,446	76	638,348	1,471,423	(833,075)
318,946	39,296	731,176	2,207,180	74	757,072	1,483,027	(725,955)
205,727	21,950	858,561	2,346,562	68	1,113,578	1,409,412	(295,834)
16,391	6,825	97,423	303,144	76	96,357	773,578	(677,221)
16,107	2,240	102,860	266,324	64	148,115	695,090	(546,975)
24,480	3,907	75,760	232,142	76	74,969	729,971	(655,002)
29,742	12,232	414,563	1,762,076	105	(91,543)	2,088,971	(2,180,514)
181,657	21,346	546,152	2,253,818	102	(45,691)	2,134,860	(2,180,551)
239,575	20,636	554,827	2,055,688	92	187,363	1,593,807	(1,406,444)
50,340	3,687	587,192	1,569,254	67	776,272	2,297,702	(1,521,430)
59,878	3,289	595,452	1,735,510	73	653,620	2,389,211	(1,735,591)
113,478	170,952	612,228	1,951,873	74	671,439	2,301,401	(1,629,962)
101,940	168,150	693,661	2,817,693	96	125,482	2,167,185	(2,041,703)
288,171	269,837	781,415	3,197,734	94	198,123	2,701,458	(2,503,335)
518,601	135,293	1,207,595	4,650,815	94	315,104	2,172,885	(1,857,781)
12,444	96,025	879,319	2,154,616	60	1,458,684	1,636,508	(177,824)
17,911	56,978	1,130,636	2,763,238	60	1,816,283	1,654,433	161,850
50,417	78,531	646,212	1,356,756	51	1,306,621	1,499,882	(193,261)
23,861	40,752	553,249	1,564,941	69	691,960	2,689,485	(1,997,525)
70,216	34,021	549,623	1,481,198	66	753,736	2,527,841	(1,774,105)
102,068	23,839	608,830	1,418,196	58	1,043,266	1,736,926	(693,660)
138,416	29,619	502,127	1,163,917	57	874,945	2,899,921	(2,024,976)
266,781	25,929	600,386	1,627,404	67	809,657	3,399,081	(2,589,424)
385,198	31,996	664,132	2,036,896	76	656,073	2,708,903	(2,052,830)

(continued)

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

<b>Forest</b>	<b>Total receipts<sup>a</sup></b>	<b>Interest and penalties<sup>b</sup></b>	<b>National Forest Fund<sup>c</sup></b>	<b>Purchaser road credits</b>	<b>Knutson-Vandenberg Fund</b>
Shawnee Forest					
1992	100,941	0	44,303	27,087	29,234
1993	124,440	0	44,467	36,677	34,395
1994	57,866	0	(23,946)	7,755	(917) <sup>j</sup>
Superior Forest					
1992	1,665,327	645	720,237	121,622	651,877
1993	2,101,862	20,272	464,870	150,058	1,016,710
1994	2,125,836	2,886	424,861	74,658	1,067,504
Wayne-Hoosier Forest					
1992	445,642	0	498,432	31,314	(94,984)
1993	112,319	0	74,469	5,138	24,117
1994	110,723	0	94,540	3,361	10,811
White Mountain Forest					
1992	1,115,990	9,635	863,659	114,013	61,697
1993	1,274,163	333	881,650	167,221	196,327
1994	1,110,461	4,444	735,411	170,014	147,594
Region 10					
Chugach Forest					
1992	29,650	508	20,744	1,274	2,167
1993	215,273	1,743	163,299	0	36,504
1994	13,919	0	6,429	0	4,501
Tongass Forest					
1992	13,044,168	40,135	(14,312,501) <sup>n</sup>	20,479,529	4,442,032
1993	15,546,311	43,914	(1,991,047) <sup>n</sup>	12,866,230	2,433,676
1994	34,284,965	134,426	5,246,095	22,913,669	2,563,342

**Section 4  
Timber Sales Receipts and Outlays by  
Forest**

Salvage Sale Fund	Associated charges	Payments to states <sup>d</sup>	Total receipts distributed <sup>e</sup>	Percent distributed <sup>f</sup>	Receipts undistributed <sup>g</sup>	Preparation and administration outlays	Net results <sup>h</sup>
0	317	25,156	81,794	81	19,147	687,125	(667,978)
8,874	27	31,103	111,076	89	13,364	507,173	(493,809)
74,970	4	14,466	96,278	166	(38,412)	236,546	(274,958)
103,997	66,949	399,433	1,343,878	81	321,449	1,663,139	(1,341,690)
365,941	84,011	499,395	2,116,115	101	(14,253)	1,730,357	(1,744,610)
484,282	71,645	512,826	2,210,915	104	(85,079)	1,595,648	(1,680,727)
0	10,880	108,691	55,901	13	389,741	578,553	(188,812)
0	8,595	25,931	63,781	57	48,538	440,164	(391,626)
0	2,011	27,178	43,361	39	67,362	308,692	(241,330)
54,228	12,758	273,399	516,095	46	599,895	1,501,536	(901,641)
18,785	9,847	315,996	708,176	56	565,987	1,595,481	(1,029,494)
45,725	7,273	274,686	645,292	58	465,169	1,605,731	(1,140,562)
345	4,612	6,133	14,531	49	15,119	744,731	(729,612)
8,362	5,365	52,041	102,272	48	113,001	488,728	(375,727)
1,250	1,739	3,045	10,535	76	3,384	564,368	(560,984)
2,122,219	272,754	3,182,820	30,499,354	234	(17,455,186)	24,238,259	(41,693,445)
1,177,947	1,015,591	3,621,702	21,115,146	136	(5,568,835)	25,865,840	(31,434,675)
3,274,297	153,136	8,499,351	37,403,795	109	(3,118,830)	25,871,740	(28,990,570)

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**Section 4**  
**Timber Sales Receipts and Outlays by**  
**Forest**

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<sup>a</sup>Total receipts equals the total of interest and penalties, National Forest Fund, purchaser road credits, Knutson-Vandenberg Fund, Salvage Sale Fund, and associated charges.

<sup>b</sup>According to the Forest Service, negative figures appear because charges assessed in prior years were dismissed in a subsequent year and an adjustment became necessary.

<sup>c</sup>According to the Forest Service, distributions had been made to the Knutson-Vandenberg Fund and the Salvage Sale Fund on the basis of anticipated excess receipts. Negative figures result, however, when the expected excess receipts are not actually received by September 30.

<sup>d</sup>Payments to states are calculated on the basis of 25 percent of the total amounts in the National Forest Fund, purchaser road credits, Knutson-Vandenberg Fund, and the Salvage Sale Fund. Certain forests in Regions 5 and 6, however, receive a special payment to compensate for lost revenues due to the listing of the northern spotted owl as a threatened species.

<sup>e</sup>Total receipts distributed equals the total of the amounts in purchaser road credit, Knutson-Vandenberg Fund, Salvage Sale Fund, associated charges, and payments to states. Unlike the national totals presented elsewhere, the forest totals do not reflect distributions made at the national level for Roads and Trails Fund and Purchaser-Elect Roads. These two categories totaled about \$157 million for fiscal years 1992-94.

<sup>f</sup>Percent distributed equals the total receipts distributed divided by total receipts.

<sup>g</sup>Receipts undistributed equals the total receipts minus the total receipts distributed.

<sup>h</sup>Net results equals receipts undistributed minus the preparation and administration outlays.

<sup>i</sup>The Forest Service returned cash that purchasers paid for timber and replaced it with charges to the purchaser road credits account resulting in a negative amount.

<sup>j</sup>The forests collected more funds than projected and needed to adjust the Knutson-Vandenberg Fund in subsequent years. The excess funds had been sent to either the National Forest Fund or the Salvage Sale Fund.

<sup>k</sup> This spotted owl forest receives special payments to compensate for the lost revenues due to the listing of the northern spotted owl as a threatened species.

<sup>l</sup>The adjustment was made to the overall payment to the State of California.

<sup>m</sup>In 1992, the forest had large surpluses in the Salvage Sale Fund and transferred these amounts to unfunded Knutson-Vandenberg projects and the National Forest Fund.

<sup>n</sup>Figure is negative because the National Forest Fund had to absorb the downward adjustment of prior year's timber prices on the Tongass National Forest.

Source: Compilation based on Forest Service records.

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