

THE VOICE OF THE TIMBER INDUSTRY

TIMBER BULLETIN

DULUTH, MINNESOTA

JANUARY/FEBRUARY 2021

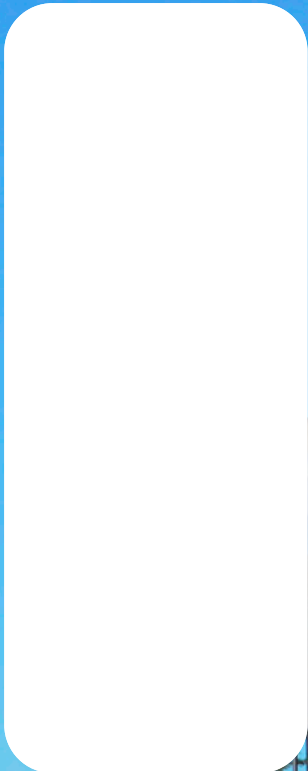
VOLUME 76

Learning Curve

Johnson Brothers Firewood

TPA Starts 401(k) Program

Logger of the Year Nominations





822D



630E



1055C



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Duluth, Minnesota

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ON THE COVER

Trucker Rocky Johnson loads 16-foot birch sticks to be hauled for firewood processing. For more on Johnson Brothers Firewood, please see page 8.

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President's Column



Rod Enberg

Here we are closing in on the end of another winter harvest season. The different regions of our state's weather was variable: some with snow, some nearly without. The one thing we all had was the sub-zero cold stretch in February. The word I mostly hear is the mills are filling their yards, so markets are getting tight! There are always rumors of some kind of market moving in. We can only hope.

One nice thing to hear was when construction on Line 3 finally kicked off. Some of the loggers and truckers, plus many workers from various trades in our state, have had the opportunity to work on the project and do well. So congratulations to those who took advantage of it, and also to Enbridge for their perseverance. We need our fuel prices to stay reasonable. Hopefully Line 3 will be some help.

At the last Executive Committee meeting, Mike and Ray filled us in on what was going on with various subjects at the legislature and with the association. As always, I say TPA is our organization, only with everyone's input. No matter what your thoughts are, contact Mike or Ray and together we can continue to make TPA better and stronger.

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By most accounts, it hasn't been too bad a winter in the woods. We hadn't heard much cold-weather snow "crunch" under our boots for the first couple of months of winter – but when the cold snap hit – it hit with a vengeance.

At the time of this writing, I'm not sure if the February deep freeze will be classified as another "Polar Vortex," but it's probably a good thing Minnesota didn't host the Super Bowl this year. Temps dropped to minus 30 degrees across most of northern Minnesota on

Executive Vice President's Column



Mike Birkeland

Super Bowl weekend – and stayed below zero long enough to help us remember what winter feels like.

Cold winters are what I remember as a kid growing up along the Canadian border in the 1970s. I chuckle, because my dad – who is into his 83rd year on this earth, likes to tell stories about how cold it used to be "back in the day."

And you know what? He's right (just don't tell him I said that, because that's hard for a son— regardless of age—to say).

In fact, data that is tracked by the Minnesota DNR, the University of Minnesota, and scores of other concerned scientists shows that, February's cold snap notwithstanding, winters in Minnesota are shorter and warmer than they were 50, 75, and even 100 years ago.

So ... does that mean the sky is falling, or that the world is coming to an end?

Whatever the answer, we have an opportunity to insert the message that logging and active forest management are necessary and vital to combat climate change, i.e., a "natural" climate solution.

Here's what I also tell legislators, reporters, opinion leaders, and doomsday prognosticators: Minnesota's logging and forest products industry is essential, resilient, and adaptable.

And whether it's technology, time, or temperature, Minnesota loggers know how to adjust and adapt to sustain healthy forests, healthy families, a healthy climate, and healthy rural communities in Minnesota.

Here's another fact: Young, healthy forests, and active forest management play a vital role in "Natural Climate Solutions."

So what does that mean? Well, all of Minnesota, including our friends in the 612 and 651 telephone area codes, benefit from active forest management.

Young, healthy forests soak up carbon like a sponge. Trees can be harvested and turned into products that store carbon. And forests can be renewed before they die, decay, or burn up, and produce harmful carbon emissions, devastation, and destruction like California's forests in Sept. 2020.

Trees lock up carbon. So do forest products - like the chairs we sit on, the homes we live in and the books we read. Consider this (even if you doubt that climate change is occurring):

- Forest products store carbon for the long-term – growing and harvesting trees is an important investment in the health of our forests.

- Active forest management and forest products are our greatest natural solution to combat climate change. We need policies (and funding) that support active forest management and regeneration of our forests.
- Young forests capture 12-15% of the nation's annual carbon emissions as they grow.
- Young trees sequester carbon as they grow, and forest products store carbon for the long-term – sometimes hundreds of years.

Whether we like it or not – the issue of climate change, especially for the next four years, will be front and center on our political and policy landscape. In times like these, it's important that "true believers" and "skeptics" agree that Minnesota forests, and Minnesota loggers, are part of the solution, and we'll adapt as necessary to benefit the health of our forests, our communities, our environment – and the health of our climate.

So ... keep at it – adapt as necessary. And help the world in the process.

That's a story we all need to tell.

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Member Feature...



Connor Ingram, Skyler Johnson, Clay Johnson, and Colee Johnson of Johnson Brothers Firewood.

Learning Curve

Three brothers in Grand Marais were still in their teens when they started their logging business. Ten years later, they're still learning, and still going strong.

Brothers Colee, Skyler, and Clay Johnson had a successful firewood business, operating from their home in Hovland, just up the North Shore from Grand Marais. They purchased their timber from a local logger, and when that logger decided to sell his equipment and move south to Texas, the brothers thought it was a good idea to buy the machines and log, too. They talked with a local banker, shared their balance sheet, and secured financing. Everything was looking good.

"We had enough cash from the firewood business for the 25 percent down payment," Skyler says.

But most of the preliminary work

on the loan had been done over the phone. At the first face-to-face meeting, it seemed like there was a glitch.

"I walked in there and met the banker," Skyler says, "and it didn't seem like we really got anywhere. And I wasn't sure why."

It didn't take the Johnsons long to figure it out.

"Turns out that after realizing how young we were, they weren't going to do the deal," Skyler smiles. "I wasn't quite 18 yet, and I wasn't going to turn 18 until like a few weeks after I graduated high school."

You see, when Colee, Skyler, and Clay started the firewood business

in 2006, none of them even had a driver's license yet. Colee was 15, Skyler was 13, and Clay was 10.

Now aged 30, 28, and 25 respectively, the Johnsons are already in their second decade as full-time loggers. Today they're, operating on a 9000-cord state sale west of Devil Track Lake near Grand Marais. Roughly 60 percent of it is aspen, 30 percent is birch, and the rest is balsam and spruce. The sawlogs will go to nearby Hedstrom Lumber, and the aspen pulp will be hauled to Louisiana Pacific's Two Harbors siding mill. The rest will either be stockpiled or sold for firewood.

Firewood used to be the brothers'

bread and butter, re-starting an old, abandoned firewood operation their father Rusty used to use.

"He had a wood splitter, wood conveyor and everything that he built himself," Skyler says. "He was a teenager into his twenties when he used it. It was sitting on our property in Hovland. So when we got old enough, we pulled the whole thing out the woods, put a different motor on it, and got it working."

Johnson Brothers Firewood, LLC was born. They bought timber from local logger Doug Popham, and started processing firewood and taking orders. There was one problem. No one was old enough to drive.

"Skyler was into buying and selling cars," Clay says. "He bid on a flat-bed pick-up at a county auction when he was about 13 years old, and got it."

"I wanted to resell it and double my money," Skyler says.

"But our dad said this truck works perfect for firewood delivery," Clay adds.

Rusty ended up making the first few deliveries until Colee turned 16 and got his license. From there, the brothers handled everything, the splitting, bundling, and the deliveries, all on their own. They figured it would be a good way to fund their college educations.

"We were doing pretty well," Skyler says.

Even after Colee graduated from



Connor Ingram drives the Tigercat 630E skidder.

Cook County High in 2009 and headed to Central Lakes College in Brainerd to study heavy equipment operation and maintenance, he still came back every weekend. Skyler and Clay were cutting and delivering firewood during the week, and Colee would join them every chance he got.

That year, while Skyler was a high school senior, Popham decided he wanted to sell his equipment and head south. Knowing how hard the brothers worked, he asked if they wanted to get into logging, too.

"We were a little undecided at first," Skyler says. I had a

scholarship for Lake Superior College in Duluth, and Colee was at Central Lakes. We had it all planned out to go a different route. But when this presented itself, we went out with Doug a few weekends in the wintertime to see what it was all about. So, I ran skidder for four or five weekends for him that winter. Colee probably did it the other four or five weekends. And Doug showed us some numbers and said we could make a little better money than firewood, so we decided to give it a try. We had pretty good amount of money saved up from the firewood business."

At this point, the brothers' exposure to logging hadn't been very extensive. Rusty is a mechanic by trade and the boys had tagged along when he'd gone to the woods to work on logging equipment a time or two, but that was about it. Popham showed them the ropes, explaining how much they could make per cord, how much production they could expect each day, even taking Skyler to a DNR timber auction to see how that worked.

"I bought our first couple of sales when I was still 17," Skyler chuckles.

Once the Johnsons found another lender to help them finance the purchase of Popham's feller buncher, delimber, skidder, and slasher, they turned to logging full-time. Not that it was easy,

"We definitely struggled," Skyler



Colee Johnson harvests spruce with a Tigercat 822C feller buncher for Johnson Brothers Firewood.



Harvested spruce on the landing at Johnson Brothers Firewood's landing near Grand Marais.

says. "I didn't know what to expect at the time. But we didn't plan on quitting, so we figured it out."

The learning curve was huge, learning not only about forestry and the forest management guidelines, but also how to run a business profitably. Over time the Johnsons have looked for efficiencies, modifying their operation. For one thing, they've purchased two cut-to-length processors to handle the delimbing and slashing.

"We'd seen some videos online of it done this way," Skyler says. "We heard of a processor for sale up in Thunder Bay, so we went and looked at it. We still weren't sold on the idea, but I hopped in with the owner and he cut a pile of eight-footers, about three cords in about ten minutes. And I knew we weren't doing that with our limber and slasher, so we were pretty much sold."

Of course, the brothers had to work up to that pace once they got the processor to Grand Marais.

"We got down here, and I went to try to do what that guy did and tried to cut wood the first day with it. And think I cut about 10 cords all day," Skyler laughs. "We thought, maybe we made a mistake here. But after about a month or something, I started to get the hang of it pretty good."

It wasn't long before they decided to buy a second processor to help keep up with the production of the buncher and skidder. Skyler and Clay operate the processors, while Colee handles the feller buncher and cousin Connor Ingram drives skidder.

The other advantage with the processors: they provide the versatility to cut 8-footers to be

delivered to the mill, or up to 16-footers for firewood processing. Plus, the processors have been utilized to harvest wood a time or two when their buncher was down for maintenance or repair.

As for the firewood operation, dad Rusty has taken that over, returning to the business he actually started forty years or so ago.

"Once we started logging," Clay says, "Dad said we had too good of a business going to just let it go, so he went and bought a firewood processor."

"We haul all of the 16-foot birch out to my dad's property and he actually does the processing now for us and the deliveries," Skyler says. "He was out of the business for all those years and now he's a sub-contractor for us."

Their mom Kathi is also involved, handling the books for both Johnson Brothers Firewood and

Rusty's businesses. Hauling is subcontracted to local truckers, and the brothers handle as much of their own maintenance and repair as possible. Logging conditions have been pretty good so far this winter, with not a lot of snow. Temperatures this morning were around -15 with more cold weather in the forecast. Markets could be better—the Verso closure in Duluth didn't help things and the Johnsons are looking for homes for their spruce and balsam, but with only Colee now in his 30s, the brothers remain optimistic and ready to face challenges that come along.

"There's a good mixture of wood in this area," Skyler says. "There are some pine plantations, and everything else is pretty much a mixture of aspen, spruce and balsam. We're always open to anything, trying new things. It all just depends on the markets."



Clay Johnson processes birch with a Tigercat H845C processor. It's one of two processors used by Johnson Brothers Firewood. The other is a Tigercat H855C.



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On the Markets

The *Timber Bulletin* publishes information regarding results of a sampling of recent timber sales and other market indicators, as well as other market-related news items.

Recent Timber Sales

Average prices, as reported by each agency

Agency Regular Intermediate

DNR—Tower Area

December 3rd—Sealed Bid

Aspen		
Species (PW)	\$23.38	\$31.33
Trembling		
Aspen (PW)	\$40.39	\$28.83
Mixed		
Hdwds (PW)	\$19.93	\$11.22
White		
Pine (WST)	\$25.09	NA
Norway		
Pine (WST)	\$31.19	NA
18 of the 19 tracts offered during the sale were purchased.		

Itasca County

December 7th—Oral Auction

Aspen	\$37.82	\$31.64
Red Pine	\$40.14	\$34.76
Spruce	\$20.34	\$11.37
Jack Pine	\$28.68	\$17.30
41 of the 52 tracts offered during the sale were purchased.		

Clearwater County

December 9th—Oral Auction

Aspen Pulp	NA	\$38.44
Basswood Pulp	NA	\$19.75
Oak Pulp	NA	\$19.81
All 6 tracts offered during the sale were purchased.		

Carlton County

December 10th—Sealed Bid

Aspen	\$35.83	NA
Northern		
Hdwds	\$14.88	NA
Red pine bolts	\$43.42	NA
Red pine pulp	\$11.34	NA
All 6 tracts offered during the sale were purchased.		

DNR—Aitkin Area

December 14th—Sealed Bid

Aspen		
Species (PW)	\$33.53	\$29.25
Ash (PB)	\$ 4.89	\$ 8.37
Maple		
Species (PB)	\$ 6.69	\$ 7.10
Black		
Spruce (PB)	NA	\$17.26
25 of the 44 tracts offered during the sale were purchased.		

Lake County

December 15th—Sealed Bid

Aspen P&B	\$23.97	NA
Maple P&B	\$11.24	NA
Balsam P&B	\$ 2.45	NA
Ash Pulp	\$ 3.97	NA
5 of the 11 tracts offered during the sale were purchased.		

Aitkin County

December 15th—Oral Auction

Aspen P/B	\$30.05	NA
Mixed		
Hdwds P/B	\$ 8.80	NA
Maple P/B	\$11.03	NA
Tamarack P/B	\$ 6.00	NA
28 of the 41 tracts offered during the sale were purchased.		

Cass County

December 17th—Sealed Bid

Aspen	\$30.38	\$31.48
Red Oak	NA	\$27.13
Jack Pine	\$16.13	NA
All 8 tracts offered during the sale were purchased.		

DNR—Bemidji Area

December 21st—Sealed Bid

Aspen		
Species (PW)	\$39.62	\$37.87
White		
Spruce (PB)	\$11.50	\$44.73
Norway		
Pine (WST)	\$68.30	\$80.41
Norway		
Pine (PB)	\$22.48	\$39.49
25 of the 35 tracts offered during the sale were purchased.		

DNR—Cloquet Area

December 21st—Sealed Bid

Aspen		
Species (PW)	NA	\$28.14
Aspen		
Species (PB)	\$26.69	NA
Maple		
Species (PB)	\$20.41	\$19.87
Red Oak (PB)	\$32.34	\$28.70
6 of the 11 tracts offered during the sale were purchased.		

DNR—Deer River Area

December 21st—Sealed Bid

Aspen		
Species (PW)	\$38.74	\$36.88
Trembling		
Aspen (PW)	\$28.74	\$36.91
Paper		
Birch (PB)	\$16.78	\$20.92
14 of the 22 tracts offered during the sale were purchased.		



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DNR—Littlefork Area*December 22nd—Sealed Bid*

Aspen		
Species (PW)	\$31.79	\$27.83
Aspen		
Species (PB)	NA	\$39.86
Trembling		
Aspen (PB)	NA	\$39.02
Black		
Spruce (PW)	\$16.66	\$10.13
18 of the 23 tracts offered during the sale were purchased.		

DNR—Warroad Area*December 29th—Sealed Bid*

Aspen		
Species (PW)	\$26.81	\$24.83
Jack Pine (PB)	\$26.24	\$23.77
Norway		
Pine (PB)	\$36.65	\$35.76
Mixed		
Spruce (PB)	NA	\$ 6.82
36 of the 52 tracts offered during the sale were purchased.		

DNR—Backus Area*January 5th—Sealed Bid*

Aspen		
Species (PW)	\$31.11	\$29.32
Pine		
Species (PB)	\$28.25	NA
Oak		
Species (PB)	\$31.34	\$29.74
Norway		
Pine (WST)	NA	\$78.30
8 of the 16 tracts offered during the sale were purchased.		

DNR—NE Region*January 6th—Sealed Bid*

Aspen		
Species (PW)	\$34.89	\$37.12
Trembling		
Aspen (PW)	\$33.79	\$27.72
Aspen		
Species (PB)	\$41.86	\$37.00
Mixed		
Spruce (PB)	\$11.82	\$21.53
Norway		
Pine (WST)	\$78.38	NA
39 of the 58 tracts offered during the sale were purchased.		

DNR—Two Harbors Area*January 7th—Sealed Bid*

Trembling		
Aspen (PW)	\$ 6.01	\$30.54
3 of the 16 tracts offered during the sale were purchased.		

DNR—NW Region*January 11th—Sealed Bid*

Aspen		
Species (PW)	\$28.57	\$22.83
Trembling		
Aspen (PB)	\$29.83	\$33.30
Norway		
Pine (PB)	\$35.08	\$46.28
Jack Pine (PB)	\$16.82	\$25.79
44 of the 58 tracts offered during the sale were purchased.		

DNR—Sandstone Area*January 12th—Sealed Bid*

Trembling		
Aspen (PW)	\$44.44	\$36.91
Aspen		
Species (PB)	\$46.20	NA
Red		
Maple (PW)	\$39.91	NA
Norway		
Pine (PB)	NA	\$49.44
11 of the 23 tracts offered during the sale were purchased.		

Hubbard County*January 13th—Sealed Bid*

Aspen Pulp	\$39.09	NA
Birch Pulp	\$10.81	NA
Oak P/B	\$17.37	NA
All 9 tracts offered during the sale were purchased.		

Cass County*January 28th—Sealed Bid*

Aspen	\$37.26	\$26.64
Red Oak	\$20.70	\$32.03
Birch	\$20.70	\$16.87
6 of the 7 tracts offered during the sale were purchased.		

Products:

PB = Pulp and Bolts
WMP = Woodsrun Mixed Products
WC = Woodsrun Cordwood
ST = Sawtimber
WST = Woodsrun Sawtimber
PW = Pulpwood
SLV = Sawlogs/Veneer

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Truck Weights — Everything You Need to Know

We're often asked to clarify what the regulations are regarding truck weights at different points of the year under different circumstances.

In consulting with officials at the State Patrol and at MNDOT, we've put together the following information that we hope clears up any questions you might have. We've also including answers to "Frequently Asked Questions" regarding truck weights.

Legal Load Limits:

- Summer Hauling Weight Limit – 5 Axle Units: 80,000 lbs
- Summer Hauling Weight Limit – 6 Axle Units: 90,000 lbs
- Winter Hauling Weight Limit – 5 Axle Units: 88,000 lbs

- Winter Hauling Weight Limit – 6 Axle Units: 99,000 lbs

You must have a MnDOT permit to haul the extra weight with 6 axles. A copy of this permit must be kept in the truck at all times.

Relevant Evidence Exemption:

The "Relevant Evidence Exemption" provides that a weight record kept at the place of unloading may not be used to develop a civil overweight case if the gross weights of the truck do not exceed the legal limits by more than 10%. This exemption does not apply to a truck that is weighed by enforcement officers at a fixed scale site or roadside with portable scales.

5% Tolerance Law:

The "5% Tolerance Law" provides that overweight fines and penalties may not be issued if the weight of the truck or its axles do not exceed the registered gross weight by more than 5%, when weighed at the roadside. This does not mean that a truck that has a gross weight within 5% of its registered gross weight is a legal truck, it is simply a tolerance.

Note: Do not mistakenly combine these two tolerances for a total exemption. They are independent of each other. 5% is for roadside only and 10% is for civil case exemptions at the point of delivery. Additionally, there are no tolerances allowed on the Interstate Highway System beyond 99,000 pounds.



Truck Weights — Wood Hauling Frequently Asked Questions

Q: What is the legal weight limit for summer hauling?

A: 80,000 lbs with a 5 axle unit and 90,000 lbs with a 6 axle unit.

Q: What is the legal weight limit for winter hauling?

A: 88,000 lbs with a 5 axle unit and 99,000 lbs with a 6 axle unit.

Q: Do I need a permit to haul the extra 10,000 lbs with a six axle unit?

A: Yes. The permits are issued by MnDOT. A copy of the permit must be kept in the truck at all times.

Q: If I have a 6 axle unit and a permit can I haul the extra weight allowed anywhere?

A: No. You may not haul the extra weight on Interstate Highways—except on Interstate 35 between TH 210 (mile marker 235.4) and London Road in Duluth (mile marker 259.5) or on any roads or across any bridges that are posted for lower weight limits.

Q: What is the “Relevant Evidence” exemption?

A: The “Relevant Evidence Exemption” provides that civil penalties may not be issued based on information gathered from weight receipts at delivery sites, if the total weight of the loaded truck is within 10% of the permitted limit with a permit or legal limit without a permit. This does not apply to trucks weighed on the roadside. This does not mean that a load 10% over the limits as shown above is a legal load.

Q: Does the “Relevant Evidence” exemption mean that I can legally haul 108,900 lbs with a 6 axle permit in the winter?

A: No. It simply means that you cannot be assessed a civil penalty based on information gathered from weight receipts at delivery sites, if the total weight of the loaded truck is within 10% of the permitted limit of 99,000 lbs.

Q: Does the “Relevant Evidence” exemption mean that I can legally haul 99,000 lbs with a 6 axle permit in the summer?

A: No. It simply means that you cannot be assessed a civil penalty based on information gathered from weight receipts at delivery sites, if the total weight of the loaded truck is within 10% of the permitted limit of 90,000 lbs.

Q: What amount of overweight will I be assessed a civil penalty for if I am over the 10% provided in the “Relevant Evidence” exemption?

A: The first two civil penalties within a 12 month period will be \$150 each. After that, you will be assessed civil penalties as follows:

“Summer” (non-winter weight increase/ spring load restriction time period)

- If you are permitted for 90,000 lbs. and you have 6 axles, and you exceed the 90,000 lb. permit weight by more than 10% or 9,000 lbs., you will be assessed civil penalties for the amount of weight over the 90,000 lb. permitted weight limit.

- Example: If you weigh 103,000 lbs. you will be assessed penalties based on 13,000 lbs. of overweight. $103,000 - 90,000 = 13,000$.

“Winter” (winter weight increase time period)

- If you are permitted for 99,000 lbs. and you exceed the 99,000 lbs. by more than 10% or 9,900 lbs., you will be assessed civil penalties for the amount of weight over the “permitted winter weight” of 99,000 lbs.
- Example: If you weigh 110,000 lbs. you will be assessed civil penalties based on 11,000 lbs. of overweight. $110,000 - 99,000 = 11,000$.

Q: What is the 5% Tolerance Law?

A: The “5% Tolerance Law” provides that overweight citations may not be issued when a truck is weighed at roadside scales, if the gross weight of the truck and/or the gross axle weights are within 5% of the legal limits without a permit or within 5% of the permitted weights with a permit. This does not mean that a load 5% over the limits shown is a legal load.

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Safety Pays

By John Saccoman,
Mackinaw Administrators, LLC.

Even some of the most routine tasks can result in work-comp injuries that have financial consequences to a company for years to come.

And these injuries aren't just ones you read about in other far-away states. Some hit much closer to home.

One such injury at a small, northern Minnesota independent logger involved an employee performing routine maintenance on a piece of equipment. The accident occurred in December of 2019 and is still an open, on-going claim.

"He was greasing a skidder, slipped and fell off," the owner said describing the accident. "He was stepping from a tire to the fuel tank, slipped and probably fell 4-5 feet." It's a task that many logging companies require in order to maintain equipment.

The accident resulted in a torn and dislocated shoulder that has now grown into a projected \$74,313 claim. That's a great deal of payout tied to a small employer that averages \$5-10K annual work-comp premiums.

There's been an MRI, a surgery and two rounds of therapy to date. And to make things worse, COVID-19 dragged out the length of the claim because the hospital wasn't performing any surgeries last spring and early summer.

When conducting the informal accident investigation, the owner said there were several violations of company protocol. The one that most likely would have prevented the injury was maintaining 3 points of contact when climbing on equipment.

"He didn't do that," the owner said. "And he wasn't a new employee. He's been with us for years."

When it comes to dissecting the most dangerous jobs in America, the logging industry certainly has a seat



at the table in any discussion.

For police officers or firefighters, for example, the exposure to injury is well known and comes with the profession. The hazards known to the logging industry are also well known, but are maybe a bit less conspicuous in the day-to-day routine. But, the end result of an injury in the logging profession can be undoubtedly severe.

Added to the challenge, often loggers work in rural locations. Access to emergency services can be several minutes away. As a way to render emergency treatment as soon as possible, Minnesota loggers are required to maintain training in first aid and Cardiopulmonary Resuscitation (CPR). Such training can prove invaluable until an injured logger can be transported to a medical facility.

There are 5 key areas to consider when trying to prevent logging injuries. Those areas included are: 1. Falling objects. 2. Struck-by objects. 3. Slips/Trips/Falls on site. 4. Caught-in-between. 5. Motor-vehicle accidents.

Falling objects: Loggers get paid to harvest timber. To meet that end, trees need to fall. Objects like logs and limbs are not only heavy, but

most often fall from heights which increases the chances of severe injuries. Site meetings to discuss the plans for the day and safety precautions to be taken care prove invaluable to heightening employee awareness to potential falling hazards.

Struck-by objects: Though chainsaws in Minnesota logging have become somewhat dinosaurs on site, they are still a valuable tool in the field. Kickbacks and whiplash from the stored energy of bent or bound tree limbs hold the huge potential for injuries.

Slips/Trips/Falls: Minnesota weather plays a heavy hand when it comes to slips/trips/falls on a logging site. Winter snow and ice increase the chances of suddenly slipping, sometimes even when being careful. In addition, climbing on and off equipment and navigating the ground full of ruts and tree limbs on the log deck itself both pose potential pitfalls.

Caught-in-between: It's easy for worker limbs, most-notably hands and feet, to be caught between logs and equipment. And again, the weight and energy of what those limbs are caught between is unforgiving.

Motor-vehicle accidents: Many loggers in Minnesota have their own fleet of pick-up trucks, which haul both employees and fuel to the jobsite. In addition, many employers also have the wood-hauling trucks that take the finished product to the mills. All the variables of driving large, heavy loads come into play, including other drivers and weather when it comes to logging-vehicle accidents.

The question then is how do companies fight back? What can a company do to prevent such exposure to injuries often with tragic outcomes? There are a few suggestions which will help fight back.

1. Have a company safety program with some safe operating procedures (SOPs) that are expected to be learned and followed by employees and enforced by the employer. There's an old saying that "if

you condone it, you own it." Rules that aren't followed by employees and enforced by employers most times will end up leading to behavior that results in injuries.

2. Clearly define employee work areas. Loggers need to know where they should be and maybe more importantly, should not be when cutting activities are occurring.
3. Implement a daily plan. Have a discussion with the crew and outline what the goals are for that day, while talking about how to do it safely.
4. Conduct jobsite safety inspections. Such inspections don't need to last for hours, but do need to be purposeful. The thought is to identify hazards or problem areas and come up with solutions for abatement.
5. Provide the necessary personal protective equipment and make sure employees wear it. Steel-

toed boots, gloves, eye-wear, hardhats and high-visibility vests should all be required.

6. Consider a fleet-safety program. It should include training drivers on safety policies and procedures including driving strategies, techniques and defensive driving. Having a plan for vehicle inspections, repair and maintenance is a must too. All drivers should be screened annually for a valid driver's license.

Mackinaw Administrators, LLC is the third-party administrator of the TPA/Choice Insurance Workers Comp Program, working with program participants to increase safety, thereby reducing costs, including insurance premiums. For information on the TPA/Workers Compensation Insurance Program, call the TPA Office, or Jay Eystad (218-255-0446) of Choice Insurance.



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Logger of the Year Nominations Being Accepted

The Minnesota Sustainable Forestry Initiative® Program Implementation Committee is now accepting nominations for the 2021 Logger of the Year Award.

The award is designed to recognize outstanding independent logging contractor performance, increase the visibility of competent professional independent logging contractors within the forestry community, encourage independent logging contractors to emulate the outstanding performance of award winners, and improve forester-logger-landowner relations by publicly recognizing outstanding logging performance as an essential element of every planned timber harvest.

Among the areas in which nominees loggers will be evaluated are safety, forest management, timber harvesting practices,

business management, as well as community involvement.

To nominate an outstanding logger, please go to the Minnesota Logger Education Program website at www.MLEP.org and download the electronic nomination form. Complete the nomination form describing why you think your nominee should receive the Minnesota SFI Implementation Committee Logger of the Year Award. Your nomination should include Letters of Support from peers, private landowners, agency staff, etc.

Nominations are due Friday March 5, 2021.

The winning logger will receive a \$500 cash award and "2021 Logger of the Year" plaque. In addition, this year's honoree will be nominated for FRA's Regional and National Logger of the Year awards.

Previous Minnesota winners include:

2006 - Rieger Logging, Inc.
2007 - McCabe Forest Products
2008 - Pittack Logging, Inc.
2009 - Berthiaume Logging LLC*
2010 - Lovdahl & Sons LLC
2011 - M&R Chips
2012 - Erickson Timber
2013 - Rolle Logging
2014 - Scheff Logging
2015 - Greg Cook Logging, Inc.
2016 - Hasbargen Logging*
2017 - Dobbs Logging
2018 - Shermer Logging*
2019 - JATCO, Inc.
2020 - Fjeran Forest Products

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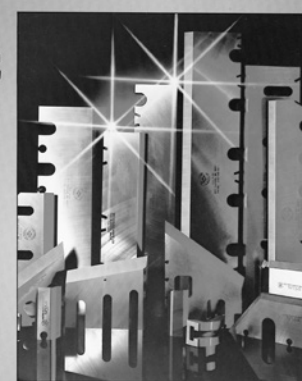
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Companies Benefit Log A Load for Kids

A timber harvest north of Duluth was expected to net roughly \$25,000 for the Log A Load for Kids program that benefits Gillette Children's Specialty Healthcare through the Children's Miracle Network.

The harvest was organized by Tom McCabe of McCabe Forest Products, aided by seven other companies who participated in the harvest in January and February.

"It was a team effort," McCabe said. "it's been fun organizing the whole thing. It's a great cause and we're glad to help out the kids."

The St. Louis County sale included 250 cords of aspen, pine, birch, maple, balsam, and spruce. Waste Wood Recyclers handled the felling and slashing, Watters Excavating provided the delimbing, and Rick Olson did the skidding.

Several companies hauled the wood, including Demenge Trucking and Forest Products, Al's Excavating, Kimball's Enterprise, Shermer Logging, Rieger Trucking, McCabe Forest Products, Jerry Donek, and Chuck Van Dorn. Mills taking the timber included Hedstrom Lumber, Louisiana Pacific, Sappi, UPM Blandin, and Lester River Sawmill.

Log A Load for Kids is a nationwide program that began in 1988 when loggers and others in the forest products community donated the value of a load of logs to their local Children's Miracle Network hospital. Today, Log A Load is a leader in CMN Hospitals' fundraising, raising more than \$2 million annually through golf tournaments, fishing events, dinners, truckloads of log donations and other events.



Willie Watters of Watters Excavating provided the delimber for the Log-A-Load Harvest.



Waste Wood Recyclers' Kyle Ledin slashed harvested timber.



Rick Olson of McCabe Forest Products drove skidder at the recent Log-A-Load harvest. Olson has worked for McCabe Forest Products since 1974.



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TPA Offers 401K program to Members

At its Fall meeting, TPA's Board of Directors voted to offer its members the opportunity to join the association's 401(k) program. This will allow TPA member companies to provide this additional benefit to their employees. And because these plans would be a part of the TPA 401(k) program, members' administrative costs would be reduced, and their fiduciary responsibility would be minimized.

"We're excited to make this opportunity available to our members," said TPA President Rod Enberg. "Retaining good employees is always a challenge. Being able to offer them this benefit will help us keep good people working for us."



TPA has partnered with Lincoln Financial, the longtime sponsor of its 401(k) program, as well as with Wheeler Associates, a Duluth-based

wealth management and Employee benefits firm that has worked with its clients for more than 85 years. Ryan Coole and Tiffany Tomassoni from Wheeler will be collaborating with our members to optimize their retirement goals.



"I've already had the opportunity to meet with TPA members, and I'm looking forward to meeting with more," Coole said. "As a life-long Duluthian, I know how important the timber industry is to our region. We'll work with members and find the right solutions to help their businesses and employees."

The opportunity for members of the same trade association to join the same retirement plan is relatively new. In late 2019, the US Department of Labor released a rule creating Multiple Employer Aggregation Programs (MEAPs).

"MEAPs allow small business owners to focus on what they know: their business," said Lincoln

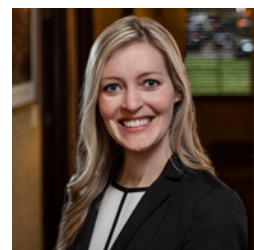
Financial's Paul Klinkenberg, longtime administrator of TPA's 401(k) program.

"TPA members won't have to be 401(k) experts. That's our job. They can avoid much of the oversight and compliance concerns that come with offering their own plans, at similar or less cost than they are likely already paying, if they currently offer a retirement program."

All TPA member companies are eligible for the program. For more information, call the TPA office at 218-722-5013, or Ryan Coole at 218-336-8524.



Coole



Tomassoni



Klinkenberg

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Five Common Retirement Plan Mistakes

Maintain Good Standing With the IRS for Employee Workforce Retirement Plans

By Ryan Coole

If you pay attention to the retirement plan world, all the buzz is around revenue sharing, conflicts of interest and prohibited transactions – but the real issues are actually much simpler to follow.

There is an unlimited number of problems that can derail your workplace retirement plan in 2020, but the goal remains to provide the best possible benefit for your employees while maintaining good standing with the Internal Revenue Service. Keep an eye open for these common plan hiccups:

Hardship withdrawals: If hardship distributions are part of your workplace retirement plan, they are only available for true hardships. Failure to comply could result in plan disqualification for all participants. The IRS mandates that plan sponsors verify one of six unique life events: unexpected medical expenses; costs related to purchase of a home; tuition and related educational fees/expenses; payments necessary to avoid eviction or foreclosure from primary home; burial or funeral expenses; expenses for the repair of your primary home due to catastrophic circumstances.

Participant eligibility: The adoption agreement is the all-encompassing paperwork that

legally governs the workplace retirement plan. Every plan has its own unique standards to enter the plan, whether age-based, service-based or both. The most common eligibility mistake is not when participants are eligible, but on what entry date they are able to participate in the plan. There is a big difference between meeting the eligibility requirements and the date at which employees can participate. Maintain accurate hiring records and be sure to verify that employee entry is in lockstep with the plan document. Mistakes with eligibility may result in plan contributions being removed from participant accounts or IRS plan-level consequences. As a good practice, make sure the company's plan document is audited every couple of years by a fiduciary consultant to ensure the right protocols are in place for eligible participants.

Holding participant deferral: Mismanagement of employee funds are a real hot button for the Department of Labor (DOL) and IRS. Delaying employee deferrals into the plan is a red flag for any auditor and must be corrected for the plan to retain its qualified status. The current law requires that participant contributions be deposited in the plan as soon as administratively possible to segregate them from the company's assets – but no later than the 15th business day of the month following the payday. Put simply, make sure processes are in place to ensure employee money is deposited within DOL timelines. Keep in mind that employer matching/profit sharing contributions do not follow the same deposit guidelines. The plan document will spell out when the employer contribution is required.

Failure to include/exclude employee compensation: Every plan document states a compensation definition for the plan. Whether it be 415 or W-2, the plan sponsor must be sure that the proper employee compensation is utilized for testing and/or contributions. Failure to follow the compensation guidelines may result in failed testing and further alteration within the Voluntary

Correction Program provided by the IRS. This part of the document should be addressed during fiduciary reviews and/or plan document audits.

Paying expenses from the plan that are not eligible from plan assets: Many plans today pass along the costs of maintaining the workplace retirement plan on to the participants within the plan. This is a common practice throughout the United States across all plan sizes/sectors. All participating and terminated participants with a balance pay their portion (spelled out in the plan document – pro-rata or per capita) for the operations of the plan. However, the DOL has divided plan expenses into two distinct types: “settlor expenses,” which are the employer/plan sponsor responsibility; and administrative expenses, which can be paid from the assets within the plan. Expenses to establish, terminate or design the plan must not be paid through the assets via the participants. These functionalities are for the benefit of the plan, not necessarily the participant.

As long as the fees are within reason, costs associated for compliance, amending documents, recordkeeping services and/or plan disclosures can be passed to the participants within the plan through a plan asset debit.

A Final, Best-Practices Thought

As a fiduciary on the plan and being legally liable, it is best practice for the plan sponsor to work with a professional in the industry who can help manage the plan complexities referenced. The IRS provides a lot of useful tools, but in the end, the onus of plan compliance falls to the employer. So make sure there are procedures and partnerships that protect you and your employees.

Ryan Coole is a Qualified Plan Financial Consultant®, Chartered Retirement Plans Specialist®, and Chartered Financial Consultant® for Wheeler Associates in Duluth and works with TPA members on the association's 401K program. Ryan can be reached at (218) 336-8526.

Federal Logger Relief Package Passes

A federal relief package for loggers totaling \$200 million passed Congress in late December as part of the \$1.4 trillion Omnibus Spending Bill, and was signed into law by President Trump.

The Logger Relief provision was championed by the Forest Resources Association, American Loggers Council, and a coalition of forest products industry groups.

The bill language reads, in part, “The Secretary of Agriculture may use not more than \$200,000,000 to provide relief to timber harvesting and timber hauling businesses that have, as a result of the COVID-19 pandemic, experienced a loss of not less than 10 percent in gross revenue during the period beginning on

January 1, 2020, and ending on December 1, 2020, as compared to the gross revenue of that timber harvesting or hauling business during the same period in 2019.”

Details of how the Department of Agriculture will distribute the funds wasn’t finalized before the change in administrations on January 20th. Minnesota Sen. Tina Smith queried incoming Agriculture Secretary Tom Vilsack about the program during his senate confirmation hearing in February, urging him to enact the relief program as soon as possible.

In addition to logger relief, the Omnibus Spending Bill also contained a provision that make forgiven Payroll Protection Plan loans non-taxable as income, as well as record funding of more than \$380 million for the US Forest service’s timber sale program.

New Chippewa Supervisor Named

Michael Stansberry has been named Forest Supervisor on the

Chippewa National Forest, replacing Darla Lenz.

Stansberry comes to the Chippewa from the Helena-Lewis and Clark National Forest in Montana, where he was District Ranger on the Lincoln District. He recently served as Acting Forest Supervisor on the Rio Grande National Forest, and brings more than 25 years of experience to the position, working in Nebraska, Michigan, and California during that time. Stansberry’s work history includes extensive experience in fire management, from working fire lines to serving on a Type I Incident Command Team. He has a degree in wildlife management from the University of Missouri-Columbia.

In addition, Jenn Youngblood has been named Deputy Forest Supervisor on the Chippewa. She comes to the forest from the USFS’s Eastern Region, where she served as special assistant to the regional forester for tribal relations. She also served as Acting Deputy Forest Supervisor on the Mark Twain National Forest in Missouri, and as Acting District Ranger on the Hiawatha National Forest in Michigan. Youngblood has undergraduate degrees in registered nursing and environmental science. She also has a law degree, and her work career includes stints in law enforcement as a patrol officer and as a deputy medical examiner investigator near Milwaukee.





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LOGGERS OF THE PAST . . .

The Logging Camp Auditor

by J. C. Ryan

This story is reprinted from an earlier *Timber Bulletin*—one of the first of “Buzz” Ryan’s ever-popular contributions to these pages. The *Bulletin* will continue to reprint selected stories from the memories he recorded for us.—*Editor*



During the early days of Minnesota logging camps, along the St. Croix and in the southern part of the pine region, the camp foreman was timekeeper and ordered all the supplies. Most orders for

supplies were made only once or twice during the logging season, and the tote teamster brought the supplies to camp at regular intervals.

When a man quit or left camp, the fore-

man would write out a slip showing how many days he had worked and the rate of pay less his wanigan account. He would take this slip to the company office and get his pay either in cash or check.

Very few men left before the end of the season so very few slips were made out by the foreman until the camp broke in the spring and the walking boss on his trips from camp to camp went over the supply list with the foreman and helped with the supply orders.

However, by the 1880s, when the camps were larger, most camps of 50 men or more had a clerk who tended the wanigan, did whatever book work was done, ordered the supplies, kept the men’s time and made out their checks when they left camp.

With the coming of the workman’s compensation law and accident reports, the clerk’s job became very important and he was kept quite busy on paper-work.

For many years the foreman had a free hand in determining the cost of the operation. The only figures the logging companies wanted were the total cost of the logging operation – and the cheaper the total the better the foreman.

Snow conditions, miles of roads, etc. all figured into the total cost per thousand of the entire winter’s work. However, by the time of the First World War in 1914 some of the officials of the companies started to figure cost of different phases of the logging operation and most of the larger companies developed a distribution of labor record in which the camp clerk recorded daily what each man was working at so as to determine the costs of each phase of the logging operation.

These costs were on cutting, skidding, hauling, feeding and every type of work performed during the operation of the camp. This greatly added to the work of the camp clerk, as he sometimes had to visit the crews in the woods in order to check on where the men were working. However, as a rule the straw bosses in charge of the crews would report to the clerk each evening on their men.

To cope with the added work of the camp clerk and to explain the working of



Skidding with dray north of Two Harbors, unloading near Brimson, both 1910.



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the labor distribution system, most of the companies hired auditors to visit the camps at regular intervals and audit the books of the camp clerks.

At first it meant explaining the system to the clerks and then auditing the labor distribution sheets as well as all the books of the camp clerks. Most of these auditors had been clerks for a number of years and knew all the duties involved. In fact, the auditors were more or less the supervisors of the clerks and had much to do with the hiring or placing of the clerks in the camps.

For many years the clerks had been under the supervision of the camp foremen, and some of the foremen resented the fact that they did not have supervision over the clerks. Some hard feelings developed because of this.

While the distribution of labor sheets did bring about a lot of figures for the experts in the main offices of the companies to play with. I doubt very much if it brought about any more efficiency in the logging operation. However, the regular visits of the auditors did bring about a more uniform check on the clerks with the result that a better type of camp clerk developed.

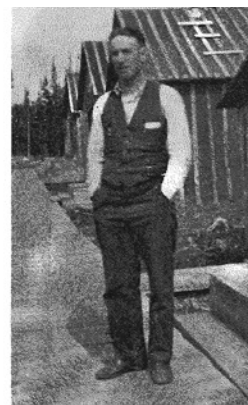
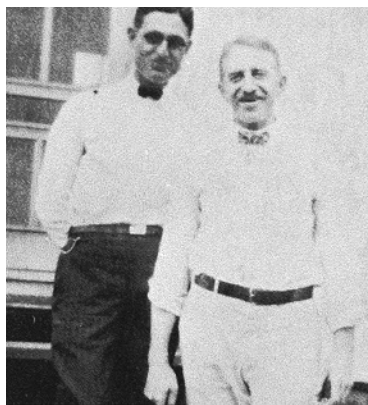
It was only the larger logging companies which operated a number of camps that had traveling clerk auditors. Some of the auditors I remember included Gus Broman of the International Lumber Co., who worked in the 1916 to 1920 period in the camps east of Northome, and Johnnie Letourneau, who worked the Crookston Lumber Company camps in the Kelliher area.

The combined Weyerhaeuser Companies of Cloquet, who operated up to 25 camps some winters, employed two auditors. Tommy Lightfoot from Cloquet and Louis McDonald of Duluth were two of them. The Virginia and Rainy Lake Company, which operated many camps out of Cussin, had at least two auditors. The ones I remember best were two named Johnson and Campaigne. Johnson made regular trips to the camps, while Campaigne only made trips to the camps about once a year, as his job was more or less the supplying of the camps and informing the clerks on the methods of ordering.

James Hallinan of Duluth was one of the men who set up the distribution of labor forms for the Cloquet Companies and made regular trips to the camps to audit these forms.

The regular camp auditors made their rounds to the camps about once a month and they would spend a day or two going over all the forms and book work. During slack times when only a few camps would be running, these auditors would be back clerking in the camps.

The logging camp clerk auditor was not a part of the early logging operations, but of the later days of the logging camps.



From left: Two camp clerks for Cloquet Lumber Co., Rollie Cibert and Otto Ottoson by boarding car at Stroud, 1924; Al Johnson, camp auditor for Virginia and Rainy Lake Company; Bob Gratton, clerk at Camp 115, Northern Lumber Co., 1922.



Above: A group of "jacks" near Northome, 1916. Below: A small jobber camp near Deer River, 1910. Note the log construction; building with doors open is blacksmith shop.





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