



NH DEPARTMENT OF REVENUE ADMINISTRATION
Municipal and Property Division / Timber Bureau
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**TIMBER MATRIX WORKSHEET GUIDELINES
and CALCULATION INSTRUCTIONS**

Step 1: Convert ALL Sawlog Volumes to Tons as follows:

- A. Multiply **White Pine** MBF by 4.4
- B. Multiply **Hemlock** MBF by 4.8
- C. Multiply Spruce / Fir and Red Pine MBF by 4.2
- D. Add ALL Hardwood Species MBF and Multiply by 5.2

Sum A-D Totals Above. This Will Be the Total Sawlog Volume in Tons.

Step 2: A. Add ALL Low-Grade Products (Tons)

- Spruce / Fir Pulpwood
- Hardwood & Aspen Pulpwood
- Pine Pulpwood
- Hemlock Pulpwood
- Biomass Chips

B. Multiply Fuelwood / Cordwood by 2.6 And Add it to the Other Low Grade Product

Sum A-B Volumes in Step 2, above. This Will Be the Total Low-Grade Volume in Tons.

Step 3: Divide the Sum of the Low-Grade Volumes (Step 2 Total), by the Sum of the Total Sawlog Tons (Step 1). This is the Low-Grade-to-Sawlog Ratio.

Step 4: Add the Total Sawlog Tons (Step 1) to the Total Low-Grade Tons (Step 2). This is the Total Tons for the Entire Operation.