

2016

Legislative Report

STATE FOREST  
NURSERY PROGRAM

Division of Forestry



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# Fiscal Year 2016 Executive Summary

## State Forest Nursery Program

The state of Minnesota operates one State Forest Nursery located near Akeley in north-central Minnesota. State Forest Nursery seedling sales for fiscal year 2016 totaled 5.21 million trees and shrubs. This was an increase in sales of over 200,000 seedlings compared to fiscal year 2015. Planting on public lands, which include state, county, federal, and tribal ownerships, made up 4.35 million seedlings, or 83 percent of total sales. Private and industrial land owners purchased 861 thousand seedlings for the remaining 17 percent of sales.

In fiscal year 2016, nursery receipts totaled \$2.06 million and expenditures totaled \$2.13 million.

The State Forest Nursery seedling production goal remains at 5.8 to 6.0 million seedlings. Increased production of both hardwoods and conifers is needed to meet private landowner demands. The nursery is currently not able to fulfill all sale requests to private forest landowners.

There was a 1 cent price increase on tamarack, balsam fir, black spruce, and all hardwood seedlings. Transplant stock increased 5 to 7 cents depending on species. Shrubs increased 2 cents. Pricing is based on a minimum order of 500 trees. No price increases are forecasted for fiscal year 2017.

Conifer seed revenue for aerial and ground seeding projects was \$199,000 in fiscal year 2016. This is 4.2 percent over the \$191,000 three-year average. Greater emphasis is being placed on seed cone procurement. Attracting cone pickers in an improving economy has become increasingly difficult. There were no increases in conifer seed prices for fiscal years 2016 and 2017. The conifer seed pricing structure is being evaluated for an adjustment in fiscal year 2018. There is a current need for additional red pine, black spruce, and tamarack seed. The primary purchasers of seed are from the state, counties, U.S. Forest Service, and timber industry land managers.

In fiscal year 2016, workers treated 148,000 red, jack, and white pine seedlings with deer repellent, continuing a trial study on conifer protection.

Fiscal year 2017 sales are anticipated to be below 2016 levels due to a *Diplodia* outbreak affecting red pine and poor winter conditions that affected other two-year-old conifer stock. The sales from additional seedlings that were planted in summer 2016 are expected to increase sales again in 2018.

The balance forward in the State Forest Nursery Account as shown in Table 5 (page 10) is \$1,908,942. The balance is anticipated to be adequate to maintain the self-sufficiency of the State Forest Nursery program in fiscal year 2017.

Ed Potter, Business and Administration Section Manager, Division of Forestry

Kristina Somes, State Forest Nursery Supervisor



# Introduction

The Minnesota State Forest Nursery program began producing conservation grade seedlings for reforestation in the early 1930s, with over 1 billion seedlings produced and planted by 2009. Through 2016, both public land managers and private landowners have purchased and planted more than 1.041 billion seedlings.

Beginning July 1, 2014, the State Forest Nursery program changed from a two- to a one-nursery statewide distribution program. All seedlings are now produced solely at the Badoura State Forest Nursery, located 10 miles south of Akeley in southern Hubbard County.

The Department of Natural Resources is required by law (*Minnesota Statutes*, section 89.36, subd. 4) to submit an annual report to the Minnesota Legislature on state forest nursery seedling production:

## **89.36 PRODUCING AND PROCURING PLANTING STOCK**

Subd. 4. **Annual report.** The commissioner (of natural resources) shall submit an annual report to the legislature (by April 15 of each year) relating to the production of planting stock at state nurseries. The report must include the following: sale figures, income figures, and expenses for operations and administration.

Copies of the report must be filed with the Legislative Reference Library and made available to the public. The commissioner shall also provide any additional information requested by the legislature relating to the production of planting stock at the State Forest Nursery. *Minnesota Statutes*, section 89.36, subd.1 also requires the State Forest Nursery to limit its production to not more than 10 million seedlings each year. In addition to seedlings produced, the state forest nursery has annually purchased between 100,000 and 1 million seedlings from private producers for resale. Seedlings purchased from the State Forest Nursery are to be used to establish or reforest wood lots, windbreaks, and shelterbelts, or for erosion control, soil and water conservation, environmental education, or permanent food and cover for wildlife.



*Our mission is to produce bare-root seedlings that are Minnesota-hardy, high quality, and reasonably priced, for you, the woodland steward. We are dedicated to helping protect the sustainability of Minnesota's diverse forest resources and continuing our state's proud tree planting heritage.*

*(State Forest Nursery Mission Statement)*

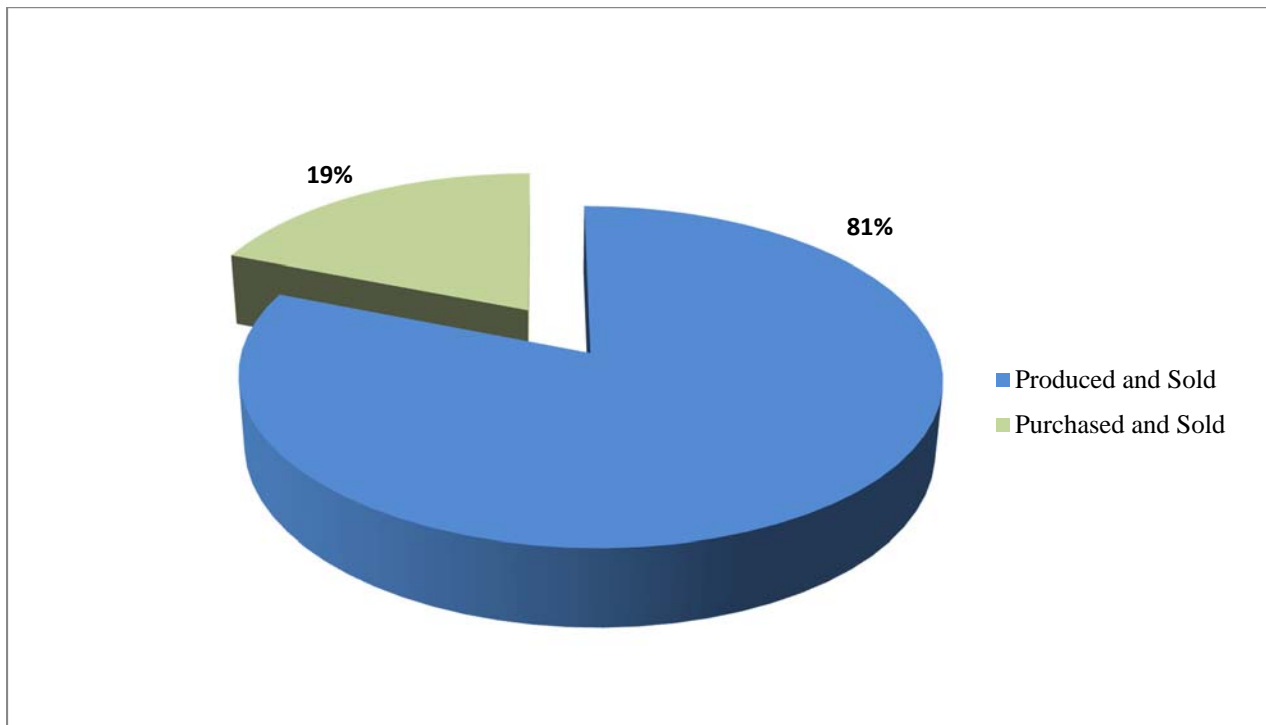
# Sales and Production Summary, Fiscal Year 2016

## State Forest Nursery Program

**Table 1: Seedlings Produced, Purchased, and Sold**

Seedling Source	Number of Seedlings	Percent
Seedlings Produced and Sold by the State Forest Nursery	4,241,560	81
Seedlings Privately Produced, Purchased, Traded, and Sold by the State Forest Nursery	965,850	19
<b>Total</b>	<b>5,207,410</b>	<b>100</b>

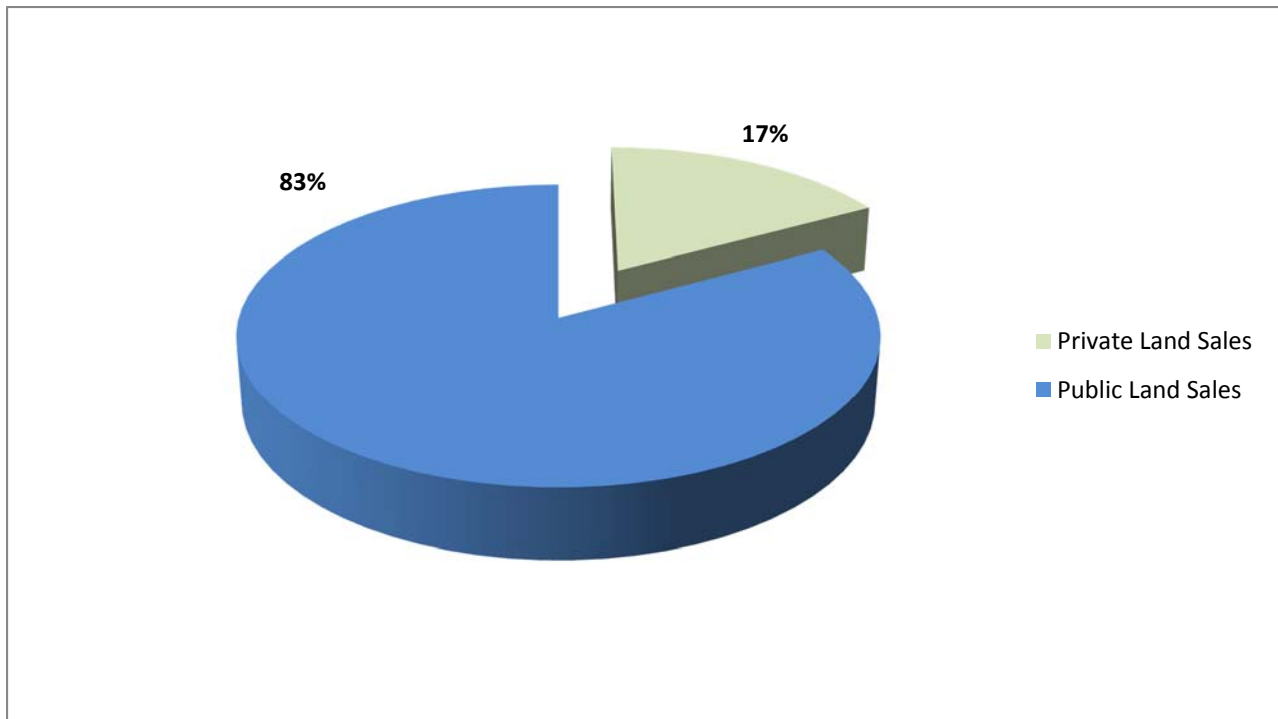
**Figure 1: Seedlings Produced, Purchased, and Sold**



**Table 2: Seedling Distribution**

Destination Type	Number of Seedlings	Percent
Seedlings sold to Public Lands	4,346,460	83
Seedlings sold to Private Lands	860,950	17
<b>Total</b>	<b>5,207,410</b>	<b>100</b>

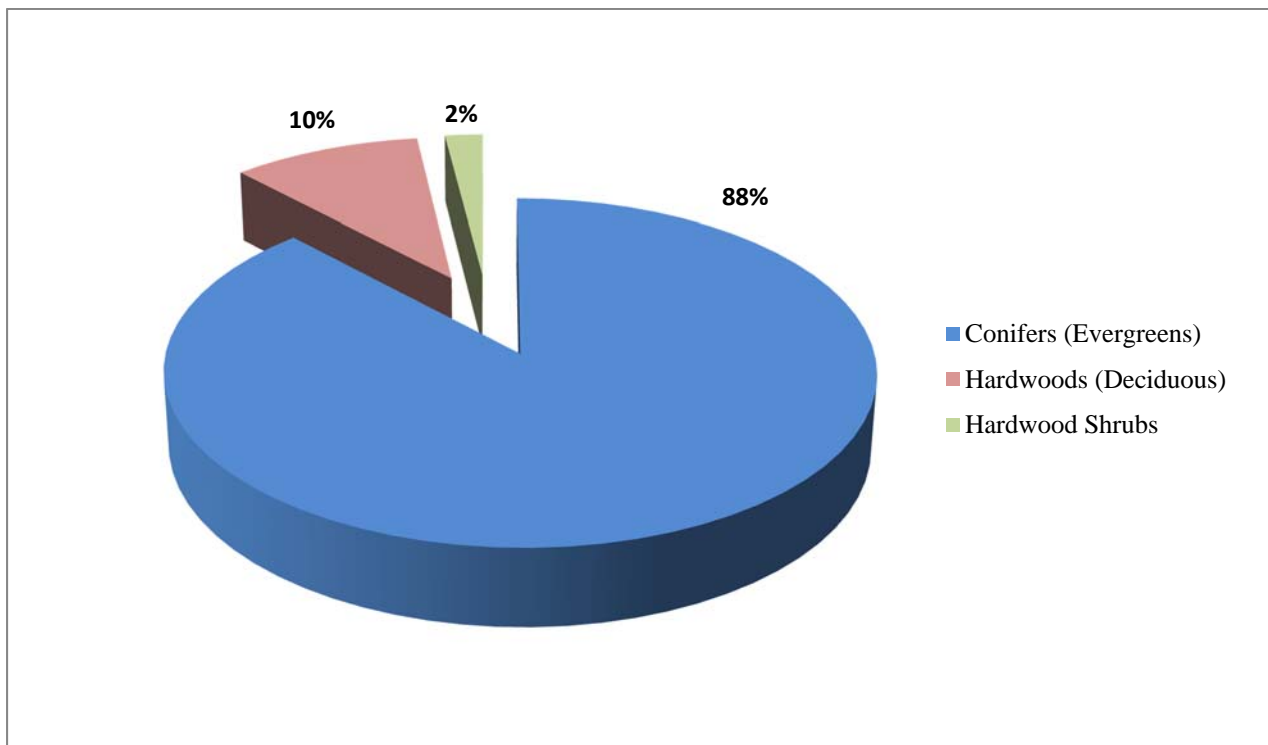
**Figure 2: Seedling Distribution**



**Table 3: Seedling Types**

Seedling Type	Number	Percent
Conifers (Evergreens)	4,570,505	88
Hardwoods (Deciduous)	512,230	10
Hardwood Shrubs	124,675	2
<b>Total</b>	<b>5,207,410</b>	<b>100%</b>

**Figure 3: Seedling Types**



## Summary of Sales by Species and Producer, Fiscal Year 2016

In fiscal year 2016, a total of 5,207,410 trees were shipped from the State Forest Nursery. Of that number, the state produced 4,273,335 and 934,075 originated from private producers.

Product	State-produced Seedlings	Purchased Seedlings	Total Seedlings Shipped
NORWAY PINE SMALL	692,120	340,000	1,032,120
NORWAY PINE 6"+	376,950	0	376,950
NORWAY PINE TR	124,875	0	124,875
NORWAY PINE REPELLEX	104,150	0	104,150
WHITE PINE SMALL	348,150	0	348,150
WHITE PINE 5"+	211,800	250,000	461,800
WHITE PINE REPELLEX	35,000	0	35,000
WHITE PINE TR	60,300	0	60,300
JACK PINE	175,080	0	175,080
JACK PINE REPELLEX	102,720	0	102,720
JACK PINE IMP	334,560	0	334,560
JACK PINE ST CROIX	50,000	0	50,000
WHITE SPRUCE SMALL	202,275	0	202,275
WHITE SPRUCE 5"+	454,750	0	454,750
WHITE SPRUCE IMP	464,150	0	464,150
WHITE SPRUCE TR	86,475	0	86,475
BLACK SPRUCE	17,725	0	17,725
TAMARACK	35,100	0	35,100
BALSAM FIR	49,800	0	49,800
BALSAM FIR TR	2,050	0	2,050
WHITE CEDAR	40,950	0	40,950
WHITE CEDAR TR	8,525	0	8,525
RED CEDAR	0	2,700	2,700
RED CEDAR TR	300	0	300
RED OAK	115,450	60,500	175,950
BUR OAK	44,200	5,000	49,200
WHITE OAK	25,075	7,500	32,575
SWAMP WHITE OAK	0	27,500	27,500



<b>Product</b>	<b>State-produced Seedlings</b>	<b>Purchased Seedlings</b>	<b>Total Seedlings Shipped</b>
SILVER MAPLE	31,475	0	31,475
RED MAPLE	5,600	10,000	15,600
SUGAR MAPLE	2,500	0	2,500
BLACK MAPLE	0	600	600
PAPER BIRCH	0	7,500	7,500
YELLOW BIRCH	1,580	5,000	6,580
RIVER BIRCH	0	4,000	4,000
HYBRID POPLAR	21,900	0	21,900
COTTONWOOD	12,950	0	12,950
BLACK WALNUT	0	75,000	75,000
BUTTERNUT	1,100	1,100	2,200
BITTERNUT HICKORY	0	3,200	3,200
SHAGBARK HICKORY	0	1,000	1,000
HACKBERRY	0	4,000	4,000
HAZELNUT	2,000	0	2,000
KENTUCKY COFFEE TREE	6,500	0	6,500
BLACK CHERRY	0	30,000	30,000
BLACK CHOKECHERRY	0	500	500
CHOKECHERRY	0	10,000	10,000
CRABAPPLE	0	20,425	20,425
GRAY DOGWOOD	0	12,900	12,900
HIGH BUSH CRANBERRY	0	16,425	16,425
JUNE BERRY	0	8,625	8,625
NANNYBERRY	0	500	500
NINEBARK	0	100	100
PINCH BERRY	2,875	0	2,875
RED OSIER DOGWOOD	22,325	0	22,325
SYCAMORE	0	5,000	5,000
WILD PLUM	0	25,000	25,000
<b>TOTALS</b>	<b>4,273,335</b>	<b>934,075</b>	<b>5,207,410</b>

## Basis of Accounting

The State Forest Nursery program is fiscally self-sufficient, so that over time, revenues cover expenditures. Costs are incurred each year of production, with production taking up to five years for some seedlings. Approximately 70 percent of the total production cost is incurred in the final year for lifting, packing, and shipping. Fiscal year sales are defined as the revenues from seedlings *delivered* to customers between July 1 and June 30. Reported fiscal year costs are the production costs for all the seedlings in the inventory, not just for seedlings that were sold. In addition, a limited number of seedlings are purchased for resale from outside sources to create unique wildlife habitat packages or meet demand. A surplus or deficit may occur in a given year, but over time revenues and expenditures must balance.

### **89.36 PRODUCING AND PROCURING PLANTING STOCK**

Subdivision 1. **Production at state nurseries.** The commissioner of natural resources may produce tree planting stock for the purposes of sections 89.35 to 89.39 upon any lands under control of the commissioner which may be deemed suitable and available therefore so far as not inconsistent with other uses to which such lands may be dedicated by law. The commissioner may not produce more than 10,000,000 units of planting stock annually, after January 1, 2003.

Subd. 2. **Purchase of stock.** The commissioner of natural resources may purchase tree planting stock for the purposes herein authorized under the provisions of sections 89.35 to 89.39, or any other applicable law now or hereafter in force. The commissioner must give preference for Minnesota-grown planting stock.

The total amount of sales does not equal cash receipts because all payments for seedlings sold in the spring have not been received by the close of the fiscal year on June 30. Therefore, a balance of receivables is carried into the new fiscal year. Because of this, the amount of cash receipts in the state accounting system (SWIFT) will not equal sales for that fiscal year.

The 2005 Legislature (special session) amended the following statute to allow up to \$250,000 per year to be used from the State Forest Nursery Account for forestry education and technical assistance.

### **89.36 DISTRIBUTING PLANTING STOCK**

Subd. 4. **Proceeds of sale.** All money received in payment for tree planting stock supplied under this section shall be deposited in the state treasury and credited to a forest nursery account and are available to the commissioner of natural resources for the purposes of sections 89.35 to 89.37, including up to \$250,000 per year for forestry education and technical assistance.

In Fiscal Year 2016, no monies were used from the State Forest Nursery Account for Forestry education and technical assistance.

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**Table 4: Statement of Revenues and Costs, State Forest Nursery Account, FY 2016**

<b>Revenues</b>	
Total Sales Fiscal Year 2016	\$2,174,911
Adjustments*	\$(8,818)
Investment Income	\$11,034
<b>Total Revenues</b>	<b>\$2,177,157</b>
<b>Costs</b>	
Salary and Other Compensation	\$1,272,633
Supplies and Expenses	\$813,158
Equipment and Capital Improvements	\$5,619
Other Costs	\$36,342
<b>Total Costs</b>	<b>\$2,127,752</b>
<b>Revenues Minus Costs</b>	<b>\$49,405</b>

\*Adjustments are used to cancel and/or correct invoice amounts and write-offs (e.g., people canceling or changing their seedling order amounts).

**Table 5: Cash Receipts and Expenditures, State Forest Nursery Account, FY2016**

Balance Forward—In Prior Year			\$1,987,431
Adjusted Balance			
Adjusted Balance Forward—In			<b>\$1,987,431</b>
<b>Cash Receipts</b>			
	Cash From Accounts Receivable Collections	\$1,500,203	
	Cash Sales	\$559,549	
	Investment Income	\$ 11,034	
	Credit Memos	\$(12,156)	
<b>Fiscal Year 2016 Total Receipts</b>			<b>\$2,058,630</b>
Fiscal Year 2016 Expenditures			<b>(\$2,127,752)</b>
<b>Fiscal Year 2016 Encumbrance Yet to Be Paid</b>			<b>(\$9,367)</b>
<b>Balance Forward—Out</b>			<b>\$1,908,942</b>



**Table 6: Accounts Receivable Reconciliation, State Forest Nursery Account, FY 2016**

Accounts Receivable 6/30/15	164,099	
Total Sales Fiscal Year 2016	2,174,911	
Adjustments*	(8,818)	
<b>Total</b>		<b>\$2,303,192</b>
Fiscal Year 2016 Accounts Receivable Collections	\$1,500,203	
Fiscal Year 2016 Cash Sales	\$559,549	
<b>Total</b>		<b>\$2,059,752</b>
<b>Accounts Receivable 6/30/16</b>		<b>\$270,440</b>

WIRES reports were used for the amounts billed, collected, and adjusted. The Department of Natural Resources' revenue/receivable system is WIRES (Web Integrated Revenue/Receivable System).

\*Adjustments are used to cancel and/or correct invoice amounts and write-offs (e.g., people canceling or changing their seedling order amounts).

# Minnesota Department of Natural Resources

## Allotment Balance Within Appropriation

### Table 7

Budget Period: 2016  
Program: R2930

FY: 2016 Fund: 2001 Appr ID: R293204  
Appropriation Name: FOR Nurses Account

Bud Prog: R2930  
Bud Act: R293010  
LLBC: 09 Non-LLBC - EBO Not Required

Approp Type: 04 Special - Dedicated  
Bud Auth Opt: E Encumber Budget/Spend Collected  
Legal Citation: MS 89.37.4



Appropriation		Receipts		Actual Transfer		Actual Transfer	
Original Approp:	0.00	Orig Est Rcpt:	2,203,000.00	Bal Forward	Artic Transfer	Actual Transfer	
Cur Mod Approp:	0.00	Cur Est Rcpt:	1,749,649.00	In: 1,987,431.27	0.00	0.00	
Reductions:	0.00	Actual Receipts:	2,058,829.80	Out: 1,908,942.46	0.00	0.00	
Cancellations:	0.00	Ded Rcpt Cap:	9,999,999,997.00				
Other Class:	0.00						
<b>Budget Authority</b>	<b>2,137,118.61</b>	<b>Spending Authority</b>	<b>2,137,118.61</b>	<b>Not Allotted</b>	<b>Cash Balance</b>	<b>Total Expended</b>	<b>Allotted Available</b>
	2,137,118.61		2,137,118.61	0.00	9,367.10	2,127,751.51	0.00
							9,367.10

#### Allotment Summary Balance Information

Dept ID	Allotment Short Name	Allotment	Budget	Expended	Available	Non-Payroll		Total Obligated	Allotted Available
						Encumbered	Expended		
R2923739	Badoura	2,079,518.61	1,272,632.62	1,272,632.62	0.00	806,885.99	4,457.10	802,428.89	0.00
R292371T	For Co IT	57,600.00	0.00	0.00	0.00	57,600.00	4,810.00	52,690.00	0.00
<b>Total:</b>		<b>\$2,137,118.61</b>	<b>\$1,272,632.62</b>	<b>\$1,272,632.62</b>	<b>\$0.00</b>	<b>\$864,485.98</b>	<b>\$9,367.10</b>	<b>\$855,118.89</b>	<b>0.00</b>



# Table 8

## MANAGER'S FINANCIAL REPORT

Run Date/Time: 10/28/2016 7:57 AM  
 Source Report #: KK002  
 As of Date: 10/28/2016

Selection Criteria: Budget Period - 2016, Fund - 1000 to 3ZZZ, DeptID - R2933101 to R2933ZZZ, AppropID - R2933000 to R293ZZZ

Break On: Budget Period, Fund, DeptID, AppropID

<b>Budget Period:</b> 2016	<b>Fund:</b> 2001	<b>DeptID:</b> R2933739	<b>AppropID:</b> R293204
	Other Misc Special Revenue	FOR Badoura Nursery	FOR Nurseries Account

Account Class and Description	Current Budget	Pre-Encumbered	Encumbered/Committed	Expended	Unobligated	Unexpended
41000 Full Time - Salary	435,186.99	0.00	0.00	435,186.99	0.00	0.00
41030 Part-Time-Seasonal-Labor Serv	674,689.35	0.00	0.00	674,689.35	0.00	0.00
41050 Overtime and Premium Pay	28,358.33	0.00	0.00	28,358.33	0.00	0.00
41070 Other Employee Cost	134,397.95	0.00	0.00	134,397.95	0.00	0.00
41100 Space Rental And Utilities	85,000.00	0.00	0.00	43,265.63	41,734.37	41,734.37
41110 Printing And Advertising	10,617.02	0.00	0.00	6,825.00	3,792.02	3,792.02
41130 Prof-Tech Serv-Outside Vend	13,400.00	0.00	40.00	10,250.00	3,110.00	3,150.00
41150 Computer and System Services	49,689.14	0.00	0.00	49,689.14	0.00	0.00
41155 Communications	32,801.28	0.00	0.00	28,643.80	4,157.48	4,157.48
41160 Trav-Sub-InState-Border Comm	90,581.26	0.00	0.00	93,067.87	-2,486.61	-2,486.61
41170 Trav/Sub-OutOfState-BorderComm	1,325.28	0.00	0.00	1,028.08	297.20	297.20
41180 Employee Development	3,665.00	0.00	0.00	2,645.00	1,020.00	1,020.00
41190 State Agency-Prop Prof-Tech Serv	40,000.00	0.00	0.00	5,457.74	34,542.26	34,542.26
41195 IT St Agcy Prof/Tech Svc	40,000.00	0.00	0.00	0.00	40,000.00	40,000.00
41300 Supplies	350,361.39	0.00	0.00	336,417.10	13,944.29	13,944.29
41400 Equipment	1,000.00	0.00	0.00	582.05	417.95	417.95
41500 Repairs To Equip & Furn	10,670.40	0.00	0.00	5,888.98	4,781.42	4,781.42
42010 Statewide Indirect Costs	9,500.00	0.00	0.00	7,999.07	1,500.93	1,500.93
42040 Agency Direct Costs	200,000.00	0.00	0.00	174,327.00	25,673.00	25,673.00
43000 Other Operating Costs	309,917.55	0.00	4,417.10	36,342.43	269,158.02	273,575.12
47010 Building-Improvement-Capital	100,000.00	0.00	0.00	0.00	100,000.00	100,000.00
499CL Expense Budget Closing-NonPay	-541,642.33	0.00	0.00	0.00	-541,642.33	-541,642.33
<b>Total</b>	<b>2,079,518.61</b>	<b>0.00</b>	<b>4,457.10</b>	<b>2,075,061.51</b>	<b>0.00</b>	<b>4,457.10</b>
<b>Remaining Payroll Projection</b>	<b>Full-Time (41000): \$0.00</b>	<b>Part-Time (41030): \$0.00</b>	<b>Total: \$0.00</b>			

**Table 9: FY16 Nursery Payroll and Expenditures Report**

	2001
	R2933739
	<u>R293204</u>
<b>Salaries -</b>	
Full Time - Salary 410001	310,884.44
Full Time - Fringe 410002	124,302.55
Part Time, Season, Labor Service - Salary 410301	562,323.86
Part Time, Season, Labor Service - Fringe 410303	112,365.49
Overtime Pay - Salary 410501	24,722.29
Overtime Pay - Fringe 410502	3,232.18
Premium Pay - Salary 410503	357.99
Premium Pay - Fringe 410504	45.87
Separation Expense - Sal/Fringe 410701	1,174.93
Unemployment Compensation - 410707	80,033.03
Workers Compensation - 410708	53,075.00
Clothing Allowance - 410711	114.99
<b>Total Salaries</b>	<b><u>1,272,632.62</u></b>
 <b>Other expenses -</b>	
Utility Services 411003	39,201.62
Building Maintenance Services 411005	3,305.82
Rent Other General 411006	758.19
Printing Non-State Shops 411101	2,214.71
Advertising 411104	4,097.29
Other Printing 411105	513.00
Architect and Engineering Serv 411308	5,840.00
Environmental Agri Science 411310	4,050.00
Outside Vendor Other Services 411325	360.00
OET Computing Svr/Oth Mainframe 411501	48,839.14
Software Lic Fee/Rent/Subscrip 411502	850.00
Postal Mainling-Shipping Serv 411551	809.62
Freight-Delivery Service 411552	22,035.89
OET Network Serv-Oth Network Serv 411553	5,645.51
Wireless Communications 411554	152.78
Travel Expense In-State 411601	4,273.70
Living Expense In State 411602	212.60
Private Auto Mileage In-State 411605	3,440.16
Car/Vehicle Rental In-State 411606	85,141.41
Travel Expense Out of State 411701	1,028.08
Tution And Registration Fees 411801	2,645.00

**Table 10: FY16 Nursery Accounts Receivable**

Accounts Receivable 6/30/15		<b>164,099</b>
Billed amount from WIRES Qtrly AR Billings, Adjustments, & Write off Report	1,615,362.63	
Fiscal Year 2016 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	559,548.63	
Subtotal sales	<u>2,174,911.26</u>	
	<b>Total</b>	<b>2,174,911</b>
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2016	(8,818.25)	
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2016	-	
	<u>(8,818.25)</u>	<b>(8,818.25)</b>
Cash Receipts from WIRES Qtrly A/R Collections Report for prior year invoices	1,950.00	
Cash Receipts from WIRES Qtrly A/R Collections Report for FY2016 invoices	<u>1,498,252.93</u>	
	<u>1,500,202.93</u>	
Fiscal Year 2016 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	559,548.63	
	<b>Total</b>	<b>2,059,751.56</b>
	<b>Accounts Receivable 6/30/2016</b>	<b>270,440.12</b>
	<b>Collected Revenues 9/30/2016</b>	<b>2,058,629.80</b>
WIRES Qtrly A/R Collections Report for FY2016 invoices	636022	181,121.57
WIRES Qtrly A/R Collections Report for FY2016 invoices	636023	1,317,131.36
WIRES All Receipts - Misc Transactions	636022	18,338.29
WIRES All Receipts - Misc Transactions	636023	541,210.34
Interest	512001	11,033.59
Refunds	636022	-
Refunds	636023	(10,205.35)
All Maint that clears previous fiscal year invoices	636022	-
All Maint that clears previous fiscal year invoices	636023	-
	<u>-</u>	<u>2,058,629.80</u>

**Table 11: State Nurseries Cash Flow Analysis  
FY 2007-2016**

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	3 Yr Avg	5 Yr Avg	7 Yr Avg	10 Yr Avg
Beg Balance	1,310,907	1,483,206	1,777,359	1,561,088	1,085,542	1,013,760	1,460,394	1,694,587	1,964,070	1,990,217	1,882,958	1,624,606	1,538,523	1,534,113
Revenues	2,377,173	2,699,200	2,051,069	1,689,130	2,025,262	1,953,692	1,801,748	1,812,082	1,810,865	2,058,630	1,893,859	1,887,403	2,085,325	2,027,885
Expenses	2,204,874	2,405,047	2,267,340	2,164,676	2,097,044	1,674,691	1,567,588	1,703,114	1,784,718	2,127,752	1,871,861	1,771,573	2,054,466	1,999,684
End Balance	1,483,206	1,777,359	1,561,088	1,085,542	1,013,760	1,292,761	1,694,554	1,803,555	1,990,217	1,921,095	1,904,956	1,740,436	1,569,382	1,562,314

