

State Forest Nursery Program

Fiscal Year 2015 Legislative Report



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State Forest Nursery Program

Fiscal Year 2015 Executive Summary

The state of Minnesota operates one State Forest Nursery located near Akeley in north-central Minnesota. State Forest Nursery seedling sales for Fiscal Year 2015 totaled 4.96 million trees and shrubs. This was an increase in sales of over 200,000 seedlings compared to Fiscal Year 2014. Public land plantings, which include state, county, federal, and tribal ownerships, made up 3.805 million seedlings, or 75 percent of total sales. Private and industrial land ownerships purchased 1.154 million seedlings for the remaining 25 percent of sales.

Over 800 pounds of conifer seed were sold for aerial and ground seeding projects, totaling over 6,000 acres on state, county, U.S. Forest Service, and timber industry lands.

Fiscal Year 2015 total nursery receipts were \$1.81 million and total expenditures were \$1.78 million.

Severe winter conditions with little or no snow cover combined with cold weather from November 2014 through March 2015, resulted in losses in 1-year-old conifer seedlings that would have germinated in May 2015. One-year-old oak, walnut, and birch seedling availability for 2016 was also reduced by these winter conditions. Two-year-old conifer for 2017 sales was also affected. A goal of the nursery program is to reach 5.8-6.0 million seedling available per year.

There were price increases of 1 to 2 cents on most conifers. Balsam fir prices increased 4 cents. Hardwood and seedling packets increases ranged from 4 cents on red oak and walnut to 7 cents on silver maple, hybrid poplar, and cottonwood. Pricing is based on a 500 seedling minimum order.

The nursery continues to improve its operations to meet changing customer demands. The program treated 250,000 pine seedlings with a deer repellent on a trial basis for several state lands plantings scheduled for spring 2016. The program also designed a multi-species packaging system for mixed species plantings on several state and county land projects in 2015. The species mixing system is intended to better control site level planting to grow more diverse forests. Over 1 million seedlings were packaged in this fashion.

The balance forward in the Forest Nursery Account as shown in Table 5 (page 10) is \$1,967,278. The balance is anticipated to be adequate to maintain the self-sufficiency of the State Forest Nursery program in fiscal year 2016.

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Cost of Preparation

Name of Legislative Report: State Forest Nursery Program
Minnesota Statute Reference: M.S. 89.36 Subd. 4
Staff time (Salary and Fringe), 45 hours @ \$39/hour
Duplication cost, nominal
Total to prepare report, \$1,755

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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 2015, both public lands and private landowners have purchased and planted over 1.036 million 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 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:

- (1) sale figures;
- (2) income figures; and
- (3) 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 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 used for erosion control, soil and water conservation, environmental education, or permanent food and cover for wildlife.



Our mission is to produce Minnesota-hardy, bareroot seedlings of high quality, 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.

Sales and Production Summary State Forest Nursery Program

Fiscal Year 2015

Table 1: Seedlings Produced, Purchased, and Sold

Type	Number	Percent
Trees Produced and Sold by the State Nursery	4,869,450	98
Privately Produced Trees Purchased and Sold by the State Nursery	90,750	2
Total	4,960,200	100

Figure 1: Seedlings Produced, Purchased, and Sold

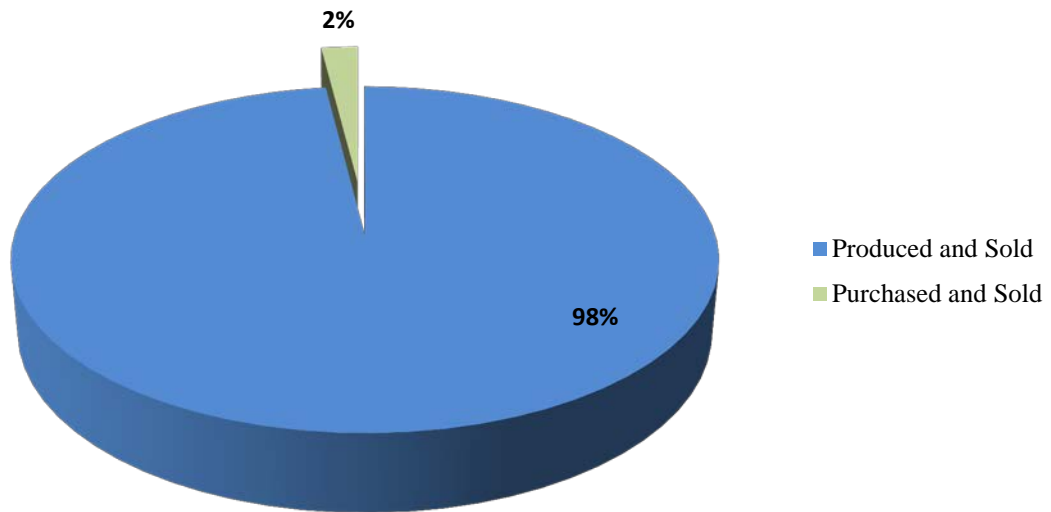


Table 2: Seedling Distribution

Type	Number	Percent
Sales to Public Lands	3,805,450	75
Sales to Private Lands	1,154,750	25
Total	4,960,200	100

Figure 2: Seedling Distribution

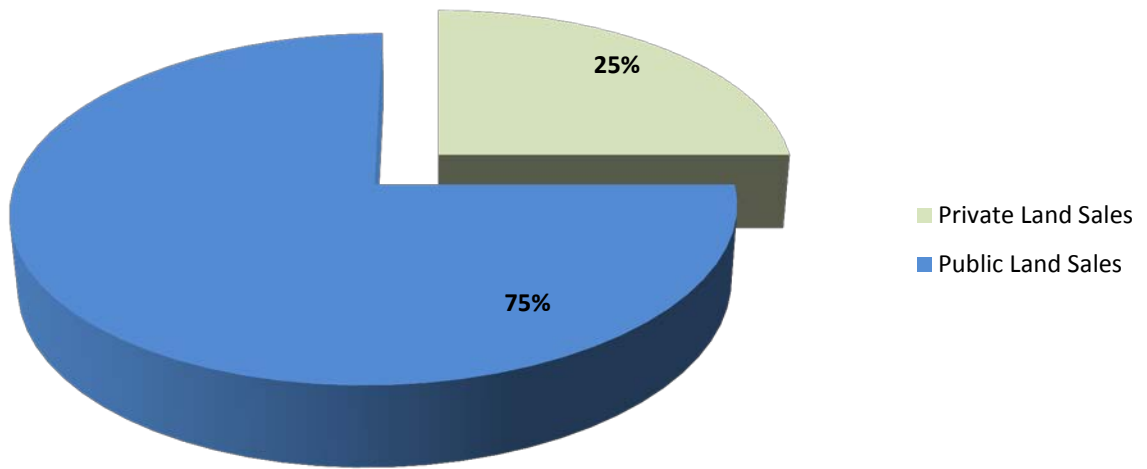
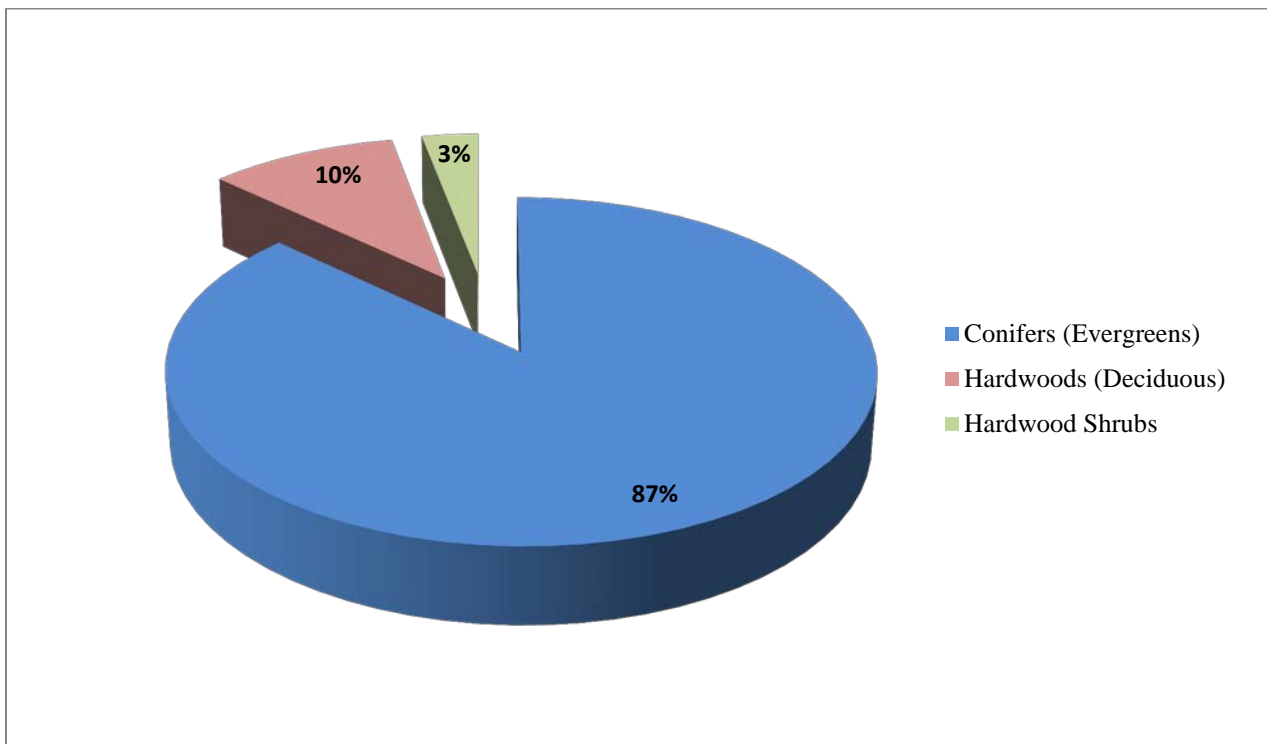


Table 3: Seedling Types

Type	Number	Percent
Conifers (Evergreens)	4,338,475	87
Hardwoods (Deciduous)	449,825	10
Hardwood Shrubs	171,900	3
Total	4,960,200	100

Figure 3: Seedling Types



Summary of Fiscal Year 2015 Sales by Species and Producer

Product - Conifers	State-Produced Trees	Purchased Trees	Total Trees Shipped
NORWAY PINE SMALL	613,690		613,690
NORWAY PINE 6"+	790,390		790,390
NORWAY PINE TR	109,650		109,650
WHITE PINE SMALL	282,120		282,120
WHITE PINE 5"+	364,000		364,000
WHITE PINE TR	91,600		91,600
JACK PINE	208,000		208,000
JACK PINE IMP	507,200		507,200
WHITE SPRUCE 5"+	667,500		667,500
WHITE SPRUCE IMP	387,150		387,150
WHITE SPRUCE TR	104,225		104,225
BLACK SPRUCE	78,200		78,200
TAMARACK	57,800		57,800
BALSAM FIR	33,700		33,700
BALSAM FIR TR	10,050		10,050
WHITE CEDAR	19,800		19,800
WHITE CEDAR TR	13,100		13,100
RED CEDAR TR		300	300
Product – Hardwoods	State-Produced Trees	Purchased Trees	Total Trees Shipped
RED OAK	192,875		192,875
BUR OAK	16,250		16,250
WHITE OAK	58,650		58,650
SWAMP WHITE OAK	16,750		16,750
SILVER MAPLE	16,700		16,700
RED MAPLE	100		100
SUGAR MAPLE		1,100	1,100
BASSWOOD/KENTUCKY COFFEE TREE	200	200	400
PAPER BIRCH	19,950		19,950
YELLOW BIRCH	30,000		30,000
HYBRID POPLAR/SIOUXLAND POPLAR	8,900	11,000	19,900
COTTONWOOD	8,400		8,400
BLACK WALNUT	49,575		49,575
BUTTERNUT	4,550	1,000	5,500
BITTERNUT HICKORY		200	200
SHAGBARK HICKORY	3,500		3,500
HACKBERRY		100	
BLACK CHERRY	9,825		9,825

(cont.)

Product - Shrubs	State-Produced Shrubs	Purchased Shrubs	Total Shrubs Shipped
FALSE INDIGO		100	100
EASTERN HEMLOCK	200		200
CHOKECHERRY	21,000	6,000	27,000
JUNE BERRY	8,325	5,000	13,325
WILD PLUM	19,000	10,200	29,200
HIGH BUSH CRANBERRY		14,000	14,000
RED-OSIER DOGWOOD	32,300		32,300
GRAY DOGWOOD	10,525	5,000	15,525
NINEBARK		250	250
CRABAPPLE	3,700	28,000	31,700
NANNYBERRY		7,700	7,700
BLACK CHOKEBERRY		600	600
Totals	4,869,450	90,750	4,960,200

Total State Produced Stock Sold	4,869,450
Purchased Stock Sold	90,750
TOTAL STOCK SOLD AND REPLACED	4,960,200

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, which can take up to 5 years for some seedlings. Approximately 70 percent of the total production cost is incurred in the last year for lifting, packing, and shipping. Fiscal year sales are defined as the revenues from seedlings *delivered* to customers from July 1 through June 30. Reported fiscal year costs are the production costs for all the seedlings in the inventory, not just for those seedlings sold. In addition, a limited amount of seedlings are purchased for resale from outside sources to create unique wildlife habitat packages or meet demand. A small 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.

Because not all payments for seedling sold in the spring have been received by the close of the fiscal year on June 30, sales do not equal cash receipts. Therefore, a balance is carried into the new fiscal year. Once seedlings payments have been received, cash goes into the new fiscal year. Because of this, the amount of cash receipts in the state accounting system (SWIFT) won't 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 Forest Nursery Account for forestry education and technical assistance.

89.37 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 2015, no monies were used from the Forest Nursery Account for forestry education and technical assistance.

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Table 4: Statement of Revenues and Costs Forest Nursery Account Fiscal Year 2015		
Revenues		
	Total Sales Fiscal Year 2015	1,755,578
	Adjustments	(184,445)
	Investment Income	7,340
	Total Revenues	\$1,578,473
Costs		
	Salary and Other Compensation	1,119,055
	Supplies and Expenses	393,169
	Equipment and Capital Improvements	69,747
	Other Costs	202,747
	Total Costs	\$1,784,718
Difference	Revenues Minus Costs	(\$206,245)

Table 5: Cash Receipts and Expenditures Forest Nursery Account Fiscal Year 2015			
Balance Forward—In Prior Year			\$1,964,070
Adjusted Balance			
Adjusted Balance Forward—In			\$1,964,070
Cash Receipts			
	Cash From Accounts Receivable Collections*	1,332,495	
	Cash Sales	694,359	
	Investment Income	7,340	
	Credit Memos	(223,329)	
Fiscal Year 2015 Total Receipts			\$1,810,865
Fiscal Year 2015 Expenditures			(\$1,784,718)
Fiscal Year 2015 Encumbrance Yet to Be Paid			(\$22,939)
Balance Forward—Out			\$1,967,278

* Cash Receipts and Expenditures shows amounts collected through 6/30/2015

Table 6: Accounts Receivable Reconciliation Forest Nursery Account Fiscal Year 2015		
Accounts Receivable 6/30/14	682,142	
Total Sales Fiscal Year 2015	1,755,578	
Adjustments*	(184,445)	
Total		\$2,253,275
Fiscal Year 2015 Accounts Receivable Collections**	\$1,394,817	
Fiscal Year 2015 Cash Sales	\$694,359	
Total		\$2,089,176
Accounts Receivable 6/30/15		\$164,099

*Table 5: Cash Receipts and Expenditures shows amounts collected through 6/30/15. Table 6: Accounts Receivable Collections amount includes \$562,474 received after 6/30/15 for budget FY15.

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

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

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Table 7: ALLOTMENTS WITHIN APPROPRIATION REPORT

Run DateTime: 9/28/2015 8:44 AM
 Source Report #: KK001
 As of Date: 09/28/2015

Selection Criteria: Budget Period - 2015, Fund - 1000 to 3999, Agency - R29, AppropID - R293000 to R293ZZZ

AGENCY: R29 Natural Resources Dept

Budget Period: 2015 Fund: 2001 Other Misc Special Revenue DeptID: R2910000 Dept of Natural Resources AppropID: R293204 FOR Nurseries Account

AppropID Short Descr For Nurser **Approp Type** 04 **Bud Auth Opt** E **Legal Citation** MS 89.37 4 **Bud Program** R2930 **Bud Activity** R293010 **Budget Status** Hold

<u>Appropriations</u>		<u>Receipts</u>		<u>Roll Forward</u>		<u>Transfers</u>	
Original	0	Original Estimate	2,100,000	Roll Forward In	1,964,070	Anticipated In	0
Current	0	Current Estimate	1,809,437	Roll Forward Out	1,967,278	Actual In	0
Cancel	0	Collected	1,810,865			Anticipated Out	0
Reduction	0	Variance Est-Col	-1,428			Actual Out	0
Other Classes	0	Dedicated Cap	0				

Allotment-Free	0
Uncommitted	0
Unexpended	22,940

	<u>Budgeted</u>	<u>Remaining</u>
Budget/Encumbrance Authority	1,807,657	0
Spending Authority	1,807,657	22,940
Transfer Authority	1,807,657	22,940

ALLOTMENT BALANCES

<u>Allotment DeptID and Descr</u>	<u>Account Group</u>	<u>Budget</u>	<u>Pre-Encumbered</u>	<u>Encumbered/Committed</u>	<u>Expended</u>	<u>Unobligated</u>	<u>Unexpended</u>
R2923739-FOR Badoura Nursery	PAYRLL	1,119,055	0	0	1,119,055	0	0
R2923739-FOR Badoura Nursery	NONPAY	688,602	0	22,940	665,663	0	22,940
R29237IT-For Co IT	NONPAY	0	0	0	0	0	0
		1,807,657	0	22,940	1,784,718	0	22,940

Totals by Account Group

Payroll Allotments	PAYRLL	1,119,055	0	0	1,119,055	0	0
Non-Payroll Allotments	NONPAY	688,602	0	22,940	665,663	0	22,940



Table 8: MANAGERS FINANCIAL REPORT



Expense Budget FinDept: R2933739 FOR Badoura Nursery

Revision: 08062013.alb

Printed on 02/05/2016 at 11:12 am

CE Path: SWIFT Financials > Budgets

Data Date:2/5/2016

Appropriation: 2015 2001 R293204, FOR Nurseries Account							
Account	Description	Budget	Pre Encumbered	Encumbered	Expended	Unobligated	Unexpended
41000	Full Time - Salary	379,525.56	0.00	0.00	379,525.56	0.00	0.00
41030	Part-Time-Seasonal-Labor Serv	603,036.01	0.00	0.00	603,036.01	0.00	0.00
41050	Overtime and Premium Pay	37,785.60	0.00	0.00	37,785.60	0.00	0.00
41070	Other Employee Cost	98,707.80	0.00	0.00	98,707.80	0.00	0.00
Payroll Totals:		\$1,119,054.97	\$0.00	\$0.00	\$1,119,054.97	\$0.00	\$0.00
41100	Space Rental And Utilities	85,000.00	0.00	0.00	40,656.15	44,343.85	44,343.85
41110	Printing And Advertising	13,000.00	0.00	0.00	4,374.65	8,625.35	8,625.35
41130	Prof-Tech Serv-Outside Vend	13,321.72	0.00	0.00	10,892.65	2,429.07	2,429.07
41150	Computer and System Services	21.36	0.00	0.00	21.36	0.00	0.00
41155	Communications	33,026.19	0.00	1,829.05	29,333.31	1,863.83	3,692.88
41160	Trav-Sub-InState-Border Comm	73,177.60	0.00	0.00	73,177.60	0.00	0.00
41170	Trav/Sub-OutOfState-BorderComm	1,325.28	0.00	0.00	1,325.28	0.00	0.00
41180	Employee Development	500.00	0.00	0.00	253.29	246.71	246.71
41190	State Agcy-Prov Prof-Tech Serv	3,748.80	0.00	0.00	1,874.40	1,874.40	1,874.40
41195	IT St Agcy Prof/Tech Svc	0.00	0.00	0.00	0.00	0.00	0.00
41300	Supplies	311,106.60	0.00	5,138.50	234,046.27	71,921.83	77,060.33
41400	Equipment	1,000.00	0.00	0.00	672.13	327.87	327.87
41500	Repairs To Equip & Furn	17,210.48	0.00	0.00	11,574.81	5,635.67	5,635.67
42010	Statewide Indirect Costs	9,500.00	0.00	0.00	6,707.00	2,793.00	2,793.00
42030	State Agency Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
42040	Agency Direct Costs	192,506.86	0.00	0.00	192,506.86	0.00	0.00
43000	Other Operating Costs	267,931.39	0.00	0.00	3,533.41	264,397.98	264,397.98
47010	Building-Improvement-Capital	2,500.00	0.00	0.00	2,500.00	0.00	0.00
47060	Equipment-Capital	55,000.00	0.00	0.00	55,000.00	0.00	0.00
499CL	Expense Budget Closing-NonPay	(391,273.91)	0.00	0.00	0.00	(391,273.91)	(391,273.91)
Non Payroll Totals:		\$688,602.37	\$0.00	\$6,967.55	\$668,449.17	\$13,185.65	\$20,153.20
Appropriation R293204 Totals:		\$1,807,657.34	\$0.00	\$6,967.55	\$1,787,504.14	\$13,185.65	\$20,153.20
Expense Budget Dept ID R2933739 Totals:		\$1,807,657.34	\$0.00	\$6,967.55	\$1,787,504.14	\$13,185.65	\$20,153.20

Parameter Selections: BFY - 2015; EB FinDept - R2933739; APPR Unit - R293204; Fund - 2001

Table 9: Nursery Expenditure Report FY 2015

	Fund	Approp.	Account	Expenditures
Badoura Nursery	2001	R293204		\$ 1,784,717.64
Receipts				
6/30/15 Collections Report	2001	R293204		
Nursery Seed Cone			636022	\$ 145,710.44
Nursery Seedlings			636023	\$ 1,186,784.18
	Total			<u>\$ 1,332,494.62</u>
7/31/15 Billing and Write-offs	2001	R293204		
			636022	\$ 190,352.99
			636023	\$ 1,101,202.87
	Total			<u>\$ 1,291,555.86</u>
7/31/15 Adjustments	2001	R293204		
			636022	\$ (668.20)
			636023	\$ (183,777.25)
	Total			<u>\$ (184,445.45)</u>
Collected amount on Allot Approp Reports				\$ 1,810,865.00
Outstanding Amount	2001	R293204		\$ (225,384.21)
Salaries From MFR Reports				
				Badoura
				R2933739
				R293204
Full-time Salary - 41000				\$ 379,525.56
Part-time-Seasonal-Labor Serv 41030				\$ 603,036.01
Overtime and Premium Pay 41050				\$ 37,785.60
Other Employee Cost 41070				\$ 98,707.80
				<u>\$ 1,119,054.97</u>
				Badoura
				R2933739
				R293204
Supplies and Expenses				
Space Rental and Utilities 41100				\$ 40,656.15
Printing and Advertising 41110				\$ 4,374.65
Professional Technical Services - Outside Vendor 41130				\$ 10,892.65
Computer and System Services 41150				\$ 21.36
Communications 41155				\$ 29,059.52
Travel-Sub-InState-Border Comm (includes Fleet) 41160				\$ 73,177.60
Travel-Sub-Out of State-Border Comm 41170				\$ 1,325.28
Employee Development 41180				\$ 253.29
State Agcy-Prov Prof-Tech Serv 41190				\$ 1,874.40
Supplies 41300				\$ 231,533.56
				<u>\$ 393,168.46</u>
Equipment and Capital Improvement				
Equipment 41400				\$ 672.13
Repairs to Equip & Furn 41500				\$ 11,574.81
Building Improvement Capital 47010				\$ 2,500.00
Equipment Capital 47060				\$ 55,000.00
				<u>\$ 69,746.94</u>
Other Costs				
Statewide Indirect Costs 42010				\$ 6,707.00
Agency Direct Costs 42040				\$ 192,506.86
Other Operating Costs 43000				\$ 3,533.41
				<u>\$ 202,747.27</u>
Total Expenditures (Salary + Expenditures)				\$ 1,784,717.64

Table 10: Nursery Accounts Receivable

Accounts Receivable 6/30/14		682,142
Billed amount from WIRES Qtrly AR Billings, Adjustments, & Write off Report	1,061,219.22	
Fiscal Year 2015 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	<u>694,359.00</u>	
Subtotal sales	1,755,578.22	
	Total	1,755,578
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2015	(184,445.45)	
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2015	-	
	(184,445.45)	(184,445.45)
Cash Receipts from WIRES Qtrly A/R Collections Report for prior year invoices	62,322.70	
Cash Receipts from WIRES Qtrly A/R Collections Report for FY2015 invoices	<u>1,332,494.62</u>	
	1,394,817.32	
Fiscal Year 2015 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	<u>694,359.00</u>	
	Total	2,089,176
	Accounts Receivable 6/30/2015	164,098.67
	Collected Revenues 9/30/2015	1,810,865.00
WIRES Qtrly A/R Collections Report for FY2015 invoices	636022	145,710.44
WIRES Qtrly A/R Collections Report for FY2015 invoices	636023	1,186,784.18
WIRES All Receipts - Misc Transactions	636022	9,348.00
WIRES All Receipts - Misc Transactions	636023	685,011.00
Interest	512001	7,340.25
Refunds	636022	-
Refunds	636023	(5,084.11)
All Maint that clears previous fiscal year invoices	636022	-
All Maint that clears previous fiscal year invoices	636023	<u>(218,244.64)</u>
		1,810,865.12

**Table 11: State Nurseries Cash Flow Analysis
FY 2006-2015**

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	3 Yr Avg	5 Yr Avg	7 Yr Avg	10 Yr Avg
Beg Balance	1,364,862	1,310,907	1,483,205	1,777,359	1,561,089	1,085,542	1,013,761	1,460,394	1,694,587	1,964,070	1,706,350	1,443,671	1,508,115	1,471,578
Revenues	2,250,851	2,377,173	2,699,201	2,051,070	1,689,129	2,025,262	1,953,692	1,801,748	1,812,082	1,810,865	1,808,232	1,880,730	1,877,693	2,047,107
Expenses	2,304,806	2,204,874	2,405,047	2,267,340	2,164,678	2,097,045	1,674,691	1,567,588	1,703,114	1,784,718	1,685,140	1,765,431	1,894,168	2,017,390
End Balance	1,310,907	1,483,205	1,777,359	1,561,089	1,085,540	1,013,759	1,292,762	1,694,554	1,803,555	1,990,217	1,829,442	1,558,969	1,491,640	1,501,295

