



2017 Legislative Report

State Forest Nursery Program

3/20/2018

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As requested by Minnesota Statute 3.197: This report cost approximately \$1,200 to prepare, including staff time, printing and mailing expenses.

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Statutory Provisions

89.37 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.

3.197 Required Reports

A report to the legislature must contain, at the beginning of the report, the cost of preparing the report, including any costs incurred by another agency or another level of government.

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Fiscal Year 2017 Executive Summary

The Minnesota State Forest Nursery, located ten miles south of Akeley in the Badoura State Forest, sold 3.2 million tree and shrub seedlings in fiscal year 2017, down 2 million seedlings from fiscal year 2016. Planting on public lands—which include state, county, federal, and tribal ownerships—accounted for 56 percent of total sales, or 1,810,295 seedlings. Private and industrial landowners comprised the remaining 44 percent of sales, or 1,393,800 seedlings.

A *Diploida* outbreak in 2016, impacting red pine seedling health, was the main contributor to seedling sale decline. *Diploida* is a naturally occurring fungus that causes shoot blight and mortality in seedlings. The outbreak caused approximately 1.5 million seedlings to be destroyed until the *Diploida* infection abated.

In fiscal year 2017, Nursery receipts totaled \$1,546,384.00 and expenditures totaled \$1,953,218.13. No price increases occurred in 2017. Price increases in seed and seedlings are anticipated in Fiscal Year 2018 to assist in covering production costs and additional disease testing.

The State Forest Nursery annual seedling production goal remains at 5.8-6.0 million seedlings. Current production cannot fulfill all seedling requests and increased production will be required to both meet reforestation needs and ensure the Nursery's long-term financial viability. To meet both public and private landowner demands, the Nursery will need to increase both hardwood and conifer seedling production.

Fiscal year 2018 sales are anticipated to be at or above 2017 levels. Sales are expected to fully recover operating costs in fiscal year 2019.

A new nursery supervisor was hired in March 2017. The DNR is now reviewing several aspects of Nursery operations to improve efficiency and reduce costs, including: a new, more cost-effective approach to extracting seed from cones; alternatives for early season frost protection; and a significant staff reorganization to reduce costs and fill needed skill gaps.

The balance forward in the State forest Nursery Account, as shown in Table 5 on Page 13, is \$1,495,898. This amount is anticipated to be adequate to maintain the self-sufficiency of the State Forest Nursery program in fiscal year 2018.

Kristina Somes, State Forest Nursery Supervisor

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

Introduction

State Forest Nursery Program, Division of Forestry

The Minnesota State Forest Nursery program began producing conservation-grade seedlings for reforestation in the early 1930s, with more than 1 billion seedlings produced and planted by 2009. Through 2017, public land managers and private landowners have purchased and planted more than 1.044 billion seedlings.

Beginning July 1, 2014, the State Forest Nursery program transitioned from a two-nursery to a one-nursery statewide distribution program. All seedlings are now produced solely at the nursery located on the Badoura State Forest, 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:

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 producing seedlings, the State Forest Nursery has purchased between 100,000 and 1 million seedlings each year 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 bare-root seedlings that are Minnesota-hardy, high quality, and reasonably priced for public and private landowners. 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 2017

Table 1: Seedlings Produced, Purchased, and Sold

Type	Number	Percent
Seedlings Produced and Sold by the State Forest Nursery	2,800,245	87%
Seedlings Traded and/or Purchased and Sold by the State Forest Nursery	403,850	13%
Total	3,204,095	100%

Figure 1: Seedlings Produced, Purchased, and Sold

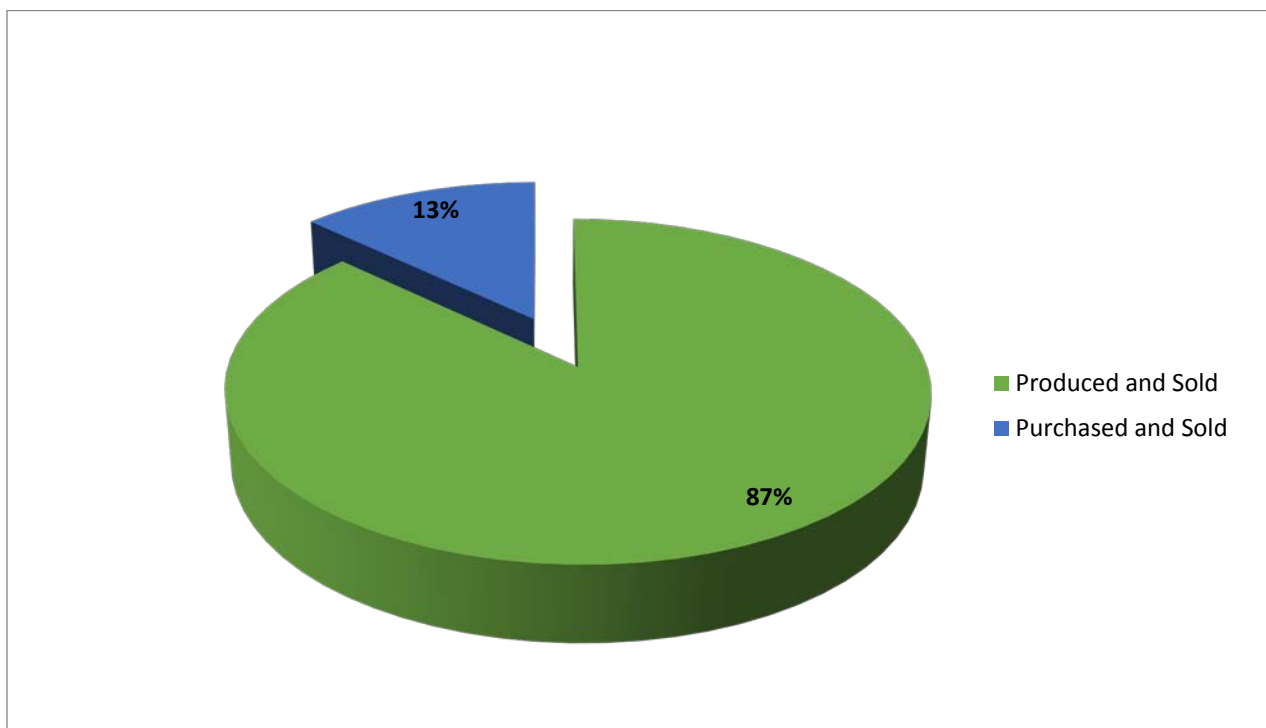


Table 2: Seedling Distribution

Type	Number	Percent
Seedlings sold to Public Lands	1,810,295	56%
Seedlings sold to Private Lands	1,393,800	44%
Total	3,204,095	100%

Figure 2: Seedling distribution

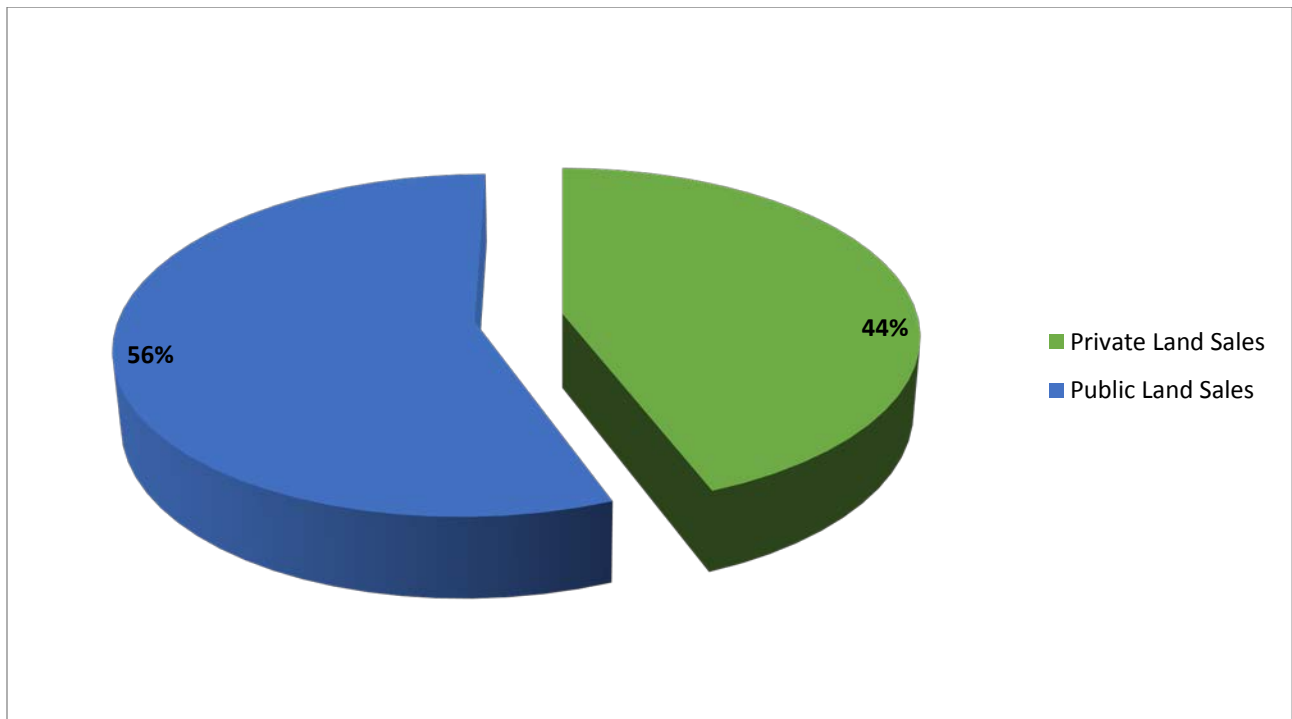
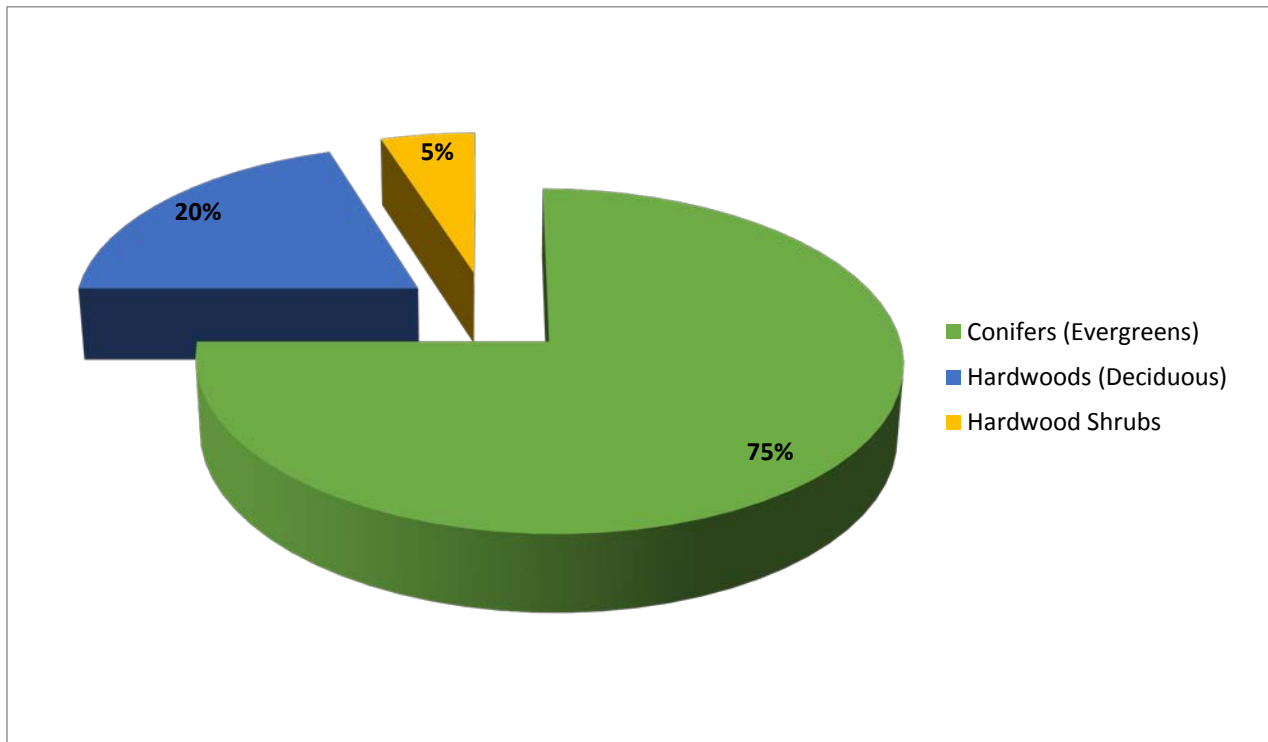


Table 3: Seedling Types

Type	Number	Percent
Conifers (Evergreens)	2,414,450	75%
Hardwoods (Deciduous)	637,120	20%
Hardwood Shrubs	152,525	5%
Total	3,204,095	100%

Figure 3: Seedling Types



Summary of Sales by Species and Producer, Fiscal Year 2017

In fiscal year 2017, the State Forest Nursery shipped 3,204,095 trees. Of that number, the State produced 2,800,245 seedlings; 403,850 originated from private producers or trades with other states and/or the federal government.

Product	State-produced Seedlings	Purchased/Traded Seedlings	Total Seedlings Shipped
NORWAY PINE SMALL	8,000	0	8,000
NORWAY PINE 6"+	200	190,000	190,200
NORWAY PINE TR	73,700	0	73,700
NORWAY PINE REPELX	2,700	0	2,700
WHITE PINE SMALL	112,400	0	112,400
WHITE PINE 5"+	333,400	100,000	433,400
WHITE PINE TR	86,700	0	86,700
WHITE PINE REPELX	69,500	0	69,500
JACK PINE	371,410	0	371,410
JACK PINE IMP	88,500	0	88,500
JACK PINE IMP REPELX	64,940	0	64,940
WHITE SPRUCE 5"+	426,900	0	426,900
WHITE SPRUCE IMP	212,100	0	212,100
WHITE SPRUCE TR	89,100	0	89,100
BLACK SPRUCE SMALL	16,850	0	16,850
BLACK SPRUCE	12,200	0	12,200
TAMARACK	54,600	0	54,600
BALSAM FIR	36,600	0	36,600
WHITE CEDAR TR	6,600	0	6,600
WHITE CEDAR	58,050	0	58,050
RED OAK	340,700	0	340,700
BUR OAK	39,350	0	39,350

Product	State-produced Seedlings	Purchased/Traded Seedlings	Total Seedlings Shipped
WHITE OAK	27,870	20,000	47,870
SWAMP WHITE OAK	8,900	0	8,900
SILVER MAPLE	41,600	0	41,600
RED MAPLE	36,250	0	36,250
RIVER BIRCH	500	4,000	4,500
KENTUCKY COFFEETREE	3,000	0	3,000
PAPER BIRCH	17,750	0	17,750
YELLOW BIRCH	10,500	0	10,500
SIOUXLAND POPLAR	12,450	0	12,450
COTTONWOOD	10,950	0	10,950
BLACK WALNUT	37,450	0	37,450
BUTTERNUT	2,750	0	2,750
TREMBLING ASPEN	1,100	0	1,100
SHAGBARK HICKORY	0	9,350	9,350
BLACK CHERRY	0	12,650	12,650
PIN CHERRY	13,050	0	13,050
CHOKECHERRY	0	18,650	18,650
JUNEBERRY	0	14,000	14,000
WILD PLUM	18,875	20,000	38,875
HIGH BUSH CRANBERRY	14,750	0	14,750
RED OSIER DOGWOOD	29,500	11,000	40,500
GRAY DOGWOOD	0	4,200	4,200
NANNYBERRY	8,500	0	8,500
TOTALS	2,800,245	403,850	3,204,095

Basis of Accounting

The State Forest Nursery program is fiscally self-sufficient so that, over time, revenues cover expenditures. The Nursery incurs costs in each year of seedling production. Production can take up to five years for some seedlings, with 70 percent of total production cost 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 of the seedlings in inventory, not just for seedlings that were sold. Additionally, the Nursery purchases a limited number of seedlings 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.

Subdivision 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 amount of cash receipts in the state accounting system (SWIFT) does not equal sales for the fiscal year. This is because the Nursery does not receive all payments for seedlings sold in the spring by the close of the fiscal year on June 30. Therefore, the Nursery carries a receivables balance into the new fiscal year.

The 2005 Legislature (Special Session) amended the following statute to allocate up to \$250,000 per year 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 2017, the State Forest Nursery Account did not expend any monies for forestry education and technical assistance.

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Appendices

Appendix 1: Statement of Revenues and Costs, State Forest Nursery Account, FY2017

Revenues	
Total Sales Fiscal Year 2017	\$1,574,524
Adjustments*	(\$138,423)
Investment Income	\$14,599
Total Revenues	\$1,450,700
Costs	
Salary and Other Compensation	\$1,214,476
Supplies and Expenses	\$735,631
Equipment and Capital Improvements	(\$5,929)
Other Costs	\$9,040
Total Costs	\$1,953,218
Revenues Minus Costs	(\$502,518)

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

Appendix 2: Cash Receipts and Expenditures, State Forest Nursery Account, FY2017

Balance Forward – In Prior Year			\$1,918,310
Adjusted Balance			-0-
Adjusted Balance Forward – In			\$1,918,310
Cash Receipts			
	Cash From Accounts Receivable Collections	\$959,628	
	Cash Sales	\$575,309	
	Investment Income	\$14,599	
	Credit Memos	(\$3,152)	
Fiscal Year 2017 Total Receipts			\$1,546,384
Fiscal Year 2017 Expenditures			(\$1,953,218)
Fiscal Year 2017 Encumbrance Yet to Be Paid			(\$15,578)
Balance Forward – Out			\$1,495,898

Appendix 3: Accounts Receivable Reconciliation, State Forest Nursery Account, FY2017

Accounts Receivable 6/30/17	\$270,440	
Total Sales Fiscal Year 2017	\$1,574,524	
Adjustments*	(\$138,423)	
Total		\$1,706,541
Fiscal Year 2017 Accounts Receivable Collections**	\$959,628	
Fiscal Year 2017 Cash Sales	\$586,756	
Total		\$1,546,384
Accounts Receivable 6/30/16		\$160,157

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

**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).

Appendix 4: Allotments Within Appropriation Report



TABLE 7: ALLOTMENTS WITHIN APPROPRIATION REPORT

Run DateTime: 10/2/2017 8:05 AM
Source Report #: KK001
As of Date: 10/02/2017

Selection Criteria: Budget Period - 2017, Fund - 2001 to 2001, Agency - R29, AppropID - R293204 to R293204
AGENCY: R29 Natural Resources Dept

Budget Period: 2017 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	2,211,000	Roll Forward In	1,918,310	Anticipated In	0
Current	0	Current Estimate	1,536,960	Roll Forward Out	1,495,898	Actual In	0
Cancel	0	Collected	1,546,384			Anticipated Out	0
Reduction	0	Variance Est-Col	-9,424			Actual Out	0
Other Classes	0	Dedicated Cap	0				

Allotment-Free	0	Budgeted		Remaining	
Uncommitted	0	Budget/Encumbrance Authority	1,968,796		0
Unexpended	15,578	Spending Authority	1,968,796		15,578
		Transfer Authority	1,968,796		15,578

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	PAYROLL	1,214,476	0	0	1,214,476	0	0
R2923739-FOR Badoura Nursery	NONPAY	754,320	0	15,578	738,742	0	15,578
		1,968,796	0	15,578	1,953,218	0	15,578
Totals by Account Group							
Payroll Allotments	PAYROLL	1,214,476	0	0	1,214,476	0	0
Non-Payroll Allotments	NONPAY	754,320	0	15,578	738,742	0	15,578

Appendix 5: Manager's Financial Report



TABLE 8: MANAGER'S FINANCIAL REPORT

Run DateTime: 10/2/2017 7:53 AM
Source Report #: KK002
As of Date: 10/02/2017

Selection Criteria: Budget Period - 2017, Fund - 2001 to 2001, DeptID - R2933739 to R2933739, AppropID - R293204 to R293204

Break On: Budget Period, Fund, DeptID, AppropID

Budget Period:	2017	Fund:	2001	DeptID:	R2933739	AppropID:	R293204
			Other Misc Special Revenue		FOR Badoura Nursery		FOR Nurseries Account

Remaining Payroll Projection	Full-Time (41000): \$0.00	Part-Time (41030): \$0.00	Total: \$0.00
-------------------------------------	----------------------------------	----------------------------------	----------------------

Account Class and Description	Current Budget	Pre-Encumbered	Encumbered/Committed	Expended	Unobligated	Unexpended
41000 Full Time - Salary	397,739.17	0.00	0.00	397,739.17	0.00	0.00
41030 Part-Time-Seasonal-Labor Serv	647,871.42	0.00	0.00	647,871.42	0.00	0.00
41050 Overtime and Premium Pay	21,992.29	0.00	0.00	21,992.29	0.00	0.00
41070 Other Employee Cost	146,874.10	0.00	0.80	146,873.30	0.00	0.80
410CL Expense Budget Closing-PAYROLL	-0.80	0.00	-0.80	0.00	0.00	-0.80
41100 Space Rental And Utilities	100,000.00	0.00	0.00	36,556.13	63,443.87	63,443.87
41110 Printing And Advertising	100,000.00	0.00	0.00	4,432.03	95,567.97	95,567.97
41130 Prof-Tech Serv-Outside Vend	10,556.63	0.00	0.00	8,746.63	1,810.00	1,810.00
41150 Computer and System Services	312.54	0.00	0.00	312.54	0.00	0.00
41155 Communications	29,202.63	0.00	0.00	21,617.07	7,585.56	7,585.56
41160 Trav-Sub-InState-Border Comm	100,000.00	0.00	0.00	101,892.15	-1,892.15	-1,892.15
41170 Trav/Sub-OutOfState-BorderComm	196.60	0.00	0.00	196.60	0.00	0.00
41180 Employee Development	1,741.84	0.00	0.00	1,741.84	0.00	0.00
41190 State Agcy-Prov Prof-Tech Serv	4,812.25	0.00	0.00	3,110.00	1,702.25	1,702.25
41195 IT St Agcy Prof/Tech Svc	25,500.00	0.00	0.00	18,714.00	6,786.00	6,786.00
41196 Centralized IT Services	34,447.54	0.00	13,716.00	20,731.54	0.00	13,716.00
41300 Supplies	415,472.88	0.00	1,861.74	353,226.95	60,384.19	62,245.93
41400 Equipment	730.15	0.00	0.00	571.63	158.52	158.52
41500 Repairs To Equip & Furn	3,784.75	0.00	0.00	-3,334.20	7,118.95	7,118.95
42010 Statewide Indirect Costs	6,165.25	0.00	0.00	6,165.25	0.00	0.00
42040 Agency Direct Costs	150,180.16	0.00	0.00	150,180.16	0.00	0.00
43000 Other Operating Costs	392,477.59	0.00	0.00	9,039.82	383,437.77	383,437.77
47010 Building-Improvement-Capital	2,415.94	0.00	0.00	2,103.74	312.20	312.20
47160 Equipment-Non Capital	2,738.07	0.00	0.00	2,738.07	0.00	0.00
499CL Expense Budget Closing-NonPay	-626,415.13	0.00	0.00	0.00	-626,415.13	-626,415.13
Total	1,968,795.87	0.00	15,577.74	1,953,218.13	0.00	15,577.74
Report Total	1,968,795.87	0.00	15,577.74	1,953,218.13	0.00	15,577.74

Appendix 6: Nursery Payroll and Expenditures Report

2001, R2933739, R293204

Salaries -

Full Time - Salary 410001	274,126.48
Full Time - Fringe 410002	123,612.72
Part Time, Season, Labor Service - Salary 410301	553,144.67
Part Time, Season, Labor Service - Fringe 410303	94,726.75
Overtime Pay - Salary 410501	19,505.91
Overtime Pay - Fringe 410502	2,141.07
Premium Pay - Salary 410503	306.19
Premium Pay - Fringe 410504	39.12
Separation Expense - Sal/Fringe 410701	15,546.76
Unemployment Compensation - 410707	58,692.55
Workers Compensation - 410708	72,284.00
410711	349.99
Total Salaries	<u>1,214,476.21</u>

Other expenses -

Utility Services 411003	35,399.58
Building Maintenance Services 411005	1,156.55
Printing Non-State Shops 411101	3,154.03
Advertising 411104	1,278.00
Online advertising 411303	714.00
Environmental Agri Science 411310	7,407.63
411319	150.00
411320	475.00
Software Lic Fee/Rent/Subscrip 411502	312.54
Postal Mailing-Shipping Serv 411551	409.95
Freight-Delivery Service 411552	15,983.05
OET Network Serv-Oth Network Serv 411553	5,084.90
Wireless Communications 411554	139.17

Other expenses Continued -

Travel Expense In State 411601	701.26
Living Expense In State 411602	101.70
Private Auto Mileage In State 411605	591.63
Car/Vehicle Rental In State 411606	100,497.56
Travel Expense Out Of State 411701	196.60
Tuition and Registration Fees 411801	1,721.34
411804	20.50
Environmental Agri Science 411905	1,858.00
411909	327.00
411912	925.00
411951	18,714.00
411960	20,731.54
Supplies, Materials and Parts 413001	353,226.95
Equipment Rental 414004	571.63
Repairs to Equip & Furn 415001	(6,500.80)
415002	1,800.00
Maintenance Contracts 415003	70.00
Other Repairs - Alterations 415004	1,296.60
Statewide Indirect Costs 420101	6,165.25
Agency Direct Costs 420401	150,180.16
Other Purchased Services 430001	6,897.05
Taxes, Assessments, Shared Rev 430010	822.77
Fixed Charges 430011	1,320.00
470100	2,103.74
471606	2,738.07
Total Expenditures	<u>738,741.95</u>
GRAND TOTAL	<u>1,953,218.16</u>

Appendix 7: FY17 Nursery Accounts Receivable

Accounts Receivable 6/30/16		270,440.12
Billed amount from WIRES Qtrly AR Billings, Adjustments, & Write off Report	987,768.74	
Fiscal Year 2017 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	<u>586,755.65</u>	
Subtotal sales	1,574,524.39	
	Sub-Total	1,574,524.39
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2017	-65,885.97	
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2016	-72,536.90	
	-138,422.87	-138,423.87
	Sub-Total	1,706,542.64
Cash Receipts from WIRES Qtrly A/R Collections Report for prior year invoices	138,986.05	
Cash Receipts from WIRES Qtrly A/R Collections Report for FY2017 invoices	<u>820,642.30</u>	
	959,628.35	
Fiscal Year 2017 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	<u>586,755.65</u>	
	Receipts Collected	1,546,384.00
	Difference = Accounts Receivable 6/30/2017	160,157.64
	Collected Revenues 9/30/2017	1,546,384.00
WIRES Qtrly A/R Collections Report for FY2017 invoices	636022	123,135.42
WIRES Qtrly A/R Collections Report for FY2017 invoices	636023	825,046.67
WIRES All Receipts - Misc Transactions	636022	13,473.72
<u>WIRES All Receipts - Misc Transactions</u>	636023	573,281.93
Interest	512001	14,598.54
Refunds	636022	-
Refunds	636023	-3,152.28
All Maint that clears previous fiscal year invoices	636022	-
All Maint that clears previous fiscal year invoices	636023	<u>-</u>
		1,546,384.00

Appendix 8: Ten-Year Summary Analysis of Cash Flow FY2008-2017

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	3 Yr Avg	5 Yr Avg	7 Yr Avg	10 Yr Avg
Beg Balance	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	1,918,310	1,957,532	1,805,516	1,589,554	1,594,853
Revenues	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	1,546,384	1,805,293	1,805,942	1,858,380	1,944,806
Expenses	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	1,953,218	1,955,229	1,827,278	1,844,018	1,974,519
End Balance	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	1,511,476	1,807,596	1,784,179	1,603,917	1,565,141

