

# Minnesota Department of Natural Resources Division of Forestry

## State Forest Nursery Program

### Fiscal Year 2014 Legislative Report



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# **State Forest Nursery Program Fiscal Year 2014 Executive Summary**

The State Forest Nurseries' Fiscal Year 2014 (FY14) sales totaled approximately 4.7 million tree and shrub seedlings. This is a lower level than 2013, when sales totaled 5.6 million. The five-year average is 5.7 million plants sold. The 2014 decrease in sales was the result of two contributing factors:

1. The closure of General Andrews Nursery as a seedling production facility in 2013.
2. Insufficient seedling inventories at Badoura Nursery to meet private landowner demands.

In 2014, all seedlings were produced and shipped statewide from Badoura State Forest Nursery. Private sales inventories were not available in numbers to meet private landowner demands on several key species. Consequently, sales to private landowners decreased from 2.15 million in 2013 to 1.17 million in 2014.

Time is needed to continue the transition to one state nursery. Seedling inventories and available species for 2015 will be below the desired target of 5.3 million seedlings. Full inventory of 5.8 million to 6 million seedlings should be reached by 2016.

There were no price increases on conifer or hardwood seedlings in 2014. There was a 6 cent per seedling increase in wildlife packets.

The balance forward in the Forest Nursery Account as shown in Table 5 (page 10) is \$1,731,726. The balance is anticipated to be adequate to maintain the self-sufficiency of the State Forest Nursery Program in Fiscal Year 2015.

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# Introduction

Minnesota's state forest nurseries began producing conservation-grade seedlings for reforestation in the early 1930s, with over 1 billion seedlings produced and planted by 2009. Through 2014, both public lands and private landowners have purchased and planted more than a half-billion seedlings.

Beginning July 1, 2014, the State Forest Nursery Program changed from a two nursery program to a one nursery statewide distribution program. All seedlings are now produced 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 total 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 to its customers. 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.*

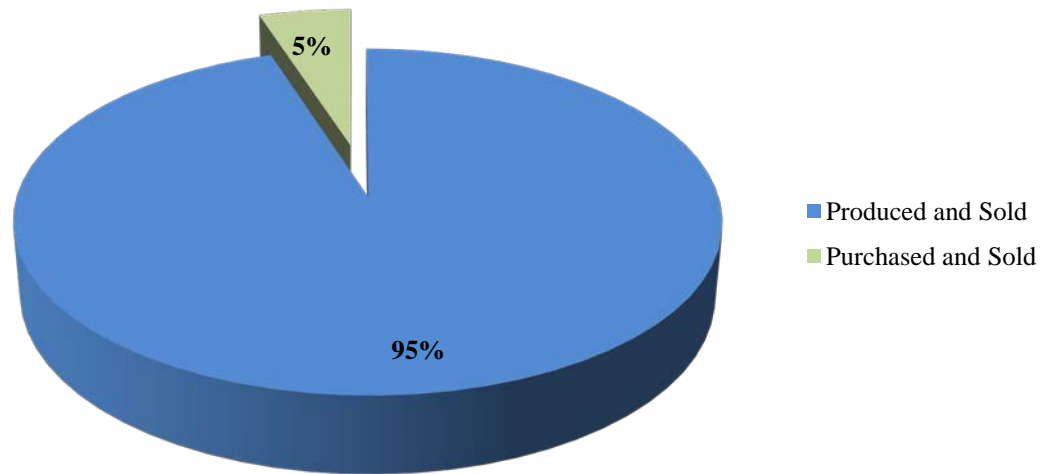
# Sales and Production Summary State Forest Nursery Program

**Fiscal Year 2014**

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

Type	Number	Percent
Trees Produced by State Nurseries and Sold	4,521,622	95
Privately Produced Trees Purchased by State Nurseries and Sold	217,450	5
<b>Total</b>	<b>4,739,072</b>	<b>100</b>

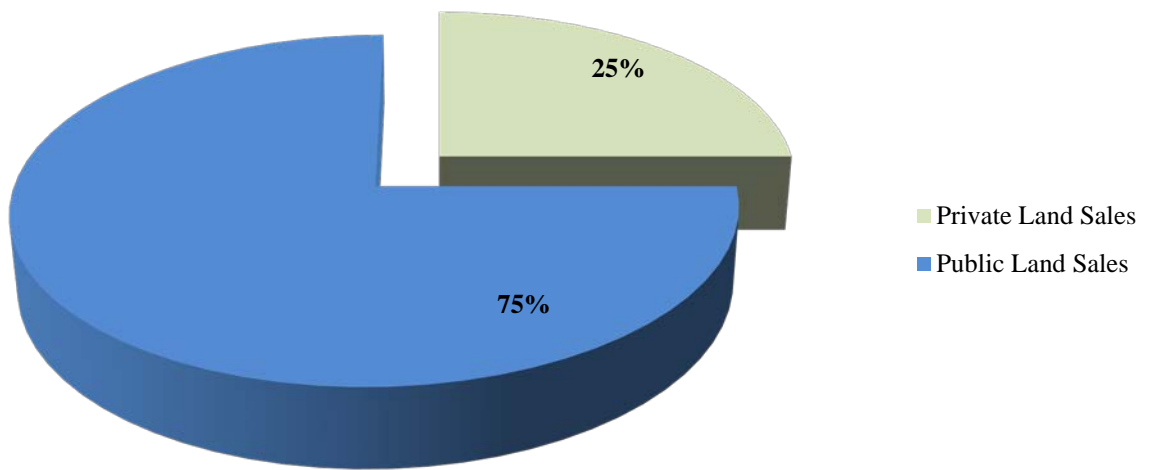
**Figure 1: Seedlings Produced / Purchased and Sold**



**Table 2: Seedling Distribution**

Type	Number	Percent
Sales to Public Land	3,565,922	75
Sales to Private Lands	1,173,150	25
<b>Total</b>	<b>4,739,072</b>	<b>100</b>

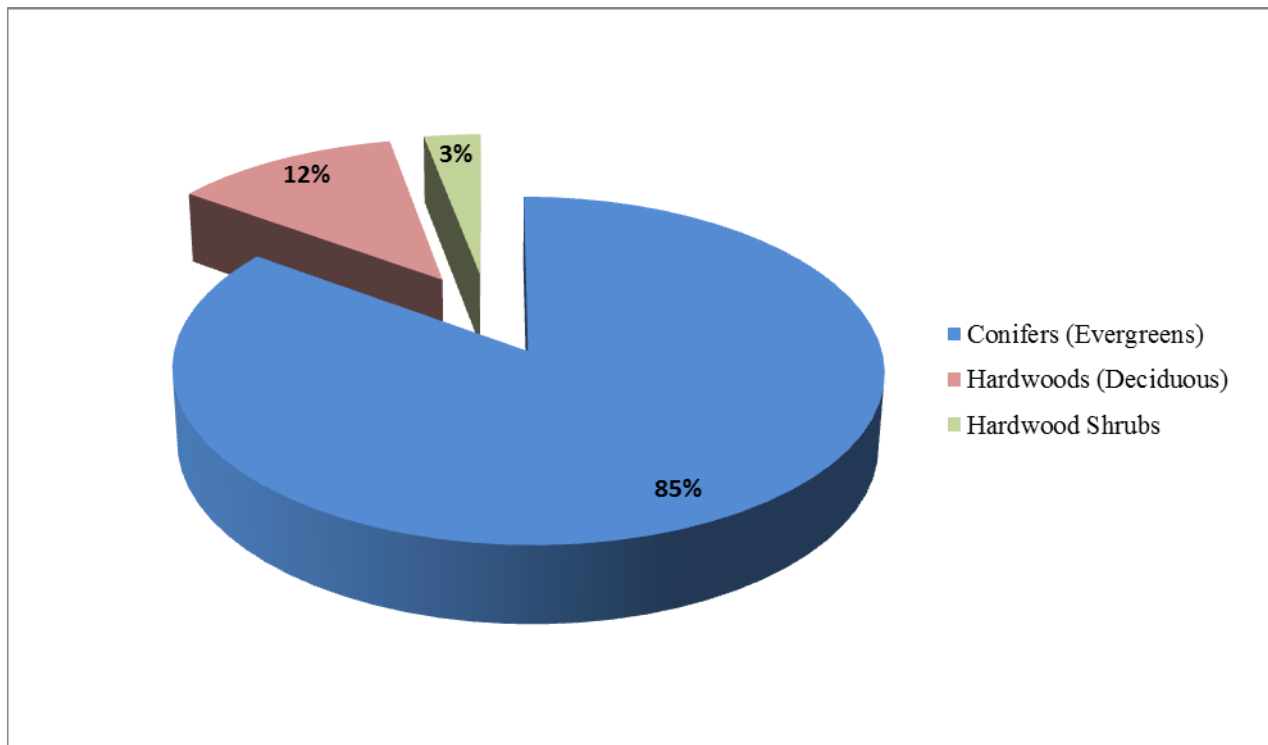
**Figure 2: Seedling Distribution**



**Table 3: Seedling Types**

Type	Number	Percent
Conifers (Evergreens)	4,050,690	85
Hardwoods (Deciduous)	546,432	12
Hardwood Shrubs	141,950	3
<b>Total</b>	<b>4,739,072</b>	<b>100</b>

**Figure 3: Seedling Types**





## Summary of Fiscal Year 2014 Sales by Species and Producer

Product - Conifers	State-Produced Trees	Purchased Trees	Total Trees Shipped
NORWAY PINE SMALL	659,300		659,300
NORWAY PINE 6"+	828,890		828,890
NORWAY PINE TR	112,350		112,350
NORWAY PINE	58,600		58,600
WHITE PINE SMALL	223,180		223,180
WHITE PINE 5"+	346,050		346,050
WHITE PINE TR	79,200		79,200
JACK PINE	153,900		153,900
JACK PINE IMP	419,800		419,800
WHITE SPRUCE 5"+	445,450		445,450
WHITE SPRUCE IMP	492,070		492,070
WHITE SPRUCE TR	86,500		86,500
BLACK SPRUCE	31,200		31,200
TAMARACK	11,900		11,900
BALSAM FIR	15,000		15,000
BALSAM FIR 4-0	19,300		19,300
WHITE CEDAR	43,900		43,900
WHITE CEDAR 4-0	6,700		6,700
RED CEDAR	16,500		16,500
RED CEDAR TR	900		900
Product - Hardwoods	State-Produced Trees	Purchased Trees	Total Trees Shipped
RED OAK	211,600	50,000	261,600
BUR OAK	17,150	30,000	47,150
WHITE OAK	27,100	12,000	39,100
SWAMP WHITE OAK	3,200		3,200
SILVER MAPLE	19,050		19,050
RED MAPLE	1,000		1,000
SUGAR MAPLE	100		100
BASSWOOD		3,000	3,000
PAPER BIRCH	8,000		8,000
YELLOW BIRCH	24,732		24,732
HYBRID POPLAR	9,750	20,000	29,750
COTTONWOOD	10,400		10,400
BLACK WALNUT	74,300		74,300
BUTTERNUT	100		100
BITTERNUT HICKORY	1,100		1,100
SHAGBARK HICKORY	1,000		1,000
HACKBERRY		9,000	9,000
BLACK CHERRY	13,850		13,850

Product - Shrubs	State-Produced Trees	Purchased Trees	Total Trees Shipped
AMERICAN HAZELNUT		500	500
PIN CHERRY	500	500	1,000
CHOKECHERRY	12,450	15,000	27,450
JUNEBERRY	8,650		8,650
WILD PLUM	14,000	10,000	24,000
HIGH BUSH CRANBERRY	1,250	12,000	13,250
RED OSIER DOGWOOD		20,000	20,000
GRAY DOGWOOD	11,650	4,000	15,650
NINEBARK		450	450
CRABAPPLE		26,000	26,000
NANNYBERRY		5,000	5,000
<b>Totals</b>	4,521,622	217,450	4,739,072

<b>Total State-Produced Stock Sold</b>	<b>4,521,622</b>
<b>Purchased Stock Sold</b>	<b>217,450</b>
<b>TOTAL STOCK SOLD AND REPLACED</b>	<b>4,739,072</b>

# Basis of Accounting

The State Forest Nursery Program is operated on a fiscal self-sufficiency basis. Over time, the revenues must cover expenditures. Some seedlings take up to five years to produce. Costs are incurred each year of production; however, approximately 70 percent of the total cost is incurred in the last year of production for lifting, packing, and shipping. In a given year, sales are defined as the revenues from seedlings *delivered* to customers that year from July 1 through June 30. The costs reported for that year are the production costs for all the seedlings in the inventory, not just for those seedlings sold. In addition, seedlings in limited amounts are purchased from outside sources for resale to create unique habitat packages or meet demand. Because of this, 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.

In a given fiscal year, a significant portion of the "sales" has not been paid into the Forest Nursery Account and realized as cash receipts. This is because not all seedling payments are received before the close of the fiscal year on June 30 and an accounts receivable balance is carried into the new fiscal year. In addition, receipts from prior years' sales have been realized. Therefore, the cash receipts showing in the state accounting system (SWIFT) will differ from 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 2014, no monies were used from the Forest Nursery Account for these purposes.

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**Table 4: Statement of Revenues and Costs  
Forest Nursery Account  
Fiscal Year 2014**

<b>Revenues</b>		
	Total Sales Fiscal Year 2014	\$2,000,447
	Adjustments	(\$81,984)
	Investment Income	\$7,000
	<b>Total Revenues</b>	<b>\$1,925,463</b>
<b>Costs</b>		
	Salary and Other Compensation	\$1,009,070
	Supplies and Expenses	\$326,607
	Equipment and Capital Improvements	\$1,684
	Other Costs	\$365,753
	<b>Total Costs</b>	<b>\$1,703,114</b>
<b>Difference</b>	<b>Revenues Minus Costs</b>	<b>\$222,349</b>

**Table 5: Cash Receipts and Expenditures  
Forest Nursery Account  
Fiscal Year 2014**

Balance Forward—In Prior Year			<b>\$1,694,554</b>
Adjusted Balance			-0-
<b>Adjusted Balance Forward—In</b>			<b>\$1,694,554</b>
Cash Receipts			
	Cash From Accounts Receivable Collections**	\$1,038,722	
	Cash Sales	\$704,124	
	Investment Income	\$7,000	
<b>Fiscal Year 2014 Total Receipts</b>			<b>\$1,749,846</b>
<b>Fiscal Year 2014 Expenditures</b>			<b>(\$1,703,114)</b>
<b>Fiscal Year 2014 Encumbrance Yet to Be Paid</b>			<b>(\$9,560)</b>
<b>Balance Forward—Out</b>			<b>\$1,731,726</b>

<b>Table 6: Accounts Receivable Reconciliation Forest Nursery Account Fiscal Year 2014</b>		
Accounts Receivable 6/30/13	\$1,035,705	
Total Sales Fiscal Year 2014	\$2,000,447	
Adjustments*	(\$81,802)	
<b>Total</b>		<b>\$2,954,350</b>
Fiscal Year 2014 Accounts Receivable Collections **	\$1,567,902	
Fiscal Year 2014 Cash Sales	\$704,124	
<b>Total</b>		<b>\$2,272,026</b>
<b>Accounts Receivable 6/30/14</b>		<b>\$682,324</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).

\*\* Table 5, FY14 Collections is for amounts collected through 6/30/14. The Table 6 Accounts Receivable Collections amount includes \$562,474 received after 6/30/14 for budget FY14.



## Table 7: ALLOTMENTS WITHIN APPROPRIATION REPORT

Run DateTime: 11/24/2014 11:09 AM  
 Source Report #: KK001  
 As of Date: 11/24/2014

Selection Criteria: Budget Period - 2014, Fund - 2001 to 2001, Agency - R29, AppropID - R293204 to R293204  
**AGENCY: R29 Natural Resources Dept**

Budget Period: 2014      Fund: 2001      DeptID: R2910000      AppropID: R293204  
 Other Misc Special Revenue      Dept of Natural Resources      FOR Nurseries Account

<u>AppropID Short Descr</u> For Nurser	<u>Approp Type</u> 04	<u>Bud Auth Opt</u> E	<u>Legal Citation</u> MS 89.37 4	<u>Bud Program</u> R2930	<u>Bud Activity</u> R293010	<u>Budget Status</u> Hold	
<b><u>Appropriations</u></b>		<b><u>Receipts</u></b>		<b><u>Roll Forward</u></b>		<b><u>Transfers</u></b>	
Original	0	Original Estimate	2,228,000	Roll Forward In	1,694,587	Anticipated In	0
Current	0	Current Estimate	1,320,184	Roll Forward Out	1,794,311	Actual In	0
Cancel	0	Collected	1,812,082			Anticipated Out	0
Reduction	0	Variance Est-Col	-491,898			Actual Out	0
Other Classes	0	Dedicated Cap	0				
<b>Allotment-Free</b>				<b><u>Budgeted</u></b>		<b><u>Remaining</u></b>	
-80,472				1,712,358		0	
<b>Uncommitted</b>				<b>Budget/Encumbrance Authority</b>			
0				1,712,358		9,244	
<b>Unexpended</b>				<b>Spending Authority</b>			
9,244				1,712,358		9,244	
				<b>Transfer Authority</b>			

### ALLOTMENT BALANCES

<u>Allotment DeptID and Descr</u>	<u>Account Group</u>	<u>Budget</u>	<u>Pre-Encumbere</u>	<u>Encumbered/Committed</u>	<u>Expended</u>	<u>Unobligated</u>	<u>Unexpended</u>
R2923739-FOR Badoura Nursery	PAYRLL	1,009,070	0	0	1,009,070	0	0
R2923739-FOR Badoura Nursery	NONPAY	783,760	0	9,244	694,044	80,472	89,716
R2923776-FOR CO PFM Stewardship	NONPAY	0	0	0	0	0	0
		1,792,830	0	9,244	1,703,114	80,472	89,716
<b>Totals by Account Group</b>							
Payroll Allotments	PAYRLL	1,009,070	0	0	1,009,070	0	0
Non-Payroll Allotments	NONPAY	783,760	0	9,244	694,044	80,472	89,716





## Table 8: MANAGER'S FINANCIAL REPORT

Run Date/Time: 11/24/2014 11:15 AM  
 Source Report #: KK002  
 As of Date: 11/24/2014

Selection Criteria: Budget Period - 2014, Fund - 2001 to 2001, DeptID - R2933739 to R2933739, AppropID - R293204 to R293204

Break On: Budget Period, Fund

<b>Budget Period:</b> 2014	<b>Fund:</b> 2001	<b>DeptID:</b> RANGE Other Misc Special Revenue	<b>AppropID:</b> RANGE R293204 to R293204
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<b>Remaining Payroll Projection</b>	<b>Full-Time (41000):</b> \$0.00	<b>Part-Time (41030):</b> \$0.00	<b>Total: \$0.00</b>
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Account Class and Description	Current Budget	Pre-Encumbered	Encumbered/Committed	Expended	Unobligated	Unexpended
41000 Full Time - Salary	317,130.12	0.00	0.00	317,130.12	0.00	0.00
41030 Part-Time-Seasonal-Labor Serv	550,730.37	0.00	0.00	550,730.37	0.00	0.00
41050 Overtime and Premium Pay	25,148.92	0.00	0.00	25,148.92	0.00	0.00
41070 Other Employee Cost	116,060.87	0.00	0.00	116,060.87	0.00	0.00
41100 Space Rental And Utilities	46,466.20	0.00	0.00	41,018.13	5,448.07	5,448.07
41110 Printing And Advertising	20,477.58	0.00	0.00	20,477.58	0.00	0.00
41130 Prof-Tech Serv-Outside Vend	0.00	0.00	0.00	0.00	0.00	0.00
41155 Communications	28,029.17	0.00	0.00	27,950.94	78.23	78.23
41160 Trav-Sub-InState-Border Comm	140,034.49	0.00	0.00	64,491.37	75,543.12	75,543.12
41180 Employee Development	2,612.37	0.00	0.00	2,612.37	0.00	0.00
41190 State Agcy-Prov Prof-Tech Serv	1,552.00	0.00	0.00	1,552.00	0.00	0.00
41195 IT St Agcy Prof/Tech Svc	500.00	0.00	120.00	380.00	0.00	120.00
41300 Supplies	415,888.04	0.00	9,123.57	326,607.22	80,157.25	89,280.82
41400 Equipment	1,683.57	0.00	0.00	1,683.57	0.00	0.00
41500 Repairs To Equip & Furn	2,776.94	0.00	0.00	2,776.94	0.00	0.00
42010 Statewide Indirect Costs	8,540.44	0.00	0.00	8,540.44	0.00	0.00
42030 State Agency Reimbursements	-3,241.51	0.00	0.00	-3,241.51	0.00	0.00
42040 Agency Direct Costs	191,791.16	0.00	0.00	191,791.16	0.00	0.00
43000 Other Operating Costs	7,994.99	0.00	0.00	7,403.89	591.10	591.10
47010 Building-Improvement-Capital	0.00	0.00	0.00	0.00	0.00	0.00
499CL Expense Budget Closing-NonPay	-81,345.58	0.00	0.00	0.00	-81,345.58	-81,345.58
<b>Total</b>	<b>1,792,830.14</b>	<b>0.00</b>	<b>9,243.57</b>	<b>1,703,114.38</b>	<b>80,472.19</b>	<b>89,715.76</b>
<b>Report Total</b>	<b>1,792,830.14</b>	<b>0.00</b>	<b>9,243.57</b>	<b>1,703,114.38</b>	<b>80,472.19</b>	<b>89,715.76</b>

**Table 9: Nursery Expenditure Report FY 2014**

	<b>Fund</b>	<b>Approp.</b>	<b>Account</b>	<b>Expenditures</b>
Badoura Nursery	2001	R293204		\$ 1,566,855.17
<b>Receipts</b>				
Collections Report	2001	R293204		
ITC Interest Earnings			512052	\$ 295.50
Nursery Seed Cone			636022	\$ 179,087.54
Nursery Seedlings			636023	\$ 890,398.34
	<b>Total</b>			<u>\$ 1,069,781.38</u>
Billing and Write-offs	2001	R293204		\$ 1,867,971.99
Adjustments	2001	R293204		\$ (222,544.46)
Collected amount on Allot Approp Reports				\$ 1,812,082.00
Outstanding Amount	2001	R293204		\$ 575,646.15
				<b>Badoura</b>
				<b>R2933739</b>
				<b>R293204</b>
<b>Salaries From MFR Reports</b>				
Full-time Salary - 41000				\$ 317,130.12
Part-time-Seasonal-Labor Serv 41030				\$ 550,730.37
Overtime and Premium Pay 41050				\$ 25,148.92
Other Employee Cost 41070				<u>\$ 116,060.87</u>
	<b>Total Salaries</b>			<b>\$ 1,009,070.28</b>
				<b>Badoura</b>
				<b>R2933739</b>
				<b>R293204</b>
<b>Other expenses</b>				
Space Rental and Utilities 41100				\$ 41,018.13
Printing and Advertising 41110				\$ 20,477.58
Communications 41155				\$ 27,950.94
Travel-Sub-InState-Border Comm (includes Fleet) 41160				\$ 64,491.37
Employee Development 41180				\$ 2,612.37
State Agcy-Prov Prof-Tech Serv 41190				\$ 1,552.00
IT St Agcy Prof/Tech Svc 41195				\$ 380.00
Supplies 41300				\$ 326,607.22
Equipment 41400				\$ 1,683.57
Repairs to Equip & Furn 41500				\$ 2,776.94
Statewide Indirect Costs 42010				\$ 8,540.44
State Agency Reimbursements 42030				\$ (3,241.51)
Agency Direct Costs 42040				\$ 191,791.16
Other Operating Costs 43000				\$ 7,403.89
	<b>Total Expenditures</b>			<u><b>\$ 694,044.10</b></u>
				<u><b>\$ 1,703,114.38</b></u>

## Table 10: Nursery Accounts Receivable

Accounts Receivable 6/30/13		1,035,705		From last year's report
Billed amount from WIRES Qtrly AR Billings, Adjustments, & Write off Report	1,296,323			
Fiscal Year 2014 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	<u>704,124</u>			Billings minus internal customer credit
Subtotal sales	2,000,447			
	<b>Total</b>	<b>2,000,447</b>		
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2014	(50,239)			
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report FY2013	<u>(31,745)</u>			
	(81,984)			
Cash Receipts from WIRES Qtrly A/R Collections Report for prior year invoices	562,474			
Cash Receipts from WIRES Qtrly A/R Collections Report for FY2014 invoices	<u>1,005,428</u>			
	1,567,902			
Fiscal Year 2014 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)	<u>704,124</u>			
	<b>Total</b>	<b>2,272,026</b>		
	<b>Accounts Receivable 6/30/2014</b>	<b>682,142.22</b>		
	<b>Collected Revenues 9/30/2014</b>	<b>1,749,846.00</b>		
WIRES Qtrly A/R Collections Report for FY2014 invoices	636022	149,059.73		
WIRES Qtrly A/R Collections Report for FY2014 invoices	636023	856,367.83		
WIRES All Receipts - Misc Transactions	636022	7,321.90		
WIRES All Receipts - Misc Transactions	636023	696,802.08		
Interest	512001	7,000.00		
Refunds	636022	-		
Refunds	636023	(18,280.55)		
All Maint that clears previous fiscal year invoices	636022	(938.00)		
All Maint that clears previous fiscal year invoices	636023	<u>52,513.14</u>		
		<b>1,749,846.13</b>		
Revenue posted after 9/30/2014		<b>62,235.70</b>		
Fiscal year 2014 total revenue		<b>1,812,181.83</b>		

**Table 11: State Nurseries Cash Flow Analysis**

	FY 2005-2014													
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	3 Yr Avg	5 Yr Avg	7 Yr Avg	10 Yr Avg
Beg Balance	1,492,413	1,364,862	1,310,907	1,483,206	1,777,359	1,561,088	1,085,542	1,013,760	1,447,831	1,694,587	1,385,393	1,360,562	1,437,625	1,423,156
Revenues	2,286,199	2,250,851	2,377,173	2,699,200	2,051,069	1,689,130	2,025,262	1,953,692	1,799,953	1,812,082	1,855,242	1,856,024	2,004,341	2,094,461
Expenses	2,413,750	2,304,806	2,204,874	2,405,047	2,267,340	2,164,676	2,097,044	1,674,691	1,567,588	1,792,830	1,679,370	1,859,366	1,995,602	2,089,265
End Balance	1,364,862	1,310,907	1,483,206	1,777,359	1,561,088	1,085,542	1,013,760	1,292,761	1,680,196	1,703,114	1,558,690	1,355,075	1,444,831	1,427,280

