



Land Acquisition Account Annual Report

Fiscal Year 2023

10/1/2025

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Creation and Purpose of the Account

The Department of Natural Resources (DNR) administers 5.6 million acres of land within state forests, state parks, wildlife management areas, scientific and natural areas, aquatic management areas, and other recreation and access sites. The Minnesota Legislature established the Land Acquisition Account in 1984 under Minnesota Statutes, sections 94.16 and 94.165 for the acquisition of natural resource lands or interests in land within the Outdoor Recreation System established in Minnesota Statutes, Chapter 86A.

Sources and Uses of the Funds

Receipts from the sale of acquired state natural resource land administered by the DNR are credited to the Land Acquisition Account (the “Account”). These credits provide funding to acquire additional state natural resource land in the Outdoor Recreation System and to cover the costs of sale of surplus state land or the exchange of state-owned property administered by the Commissioner of Natural Resources. The Account helps the DNR reach the following goals:

- Consolidating state forest land into large contiguous blocks to increase forest management efficiencies and protect critical forest habitat.
- Acquiring privately-owned “in-holdings” within state parks.
- Acquiring recreation access.
- Acquiring lands with significant natural resource characteristics.

FY2023 Accomplishments

Activity from previous fiscal years that impacted FY2023 revenues

In FY2023, a refund of \$30,057.53 was issued to Roseau County, equal to proceeds previously deposited from two Consolidated Conservation parcels which Roseau County had attempted to sell pursuant to Laws of Minnesota 2017, Chapter 54, Section 24. When it was found that the consideration for these sales had not been determined by appraisal, as required by Section 24, Roseau County opted to nullify the sales. The State’s share of the proceeds for the sales were returned to Roseau County to be refunded to the buyers. The amount refunded included \$3,058.65 to the County for timber damages on the voided sales.

Also in FY2023, DNR used funds received from Allete, Inc. in FY2020 to replace 1,475 acres of school trust lands taken by Allete for the construction of the Great Northern Transmission Line. Per the agreement, the land taken by Allete was replaced by lands that were suitable for deer habitat. The lands selected include:

- 160.00 acres for Swan River Deer Yard WMA in Itasca County
- 282.07 acres for Bowstring Deer Yard WMA in Itasca County

- 665.18 acres in Cedar Pole Deer Yard wildlife unit in Koochiching County
- 40.00 acres for Prairie Lake Deer Yard WMA in Itasca County
- 339.45 acres for Mud-Goose Wildlife Management Area in Cass County

Receipts to the Account

Receipts to the account come from the sale of parcels no longer needed for conservation purposes. Receipts into the account include proceeds from certain land sales; any transaction costs related to the sale, which are paid to the DNR by the buyer; and damages, which are proceeds from the sale of standing timber on the sale parcel prior to the sale. The sale proceeds of school trust lands and any related value of standing timber are deposited to the Permanent School Fund pursuant to Minnesota Statutes, §92.28, and do not appear in the table below.

Receipts were posted to the Account from the following FY2023 land sales:

Sale transaction	County	Land sale proceeds	Land sale costs	Damages (sale of standing timber)	Total
DNR UNIT KEYSTONE	Cass		7,924.83		7,924.83
Misc. Forestry Land	Anoka		10,557.75		10,557.75
ROOT RIVER STATE TRAIL	Fillmore	1,000.00	1,968.65		2,968.65
RJD MEMORIAL HARDWOOD STATE FOREST	Houston	11,799.28	2,027.42	219.50	14,046.20
Misc. Forestry Land	Itasca		3,926.27		3,926.27
RIVERLANDS STATE FOREST	St. Louis	2,883.32	2,012.12	356.68	5,252.12
Misc. Forestry Land	St. Louis		6,212.25		6,212.25
BIG LAKE AQUATIC MANAGEMENT AREA	Sherburne		838.65		838.65
Misc. Forestry Land	Wadena		3,763.22		3,763.22
Misc. Forestry Land	Wadena		3,218.47		3,218.47
Misc. Forestry Land	Wadena		1,629.68		1,629.68
Misc. Forestry Land	Wadena		6,730.58		6,730.58
Misc. Forestry Land	Wadena		1,585.50		1,585.50
Misc. Forestry Land	Wadena		13,169.82		13,169.82
Misc. Forestry Land	Wadena		1,620.17		1,620.17
Grand Total		\$ 15,682.60	\$ 67,185.38	\$ 576.18	\$ 83,444.16

Expenditures from the Account

Money in the Land Acquisition Account is appropriated for land acquisition within the outdoor recreation system; expenses related to land sales; and expenses related to land exchanges. During FY2023, funds from the Land Acquisition Account were used by DNR divisions to pay land transaction costs under the following account categories:

**Land transactions costs paid by Division, FY2023
(totals in bold, broken down by division)**

<i>Account category</i>	<i>Sum of amount</i>
411104 Advertising	\$ 1,411.50
Forestry	1,411.50
411309 Bldg Ops Real Estate - Constru	\$ 16,000.00
Forestry	16,000.00
411912 State Agency Other Service	\$ 113,904.00
Fish and Wildlife	32,883.00
Forestry	61,980.50
Lands and Minerals	649.75
Parks and Trails	18,390.75
430010 Taxes, Assessments, Shared Rev	\$ 4,804.00
Forestry	4,804.00
430011 Fixed Charges	\$ 254.25
Fish and Wildlife	254.25
470050 Land Purchase - Capital	\$ 588,000.00
Fish and Wildlife	588,000.00
470054 Land-Other Acquis Cost-Capital	\$ 9,304.79
Fish and Wildlife	92.00
Forestry	8,668.44
Lands and Minerals	234.10
Parks and Trails	310.25
Grand Total	\$ 733,678.54

In addition to being tapped as a funding source for land transactions, the Land Acquisition Account is used to pay central support costs related to land acquisitions, sales and exchanges of state-owned lands. The Account was used by DNR divisions to pay central support costs in FY2023 as follows:

**Central support costs paid by Division, FY2023
(totals in bold, broken down by division)**

<i>Account category</i>	<i>Sum of amount</i>
411553 OET Network Srv-Oth Network Sr	\$ 1,701.00
Forestry	1,701.00
411555 Other Communication	\$ 770.00
Forestry	770.00
411970 Agency-Specific MNIT Services	\$ 1,606.07
Forestry	1,606.07
420101 Statewide Indirect Costs	\$ 1,908.00
Fish and Wildlife	360.97
Forestry	1,547.03
420201 Attorney General Costs	\$ 89.00
Forestry	89.00
420401 Agency Direct Cost	\$ 15,743.85
Forestry	15,743.85
Grand Total	\$ 21,817.92

Expenditures by Land Transaction

The following is a list of all expenditures from the account during FY2023 that were associated with a land transaction. As mentioned above, this list does not include expenditures used to pay central support services related to land acquisitions, sales and exchanges of state-owned lands, which are detailed in the table above.

Transaction Type	Outdoor Rec Unit	County	Expenditure Type	Dollar Amount
Sale	GORDON W. YEAGER WILDLIFE MANAGEMENT AREA (WMA)	Olmsted	411912 State Agency Other Service	\$ 8,023.00
Acquisition	SWAN RIVER DEER YARD WMA	Itasca	470050 Land Purchase - Capital	\$ 100,000.00
Exchange	BEACHES LAKE WMA	Kittson	411912 State Agency Other Service	\$ 960.50
Exchange	BEACHES LAKE WMA	Kittson	411912 State Agency Other Service	\$ 791.00
Exchange	BELTRAMI ISLAND STATE FOREST (SFT)	Roseau	411912 State Agency Other Service	\$ 141.25
Acquisition	BIG FORK SFT	Itasca	411912 State Agency Other Service	\$ 2,599.00
			430010 Taxes, Assessments, Shared Rev	\$ 4,804.00
			470054 Land-Other Acquis Cost-Capital	\$ 47.65
Sale	BIG LAKE AQUATIC MANAGEMNET AREA (AMA)	Sherburne	411912 State Agency Other Service	\$ 141.25
Acquisition	BOWSTRING DEER YARD WMA	Itasca	470050 Land Purchase - Capital	\$ 176,700.00
Acquisition	BRAINERD LAKES MISC. SFT	Crow Wing	411912 State Agency Other Service	\$ 367.25
Exchange	BWCAW 1	Cook	411912 State Agency Other Service	\$ 4,294.00
Exchange	BWCAW 2	Cook	411912 State Agency Other Service	\$ 3,729.00
Acquisition	CEDAR POLE DEER YARD WMA	Koochiching	470050 Land Purchase - Capital	\$ 293,300.00
Acquisition	CHENGWATANA SFT	Chisago	470054 Land-Other Acquis Cost-Capital	\$ 3,294.00
Acquisition	CHENGWATANA SFT	Pine	411912 State Agency Other Service	\$ 8,503.25
			470054 Land-Other Acquis Cost-Capital	\$ 2,578.40
Acquisition	CHENGWATANA SFT	Chisago	411912 State Agency Other Service	\$ 734.50
			470054 Land-Other Acquis Cost-Capital	\$ 35.00
Sale	DNR UNIT, KEYSTONE	Cass	411912 State Agency Other Service	\$ 649.75
			470054 Land-Other Acquis Cost-Capital	\$ 234.10
Exchange	EAGLE CREEK AMA	Scott	411912 State Agency Other Service	\$ 1,921.00
			430011 Fixed Charges	\$ 254.25
Sale	FLORIDA LAKE AMA	Kandiyohi	411912 State Agency Other Service	\$ 113.00
Sale	FOND DU LAC SFT	Carlton	411912 State Agency Other Service	\$ 113.00
Sale	GARRISON AMA	Crow Wing	411912 State Agency Other Service	\$ 4,802.50
Acquisition	GLACIAL LAKES STATE TRAIL (TRA)	Kandiyohi	411912 State Agency Other Service	\$ 28.25
Acquisition	GOODHUE PIONEER TRA	Goodhue	411912 State Agency Other Service	\$ 2,966.25
Sale	GOODHUE PIONEER TRA	Goodhue	411912 State Agency Other Service	\$ 339.00
Sale	KABETOGAMA SFT	St. Louis	411912 State Agency Other Service	\$ 56.50
Sale	LUCE LINE STATE TRA	McLeod	411912 State Agency Other Service	\$ 960.50
			470054 Land-Other Acquis Cost-Capital	\$ 12.00

Transaction Type	Outdoor Rec Unit	County	Expenditure Type	Dollar Amount
Exchange	MCMARTIN WMA	Dodge	411912 State Agency Other Service	\$ 6,271.50
Acquisition	MINNIE-BELLE LAKE AMA	Meeker	411912 State Agency Other Service	\$ 226.00
Sale	MISC. FORESTRY LAND	Anoka	411104 Advertising	\$ 144.72
			470054 Land-Other Acquis Cost-Capital	\$ 108.75
Sale	MISC. FORESTRY LAND	Clearwater	411104 Advertising	\$ 19.71
			411912 State Agency Other Service	\$ 1,101.75
Sale	MISC. FORESTRY LAND	Clearwater	411104 Advertising	\$ 19.71
			411912 State Agency Other Service	\$ 960.50
Sale	MISC. FORESTRY LAND	Clearwater	411104 Advertising	\$ 11.25
			411912 State Agency Other Service	\$ 1,017.00
Sale	MISC. FORESTRY LAND	Clearwater	411104 Advertising	\$ 8.46
Sale	MISC. FORESTRY LAND	Clearwater	411104 Advertising	\$ 19.71
			411912 State Agency Other Service	\$ 847.50
Sale	MISC. FORESTRY LAND	Clearwater	411912 State Agency Other Service	\$ 56.50
Sale	MISC. FORESTRY LAND	Itasca	411104 Advertising	\$ 29.07
			411309 Bldg Ops Real Estate - Constr	\$ 725.00
Sale	MISC. FORESTRY LAND	Itasca	411912 State Agency Other Service	\$ 197.75
Sale	MISC. FORESTRY LAND	Itasca	411104 Advertising	\$ 29.07
			411309 Bldg Ops Real Estate - Constr	\$ 725.00
Sale	MISC. FORESTRY LAND	Itasca	411104 Advertising	\$ 127.70
			411309 Bldg Ops Real Estate - Constr	\$ 1,450.00
Sale	MISC. FORESTRY LAND	Itasca	411104 Advertising	\$ 96.83
			411309 Bldg Ops Real Estate - Constr	\$ 1,450.00
Sale	MISC. FORESTRY LAND	Itasca	411104 Advertising	\$ 36.89
Sale	MISC. FORESTRY LAND	Itasca	470054 Land-Other Acquis Cost-Capital	\$ 326.50
Sale	MISC. FORESTRY LAND	Itasca	411104 Advertising	\$ 36.89
			411309 Bldg Ops Real Estate - Constr	\$ 2,200.00
Sale	MISC. FORESTRY LAND	Itasca	411309 Bldg Ops Real Estate - Constr	\$ 725.00
			411912 State Agency Other Service	\$ 226.00
Sale	MISC. FORESTRY LAND	Itasca	411104 Advertising	\$ 30.87
			411309 Bldg Ops Real Estate - Constr	\$ 725.00
			411912 State Agency Other Service	\$ 113.00
Sale	MISC. FORESTRY LAND	Mille Lacs	411912 State Agency Other Service	\$ 1,271.25
Sale	MISC. FORESTRY LAND	St. Louis	470054 Land-Other Acquis Cost-Capital	\$ 129.16
Sale	MISC. FORESTRY LAND	St. Louis	411912 State Agency Other Service	\$ 1,130.00
Sale	MISC. FORESTRY LAND	St. Louis	411912 State Agency Other Service	\$ 113.00
Sale	MISC. FORESTRY LAND	St. Louis	411104 Advertising	\$ 94.67
			411309 Bldg Ops Real Estate - Constr	\$ 3,500.00
			470054 Land-Other Acquis Cost-Capital	\$ 301.75
Sale	MISC. FORESTRY LAND	St. Louis	411912 State Agency Other Service	\$ 56.50

Transaction Type	Outdoor Rec Unit	County	Expenditure Type	Dollar Amount
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 50.68
			411912 State Agency Other Service	\$ 1,808.00
			470054 Land-Other Acquis Cost-Capital	\$ 115.30
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 50.67
			411912 State Agency Other Service	\$ 2,740.25
			470054 Land-Other Acquis Cost-Capital	\$ 98.80
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 49.42
			411912 State Agency Other Service	\$ 8,672.75
			470054 Land-Other Acquis Cost-Capital	\$ 113.75
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 167.88
			411912 State Agency Other Service	\$ 3,107.50
			470054 Land-Other Acquis Cost-Capital	\$ 211.00
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 50.67
			411912 State Agency Other Service	\$ 1,808.00
			470054 Land-Other Acquis Cost-Capital	\$ 211.00
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 49.41
			411912 State Agency Other Service	\$ 2,570.75
			470054 Land-Other Acquis Cost-Capital	\$ 74.22
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 59.13
			411912 State Agency Other Service	\$ 1,553.75
			470054 Land-Other Acquis Cost-Capital	\$ 83.95
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 50.67
			411912 State Agency Other Service	\$ 1,356.00
			470054 Land-Other Acquis Cost-Capital	\$ 83.95
Sale	MISC. FORESTRY LAND	Wadena	411104 Advertising	\$ 49.40
			411912 State Agency Other Service	\$ 1,610.25
			470054 Land-Other Acquis Cost-Capital	\$ 56.89
Sale	MISC. FORESTRY LAND	Wadena	411912 State Agency Other Service	\$ 452.00
Acquisition	PAUL BUNYAN SFT	Hubbard	411309 Bldg Ops Real Estate - Constru	\$ 1,000.00
Acquisition	PRAIRIE LAKE DEER YARD WMA	Itasca	470050 Land Purchase - Capital	\$ 18,000.00
Acquisition	R J D MEMORIAL HARDWOOD SFT	Wabasha	470054 Land-Other Acquis Cost-Capital	\$ 600.00
Acquisition	R J D MEMORIAL HARDWOOD SFT	Olmsted	411912 State Agency Other Service	\$ 734.50
Acquisition	R J D MEMORIAL HARDWOOD SFT	Goodhue	411912 State Agency Other Service	\$ 310.75
Acquisition	RED LAKE SFT	Beltrami	411912 State Agency Other Service	\$ 1,356.00
Sale	RIVERLANDS SFT	St. Louis	411912 State Agency Other Service	\$ 1,582.00
			470054 Land-Other Acquis Cost-Capital	\$ 63.12
Sale	R J D MEMORIAL HARDWOOD SFT	Houston	411104 Advertising	\$ 128.02
			411912 State Agency Other Service	\$ 2,288.25
			470054 Land-Other Acquis Cost-Capital	\$ 92.20
Sale	ROCKY POINT WATER ACCESS SITE (WAS)	Lake of the Woods	411912 State Agency Other Service	\$ 480.25
Sale	ROCKY POINT WAS	Lake of the Woods	411912 State Agency Other Service	\$ 56.50

Transaction Type	Outdoor Rec Unit	County	Expenditure Type	Dollar Amount
Sale	ROOT RIVER STATE TRA	Fillmore	411912 State Agency Other Service	\$ 875.75
			470054 Land-Other Acquis Cost-Capital	\$ 47.65
Exchange	ROSEAU LAKE WMA	Roseau	411912 State Agency Other Service	\$ 3,616.00
Exchange	ROSEAU LAKE WMA	Roseau	411912 State Agency Other Service	\$ 4,378.75
Acquisition	SAKATAH SINGING HILLS STATE TRA	Blue Earth	411912 State Agency Other Service	\$ 113.00
Acquisition	SAKATAH SINGING HILLS STATE TRA	Blue Earth	411912 State Agency Other Service	\$ 28.25
Sale	SAKATAH SINGING HILLS STATE TRA	Blue Earth	411912 State Agency Other Service	\$ 452.00
Acquisition	SHAGAWA LAKE WAS	St. Louis	411912 State Agency Other Service	\$ 56.50
Acquisition	SMOKY HILLS SFT	Becker	470054 Land-Other Acquis Cost-Capital	\$ 338.00
Acquisition	ST. CROIX SFT	Pine	411309 Bldg Ops Real Estate - Constru	\$ 3,500.00
			411912 State Agency Other Service	\$ 2,853.25
Exchange	SUCKER RIVER AMA	St. Louis	411912 State Agency Other Service	\$ 226.00
Sale	SWAN LAKE WMA	Nicollet	411912 State Agency Other Service	\$ 875.75
			470054 Land-Other Acquis Cost-Capital	\$ 46.00
Sale	TACONITE STATE TRA	St. Louis	411912 State Agency Other Service	\$ 988.75
			470054 Land-Other Acquis Cost-Capital	\$ 250.60
Sale	WILLMAR TO RICHMOND STATE TRA	Kandiyohi	411912 State Agency Other Service	\$ 2,005.75
Sale	WILLMAR WMA	Kandiyohi	411912 State Agency Other Service	\$ 536.75
			470054 Land-Other Acquis Cost-Capital	\$ 46.00
Acquisition	PRE-TRANSACTION PROJECT DEVELOPMENT	Hubbard	411912 State Agency Other Service	\$ 28.25
Sale	UPPER SIOUX STATE PARK (SPK)	Yellow Medicine	411912 State Agency Other Service	\$ 621.50
Acquisition	WHITewater STATE PARK/JAY COOKE SPK	Winona/Carlton	411912 State Agency Other Service	\$ 423.75
Acquisition	SIBLEY SPK	Kandiyohi	411912 State Agency Other Service	\$ 339.00
			411912 State Agency Other Service	\$ 536.75
			411912 State Agency Other Service	\$ 2,316.50
			411912 State Agency Other Service	\$ 2,147.00
Acquisition	MARION LAKE WAS	Scott	411912 State Agency Other Service	\$ 395.50
			411912 State Agency Other Service	\$ 113.00
			411912 State Agency Other Service	\$ 452.00
			411912 State Agency Other Service	\$ 621.50
			411912 State Agency Other Service	\$ 395.50
Acquisition	PAUL BUNYAN TRA		411912 State Agency Other Service	\$ 28.25
Sale	BIG STONE LAKE AMA		411912 State Agency Other Service	\$ 56.50
Acquisition	TIGER LAKE WAS		411912 State Agency Other Service	\$ 113.00
			Grand Total	\$ 733,678.54

Financial Summary FY2014 to FY2023

As anticipated by previous fiscal year cycles, finalizing the Allete agreement (which replaced school trust lands taken for the Great Northern Transmission Line) impacted expenditures and transfers on a one-time basis. The reversal of the Consolidated Conservation sales in Roseau County also affected revenue to the Account in FY2023. While these unique, one-time events created uncharacteristic movement in the Account in FY2023, they also provide prime examples of the Account's importance to the Department's strategic land management objectives.