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# Land Acquisition Account Annual Report

Fiscal Year 2024

10/1/2025

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As requested by Minnesota Statute 3.197: This report cost approximately \$2,000 to prepare, including staff time, printing and mailing expenses.

*Upon request, this material will be made available in an alternative format such as large print, Braille or audio recording. Printed on recycled paper.*

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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.

## FY2024 Accomplishments

### 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 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. Receipts were posted to the Account from the following FY2024 land sales:

Sale transaction	County	Land sale costs	Total
Miscellaneous Forestry Land	Clearwater	2,396.29	2,396.29
Miscellaneous Forestry Land	Clearwater	2,528.00	2,528.00
Miscellaneous Forestry Land	Itasca	4,586.91	4,586.91
Miscellaneous Forestry Land	Wadena	890.12	890.12
<b>GRAND TOTAL</b>			<b>\$8,151.32</b>

All lands sold in FY2024 were part of the Permanent School Fund inventory. The proceeds for sale of those lands – namely, the land value and the value of standing timber – are deposited to the Permanent School Fund pursuant to Minnesota Statutes, §92.28.

### 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 FY2024, funds from the Land Acquisition Account were used by DNR divisions to pay for land transaction costs under the following account categories:

Land transactions costs paid by Division, FY2024 (totals in bold, broken down by division)	
Account Category	Sum of Amount
<b>411309 Bldg Ops Real Estate - Construction</b>	<b>\$ 18,200.00</b>
Fish and Wildlife	\$ 6,500.00
Forestry	\$ 11,700.00
<b>411910 Mce Collection Services</b>	<b>\$ 56.50</b>
Parks and Trails	\$ 56.50
<b>411912 State Agency Other Service</b>	<b>\$ 131,322.00</b>
Fish and Wildlife	\$ 59,372.25
Forestry	\$ 49,955.25
Parks and Trails	\$ 21,994.50
<b>430010 Taxes, Assessments, Shared Revenue</b>	<b>\$ 33,902.00</b>
Forestry	\$ 33,902.00
<b>470054 Land-Other Acquis Cost-Capital</b>	<b>\$ 5,300.29</b>
Fish and Wildlife	\$ 356.50
Forestry	\$ 3,868.79
<b>Grand Total</b>	<b>\$ 188,780.79</b>

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 FY2024 as follows:

Central support costs paid by Division, FY2024 (totals in bold, broken down by division)	
Account category	Sum of amount
<b>420101 Agency Direct Cost</b>	<b>\$318.69</b>
Fish and Wildlife	318.69
<b>411910 Mce Collection Services</b>	<b>\$56.50</b>
Parks and Trails	56.50
<b>411912 State Agency Other Service</b>	<b>\$2,515.50</b>
Parks and Trails	2,515.50
<b>TOTAL Central support costs paid by Division</b>	<b>\$2,890.69</b>

## Expenditures by Land Transaction

The following is a list of all expenditures from the account during FY2024 that were associated with a land transaction and, where applicable, the outdoor recreation unit associated with the 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.

Transaction Type	Outdoor Rec Unit	County	Expenditure Type	Dollar Amount
Acquisition	LONG LAKE CREEK FISH MANAGEMENT AREA (FMA)	Aitkin	411912 State Agency Other Service	\$ 483.75
Acquisition	GOODHUE PIONEER TRAIL (TRA)	Goodhue	411912 State Agency Other Service	\$ 16,931.25
			470054 Land-Other Acquis Cost-Capital	\$ 1,075.00
Acquisition	TETTEGOUCHE STATE PARK (SPK)	Lake	411912 State Agency Other Service	\$ 64.50
Acquisition	WOLF LAKE WILDLIFE MANAGEMENT AREA (WMA)	Hubbard	411912 State Agency Other Service	\$ 129.00
Acquisition	R J D MEMORIAL HARDWOOD STATE FOREST (SFT)	Olmsted	411912 State Agency Other Service	\$ 161.25
Acquisition	LAKE VERMILION-SOUDAN UNDERGROUND MINE SPK	St. Louis	411912 State Agency Other Service	\$ 451.50
Acquisition	R J D MEMORIAL HARDWOOD SFT	Wabasha	411912 State Agency Other Service	\$ 6,256.50
Acquisition	BRAINERD LAKES MISC. SFT	Crow Wing	470054 Land-Other Acquis Cost-Capital	\$ 200.00
			411912 State Agency Other Service	\$ 1,773.75
			411910 Mce Collection Services	\$ 160.00
			470054 Land-Other Acquis Cost-Capital	\$ 625.15
Acquisition	BIG FORK SFT	Itasca	411912 State Agency Other Service	\$ 193.50
			470054 Land-Other Acquis Cost-Capital	\$ 1,412.50
Acquisition	PAUL BUNYAN SFT	Hubbard	411910 Mce Collection Services	\$ 7,196.00
Acquisition	PAUL BUNYAN SFT	Hubbard	411910 Mce Collection Services	\$ 26,106.00
Acquisition	CHENGWATANA SFT	Chisago	411912 State Agency Other Service	\$ 322.50
Acquisition	CHENGWATANA SFT	Pine	411912 State Agency Other Service	\$ 999.75
Acquisition	RUM RIVER SFT	Todd	411309 Bldg Ops Real Estate - Constr	\$ 3,000.00
Acquisition	ST. CROIX SFT	Pine	411912 State Agency Other Service	\$ 3,096.00
Acquisition	MINNIE-BELLE LAKE AQUATIC MANAGEMENT AREA (AMA)	Meeker	411309 Bldg Ops Real Estate - Constr	\$ 3,500.00
			411912 State Agency Other Service	\$ 22,381.50
			470054 Land-Other Acquis Cost-Capital	\$ 10.00
Acquisition	RED LAKE SFT	Beltrami	411912 State Agency Other Service	\$ 1,032.00
			470054 Land-Other Acquis Cost-Capital	\$ 46.00
Acquisition	MYRE BIG ISLAND SPK	Freeborn	411910 Mce Collection Services	\$ 56.50
Acquisition	ANDERSON LAKE AMA	Renville	411912 State Agency Other Service	\$ 2,483.25
Acquisition	LAND O'LAKES SFT	Cass	411912 State Agency Other Service	\$ 3,386.25
			470054 Land-Other Acquis Cost-Capital	\$ 904.65
Acquisition	R J D MEMORIAL HARDWOOD SFT	Fillmore	411912 State Agency Other Service	\$ 11,835.75
Acquisition	MISC. FORESTRY LAND	St. Louis	411912 State Agency Other Service	\$ 1,032.00

Transaction Type	Outdoor Rec Unit	County	Expenditure Type	Dollar Amount
Acquisition	FOUR BROOKS WMA	Mille Lacs	411912 State Agency Other Service	\$ 193.50
Acquisition	PAT BAYLE SFT	Cook	411912 State Agency Other Service	\$ 1,483.50
Acquisition	SAVANNA SFT	Aitkin	411912 State Agency Other Service	\$ 1,419.00
Acquisition	PAUL BUNYAN TRA	Crow Wing	411912 State Agency Other Service	\$ 903.00
Acquisition	PRE-TRANSACTION PROJECT DEVELOPMENT		411912 State Agency Other Service	\$ 903.00
Exchange	MISC. FORESTRY LAND	St. Louis	411309 Bldg Ops Real Estate - Constr	\$ 440.00
Exchange	SUCKER RIVER AMA	St. Louis	411912 State Agency Other Service	\$ 96.75
Exchange	EAGLE CREEK AMA	Scott	411912 State Agency Other Service	\$ 1,870.50
Exchange	BEACHES LAKE WMA	Kittson	411912 State Agency Other Service	\$ 8,739.75
Exchange	BEACHES LAKE WMA	Kittson	411912 State Agency Other Service	\$ 10,739.25
Exchange	BWCAW 1	Cook	411912 State Agency Other Service	\$ 2,160.75
Exchange	BWCAW 2	Cook	411912 State Agency Other Service	\$ 2,064.00
Exchange	MCMARTIN WMA	Dodge	411912 State Agency Other Service	\$ 9,030.00
			470054 Land-Other Acquis Cost-Capital	\$ 346.50
Exchange	ROSEAU LAKE WMA	Roseau	411912 State Agency Other Service	\$ 645.00
Sale	GARRISON AMA	Crow Wing	411912 State Agency Other Service	\$ 129.00
Sale	GOODHUE PIONEER TRA	Goodhue	411912 State Agency Other Service	\$ 387.00
Sale	MISC. FORESTRY LAND	Aitkin	411912 State Agency Other Service	\$ 2,500.00
			411912 State Agency Other Service	\$ 2,289.75
Sale	COTTON LAKE WATER ACCESS SITE (WAS)	Becker	411912 State Agency Other Service	\$ 64.50
Sale	PEARL LAKE WAS	Becker	411912 State Agency Other Service	\$ 258.00
Sale	BRUCE J. SCHWARTZ WMA	Becker	411912 State Agency Other Service	\$ 1,644.75
Sale	HORSESHOE LAKE AMA	Cass	411912 State Agency Other Service	\$ 193.50
Sale	AGATE LAKE AMA	Cass	411912 State Agency Other Service	\$ 193.50
Sale	MISC. FORESTRY LAND	Clearwater	411912 State Agency Other Service	\$ 709.50
			470054 Land-Other Acquis Cost-Capital	\$ 166.12
Sale	MISC. FORESTRY LAND	Clearwater	411912 State Agency Other Service	\$ 1,225.50
			470054 Land-Other Acquis Cost-Capital	\$ 241.53
Sale	MISC. FORESTRY LAND	Cook	411912 State Agency Other Service	\$ 1,322.25
Sale	PAUL BUNYAN SFT	Crow Wing	411912 State Agency Other Service	\$ 96.75
Sale	MISC. FORESTRY LAND	Itasca	411309 Bldg Ops Real Estate - Constr	\$ 1,550.00
Sale	MISC. FORESTRY LAND	Itasca	411309 Bldg Ops Real Estate - Constr	\$ 1,550.00
Sale	MISC. FORESTRY LAND	Itasca	470054 Land-Other Acquis Cost-Capital	\$ 180.64
Sale	MISC. FORESTRY LAND	Itasca	411309 Bldg Ops Real Estate - Constr	\$ 1,100.00
Sale	FLORIDA LAKA AMA	Kandiyohi	411912 State Agency Other Service	\$ 64.50
Sale	ROCKY POINT WAS	Lake of the Woods	411912 State Agency Other Service	\$ 354.75
Sale	LUCE LINE STATE TRA	McLeod	411912 State Agency Other Service	\$ 32.25
Sale	HANGAARD WMA	Polk	411912 State Agency Other Service	\$ 64.50
Sale	TERREBONNE WMA	Red Lake	411912 State Agency Other Service	\$ 64.50
Sale	TERREBONNE WMA	Red Lake	411912 State Agency Other Service	\$ 419.25

Transaction Type	Outdoor Rec Unit	County	Expenditure Type	Dollar Amount
Sale	MINNESOTA RIVER CANOE AND BOATING ROUTE (CBR)	Redwood	411912 State Agency Other Service	\$ 354.75
Sale	ROSEAU LAKE WMA	Roseau	411912 State Agency Other Service	\$ 354.75
Sale	MISC. FORESTRY LAND	St. Louis	411309 Bldg Ops Real Estate - Constru	\$ 1,400.00
			411912 State Agency Other Service	\$ 1,483.50
Sale	KABETOGAMA SFT	St. Louis	411912 State Agency Other Service	\$ 64.50
Sale	MISC. FORESTRY LAND	St. Louis	411912 State Agency Other Service	\$ 258.00
Sale	KABETOGAMA SFT	St. Louis	411912 State Agency Other Service	\$ 1,709.25
Sale	MISC. FORESTRY LAND	Sherburne	411309 Bldg Ops Real Estate - Constru	\$ 3,600.00
			411912 State Agency Other Service	\$ 2,322.00
Sale	MISC. FORESTRY LAND	Wadena	411912 State Agency Other Service	\$ 806.25
			470054 Land-Other Acquis Cost-Capital	\$ 92.20
Sale	SPELLMAN LAKE WAS	Yellow Medicine	411912 State Agency Other Service	\$ 1,193.25
Grand Total				\$ 188,780.79

## Financial Summary

During the 2023 legislative session, the Minnesota State Legislature passed, and Governor Walz signed, legislation (Minnesota Laws 2023, Regular Session, [Chapter 60](#) and [Chapter 72](#)) directing the DNR and the Minnesota Historical Society to convey all state-owned land within Upper Sioux Agency State Park to the Upper Sioux Community. This transfer, along with trust land sales that took place during FY2024, made extensive use of staff and resources that generate revenue for the Land Acquisition Account.

With personnel and resources being allocated temporarily to those stated priorities, less emphasis was placed on the Department's sale of acquired land, which limited account revenue during FY2024.

Department forecasts show more typical work patterns in future years, which will bring more revenue for the Account. Nevertheless, the Account is well-positioned to fulfill its intended purpose.