



Land Acquisition Account Annual Report

Fiscal Year 2026

10/2/2026

Contacts

Minnesota Department of Natural Resources
Division of Lands and Minerals

St. Paul Office:

500 Lafayette Road
St. Paul, MN 55155-4045
Phone: (651) 259-5959
Fax: (651) 296-5939

Hibbing Office:

1525 3rd Avenue East
Hibbing, MN 55746
Phone: (218) 231-8484
Fax: (218) 262-7328

info.dnr@state.mn.us

mndnr.gov/lands_minerals

As requested by Minnesota Statute 3.197: This report cost approximately \$1,500 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.

Contents

- [Land Acquisition Account Annual Report](#)..... 1
 - [Contacts](#)..... 2
 - [Creation and Purpose of the Account](#) 4
 - [Sources and Uses of the Funds](#)..... 4
 - [FY2026 Accomplishments](#)..... 4
 - [Receipts to the Account](#) 4
 - [Expenditures from the Account](#) 5
 - [Expenditures by Land Transaction](#) 6
 - [Financial Summary](#) 9

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.

FY2026 Accomplishments

Receipts to the Account

Receipts to the account are generated from the divestment 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. Unique to FY2026, revenue was also received from a transaction through which DNR vacated an unused portion of a previously-acquired access easement. Receipts were posted to the Account from the following FY2026 land transactions:

Sale	County	Receipts	Total
Borden Lake Water Access Site (WAS)	Crow Wing	\$ 4,954.30	\$ 4,954.30
Fond du Lac State Forest (SFT)	Carlton	\$ 74,748.33	\$ 74,748.33
Goodhue Pioneer Trail (TRA)	Goodhue	\$ 6,400.00	\$ 6,400.00
Heartland TRA	Hubbard	\$ 21,149.56	\$ 21,149.56
Henry Lake Aquatic Management Area (AMA)	Stearns	\$ 560.00	\$ 560.00
Minneopa State Park (SPK)	Blue Earth	\$ 4,604.14	\$ 4,604.14

Sale	County	Receipts	Total
Roseau Lake Wildlife Management Area (WMA)	Roseau	\$ 12,085.75	\$ 12,085.75
Miscellaneous Forestry Lands	Aitkin	\$ 545.33	\$ 545.33
Miscellaneous Forestry Lands	Clearwater	\$ 3,463.86	\$ 3,463.86
GRAND TOTAL			\$ 128,511.27

Some of the lands listed 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 used to pay transactional costs. This includes expenses related to land acquisition within the outdoor recreation system, expenses related to land sales, and expenses related to land exchanges. During FY2026, 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, FY2026 (totals in bold, followed by division breakdown in italics)	
Account category	Sum of amount
411309 Bldg Ops Real Estate - Construction	\$21,639.46
<i>Fish and Wildlife</i>	<i>12,099.46</i>
<i>Forestry</i>	<i>1,500.00</i>
<i>Parks and Trails</i>	<i>8,040.00</i>
411310 Environmental Agri Science	\$192.00
<i>Fish and Wildlife</i>	<i>192.00</i>
411325 Outside Vendor Other Services	\$2,448.00
<i>Parks and Trails</i>	<i>2,448.00</i>
411912 State Agency Other Service	\$217,217.50
<i>Fish and Wildlife</i>	<i>97,930.00</i>
<i>Forestry</i>	<i>67,500.00</i>
<i>Parks and Trails</i>	<i>51,787.50</i>
413001 Supplies, Materials and Parts	\$3,311.93
<i>Fish and Wildlife</i>	<i>3,311.93</i>
413014 Signs - Posts	\$10,181.94
<i>Fish and Wildlife</i>	<i>10,181.94</i>
470050 Land Purchase – Capital	\$1,485.00
<i>Parks and Trails</i>	<i>1,485.00</i>
470054 Land-Other Acquis Cost-Capital	\$6,322.57
<i>Fish and Wildlife</i>	<i>2,523.95</i>
<i>Forestry</i>	<i>2,569.24</i>
<i>Parks and Trails</i>	<i>1,229.38</i>
Grand Total	\$262,798.40

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 FY2026 as follows:

Central support costs paid by Division, FY2026 <i>(totals in bold, followed by division breakdown in italics)</i>	
Account category	Sum of amount
420101 Agency Direct Cost	\$ 2,484.25
<i>Fish and Wildlife</i>	<i>779.71</i>
<i>Forestry</i>	<i>1,458.35</i>
<i>Parks and Trails</i>	<i>246.19</i>
TOTAL Central support costs paid by Division	\$2,484.25

Expenditures by Land Transaction

The following is a list of all expenditures from the account during FY2026 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.

Expenditures by Land Transaction - sorted by Expenditure Type			
Transaction type	Outdoor Rec Unit	County	Amount
Expenditure Type 411309 - Bldg Ops Real Estate-Construction			\$ 21,639.46
Acquisition	Richard J. Dorer Memorial Hardwood SFT	Fillmore	1,500.00
Exchange	Beaches Lake WMA – Acquired Land	Kittson	274.73
Exchange	Beaches Lake WMA – School Trust Land	Kittson	24.73
Exchange	Shypoke WMA	Polk	2,500.00
Sale	Cotton Lake WAS	Becker	2,640.00
Sale	Mille Lacs Kathio SPK	Mille Lacs	5,400.00
Acquisition	Fergus Falls WMA	Otter Tail	9,300.00
Expenditure Type 411310 – Environmental Agri Science			\$192.00
Sale	Beebe Lake AMA	Wright	192.00
Expenditure Type 411325 – Outside Vendor Other Services			\$2,448.00
Sale	Paul Bunyan TRA	Cass	2352.00
Sale	Paul Bunyan TRA	Crow Wing	96.00
Expenditure Type 411912 – State Agency Other Service			\$217,217.50
Acquisition	Anderson Lake AMA	Renville	487.50
Acquisition	Bowstring Deer Yard Wildlife Management Area (WMA)	Itasca	4,875.00
Acquisition	Chengwatana SFT	Pine	150.00
Acquisition	Douglas TRA	Olmsted	1,575.00
Acquisition	Condemnation of Trust lands within BWCAW for conveyance to USFS	Cook	41,625.00
Acquisition	Glacial Lakes TRA	Kandiyohi	225.00

Expenditures by Land Transaction - sorted by Expenditure Type			
Transaction type	Outdoor Rec Unit	County	Amount
Acquisition	Glacial Lakes TRA	Stearns	1,012.50
Acquisition	Goodhue Pioneer TRA	Goodhue	16,650.00
Acquisition	Gordie Mikkelson WMA	Anoka	4,050.00
Acquisition	Hart Lake Fishway Fisheries Project Other (FPO)	Swift	825.00
Acquisition	Hinckley AMA	Pine	3,135.00
Acquisition	Lake Vermilion-Soudan Underground Mine SPK	St. Louis	375.00
Acquisition	Minne-Belle Lake AMA	Meeker	4,920.00
Acquisition	Misc. Forestry Land	St. Louis	75.00
Acquisition	Mud-Goose WMA	Cass	33,600.00
Acquisition	Paul Bunyan TRA	Crow Wing	525.00
Acquisition	Prairie Lake Deer Yard WMA	Itasca	5,700.00
Acquisition	Richard J. Dorer Memorial Hardwood SFT	Wabasha	4,387.50
Acquisition	Richard J. Dorer Memorial Hardwood SFT	Olmsted	450.00
Acquisition	Richard J. Dorer Memorial Hardwood SFT	Fillmore	1,087.50
Acquisition	Richard J. Dorer Memorial Hardwood SFT	Fillmore	3,787.50
Acquisition	Swan River Deer Yard WMA	Itasca	9,400.00
Exchange	Class A Exchange - Klondike Clean Water Retention Project	Kittson	11,250.00
Exchange	Class A Exchange - Klondike Trust	Kittson	6,412.50
Exchange	Class A Exchange - LUP/Con-Con	Roseau	75.00
Exchange	Class A Exchange - Town and Country Campground	Scott	112.50
Exchange	Class A Exchange - USFWS Glacial Ridge	Polk	9,225.00
Sale	Beebe Lake AMA	Wright	487.50
Sale	Miscellaneous Forestry Land	Itasca	112.50
Sale	Carlos Avery WMA	Chisago	262.50
Sale	Miscellaneous Forestry Land	Cass	75.00
Sale	Circle Lake WMA	Rice	1,162.50
Sale	Cotton Lake WAS	Becker	1,650.00
Sale	Douglas TRA	Olmsted	1,837.50
Sale	Florida Lake AMA	Kandiyohi	75.00
Sale	Fond du Lac SFT	Carlton	262.50
Sale	Fond du Lac SFT	Carlton	1,650.00
Sale	Miscellaneous Forestry Land	Cook	37.50
Sale	Miscellaneous Forestry Land	Itasca	300.00
Sale	Miscellaneous Forestry Land	Sherburne	487.50
Sale	Garrison Creek AMA	Crow Wing	300.00
Sale	Goodhue Pioneer TRA	Goodhue	4,612.50
Sale	Miscellaneous Forestry Land	Cook	37.50
Sale	Miscellaneous Forestry Land	Aitkin	975.00
Sale	Miscellaneous Forestry Land	Roseau	2,250.00

Expenditures by Land Transaction - sorted by Expenditure Type			
Transaction type	Outdoor Rec Unit	County	Amount
Sale	Lake Vermilion-Soudan Underground Mine SPK	St. Louis	562.50
Sale	Miscellaneous Forestry Land	Clearwater	2,362.50
Sale	Miscellaneous Forestry Land	Clearwater	2,212.50
Sale	Mille Lacs Kathio SPK	Mille Lacs	787.50
Sale	Minneopa SPK	Blue Earth	1,612.50
Sale	Paul Bunyan TRA	Beltrami	4,462.50
Sale	Paul Bunyan TRA	Cass	300.00
Sale	Paul Bunyan TRA	Cass	300.00
Sale	Paul Bunyan TRA	Cass	1,500.00
Sale	Richard J. Dorer Memorial Hardwood SFT	Houston	225.00
Sale	Rocky Point WAS	Lake of the Woods	900.00
Sale	Roseau Lake WMA	Roseau	1,275.00
Sale	Schwartz WMA	Becker	150.00
Sale	Spellman Lake WAS	Yellow Medicine	75.00
Sale	Surplus Trail Corridor	Hubbard	1,650.00
Sale	Surplus Trail Corridor	Hubbard	1,537.50
Sale	Surplus Trail Corridor	Hubbard	225.00
Sale	Miscellaneous Forestry Land	Wadena	2,812.50
Sale	Taconite TRA	St. Louis	262.50
Sale	Taconite TRA	St. Louis	262.50
Sale	Miscellaneous Forestry Land	Itasca	1,912.50
Expenditure Type 413001 - Supplies, Materials, And Parts			\$3,311.93
Acquisition	Bowstring Deer Yard WMA	Itasca	595.32
Acquisition	Cedar Pole Deer Yard WMA	Koochiching	1,658.03
Acquisition	Mud-Goose WMA	Cass	467.64
Acquisition	Prairie Lake Deer Yard WMA	Itasca	205.57
Acquisition	Swan River Deer Yard WMA	Itasca	385.37
Expenditure Type 413014 - Signs - Posts			\$10,181.94
Acquisition	Bowstring Deer Yard WMA	Itasca	1,934.57
Acquisition	Cedar Pole Deer Yard WMA	Koochiching	4,683.69
Acquisition	Mud-Goose WMA	Cass	1,364.38
Acquisition	Prairie Lake Deer Yard WMA	Itasca	834.92
Acquisition	Swan River Deer Yard WMA	Itasca	1,364.38
Expenditure Type 470050 - Land Purchase-Capital			\$1,485.00
Acquisition	Goodhue Pioneer TRA	Goodhue	1,485.00
Expenditure Type 470054 Land-Othr Acquis Cost-Capital			\$6,322.57
Acquisition	Goodhue Pioneer TRA	Goodhue	1,000.70
Acquisition	Gordie Mikkelson WMA	Anoka	1,341.00
Acquisition	Hinckley AMA	Pine	795.00

Expenditures by Land Transaction - sorted by Expenditure Type			
Transaction type	Outdoor Rec Unit	County	Amount
Acquisition	Minne-Belle Lake AMA	Meeker	200.00
Acquisition	Richard J. Dorer Memorial Hardwood SFT	Wabasha	246.00
Acquisition	Savanna SFT	Aitkin	267.00
Sale	Fond du Lac SFT	Carlton	380.22
Sale	Miscellaneous Forestry Land	Itasca	415.60
Sale	Goodhue Pioneer TRA	Goodhue	67.12
Sale	Miscellaneous Forestry Land	Aitkin	591.33
Sale	Miscellaneous Forestry Land	Clearwater	77.78
Sale	Miscellaneous Forestry Land	Clearwater	289.94
Sale	Roseau Lake WMA	Roseau	131.75
Sale	Schwartz WMA	Becker	56.20
Sale	Surplus Trail Corridor	Hubbard	80.78
Sale	Surplus Trail Corridor	Hubbard	80.78
Sale	Miscellaneous Forestry Land	Wadena	109.89
Sale	Miscellaneous Forestry Land	St. Louis	191.48
GRAND TOTAL			\$262,798.40

Financial Summary

The Account continues to perform a critical function for all land transactions, but particularly in those instances that involve small-dollar transactions that resolve boundary, access and title issues. During FY2026, many of the receipts from non-Trust land sale transactions involved a resolution to a trespass found on DNR-managed lands. The Account also plays a critical role in the Department's Strategic Land Asset Management work, such as supporting the condemnation of Trust parcels within the Boundary Waters Canoe Area Wilderness and facilitating transactions that allow DNR to dispose of parcels that no longer meet our management goals, such as surplus trail corridors.