



CHRISTMAS CATALOG 2025

OUR STORY

Dutchman Tree Farms is a Christmas tree farm located in beautiful Northern Michigan, family owned and operated by Joel and Gale Hoekwater and Chris and Sarah Maciborski. Joel and Sarah's "Grandpa John" planted the first tree on the farm in 1960. Sarah's father, Steve Vanderweide, the "Dutchman", began selling the Scotch Pine planted by his father, at the Atlanta Farmers Market in 1972. Over the past 50 years, Dutchman Tree Farms has evolved to meet the demands of a changing market. Driven by an old-fashioned work ethic, our knowledgeable workforce is dedicated to all aspects of growing trees and ensuring quality products and services. This growing farm and family are in the 5th generation working on the farm and growing the Christmas spirit with every tree.



CONTACT

DUTCHMAN TREE FARMS

9689 West Walker Road Manton, MI 49663

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WENDY BARNES

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OUR WORK FAMILY

NORTHERN PINES NURSERY

2458 S Green Rd Lake City, MI 49651

P 231.468.6018 | office@northernpinesnursery.com

www.northernpinesnursery.com



Northern Pines Nursery offers a full line of evergreen planting stock and has established itself as a premier seedling and transplant nursery focused on root development and the hardiness of our northern growing climate.

ARLENE RESOURCE MANAGEMENT

9689 West Walker Road Manton, MI 49663

P. 231.468.6046 | office@arleneresourcemanagement.com

www.arleneresourcemanagement.com

ARM is a farm labor contractor (FLC) that utilizes the H2A visa program to bring migrant workers in to meet seasonal labor needs in agriculture. We provide housing, transportation, payroll, and all compliance with the H2A program.



CHRISTMAS TREES

FIRS

We provide a wide variety of fresh cut Fir, Pine and Spruce Christmas trees. Our Christmas trees begin as top-quality seedlings and are well-groomed for 7 to 12 years prior to harvest.

Type	Item #	UPC	Item Description	Size	Pack	Pack Size	Pricing
BALSAM FIR							
FRESH CUT	BF56	7-97407-05156-7	BALSAM FIR #1 & PREMIUM 5-6'	5-6'	LOOSE/PALLET	1/35	\$26.25
FRESH CUT	BF67	7-97407-05167-3	BALSAM FIR #1 & PREMIUM 6-7'	6-7'	LOOSE/PALLET	1/35	\$31.50
FRESH CUT	BF78	7-97407-05178-9	BALSAM FIR #1 & PREMIUM 7-8'	7-8'	LOOSE/PALLET	1/30	\$37.50
FRESH CUT	BF89	7-97407-05189-5	BALSAM FIR #1 & PREMIUM 8-9'	8-9'	LOOSE	1	\$53.50
FRESH CUT	BF910	7-97407-05190-1	BALSAM FIR #1 & PREMIUM 9-10'	9-10'	LOOSE	1	\$66.00
FRESH CUT	BFC68	7-97407-05168-0	BALSAM FIR #1 6-8'	6-8'	LOOSE/PALLET	1/35	\$29.00
CONCOLOR FIR							
FRESH CUT	CCC68	7-97407-09168-6	CONCOLOR FIR #1 6-8'	6-8'	LOOSE/PALLET	1/25	\$28.50
FRESH CUT	CCC81	7-97407-09181-5	CONCOLOR FIR #1 8-10'	8-10'	LOOSE	1	\$50.75
FRESH CUT	CCC10	7-97407-09102-0	CONCOLOR FIR #1 10-12'	10-12'	LOOSE	1	\$87.50
DOUGLAS FIR							
FRESH CUT	DF56	7-97407-02156-0	DOUGLAS FIR #1 & PREMIUM 5-6'	5-6'	LOOSE/PALLET	1/35	\$23.25
FRESH CUT	DF67	7-97407-02167-6	DOUGLAS FIR #1 & PREMIUM 6-7'	6-7'	LOOSE/PALLET	1/35	\$30.00
FRESH CUT	DF78	7-97407-02178-2	DOUGLAS FIR #1 & PREMIUM 7-8'	7-8'	LOOSE/PALLET	1/30	\$35.75
FRESH CUT	DF89	7-97407-02189-8	DOUGLAS FIR #1 & PREMIUM 8-9'	8-9'	LOOSE	1	\$51.25
FRESH CUT	DF910	7-97407-02190-4	DOUGLAS FIR #1 & PREMIUM 9-10'	9-10'	LOOSE	1	\$59.50
FRESH CUT	DF10	7-97407-02110-2	DOUGLAS FIR #1 & PREMIUM 10'	10'	LOOSE	1	\$77.75
FRESH CUT	DF11	7-97407-02111-9	DOUGLAS FIR #1 & PREMIUM 11'	11'	LOOSE	1	\$102.00
FRESH CUT	DFC68	7-97407-02168-3	DOUGLAS FIR #1 6-8'	6-8'	LOOSE/PALLET	1/35	\$26.00



CHRISTMAS TREES

FIRS

Type	Item #	UPC	Item Description	Size	Pack	Pack Size	Pricing
FRASER FIR							
FRESH CUT	FFS56	7-97407-04556-6	FRASER FIR SNOWFRESH 5-6'	5-6'	LOOSE/PALLET	1/30	\$32.00
FRESH CUT	FFS67	7-97407-04567-2	FRASER FIR SNOWFRESH 6-7'	6-7'	LOOSE/PALLET	1/28	\$42.00
FRESH CUT	FFS78	7-97407-04578-8	FRASER FIR SNOWFRESH 7-8'	7-8'	LOOSE/PALLET	1/25	\$50.75
FRESH CUT	FFS89	7-97407-04589-4	FRASER FIR SNOWFRESH 8-9'	8-9'	LOOSE	1	\$66.50
FRESH CUT	FF35	7-97407-04135-3	FRASER FIR #1 & PREMIUM 3-5'	3-5'	LOOSE	1	\$22.50
FRESH CUT	FF56	7-97407-04156-8	FRASER FIR #1 & PREMIUM 5-6'	5-6'	LOOSE/PALLET	1/35	\$28.25
FRESH CUT	FF67	7-97407-04167-4	FRASER FIR #1 & PREMIUM 6-7'	6-7'	LOOSE/PALLET	1/30	\$34.50
FRESH CUT	FF78	7-97407-04178-0	FRASER FIR #1 & PREMIUM 7-8'	7-8'	LOOSE/PALLET	1/27	\$43.25
FRESH CUT	FF89	7-97407-04189-6	FRASER FIR #1 & PREMIUM 8-9'	8-9'	LOOSE	1	\$59.50
FRESH CUT	FF910	7-97407-04190-2	FRASER FIR #1 & PREMIUM 9-10'	9-10'	LOOSE	1	\$87.50
FRESH CUT	FF10	7-97407-04110-0	FRASER FIR #1 & PREMIUM 10'	10'	LOOSE	1	\$122.00
FRESH CUT	FF11	7-97407-04111-7	FRASER FIR #1 & PREMIUM 11'	11'	LOOSE	1	\$164.50
FRESH CUT	FFC68	7-97407-04168-1	FRASER FIR #1 6-8'	6-8'	LOOSE/PALLET	1/30	\$31.25
GRAND FIR							
FRESH CUT	GFM68	7-97407-10468-3	GRAND FIR #1 6-8'	6-8'	LOOSE/PALLET	1/25	\$33.50
FRESH CUT	GFM81	7-97407-10481-2	GRAND FIR #1 8-10'	8-10'	LOOSE	1	\$49.50



CHRISTMAS TREES

PINES

Type	Item #	UPC	Item Description	Size	Pack	Pack Size	Pricing
SCOTCH PINE							
FRESH CUT	SP35	7-97407-00135-6	SCOTCH PINE #1 & PREMIUM 3-5'	3-5'	LOOSE	1	\$13.00
FRESH CUT	SP56	7-97407-01156-1	SCOTCH PINE #1 & PREMIUM 5-6'	5-6'	LOOSE/PALLET	1/32	\$19.25
FRESH CUT	SP67	7-97407-01167-7	SCOTCH PINE #1 & PREMIUM 6-7'	6-7'	LOOSE/PALLET	1/28	\$23.75
FRESH CUT	SP78	7-97407-01178-3	SCOTCH PINE #1 & PREMIUM 7-8'	7-8'	LOOSE/PALLET	1/28	\$30.25
FRESH CUT	SP89	7-97407-01189-9	SCOTCH PINE #1 & PREMIUM 8-9'	8-9'	LOOSE	1	\$39.75
FRESH CUT	SPC68	7-97407-01168-4	SCOTCH PINE #1 6-8'	6-8'	LOOSE/PALLET	1/30	\$22.25
WHITE PINE							
FRESH CUT	WPC68	7-97407-08168-7	WHITE PINE #1 6-8'	6-8'	LOOSE/PALLET	1/35	\$24.50
FRESH CUT	WPC81	7-97407-58381-5	WHITE PINE #1 8-10'	8-10'	LOOSE	1	\$36.25



CHRISTMAS TREES

SPRUCES

Type	Item #	UPC	Item Description	Size	Pack	Pack Size	Pricing
BLACK HILLS SPRUCE							
FRESH CUT	BH56	7-97407-06156-6	BLACK HILLS SPRUCE #1 & PREMIUM 5-6'	5-6'	LOOSE/PALLET	1/32	\$23.25
FRESH CUT	BH67	7-97407-06167-2	BLACK HILLS SPRUCE #1 & PREMIUM 6-7'	6-7'	LOOSE/PALLET	1/28	\$30.00
FRESH CUT	BH78	7-97407-06178-8	BLACK HILLS SPRUCE #1 & PREMIUM 7-8'	7-8'	LOOSE/PALLET	1/25	\$35.75
FRESH CUT	BH89	7-97407-06189-4	BLACK HILLS SPRUCE #1 & PREMIUM 8-9'	8-9'	LOOSE	1	\$51.25
FRESH CUT	BH910	7-97407-06190-0	BLACK HILLS SPRUCE #1 & PREMIUM 9-10'	9-10'	LOOSE	1	\$59.50
FRESH CUT	BHC68	7-97407-06168-9	BLACK HILLS SPRUCE #1 6-8'	6-8'	LOOSE/PALLET	1/28	\$24.50
BLUE SPRUCE							
FRESH CUT	BSC68	7-97407-03168-2	BLUE SPRUCE #1 6-8'	6-8'	LOOSE/PALLET	1/25	\$26.00
FRESH CUT	BSC81	7-97407-03180-4	BLUE SPRUCE #1 8-10'	8-10'	LOOSE	1	\$42.75
FRESH CUT	BSC10	7-97407-03102-6	BLUE SPRUCE #1 10-12'	10-12'	LOOSE	1	\$88.25

Caring for your Trees

Fresh cut Christmas trees, like fresh cut flowers, must be cared for to maintain their freshness and quality. Caring for your trees begins the moment the truck arrives.

Hand trees off the truck; throwing trees off the truck may result in damages such as broken tops and branches. Always hand trees down butt first, **counting the trees as they are being unloaded.**

Unbale trees; removing the netting will allow the tree to open, which will naturally protect the delicate underside of the branches from sun exposures and permit healthy air flow.

Stand trees upright in the shade; avoid placing trees in direct sunlight, against south facing walls, or on black tops. If possible, use a breathable shade cloth.

Rotate stock; replenishing your display stock will not only help you sell more trees but will help maintain freshness.

For questions concerning your order or delivery please contact your representative **within 72 hours of delivery.**

CHRISTMAS TREES

TABLE TOP TREES

Our Table Top Christmas trees are perfect for apartment/condo living and even office space. Each tree comes with a bowl/stand for easy set-up and display.



Type	Item #	UPC	Item Description	Size	Pack	Pack Size	Pricing
FRESH CUT	FFT34	7-97407-54834-0	FRASER FIR TABLE TOP W/ STAND 3-4'	3-4'	TT PALLET	30	\$17.50
FRESH CUT	FFT34	7-97407-54834-0	FRASER FIR TABLE TOP W/ STAND 3-4'	3-4'	BUNDLE	5	\$19.50
FRESH CUT	SPT34	7-97407-01834-8	SCOTCH PINE TABLE TOP W/ STAND 3-4'	3-4'	TT PALLET	30	\$16.00
FRESH CUT	SPT34	7-97407-01834-8	SCOTCH PINE TABLE TOP W/ STAND 3-4'	3-4'	BUNDLE	5	\$18.00

TABLE TOP PALLET
PACK SIZE 30



CHRISTMAS TREES

BIG TREES

Available in Fraser Fir, Douglas Fir, Concolor Fir, and Blue Spruce. Dutchman Tree Farms reserves the right to a 3 to 5-foot variance in height difference from the pre-harvest quote. Customers will be charged for the actual height of the tree according to an after-harvest measurement. Customers purchasing trees over 30 feet will be provided with a photograph for final approval.



Type	Item Description	Size	Pack	Pack Size	Pricing
FRESH CUT	FRASER FIR, DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	12'	LOOSE	1	\$184.00
FRESH CUT	FRASER FIR, DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	13'	LOOSE	1	\$230.00
FRESH CUT	FRASER FIR, DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	14'	LOOSE	1	\$268.00
FRESH CUT	DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	15'	LOOSE	1	\$306.00
FRESH CUT	DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	16'	LOOSE	1	\$344.00
FRESH CUT	DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	17'	LOOSE	1	\$415.00
FRESH CUT	DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	18'	LOOSE	1	\$522.00
FRESH CUT	DOUGLAS FIR, CONCOLOR FIR, BLUE SPRUCE	19'	LOOSE	1	\$619.00
FRESH CUT	CONCOLOR FIR*	20-24'	LOOSE	1	\$50/FT
FRESH CUT	CONCOLOR FIR*	25-29'	LOOSE	1	\$82/FT
FRESH CUT	CONCOLOR FIR*	30-39'**	LOOSE	1	\$128/FT
FRESH CUT	CONCOLOR FIR*	40'-49'**	LOOSE	1	\$160/FT
FRESH CUT	CONCOLOR FIR*	50'+**	LOOSE	1	\$224/FT

* Based on availability, trees over 12 feet and over may be substituted with other species. Customers will be notified of what species will be substituted. **Trees over 30' feet require additional handling and are harvested with a crane.



WREATHS

UNDECORATED

Long used as a Christmas decoration, undecorated wreaths are fragrant and natural. Display in simple elegance or add your own trimmings; use indoors or outdoors. Available in all sizes, these wreaths add to the joy of the season!



Type	Item #	UPC	Item Description	Pack	Pack Size	Pricing
WREATH	WFCL10	7-97407-31310-8	FRASER FIR WREATH 10/20	BUNDLE	6	\$7.20
WREATH	WFCL12	7-97407-31312-2	FRASER FIR WREATH 12/22	BUNDLE	6	\$7.45
WREATH	WFCL14	7-97407-31314-6	FRASER FIR WREATH 14/26	BUNDLE	6	\$9.45
WREATH	WFCL16	7-97407-31316-0	FRASER FIR WREATH 16/28	BUNDLE	6	\$10.75
WREATH	WFCL20	7-97407-31320-7	FRASER FIR WREATH 20/32	BUNDLE	4	\$14.25
WREATH	WFCL24	7-97407-31324-5	FRASER FIR WREATH 24/36	BUNDLE	4	\$21.30
WREATH	WFCL30	7-97407-31330-6	FRASER FIR WREATH 30/42	BUNDLE	3	\$37.15
WREATH	WFCL36	7-97407-31336-8	FRASER FIR WREATH 36/48	BUNDLE	3	\$49.80
WREATH	WFCL48	7-97407-31348-1	FRASER FIR WREATH 48/60	BUNDLE	2	\$67.40
WREATH	WFCL60	7-97407-31360-3	FRASER FIR WREATH 60/72	LOOSE	1	\$156.90
WREATH	WFCL72	7-97407-31372-6	FRASER FIR WREATH 72/84	LOOSE	1	\$200.15
WREATH	WFMCL12	7-97407-39012-3	FRASER FIR MIXED WREATH 12/22	BUNDLE	6	\$8.95
WREATH	WBCL12	7-97407-33312-0	BALSAM FIR WREATH 12/22	BUNDLE	6	\$7.20



WREATHS DECORATED

We offer pre-decorated Fraser Fir wreaths; hand-chosen greenery adorned and trimmed to meet all tastes. Whether simple or sparkling, traditional or natural, we are sure to have a decorated wreath that inspires your Christmas spirit. Available in display-ready wreath boxes and display-ready half racks.



Type	Item #	UPC	Item Description	Pack/Pack Size	Pricing
WREATH (DECORATED)	WFBCL10	7-97407-40320-5	FRASER FIR WREATH W/ BOW 10/20	WBOX (10)	\$10.30
WREATH (DECORATED)	WFBCL12	7-97407-40322-9	FRASER FIR WREATH W/ BOW 12/22	WBOX (10), HALF SALES RACK (32)	\$11.85
WREATH (DECORATED)	WFBPCL12	7-97407-90104-6	FRASER FIR WREATH W/BOW PLAID 12/22	WBOX (10), HALF SALES RACK (32)	\$12.90
WREATH (DECORATED)	WFBCCCL10	7-97407-31810-3	FRASER FIR WREATH W/ BOW & CONES 10/20	WBOX (8)	\$13.45
WREATH (DECORATED)	WFDCL12	7-97407-31912-4	FRASER FIR WREATH DECORATED 12/22	WBOX (8), HALF SALES RACK (28)	\$16.90
WREATH (DECORATED)	WFDCCCL12	7-97407-31204-0	FRASER FIR WREATH DECORATED CHAMPAGNE 12/22	WBOX (8)	\$20.65
WREATH (DECORATED)	WFDPCCL12	7-97407-90103-9	FRASER FIR WREATH DECORATED PLAID 12/22	WBOX (8)	\$17.90
WREATH (DECORATED)	WFWCL12	7-97407-31012-1	FRASER FIR WREATH WESTERN 12/22	WBOX (10)	\$15.35



WFWCL12



WFDCCCL12



WFDPCCL12

HOLIDAY DECOR

NATURAL

Balsam Fir, Concolor Fir, Fraser Fir, Douglas Fir, and White Pine boughs sold by the pound. Hand harvested fresh boughs can be used to create wreaths, swags, and roping and as holiday decor.



Type	Item #	Item Description	Pack	Pack Size	Pricing/LB
HOLIDAY DECOR	BFBOU	BALSAM FIR BOUGH 40#	BUNDLE	40 LB	\$0.70
HOLIDAY DECOR	CCBOU	CONCOLOR FIR BOUGH 40#	BUNDLE	40 LB	\$0.70
HOLIDAY DECOR	DFBOU	DOUGLAS FIR BOUGH 40#	BUNDLE	40 LB	\$0.70
HOLIDAY DECOR	FFBOU	FRASER FIR BOUGH 40#	BUNDLE	40 LB	\$0.70
HOLIDAY DECOR	WPBOU	WHITE PINE BOUGH 40#	BUNDLE	40 LB	\$0.65

HOLIDAY DECOR

ROPING & GARLAND

Mantels, banisters, porches, fences, and light posts, we have Fresh Roping and Garland for all of your festive decorating needs. Decorate indoor or outdoor with fresh White Pine, Cedar or Mixed Roping.



Type	Item #	UPC	Item Description	Pack	Pack Size	Pricing
HOLIDAY DECOR	CDR20	7-97407-36520-6	CEDAR GARLAND 20'	BUNDLE	1	\$16.90
HOLIDAY DECOR	MXR30	7-97407-37530-4	MIXED ROPING - WP CDR & DF 30'	BUNDLE	1	\$24.90
HOLIDAY DECOR	WPR30	7-97407-35530-6	WHITE PINE ROPING 30'	BUNDLE	1	\$15.15
HOLIDAY DECOR	WPR75	7-97407-35575-7	WHITE PINE ROPING 75'	BUNDLE	1	\$28.40

HOLIDAY DECOR SWAG

A festive alternative to wreaths, the Swag is handmade with carefully selected mixed greenery and festively decorated; the perfect addition to your holiday décor.



Type	Item #	UPC	Item Description	Pack	Pack Size	Pricing
HOLIDAY DECOR	SFMBC	7-97407-43300-4	FRASER FIR MIXED SWAG W/ CONE & BOW	S BOX	14	\$7.25

ACCESSORIES ASSORTED

We also offer assorted accessories to help complement and take care of your greenery.

Type	Item #	Item Description	Pack	Pack Size	Pricing
ACCESSORIES	LIFE	TREE LIFE 100/BX	LOOSE	1	\$73.00
ACCESSORIES	TAGS	TREE PRICE TAGS (500/BOX)	LOOSE	1	\$110.00
ACCESSORIES	BAGS	TREE REMOVAL BAGS (BOX OF 50)	LOOSE	1	\$79.00
ACCESSORIES	VEX23	VEXAR NETTING BUNDLE 23	LOOSE	1	\$180.00
ACCESSORIES	BALER	HAND BALER 23"	LOOSE	1	\$355.00



VEXAR NETTING BUNDLE 23





BALSAM FIR



BLACK HILLS SPRUCE



BLUE SPRUCE



CONCOLOR FIR



DOUGLAS FIR

BALSAM FIR

Dark green and fragrant foliage, soft needles and a straight stem make this tree highly desirable. Its strong branches can hold even your heaviest ornaments.

BLACK HILLS SPRUCE

Known for its darker green color and many layers with short, stiff, blue-green needles. Favored for its conical shape and deep green foliage.

BLUE SPRUCE

Popular for its attractive bluish foliage. Needle color can be blue-green to the “Shiner” silvery blue. Easy to decorate with stiff, strong branches and a desirable pyramidal shape.

CONCOLOR FIR

This elegant tree presents itself in an upright, sweeping manner with its silver-green foliage. It has medium length needles and excellent needle retention.

DOUGLAS FIR

Soft needles and sweetly fragrant, the Douglas Fir has dark green to blue-green foliage, moderately strong branches and excellent needle retention.

GRAND FIR

This fragrant tree has glossy, almost waxy, dark green needles that are long, flat and fairly spread out, giving the conical shaped tree a beautiful and unique feathery look.

FRASER FIR

The dark green needles, frosty underlying glow, and pleasing fragrance, make this a desirable tree. Beautifully shaped with strong, slightly upturned branches.

SCOTCH PINE

A traditional favorite known for strong branches and excellent needle retention. Medium length needles known to hold up well in warmer climates.

WHITE PINE

The beautiful, soft long needles create a warm and inviting feel. Known for its elegance and symmetrical shape.



GRAND FIR



FRASER FIR



SCOTCH PINE



WHITE PINE

Shipping and Terms

CHRISTMAS PRODUCTS SHIPPING

All tree prices are FOB Manton, Michigan. Dutchman Tree Farms can arrange shipping. Freight estimates are available upon request. Freight quotes and rates are subject to Fuel Surcharge, if necessary. Orders may also be picked up at our farm. We will do everything we can to ensure delivery occurs within the customer provided 3-4 day delivery window. Inclement weather may delay some shipments.

TERMS AND CONDITIONS

1. Minimum order 200 trees or 25% of truckload on wreath/greens orders.
2. All prices quoted are FOB Manton, Michigan (customer pays shipping charges). Dutchman Tree Farms can arrange transportation. Freight is an estimate at the time of order and subject to change according to market conditions. Actual freight will be determined at the time of shipping.
3. Order deadline and 25% deposit required by June 1st to ensure order.
4. Prices subject to change. Only confirmed orders with signed confirmation and required deposit will stand at printed prices.
5. ORDERS AFTER JUNE 1st are subject to availability and additional charge.
6. No order changes after August 1st. Any changes after August 1st will result in a \$50 processing fee.
7. A monthly finance charge of 1.5% (18% annual rates) will be charged on all delinquent accounts over 30 days past due.
8. Customers must return a signed and completed copy of the packing slip within 72 hours of delivery to account representative or faxed to 231.368.6375.
9. All customers must report damages, shortages, overages and quality issues within 72 hours of delivery.
10. All orders are subject to availability, prior sale, crop injury, or loss beyond our control.
11. We reserve the right to make substitutions based on availability at the time of shipment.
12. A 3% credit card processing fee will be applied to all credit card payments.

5% OFF EARLY PAY SPECIAL

Customers will receive 5% off Christmas tree orders placed by June 1st and prepaid in full by August 1st.

LARGE ORDER DISCOUNT

Customers will receive 2% off orders with a quantity larger than 500 trees.



DUTCHMAN TREE FARMS

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