

Annual Report

2025-26

The Farm Land Security Board

Letters of Transmittal



Office of the Lieutenant Governor of Saskatchewan

I respectfully submit the Annual Report for the Farm Land Security Board for the fiscal year ending March 31, 2026.

A handwritten signature in blue ink, appearing to read 'David Marit'.

David Marit
Minister of Agriculture

The Honourable David Marit
Minister of Agriculture



Megan Rumbold
Chairperson

The Honourable David Marit
Minister of Agriculture

Dear Minister:

I have the honour of submitting the Annual Report of the Farm Land Security Board for the fiscal year ending March 31, 2026.

The Board, established by *The Saskatchewan Farm Security Act*, has a broad mandate which includes farm foreclosures, home quarter protection, and ownership of Saskatchewan farm land. The Act sets critical rules to support farm families during periods of financial instability and safeguards farm land for present and future farming generations.

The Board's annual report provides information on the activities of the Board, its administrators and field staff over the past year. The Board remains committed to the people of this province and the mandate entrusted to it.

A handwritten signature in blue ink, appearing to read 'Megan Rumbold'.

Megan Rumbold
Chairperson

Organization Structure

Mission Statement

The Farm Land Security Board's mission is to fulfill its legislative mandate pursuant to *The Saskatchewan Farm Security Act* (the Act) in a manner responsive to the needs of the farming community. The Act sets safeguards to support farm families during periods of financial difficulty and stabilize the economic and social environment in rural Saskatchewan.

Governing Legislation

The Act and its regulations assign certain responsibilities to the Board, which include farm foreclosure protection (Part II of the Act), home quarter protection (Part III of the Act), and restrictions on ownership of farm land (Part VI of the Act).

Part II of the Act establishes a protocol for creditors contemplating a farm foreclosure application to the Court of King's Bench (the Court). This protocol gives farmers and mortgagees the opportunity to resolve financial disputes by means other than foreclosure proceedings. If the parties fail to reach an agreement during mediation, the Board prepares a report for the Court to review when it determines whether foreclosure proceedings can proceed. The Board's report provides an objective assessment of a farmer's financial situation and their ability to pay a debt obligation.

Home Quarter Protection, as set out at Part III of the Act, authorizes the Board to exclude a mortgage from Home Quarter Protection where it is "in the best interest" of the farmer to do so.

Farm Ownership, Part VI of the Act, sets limits on who can own and lease farm land in the province. By extension, the Board has the authority to issue orders to permit ineligible persons and corporations to own or lease farm land.

Members of the Farm Land Security Board as of March 31, 2026:

- Megan Rumbold, Chairperson, Wadena
- Mark Bratrud, Vice Chairperson, Weyburn
- Karla Hicks, Mortlach
- Shannon McArton, Dilke
- Bonnie Mills Midgley, Frenchman Butte
- Levi Wood, Pense

The Board employs staff situated in Regina, as well as field consultants located around the province.

Legislation Objectives, Activities and Impacts

Part II – Farm Foreclosures and Money Judgement Enforcement

Mandate

The Act requires all lenders and enforcing money judgment creditors to notify both the farmer and the Board when they intend to apply to the Court to foreclose on a mortgage or seize a farm to enforce a judgment. Once notice is served, the parties must first attempt to resolve the dispute through formal mediation to avoid a court application. Mediators are provided by the Dispute Resolution Office of the Saskatchewan Ministry of Justice and Attorney General.

In advance of mediation, the Board completes a financial review of the farmer's financial affairs to inform the discussion between the parties. If mediation is unsuccessful or the farmer chooses not to participate, the Board must prepare a report for the Court which assesses the farmer's ability to satisfy the outstanding debt. The report also addresses any other matter the Board deems relevant to the court proceeding, as well as any legislative protections for farmers that may impact the Court's determination. The Act states the Court is to give the Board's report primary consideration when determining whether a court application against the farmer can proceed.

The Board's involvement in foreclosure proceedings also assists the Court in its determination of whether allowing foreclosure to proceed would be "just and equitable." The Board's report to the Court provides insight into the personal and financial circumstances of the farm family and any other factors that can contribute to achieving the objective of the Act, which is to "protect farmers against the loss of their farm land." Also, as some aspects of home quarter protection legislation are linked to the Board's opinion in the report, important legal support for farm families hinges on the report's conclusion. The involvement of the Board also underscores achievable expectations and objectives for farmers as they enter the mediation and court process.

Resources

Part II, III and VI resources are shared. Five permanent full-time employees, one permanent part-time employee and two non-permanent employees spend most of their time delivering Parts II, III and VI of the Act, along with eight specialized contract field consultants.

Objectives

The primary objective of Part II of the Act is to assist farmers and creditors facing possible foreclosure to understand and resolve the underlying financial issues, thereby improving the chances of farmers remaining on the land and in rural communities. It also provides a fair and effective alternative to resolve farm financial difficulties without involving the court system.

Activities

Field Analysis and Mediation Preparation

Following receipt of a Notice of Intention to Foreclose, Board staff assigns the matter to a Board field consultant. The Board field consultant meets with the farm family, gives them information about the mediation process, and then collects information to draft the Board's financial report. The financial report is provided to the farmer, the mediator, and the enforcing creditor. The field consultant also attends mediation. The Act requires that each party approaches the matter and participates in mediation in good faith.

If mediation does not result in a negotiated agreement, the Board proceeds to prepare a report to be filed with the Court of King's Bench. The Board appoints a consultant with specialized training to research and prepare its report. The Board consultant requests information from both the lender and farmer to inform the Board's court report and, where appropriate, will discuss the contents of the report with both the lender and the farmer.

The Act, through the provision of a field consultant, the process of mediation, and the requirement of a court report, provides critical opportunity to find alternate means to address an unresolved farm debt that does not lead to the loss of the farm. Although the parties often do not agree to resolve the dispute without some adjustments to the farmer's financial situation, the parties often are able to resolve the dispute by agreeing to alternate payment arrangements, including new creditor refinancing and/or the sale of assets.

Notices Served by Creditor*

Fiscal Year	FCC	Credit Unions	Other	Chartered Banks
2023-2024	29	7	28	18
2024-2025	16	18	13	31
2025-2026	32	14	16	18

** Notices of Intention to Foreclose may involve more than one mortgage.*

Observations

The number of Notices of Intention to Foreclose filed with the Board is not the only indicator of financial difficulties impacting farm families. Federally mandated programs facilitate arrangements involving debt secured to livestock, equipment, and crops. Also, farms that are dissolved or reduced through voluntary liquidations, or successfully restructured through private arrangements with their lenders, are not reflected in the number of notices served on the Board.

Creditors continue to use money judgments to attach unpaid livestock, equipment, and crop input debt to land. It has become more common in the last few fiscal years for enforcing money judgment creditors to serve notices on the Board to enforce outstanding debts against farmers. This trend continues.

Court Reports

The Board's report to the Court provides primary advice to the Court for its decision on whether a foreclosure action should be allowed to proceed. In addition to addressing the critical questions of whether the farm family has a reasonable possibility of paying the mortgage, and whether a sincere and reasonable effort is being made to pay the mortgage, the Board can comment on any issue it deems relevant to the situation. The report is distributed initially to the farmer, the creditor, and their legal counsel. Once the creditor advises the Board of its court application, the report is issued to the Court. Once a creditor files a Notice of Intention, they have three years to commence a court action.

The number of court reports prepared by the Board in 2025-2026 was similar to previous years. A significant number of report requests are resolved without the Board completing its report. Likewise, many completed reports are resolved before the parties appear in court.

Part II – Court Reports Requested (a)

Fiscal Year	Providing Opinion	Providing No Opinion (b)	Resolved (c)	Total
2023-2024	29	14	3	46
2024-2025	24	15	5	44
2025-2026	30	9	5	44

a. Not all court reports initiated by lenders are issued to the court.

b. Court report issued when the farmer refuses to participate in mediation.

c. Prior to issuing a preliminary court report, a resolution of the file occurs.

The Board does not track resolutions that take place once a court report is issued to the Court.

Part III – Home Quarter Protection

Mandate

Home quarter protection has been a cornerstone of Saskatchewan farm protection legislation since the early 1940s. The Act stays the registration of a final order for foreclosure on the farmer's home quarter, as long as the farmer still maintains a residence on the home quarter. This legislated protection helps farmers and creditors consider a broader range of financing options as opposed to attaching debt to a farmer's home quarter.

The Act authorizes the Board to grant exclusions to the home quarter protection afforded in the Act. In many cases, a farmer and lender jointly apply to the Board to exclude a mortgage from home quarter protection. The Board is empowered to exclude the mortgage from protection when, in the opinion of the Board, it would benefit the farmer to do so.

Resources

Part II, III and VI resources are shared. Five permanent full-time employees, one permanent part-time employee and two non-permanent employees spend most of their time delivering Parts II, III and VI of the Act.

Objectives

The Board's mandate to consider home quarter protection exclusion applications provides an opportunity to discuss with the farmer the Act's protective framework and the risks involved when excluding home quarters from legislative protection. Before the Board will order a mortgage excluded from the protection, it must be convinced the farmer can repay the loan and that other suitable security is not available. Additionally, it must be convinced that any aspect of a loan which appears uncharacteristic of typical lending practices has been fully discussed with the parties.

Activities

Pursuant to the Act, the Board delegates to Board staff the Board's authority to consider and make orders excluding mortgages from home quarter protection. When an exclusion application is received, Board staff may request additional information from both the farmer and the lender to assess the farm financial situation. Staff may analyze the farm budget and security options to establish that the loan is affordable and that more suitable security arrangements are not possible. Discussions with the parties may result in the parties identifying appropriate alternatives to an exclusion order, such as releasing a home site from the mortgage if the loan fails or releasing the home quarter once the principal is reduced to a specified amount.

A decision to refuse the requested exclusion order only occurs if there is clear evidence that either the loan is not serviceable or that alternate satisfactory security options are available.

Part III – Disposition of Home Quarter Co-Applications

Fiscal Year	Orders Issued	Orders Denied	Return/Withdrawal	Total
2023-2024	61	0	4	65
2024-2025	50	0	17	77
2025-2026	77	2	15	89

The Board continues to utilize its class exclusion orders, such as the Solely New Funds Class Exclusion Order, which reduces the number of co-applications received and Orders executed. The small increase seen in orders that were denied are due to applications received for corporate farms. Corporations are not afforded home quarter protection.

Impacts

The Board's work helps to maintain the security of farm family home quarters by ensuring that debt obligations are serviceable when a home quarter is involved and that alternate options for securing debt are considered. These activities increase farmer knowledge of risk management and contribute to the stability of rural communities.

Distribution of Home Quarter Co-Applications by Purpose Category

	2023-2024	2024-2025	2025-2026
Construction	25%	9%	4%
Purchase	21%	8%	16%
Debt Restructure	45%	40%	66%
Revolving Credit	8%	33%	13%
Debt Settlement	0%	5%	0%
Other	1%	5%	0%

Observations

In the 2025-26 fiscal year, the number of home quarter co-applications to the Board increased from the previous year. Most co-applications received this year identified that the purpose of the application was to restructure an existing debt.

Lenders continue to offer new sophisticated mortgage products that allow a variety of loans to attach to a single mortgage. Farmers are comfortable with these products and want borrowing to be flexible and easy. Prior to granting an exclusionary order, the Board works with the creditor and farmer to identify the loans attached to any style of mortgage.

Part VI – Farm Ownership

Mandate

Saskatchewan’s farm ownership legislation reflects the continuing commitment of the Government of Saskatchewan to legislate and regulate the ownership of Saskatchewan farm land by non-Canadian entities.

Resources

Part II, III and VI resources are shared. Five permanent full-time employees, one permanent part-time employee and two non-permanent employees spend most of their time delivering Parts II, III and VI of the Act.

Objectives

The Board preserves the ownership and operation of Saskatchewan farm land by Canadians or Canadian-owned entities by monitoring and enforcing compliance with the ownership restrictions in the Act.

Activities

The Board is responsible for both monitoring farm land transactions to ensure compliance with the Act’s ownership restrictions and considering applications to permit a non-authorized entity to have or acquire an interest in farm land.

Statutory Declarations

The Act permits only Canadian citizens, permanent residents, or fully Canadian-owned private entities to hold an interest in more than 10 acres of farm land. The Act gives the Board the authority to demand information to confirm that an individual or corporate entity is entitled to maintain an interest in Saskatchewan farm land. This information is provided in the form of a “statutory declaration” that includes specific questions about a person’s citizenship/residency status and where financing for the transaction is being obtained. Where the land interest is acquired by a corporate entity, the corporation must provide information about the ownership structure of the corporation and the status of individual shareholders.

Statutory declarations are a critical piece of the Board’s regulatory role in farm ownership. Failure to provide a statutory declaration when requested is an offence under the Act.

In many cases, individuals and corporations voluntarily submit a statutory declaration to the Board when they acquire an interest in farm land. In these cases, the purchasing party submits a statutory declaration to the Board without the Board first requesting one. The legal community has generally accepted this process and assisted by providing declarations as part of the land transfer processes.

Farm Land Ownership Statutory Declaration Statistics

In 2025-2026, there were 36,932 farm land transactions reported to the Board by Information Services Corporation (ISC).

From April 1, 2025, to September 15, 2025, Board staff reviewed each transaction and utilized various tools to validate ownership, including review of corporate filings, past purchases and historical Board records. When ownership was unclear, the Board issued a request for a statutory declaration. On September 15, 2025, to ensure all landowners are in compliance with the Act's farm ownership provisions, the Board began requesting statutory declarations from all individuals and corporations that completed a transaction affecting the land title at ISC. The Board is now requesting a declaration from any landowner completing a transaction if one has not been completed within the previous twelve months. This change ensures all landowners provide proof to confirm eligibility and allows any necessary follow-up action to be completed in a timely manner.

The Board continues to monitor completion of statutory declaration requests, sending multiple letters to landowners directing them to submit a declaration, as completion is mandatory when requested. The Board is exploring further enforcement actions for those with outstanding declarations.

Statutory Declaration Statistics by Year

	Total Received ¹	Total Requested ²	Outstanding ³
2025-2026	2,041	1,601	31
2024-2025	862	80	8
2023-2024	775	42	6

¹ Statutory Declaration requested has been received.

² Statutory Declaration request is within the timeframe as prescribed in legislation to provide submissions to the Board.

³ No Statutory Declaration has been received. Some of the declarations received need additional correspondence to be considered complete.

Application for Exemption

The Board has the authority to consider applications for exemption, which, if approved, allow ineligible individuals or non-Canadian entities to have or acquire a land holding in excess of that allowed under the Act. The Board reviews applications for exemption at every Board meeting, weighing the needs of the province while fulfilling the mandate of the Act to protect against the loss of valuable farm land.

Historically, exemption applications can be grouped within eight categories. The following tables summarize the exemption files considered by the Board in 2025-2026. The Board continues to monitor exemption applications closely, and many of the exemptions receive Exemption Orders that are either time-bound or limited in size. This is often for projects that are early on in development to ensure the applicant does not continue to hold land if the project does not move forward.

2025-26 Exemption Applications Considered by the Board

Applicant	Category	Acres Requested	Acres Exempted
102072719 Saskatchewan Ltd.	Commercial Development	45	0
Bunge Canada Inc.	Commercial Development	615	615
Canada Packers Inc.	Commercial Development	345	345
Cargill Limited – Cargill Limitee	Commercial Development	47	47
Ceres Global Ag. Corp.	Commercial Development	1,353	1,353
Dream Asset Management Corporation (Regina)	Commercial Development	314	314
Dream Asset Management Corporation (Saskatoon)	Commercial Development	599	599
Grain Millers Canada Corp.	Commercial Development	90	90
Nutrien Ag Solutions (Canada) Inc.	Commercial Development	36	36
Nutrien Ag Solutions (Canada) Inc.	Commercial Development	4	4
The Bell Telephone Company of Canada	Commercial Development	159	0
The Bell Telephone Company of Canada	Commercial Development	159	159
Adam S. Grohs	Inheritance and Estate Planning	159	0
Arthur T. Archer Trust	Inheritance and Estate Planning	159	0
Concentra Trust as a Personal Representative of the Estate of Edward Horn	Inheritance and Estate Planning	793	793
Concentra Trust as a Personal Representative of the Estate of Patricia Faye Kisil	Inheritance and Estate Planning	617	617
Concentra Trust as a Personal Representative of Rudolf Mantei	Inheritance and Estate Planning	2,187	0
Concentra Trust as Personal Representative of Edward Horn	Inheritance and Estate Planning	636	636
Karen Petra Larson	Inheritance and Estate Planning	313	0
Patricia C. Kreimeyer and Jimmy A. Kreimeyer	Inheritance and Estate Planning	630	0
Canadian Natural Resources Limited	Mining, forestry, and petroleum	159	159
Cenovus Energy Inc.	Mining, forestry, and petroleum	163	163
Karnalyte Resources Inc.	Mining, forestry, and petroleum	3,778	3,778
Karnalyte Resources Inc.	Mining, forestry, and petroleum	3,810	3,600

Potash Corporation of Saskatchewan Inc. (Cory Mine)	Mining, forestry, and petroleum	320	320
Potash Corporation of Saskatchewan Inc. (Allan Mine)	Mining, forestry, and petroleum	315	315
Potash Corporation of Saskatchewan Inc. (Patience Lake Mine)	Mining, forestry, and petroleum	16	16
Potash Corporation of Saskatchewan Inc. (Vanscoy Mine)	Mining, forestry, and petroleum	4	4
Strathcona Resources Ltd. (Rural Municipality of Heart's Hill)	Mining, forestry, and petroleum	80	80
Strathcona Resources Ltd. (Rural Municipality of Meota)	Mining, forestry, and petroleum	11	11
FarmCap Farmland LP.	Other	Unlimited	0
Saskatchewan Community Foundation Corp.	Other	Unlimited	Unlimited ¹
University of Saskatchewan	Other	321	321
Xplore Inc.	Other	53	53
Xplore Spectrum Holdings Inc.	Other	369	369
Brad Milligan and Britney Milligan	Recreational Property	113	0
Enbridge Power Development Canada Inc.	Wind/Solar	2,022	2,022
ENGIE Development Canada LP (Moose Valley Wind Project)	Wind/Solar	14,737	14,737
ENGIE Development Canada LP (Webb Wind Project)	Wind/Solar	14,278	14,278
ENGIE Development Canada LP (Willow Bunch Wind Project)	Wind/Solar	14,188	14,188
ENGIE Development Canada LP (Wymark Wind Project)	Wind/Solar	21,797	21,797
Golden South II Wind GP Inc. (Limerick Wind Project)	Wind/Solar	7,604	7,604
Invenergy Wind Canada Development UCL	Wind/Solar	37,500	0
Mino Giizis Solar Ltd. (Formerly Neoen Lajord Solar Ltd.)	Wind/Solar	641	641
PNE Canada Ltd.	Wind/Solar	18,844	18,520
Potentia Renewables Saskatchewan GP Inc. (Bench Wind Project)	Wind/Solar	18,157	1,000
Southern Springs Solar GP Inc.	Wind/Solar	4	4
Rose Valley Wind GP Inc.	Wind/Solar	320	320
Seven Stars Energy Limited Partnership	Wind/Solar	640	640
Seven Stars Energy Limited Partnership	Wind/Solar	3,311	3,311
Seven Stars Energy Limited Partnership	Wind/Solar	320	320
Southern Springs Solar LP	Wind/Solar	677	677

¹ A community-based charity was granted an exemption to be donated an unlimited amount of land as long as certain requirements were met.

Historical Farm Land Ownership Statistics

Exemption Category	2023-24		2024-25		2025-26		
	Applications	Acres	Applications	Acres	Applications	Acres Requested ⁴	Total Acres Granted
Intending to Reside	7	292	0	0	0	0	0
Commercial Development	4	683	6	1,944	13	3,766	3,488
Mining, Forestry, Petroleum ¹	4	318	3	1,633	10	8,656	8,446
Intensive Livestock	0	0	0	0	0	0	0
Other	1	161	1	0	5	743	743
Inheritance-Estate Planning	1	0	1	475	8	5,494	2,046
Wind Power, Solar Power ²	17	53,570	22	134,598	16	155,040	100,059
Recreational Property	1	29	1	107	1	113	0
Total Exemptions Granted	35	55,053	34	134,598	43	173,812	114,856
Exemptions Denied	1	19	7	96,967	10	-	41,265
Total Exemptions Reduced³	1	0	3	(267,683)	5	-	(78,329)

¹ Includes options to purchase for mining projects.

² Includes options to lease for potential wind and solar power generation projects.

³ Exemptions reduced are previously approved orders which have had their exempt acres reduced from the original exempt acres.

⁴ For 2023-24 and 2024-25, Lands that were the subject of a previous exemption, where the entity is requesting additional time, are not included in the new acres requested. In 2025-26, the Board reported all acres that were granted an exemption in this fiscal year, including acres that had previously been exempted, to improve clarity and reduce confusion regarding the total exempt acres.

In 2025-2026, the Board received 53 exemption applications, representing a 29 per cent increase in applications over 2024-2025 and 51 per cent over 2023-2024. Ten of the applications were denied. The Board issued 43 exemption orders, granting a total of 173,812 acres of farm land, an increase of 29 per cent from 2024-2025.

Wind and solar power projects accounted for 30 per cent of the applications reviewed by the Board in 2025-2026. These projects represented 87 per cent of the total exempted acres.

In 2023, SaskPower issued request for proposals requiring proponents to have land control to participate in the tender for a 200 megawatt wind project and a 100 megawatt solar project. In 2025, SaskPower awarded Rose Valley Wind Inc. a 200 megawatt wind power project and Southern Springs Solar LP a 100-megawatt solar project. Both companies are subsidiaries of Potentia Renewables Inc.

In 2024, the First Nations Power Authority issued a request for proposals requiring proponents to have land control to participate in the tender process for one 100 megawatt solar project. The First Nations Power Authority awarded one project in 2025 to Mino Giizis Solar Ltd.

There were 16 applications for exemption in 2025-2026 for entities anticipating future renewable energy opportunities. Many applicants held exemptions set to expire in 2025-2026. These applicants were among the first renewable energy projects reviewed by the Board, and to continue participating in future procurements, new exemption orders were required.

As renewable energy becomes more established in the province, there is a better understanding of its direct impact on farm land. In 2025-2026, the Board received 27 per cent fewer renewable energy project applications compared to 2024-2025. The Board approved a smaller percentage of acres compared to previous years and where exemptions were granted, applicants were often required to reduce the acreage compared to previous exemptions. The total number of acres requested from renewable energy companies increased from 134,598 to 155,040 acres. In the Historical Farm Ownership Statistics Table prior to 2025-2026, the Board only counted acres that were not previously the subject of an existing exemption order to avoid double counting acres. In 2025-2026, the Board has listed all acres that were requested in an exemption application, even if the acres were already the subject of an existing exemption order.

2025-26 Enforcement Actions of the Board

Entity	Category	Decision	Acres	Amount
Glenn Diaz	Other	Reduce	9,760	
102072719 Saskatchewan Ltd.	Commercial Development	Reduce	45	
102072719 Saskatchewan Ltd.	Commercial Development	Penalty		\$1,000
Strathcona Resources Ltd.	Mining, Forestry, Petroleum	Penalty		\$1,000
Strathcona Resources Ltd.	Mining, Forestry, Petroleum	Penalty		\$1,000
Xplore Spectrum Holdings Inc.	Commercial Development	Penalty		\$2,000
Brad and Britney Milligan	Recreational	Reduce	113	
Brad and Britney Milligan	Recreational	Penalty		\$1,000
PNE Canada Inc.	Wind/Solar	Penalty		\$10,000
Canadian Natural Resources Ltd.	Mining, Forestry, Petroleum	Penalty		\$10,000

In 2025-2026, the Board issued three orders directing an entity to divest an interest in land because it was not authorized to maintain the interest. These orders resulted in a total reduction of 113 acres of land holdings. One entity has listed the property for sale and the Board is waiting to hear from Immigration, Refugees and Citizenship Canada to confirm when an individual is no longer considered a permanent resident to enforce the other Order to Reduce.

In 2025-2026, the Board also imposed administrative penalties totaling \$26,000. As of March 31, 2026, \$16,000 had been collected and the remaining \$10,000 was received in the next fiscal year. The Board

also reviewed 15 landowners many of which were from reports made to the Board office from the public or directly to Board Members.

Historical Enforcement Actions of the Board

Enforcement Category	2023-2024	2024-2025	2025-2026
Order to Reduce	0	4	3
Administrative Penalty	0	3	7
Investigation	0	1	0

The Board maintains ongoing oversight of land holdings in Saskatchewan to ensure compliance with the Act to keep farm land in the hands of Canadians. Through active monitoring and enforcement, the Board is committed to protecting agricultural interests and addressing any violations that may impact this goal.

Financial Summary

The Farm Land Security Board is supported by the Board Governance and Operations Unit of the Ministry of Agriculture. The Board Governance and Operations Unit also provides support to other boards and carries out other activities. The following financial information represents expenses and revenues reported by the Ministry associated with the Farm Land Security Board.

Expense Summary

The Board Governance and Operations Unit of the Ministry of Agriculture incurred actual expenses in the 2025-26 fiscal year of \$950,390 (2025-26 budget - \$1,284,846) primarily for support of the Farm Land Security Board but also related to other activities of the unit.

The Board of Governance and Operations Unit Expenses (Thousand Dollars)

	2023-24	2024-25	2025-26
Salaries	399.5	575.9	597.8
Other Expenses	308.3	326.2	352.6
Total Expense	707.8	902.1	950.4

Revenue Summary

Fees generated in revenue by the Ministry.

The Board of Governance and Operations Unit Expenses (Thousand Dollars)

	2023-24	2024-25	2025-26
Notice Application Fee	20.5	18.5	29.1
Land Sale Data Fee	171.4	156.9	98.6
Farm Ownership Fee	3.4	4.6	4.8
Admin Penalties		30.0	16.0
Total Revenue	195.3	210.0	142.5

Additional financial information can be found in the Government of Saskatchewan Public Accounts located at <https://publications.saskatchewan.ca/#/categories/893>