9.—Assets, Liabilities, Assets Realized and Costs of Administration in Estates Closed by Assignments or Receiving Orders Under the Farmers' Creditors Arrangement Act, 1935-45, and by Provinces, 1946.

(From the Annual Report of the Superintendent of Bankruptcy)

Year and Province	Estates Closed	Assets Estimated by Debtor	Liabilities Estimated by Debtor	Total Reali- zation	Cost of Adminis- tration	Percentage of Cost to Total	Paid to Creditors
	No.	$	$	$	$	p.c.	$
Totals, 1935.......	94	352,030	729,203	20,731	2,296	11·1	18,435
Totals, 1936.......	259	1,227,198	2,426,374	55,451	12,904	23·3	42,547
Totals, 1937.......	167	641,096	1,131,838	78,562	13,885	17·7	64,677
Totals, 1938.......	139	575,514	974,002	76,832	13,400	17·4	63,432
Totals, 1939.......	83	368,548	688,524	39,808	9,466	23·8	30,342
Totals, 1940.......	59	267,032	459,516	37,338	7,417	19·8	29,921
Totals, 1941.......	42	177,974	288,031	31,319	9,652	30·8	21,667
Totals, 1942.......	19	70,380	114,333	9,702	1,785	18·4	7,890 [1]
Totals, 1943.......	10 [2]	31,080	50,059	5,053	1,379	27·3	3,656 [1]
Totals, 1944.......	18	55,081	86,597	13,111	5,150	39·3	7,933 [1]
Totals, 1945.......	3	3,210	13,697	1,870	887	47·4	983 [1]
1946							
Prince Edward Island..	Nil	–	–	–	–	–	–
Nova Scotia...........	"	–	–	–	–	–	–
New Brunswick........	"	–	–	–	–	–	–
Quebec...............	3	14,593	17,185	7,000	953	13·6	6,047
Ontario..............	Nil	–	–	–	–	–	–
Manitoba.............	"	–	–	–	–	–	–
Saskatchewan.........	2	17,770	38,989	1,133	213	18·8	920
Alberta..............	2	2,000	10,967	281	56	19·9	225
British Columbia......	Nil	–	–	–	–	–	–
Totals, 1946......	**7**	**34,363**	**67,141**	**8,414**	**1,222**	**14·5**	**7,192 [1]**

[1] In addition, land and chattels under mortgage or lien, of an estimated value of $41,258 in 1942, $18,853 in 1943, $26,044 in 1944, $1,700 in 1945 and $13,483 in 1946, were transferred to secured creditors.   [2] Does not include three estates in Saskatchewan and one in Alberta closed during the year but which would, if extended, alter the figures and affect the totals in such a way as to result in an unbalanced picture contrary to the actual state of affairs.   These four cases had been held open or re-opened with a view to realizing on judgments obtained pursuant to conditional orders of discharge granted to the farmers but in none was anything recovered from this source and the only additional expense involved was an item of $1 paid by the Federal Government.