8.—Assets, Liabilities, Assets Realized and Costs of Administration in Estates Closed by Assignments or Receiving Orders Under the Farmers' Creditors Arrangement Act, 1938-46, and by Provinces, 1947.

(From the Annual Report of the Superintendent of Bankruptcy)

Note.—Figures for the years 1935-37 are given at p. 847 of the 1947 Year Book.

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, 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	7,8901
Totals, 1943	10	31,080	50,059	5,053	1,379	27.3	3,6561
Totals, 1944	18	55,081	86,597	13,111	5,150	39.3	7,9331
Totals, 1945	3	3,210	13,697	1,870	887	47.4	9831
Totals, 1946	7	34,363	67,141	8,414	1,222	14.5	7,1921
1947							
Prince Edward Island	Nil	-	-	-	-	_	-
Nova Scotia	"	-	-	-	-	-	
New Brunswick	"	- 1	-	-	-	- 1	-
Quebec	2	11,200	12,371	25	25 ²	100.0	-
Ontario	1	5,634	3,385	765	521	$68 \cdot 1$	244
Manitoba	Nil	-	—	-	-	-	-
Saskatchewan	2	14,652	7,344	1,091	151 ²	13.8	940
Alberta	1	500	5,418	50	5 0	100.0	-
British Columbia	Nil	-	-	-	-	-	-
Totals, 1947	6	31,986	28,518	1,931	747 ²	38.7	1,1841

¹ These figures do not include the levy due to the Receiver General. 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, \$13,483 in 1946 and \$10,373 in 1947, were transferred to secured creditors. ² Further costs totalling \$149 have been paid by the Federal Government.