

**8.—Assets, Liabilities, Assets Realized and Costs of Administration in Estates Closed by Assignments or Receiving Orders under the Farmers' Creditors Arrangement Act, 1938-47, and by Provinces, 1948.**

(Source: 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 Realization <sup>1</sup>	Cost of Administration	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	7,917
Totals, 1943.....	10	31,080	50,059	5,053	1,379	27.3	3,674
Totals, 1944.....	18	55,081	86,597	13,111	5,150	39.3	7,961
Totals, 1945.....	3	3,210	13,697	1,870	887	47.4	983
Totals, 1946.....	7	34,363	67,141	8,414	1,222	14.5	7,192
Totals, 1947.....	6	31,986	28,518	1,931	747	38.7	1,184
<b>1948</b>							
Quebec.....	3	25,750	38,022	3,527	747 <sup>2</sup>	21.2	2,780
Ontario.....	1	17,273	19,326	10,151	1,991	19.6	8,160
Saskatchewan.....	2	7,115	7,785	1,913	308	16.1	1,605
<b>Totals, 1948.....</b>	<b>6</b>	<b>50,138</b>	<b>65,133</b>	<b>15,591</b>	<b>3,046<sup>2</sup></b>	<b>19.5</b>	<b>12,545</b>

<sup>1</sup> Exclusive of land and chattels transferred to or repossessed by secured creditors.

<sup>2</sup> Further costs totalling \$47,58 have been paid by the Federal Government.