

satisfy that charge. In strictness then, the accounts of the administration of the personal estate should be kept distinct from the accounts of the profits of the whole estate. But upon examination of the account passed by the executors, and of the testimony, he is satisfied that no advantage can result from such a separation, which would compensate for its increased expense; as the amount of the testator's debts will greatly exceed the net profits, which under the most favorable circumstances might be derived from the estate. The auditor has, therefore, for the present, adopted the accounts as passed by the executors; and proposes, in the future distribution of the balance in the hands of the executors, to treat the same as the residue of the testator's personal estate.

The auditor further reports, that the real estate of the testator Baruck, which he devised to the testator William, for life, was worth, at the time of the death of the testator William, the sum of \$22,433.33; and is of the same value at the present time; and the average annual values thereof, at the aforesaid periods, are estimated at four per cent. on the gross values, or \$897.33. That the devise to Kitty Bowie, includes about one hundred and fifty acres of land of said estate, which is supposed by William D. Bowie, in his deposition, to be worth \$30 per acre, or \$4,500, at the aforesaid periods; and the average annual values at said periods, are estimated at four per cent. on the gross values, or \$180. That the devise to Walter B. Bowie, includes about three hundred acres of said estate, worth \$50 per acre, \$15,000, and about two hundred acres, worth \$10 per acre, \$2,000, making \$17,000; and the annual values thereof, as aforesaid, are estimated at four per cent. or \$680.

The auditor further reports, that the depositions of Samuel Sprigg, Robert Bowie, Notley Young, and John Contee, are indefinite and unsatisfactory, as to the value of the real estate of the testator William. The deposition of William D. Bowie, is more particular, and the auditor has adopted his estimates of the value of said estate. The accompanying statements shew that the real estate of the testator, William, was, at the time of his death, and is at the present time, worth \$49,250; and the average annual values thereof, at said periods, are estimated at four per

614 cent. upon the gross value, or \$1,970; and that the residue of the personal estate of said deceased, is worth \$20,935.70. That the real estate devised to Walter B. Bowie, may be valued at \$6,200; and the annual value thereof, at \$248; and the personalty devised to him, is valued at \$4,187.14. That the real estate devised to the complainant Eliza, may be valued at \$15,750; and the annual value thereof, at \$630; and the personalty devised to her is valued at \$4,187.14. That the real estate devised to Kitty Bowie, may be valued at \$8,400; and the annual value thereof, at \$336; and the personalty devised to her, is valued at \$4,187.14. That the