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# CANADA <br> DEPARTMENT OF TRADE AND COMMERCE 

 DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH
## COMMERCIAL FAILURES

in
CANADA
for
DECEMBER 1931
with totals for the
CALENDAR YEAR 1931

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Minister of Trade and Commerce

OTTAWA

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| :--- | :--- |
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## COMARCIAL FAIUULES II THE CALMRAR YSAR I93?

The cumulative total of comrnercial failures in Canada for 1931, as reported to the Dominion Bureau of Statistics under the provisions of the Bankuptcy and Tinding Up Acts, was 2,216 as compared with 2,402, 2,167 and 2,037 for 1930, 1929 and 1928 respectively, The defaulted liabilities for 1937 were $\$ 52,552,900$ as compar ed with $\$ 48,164,065$, $\$ 38,747,638$ and $\$ 32,455,437$ for 1930 , 1929 and 1928 . Thus defaulted liabilities showed a considerable increase from 1930, 1929 and 1928. The Maritime Provinces, Ontario and British Columbia showed an increase in mumber of failures whice Quebec and the Prairie Provinces showed a decrease.
$\frac{\text { Cumulative Record of Comercial Failures in Canada }}{\text { by Provinces, calendar years } 1922 \text { to } 1231}$

| Year | P. E.I | I.S. | N. B. | Que. | Ont. | Nan. | Sask. Alta. | B.C. | rotal |  |
| :--- | ---: | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| 1931 | 7 | 51 | 74 | 795 | 793 | 109 | 152 | 131 | 104 | 2,216 |
| 1930 | 3 | 61 | 45 | 1,011 | 776 | 113 | 116 | 152 | 95 | 2,402 |
| 1929 | 1 | 71 | 61 | 927 | 762 | 91 | 84 | 101 | 69 | 2,167 |
| 1928 | 4 | 90 | 56 | 767 | 758 | 103 | 63 | 126 | 70 | 2,037 |
| 1927 | 4 | 66 | 74 | 658 | 681 | 91 | 54 | 135 | 72 | 1,841 |
| 1926 | 4 | 63 | 74 | 654 | 655 | 84 | 58 | 113 | 58 | 1,773 |
| 1925 | 4 | 71 | 67 | 758 | 721 | 85 | 77 | 139 | 74 | 1,996 |
| 1924 | 3 | 69 | 67 | 907 | 835 | 100 | 131 | 150 | 57 | 2,319 |
| 1923 | 16 | 155 | 67 | 1,181 | 970 | 258 | 280 | 323 | 158 | 3,408 |
| 1922 | 15 | 121 | 131 | 1,589 | 1,058 | 284 | 272 | 299 | 156 | 3,925 |

Commercial failures in trade in 1931 numbered 1,102 as compared with 1, 204 in $1930,1,100$ in 1929 and 884 in 1928. In mamactures, there were 464 failures in 1931, as against 458 failures, in 1930, 443 in 1929, and 505 in 192\%. Failures of agriculturists showed an increase from 115 in 1930 to 125 in 1931 and may be compared with 125 in 1929. Nore detailed information regarling the classes of basiness in winch failures occurred in 1931 is given in Table 4 。

Cormercia? Failures in Canada, by Branches of Business, calendar years. 1224 to 1931

| Year | Trade | i:anu-factures | $\begin{aligned} & \text { Agri- } \\ & \text { cul- } \\ & \text { ture } \end{aligned}$ | Iogg- <br> ing, <br> Fish- <br> ing | $\begin{aligned} & \text { ininu } \\ & \text { ing } \end{aligned}$ | $\begin{aligned} & \text { Con- } \\ & \text { strue- } \end{aligned}$ tion | Trans-portation \& Plab. Util. | $\begin{aligned} & \text { Fin- } \\ & \text { ance } \end{aligned}$ | $\begin{aligned} & \text { Ser- } \\ & \text { vice } \end{aligned}$ | $370 t$ classified | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1931 | 1,102 | 464 | 125 | 5 | 1 | 6. | 42 | 21 | 255 | 134 | 2,216 |
| 1930 | 1,204 | 488 | 115 | 12 | 9 | 55 | 48 | 29 | 283 | 159 | 2,402 |
| 1929 | 1,100 | 443 | 125 | 4 | 11 | 61 | 21 | 5 | 239 | 158 | 2,167 |
| 1928 | 884 | 505 | 108 | 31 | 23 | 70 | 45 | 5 | 263 | 103 | 2,037 |
| 1927 | 818 | 430 | 116 | 30 | \% 5 | 63 | 36 | - | 243 | 79 | 1,841 |
| 1926 | 805 | 390 | 135 | 27 | 20 | 52 | 34 | 1 | 225 | 84 | 1,773 |
| 1925 | 1,026 | 403 | 158 | 14 | 15 | 50 | 21 | 5 | 220 | 84 | 1,995 |
| 1924 | 1,317 | 329 | 204 | 14 | 22 | 44 | 36 | 8 | 129 | 216 | 2,319 |

A decrease in the miver of assignments under the Bankruptcy and Tinding * Up scts, as repozted to the Jominion Sureau of Statisticn: was recorded in December, 1931: as compared with Dncomber, 19z0, pinile the liabilities of the assignors al.: showed a considerable desiesse. Commciai failures numbered 36 , as compared with 239 in the same month of the previous year, nnd 213 in Nove ve, 1931. The İabilities of the assignors, amounting tc $\$ 2.957,335$ in Desember, 1931, as compared with $\$ 1,335,-$ 646 in November. 1931, incileateo a dercecse; wher compared with $\$ 4,202,599$ in December, 1930, a decrease is also noted.

## DOLIGRCIAI PATIJRES BY AREAS

Mer: time onerinces, In the wroth urder review, there were 16 assignuenis in the Meritimis Sxovinces: as compared win itin Iovember, 1931, and 11 in December, 1930. The liabilities of the assjomore in December, 1931, were approximately \$136,000.

Gueber... In Qusioc. failures in December, 193l, totalled 72 as compared with 78 in NovemDe: : 9931 , and 98 in December, 9930 . The liabilities in December, 1931, were approximately $\$ 1,227,000$. Of these 72 failures, 43 mith liabilities of about $\$ 823,000$ took place in the city of Montreal.

Ontario- Nomercial failures in Ontario aggregated 68, as compared with 82 in Novembei, 1931, and 76 in December, 1930. The liabilities in Decenber, 1931, were approximately $\$ 1,006,000$. II the city of Toronto, there were 23 assignments with liabilities of about $\$ 434,000$.

Prairie Provinces - In the three Prairie Provinces, failures increased from 26 in rovember, 1931 . to 31 in December, 2931 , and may be compared with 43 in December, 1930. Liabilities were apprusimately $\$ 493,000$, principally in Alberta. There mere 6 failures in the city of Winnipeg witr liajilities of about $\$ 56,000$.

Pritiah Solumbia- - ̈n British Coiumbia, commercial failures number ed 9 , as compared with 13 in November, 1931. and 11 in Decenoer, 9930. The liabilities were alout $\$ 96,000$. Of these 9 failures, 7 took place in the city of Vancouver with Iiabilities of sbout $\$ 87,00$ )

## FA ITRES BY TPATCHES OP BUSIMESS

Tmaden Tradjng establishments furnished as usual the largest number of failures. 101 ascigning in Decenljer. $103 \%$ as compered witl 104 in Jovenber, 1931 , and 126 in December. 1930, Of the 201 correris assigring in December, i931, 12 were general stores, 9 grocefe? confectionery, 8 fish and mest, 5 honts and shoes, 5 dry goods, 3.7 clothing: 3 turnture, SH:tumoiLe, thardware: z ancuic apparatus, 2


Mantiactires, ronuf:cturing establisk.ents to the number of 39 assigned in December, $2931_{5}$ as дgtimst 3 . Lil November of the same year, and 47 in Dec anber, 1930 . The 79 includeu 8 ergaged in the marifacture of vegetabie foods, 2 in animal foods, 6 in fư ano leather goods, 6 iu ciothine; 2 in Iumber and its manufactured products: 3 in nor-ferrous met 2 ls ara 2 in non-metoliic ninerals.

Agriculturcs. Apriculturists assigning in December, 1931, numbered 13 as compar ed with 17 in 9 ember, loż, and 9 in Iecember, 1030.

Miscellaneyus. - There were 5 failures in construction, 4 in transportation, and 1 in logging, fising az trapping.

Statistical Tables- The comercial failures in each month from January, 1928 are given by \% pinces in Tablel, while Table 2 furnished statisti as of comercial failures by branchec of cusiness by monthn frcm Jammary: 1928 to December, 1931. The detailed figures of failures during Decombe", 19jl, are shom by provinces and branches of business in Table 3 wid fon the year in Teble 4. The assets and liabilities of those failing during Iecemver, 1931, are shown iny provinces in Table 5, and by provinces for the years 19e9, 1930 and 1931 in Table 6 .

Table 1.- COMCRRCIAL FAILURES IN CANADA, BY PROVINCES AND MOMTHS, 1928-1931 TITE AIITHAL FORALS FOR 1922-1930.-

|  | P.2.I. | N.S. | İ. ${ }^{\text {B, }}$ | Que. | Ont. | Man. | Sask. | Alta. | B. ${ }^{\text {c }}$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total 1922- | 15 | 121 | 131 | 1,589 | 1,058 | 284 | 272 | 299 | 156 | 3.925 |
| Total 1923- | 16 | 255 | 67 | 1,181 | 970 | 258 | 280 | 323 | 158 | 3. 408 |
| Total 1924- | 3 | 69 | 67 | 907 | 835 | 100 | 131 | 150 | 57 | 2.319 |
| Total 1925- | 4 | 71 | 68 | 758 | 720 | 85 | 77 | 139 | 74 | 1.996 |
| Total 1926 - | 4 | 63 | 74 | 654 | 655 | 84 | 60 | 113 | 58 | 1.773 |
| Total 1927 - | 4 | 66 | 74 | 658 | 681 | 97 | gr | 1. | !2 | 1.842 |


| Jenuary | 1 | 13 | 3 | 58 | 82 | 11 | 5 | 20 | 4 | 597 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| February | 1 | 9 | 4 | 68 | 69 | 10 |  | 13 | 8 | 1.53 |
| warch | 1 |  | 5 | 65 | 5 | 21 | , | 3 | 20 | 254 |
| April | - | 5 | 5 | 54 | 43 | 6 | 5 | 14 | 6 | 138 |
| May | - | 4 | 7 | 51 | 57 | 7 | ? | 8 | 7 | 148 |
| June | - | 8 | 4 | 46 | 48 | 4 | 8 | 11 | 4 | 133 |
| July | - | 5 | 3 | 54 | 44 | 7 | 3 | 6 | 11 | 7.9 |
| August | - | 14 | 6 | 50 | 49 | 7 | 4 | 6 | 6 | i+2 |
| Sept ember | - | 5 | 7 | 66 | 67 | 5 | $\cdots$ | 12 | 3 | 165 |
| October | - | 10 | 3 | 75 | 86 | 10 | 3 | 7 | 6 | 200 |
| November | - | 4 | 3 | 72 | 80 | 14 |  | 10 | 4 | 193 |
| Deceraber | 1 | 13 | 6 | 105 | 79 | 11 | 5 | 9 | $\pm$ | 230 |
| Motal 1928 | 4 | 90 | 56 | 767 | 758 | 103 | 63 | 2.26 | 70 | 2,037 |

1929

| january | - | 8 | 12 | 114 | 108 | 6 | 8 | 9 | 4 | 2.92 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| February | - | 5 | 4 | 80 | 75 | 9 | 31 | 1 | 6 | 19 |
| Mexch | $\pi$ | 6 | 2 | 74 | 69 | 5 | 8 | 10 | 6 | 180 |
| April | - | 7 | 6 | 87 | 55 | 4 | 5 | 7 | 3 | $27^{\circ}$ |
| May | - | 4 | 7 | 82 | 70 | 4 | 4 | 10 | 4 | i85 |
| June | - | 2 | 4 | 58 | 55 | 10 | 7 | 7 | 5 | 148 |
| July | - | 3 | 2 | 76 | 49 | 3 | 6 | 7 | 3 | 149 |
| Augrast | - | 4 | 2 | 48 | 4 | 13 | 7 | ? | 8 | $\cdots 38$ |
| September | - | 3 | 2 | 66 | 57 | 5 | 7 | 6 | 5 | 151 |
| October | - | 9 | 4 | 82 | 54 | 10 | 6 | 7 | 4 | 176 |
| November | - | 8 | 9 | 68 | 49 | 12 | 10 | 8 | 12 | 176 |
| December | 1 | 12 | 7 | 92 | 14 | 12 | 5 | 12. | 9 | 22: |
| Total 1929 | 1 | 7 | 61 | 927 | 762 | 91 | 84 | 101 | 69 | 2,:57 |


| January | 1 | 13 | 6 | 120 | 81 | 9 | 12 | 11 | 8 | 26. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| February | - | 4 | 8 | 98 | 62 | 7 | 8 | 11 | ? | 205 |
| March | - | 5 | 4 | 92 | 69 | 8 | 5 | 12 | 6 | 201 |
| April | - | 8 | 3 | 81 | 72 | 5 | 10 | 10 | 5 | 194 |
| Nay | - | 2 |  | 60 | 65 | 10 | 8 | 11 | 10 | 2.66 |
| June | 1 | 3 | 3 | 67 | 64 | 7 | 16 | 8 | 9 | 178 |
| July | - | 6 | 4 | 71 | 50 | 6 | 15 | 22 | 5 | 169 |
| August | - | 4 | 3 | 59 | 47 | 10 | 17 | 13 | 6 | 159 |
| September | - | 2 | 3 | 85 | 68 | 7 | 4 | 25 | 7 | 192 |
| October | - | 6 | 3 | 93 | 57 | 13 | 16 | 17 | 21 | c. 6 |
| November | - | 3 | 3 | 86 | 65 | 15 | 22 | 18 | 10 | 222 |
| Decernber | 1 | 5 | 5 | 98 | 76 | 16 | 13 | 14 | 11 | 239 |
| Total 1930 | 3 | 61 | 45 | 1,011 | 776 | 113 | 146 | 152 | 95 | 2,4,12 |
|  |  |  |  |  |  |  |  |  |  |  |
| January | 1 | 3 | 12 | 80 | 87 | 10 |  | 14 | 11 |  |
| February | - | 3 | 5 | 71 | 59 | 15 | 18 | 10 | 9 | 178 |
| March | - | 4 | 6 | 5 |  |  | $\begin{aligned} & 15 \\ & 19 \end{aligned}$ | -3 | 5 | 175 |
| April | $\square$ | 4 | 6 | 55 | $\begin{aligned} & 67 \\ & 64 \end{aligned}$ | $6$ | $\begin{aligned} & 19 \\ & 15 \end{aligned}$ | 6 | $5$ | 165 |
| May |  | 6 | 3 | 5 | 54 | 10 | 14 | 3.0 | 3 | 15 |
| June | 1 | 7 | 4 | 50 | 52 | 11 | 8 | 10 | 6 | 15 |
| August | - | 1 | 8 | 53 | 50 | 4 | 11 | 12 | 9 | 155 |
| Sept ember | - | 4 | 5 | 67 | 58 | 6 | 6 | 1 | 3 | 122 |
| October | - | 5 | 4 | 98 | 18 | 9 | 6 | 13 | 13 | 226 |
| November | 3 | 4 | 7 | 78 | 82 | 11 | 10 | 5 | 13 | 213 |
| December | - | 8 | 8 | 72 | 68 | 9 |  | 16 | 9 | 196 |
| Total 1931 | 7 | 51 | 74 | 795 | 793 | 109 | 15 ? | 73 | 104 | 2. 276 |


|  | Trade | Manu- <br> facture | Agri-culture | Logging, Fishing, Trap. | $\begin{aligned} & \text { Min- } \\ & \text { ing } \end{aligned}$ | Con-struction | Trans-portation | $\begin{aligned} & \text { Fin- } \\ & \text { ance } \end{aligned}$ | $\begin{aligned} & \text { Ser- } \\ & \text { vice } \end{aligned}$ | Zot classified | Cotal |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total 1924- | 1,3i7 | 329 | 204 | 14 | 2? | 44 | 36 | 8 | 229 | 216 | 2,319 |
| Total 1925- | 1,026 | 403 | 158 | 14 | 15 | 50 | 21 | 5 | 220 | 84 | 1,996 |
| Total 1926 - | 805 | 390 | 135 | 27 | 20 | 52 | 34 | 1 | 225 | 84 | 1,773 |
| Total 1927 - | 818 | 430 | 116 | 30 | 26 | 63 | 36 | - | $24 ?$ | 79 | 1.841 |
|  |  |  |  | 19 | 28 |  |  |  |  |  |  |
| January | 83 | 45 | 13 | 4 | 3 | 8 | 5 | - | 29 | 7 | 137 |
| February | 76 | 47 | 8 | 4 | 3 | 7 | 4 | - | 25 | 11 | 18. |
| March | 67 | 43 | 10 | 3 | 3 | 7 | 3 | m | 22 | 6 | 164 |
| Apail | 67 | 33 | 9 | - | 2 | 3 | 3 | - | 17 | 4 | 238 |
| May | 57 | 42 | 5 | 3 | 1 | 4 | 7 | - | 18 | 11 | 148 |
| June | 54 | 32 | 6 | 2 | 2 | 5 | 5 | - | 21 | 6 | 133 |
| July | 54 | 40 | 7 | 3 | 2 | 5 | 3 | - | 20 | 5 | 139 |
| August | 64 | 34 | 4 | 3 | 1 | 5 | 3 | 1 | 21 | 6 | 142 |
| Ssptember | 79 | 36 | 12 | 2 | 1 | 5 | 3 | - | 16 | 11 | 165 |
| October | 88 | 47 | 12 | 3 | 2 | 6 | 5 | $\cdots$ | 27 | 10 | 200 |
| November | 71 | 55 | 13 | 4 | 3 | 8 | 4 | 1 | 27 | 7 | 193 |
| December | 124 | 51 | 9 | - | - | 7 | - | 3 | 20 | 16 | 230 |
| Total 1928 | 884 | 505 | 108 | 31 | 23 | 70 | 45 | 5 | 263 | 103 | 2.037 |
|  |  |  |  | 19 | 29 |  |  |  |  |  |  |
| January | 140 | 71 | 6 | - | 1 | 10 | : | 1 | 22 | 17 | 260 |
| seoruaxy | 88 | 57 | 11 | 1 | 1 | 4 | 4 | 1 | 24 | 6 | 197 |
| Momeh | 79 | 38 | 16 | 1 | 1 | 7 | 4 | - | 21 | 13 | 70 |
| Auril | 83 | 40 | 11 | - | - | 6 | 3 | $\cdots$ | 19 | 11 | 174 |
| Mav | 101 | 33 | 17 | - | - | 6 | - | - | 12 | 16 | 185 |
| June | 79 | 29 | 8 | - | - | 3 | 2 | 2 | 14 | 12 | 2. +8 |
| July | 83 | 26 | 5 | 1 | - | 1 | - | - | 19 | 14 | 14.9 |
| Aregust | 66 | 27 | 6 | 1 | 3 | 3 | 1 | - | 22 | 9 | 138 |
| September | 72 | 25 | 8 | - | - | 7 | - | - | 24 | 15 | 151 |
| Ocrober | 93 | 21 | 19 | - | 1 | 3 | 1 | - | 19 | 19 | 176 |
| November | 93 | 33 | 8 | - | 3 | 7 | 3 | - | 16 | 13 | 176 |
| December | 124 | 43 | 10 | - | 1 | 4 | 3 | - | 27 | 12 | $2 ? 4$ |
| Ictei 1929 | 1,101 | 443 | 125 | 4 | 11 | 61 | 21 | 5 | 279 | 157 | 2,157 |


| January | 135 | 58 | 6 | 1 | 2 | 3 | 1 | 3 | 25 | 27 | 251 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Feomuary | 113 | 36 | 10 | - | - | 2 | 2 | 5 | 21. | ? 6 | 205 |
| March | 101 | 36 | 16 | 3 | 1 | 5 | 4 | 4 | 17 | 26 | 203 |
| April | 96 | 44 | 10 | 1 | - | 3 | 5 | $?$ | 20 | 34 | 294 |
| 40y | 82 | 33 | 7 | 1 | 1 | 5 | 4 | 1 | 20 | 12 | 156 |
| June | 84 | 39 | 6 | 1 | 2 | 6 | 4 | 2 | 22 | 12 | 178 |
| Jv.ly | 85 | 35 | 9 | 1 | - | 6 | 3 | 1 | 20 | 9 | 169 |
| August | 77 | 30 | 10 | 1 | - | 5 | 2 | 3 | 21 | 10 | 159 |
| Scptember | 97 | 40 | 8 | - | 1 | 4 | 5 | 2 | 27 | 8 | 192 |
| Octoker | 107 | 44 | 10 | 1 | 1 | 6 | 6 | 2 | 29 | 10 | 216 |
| Wovember | 101 | 46 | 14 | - | 1 | 6 | 7 | 2 | 35 | 10 | 222 |
| Decenber | 126 | 42 | 9 | 2 | - | 6 | 5 | 3 | 26 | 15 | 239 |
| Total 1930 | 1,204 | 488 | 115 | 12 | 9 | 55 | 48 | 29 | 283 | 159 | 2,402 |
| January | 121 | 48 | 5 | $\frac{1}{2}$ |  | 7 | 3 | 3 | 52 | 18 | 240 |
| February | 91 | 36 | 13 | 1 | 1 | 7 | 5 | 3 | 22 | 11 | 178 |
| Mars: | 92 | 40 | 9 | - | - | 4 | 3 | - | 20 | 10 | 178 |
| Aprit | 89 | 40 | 8 | - | - | 5 | 3 | - | 13 | 12 | 175 |
| May | 81 | 35 | 9 | 1 | - | 3 | 3 | - | 20 | 21 | 163 |
| June | 82 | 39 | 6 | $\square$ | 2 | 5 | 3 | 4 | 18 | 1 | 165 |
| July | 79 | 38 | 8 | - | 2 | 4 | 4 | 1 | 10 | 6 | 152 |
| August | 78 | 34 | 8 | - | + | 4 | 2 | 2 | 22 | 6 | 7.55 |
| September | 77 | 33 | 14 | - | - | 4 | 5. | 3 | 18 | 11 | 265 |
| october | 107 | 45 | 15 | - | 2 | 7 | 2 | 8 | 27 | 13 | 226 |
| IVovember | 104 | 37 | 17 | - | - | 5 | 4 | 1 | 25 | 0 | 2.3 |
| December | 101 | 39 | 13 | 1 | - | 6 | 4 | - | 23 | 9 | 196 |
| Total 1931 | 1,102 | 464 | 125 | 5 | 7 | 61 | 42 | 21 | 255 | $13^{1}$ | 2.216 |

Table 3.- COMMERCIAL FAILURES IN CANADA, BY PROVINCES AND BRANCHES OF BUSINESS

## TF 3 MBER, 1931

|  |  |  |
| :---: | :---: | :---: |
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| TRADE |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Stores | - | - | 5 | 3 | 1 | 2 | 1 | - | 12 | 18 |
| Grocery | 3 | 1 | 3 | 2 | - | - | - | - | 9 | 11 |
| Confectionery | 1 | - | 2 | 3 | - | - | - | 1 | 7 | 5 |
| Drink and Tobacco | - | - | 1 | - | - | - | - | - | 1 | 2 |
| Fish and Meat | - | - | 2 | 3 | - | - | 3 | - | 8 | 9 |
| Boots and Shoes | 1 | - | 2 | 2 | - | - | - | - | 5 | 9 |
| Dry Goods | - | - | 3 | 2 | - | - | - | - | 5 | 11 |
| clothing | - | 1 | 5 | 3 | 2 | 3 | 2 | 1 | 17 | $1 i$ |
| Furniture | - | - | - | 2 | - | - | 1 | - | 3 | 4 |
| Books and Stationery | - | - | 1 | - | - | - | - | - | 1 | - |
| Automobile | - | - | 2 | 3 | 1 | 1 | - | 1 | 8 | 2 |
| Hardware | 1 | - | 2 | - | 1 | - | - | - | 4 | 4 |
| Electric Apparatus | - | - | 1 | 2 | - | - | - | - | 3 | 2 |
| Jewelry | - | - | - | 1 | - | - | - | 1 | 2 | 6 |
| Coul and Wood | - | - | 1 | 1 | - | - | - | - | 2 | 5 |
| Drugs and Chemicals | - | - | 2 | - | - | - | - | - | 2 | 5 |
| Miscellaneous | 1 | 2 | 4 | 3 | 1 | - | - | 1 | 12 | 17 |
| Total.. | 7 | 4 | 36 | 30 | 6 | 6 | 7 | 5 | 101 | 126 |

MANUF ACTURE

| Vegetabie Foods | - | - | 3 | 3 | 1 | - | 1 | - | 8 | 7 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Drink and Tobacco | - | - | - | 3 | - | - | - | - | - | 1 |
| Animal Foods | - | - | 1 | 1 | - | - | - | - | 2 | 2 |
| Fur and Leather | - | 1 | 2 | 2 | - | - | - | 1 | 6 | 6 |
| Pulp and Paper | - | - | - | - | - | - | - | - | - | - |
| Textiles | - | - | 1 | 1 | - | - | - | - | 2 | 1 |
| Clothing | - | - | 2 | 3 | - | - | 1 | - | 6 | 8 |
| Lumber and Manufactures | - | - | 1 | 1 | - | - | - | - | 2 | 6 |
| Iron and Steel | - | - | - | - | - | - | - | - | - | - |
| Non-ferrous Metals | - | - | 1 | 2 | - | - | - | - | 3 | 3 |
| Non-metallic Minerals | - | - | 1 | 1 | - | - | - | - | 2 | 2 |
| Drugs and Chemicals | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 1 | 4 | 3 | - | - | - | - | 8 | 11 |
| Total....... | - | 2 | 16 | 17 | 1 | - | 2 | 1 | 39 | $4 i$ |
| SERVICE |  |  |  |  |  |  |  |  |  |  |
| Grages | - | - | 2 | 2 | - | - | - | - | 4 | $?$ |
| Other Customs and Repairs | - | - | 1 | 1 | - | - | - | - | 2 | 4 |
| Personal Service | - | 1 | 2 | 3 | 1 | - | 3 | - | 10 | 9 |
| Professional Service | - | - | - | - | - | - | - | - | - | - |
| Recreational Service | - | - | - | 1 | - | - | 2 | - | 3 | 1 |
| Business Service | - | 1 | 1 | 2 | - | - | - | - | 4 | 7 |
| Total. | - | 2 | 6 | 9 | 1 | - | 5 | - | 23 | 26 |
| OTYER |  |  |  |  |  |  |  |  |  |  |
| Agriculture | - | - | 6 | 5 | - | - | 1 | 1 | 13 | 9 |
| Kining | - | - | - | - | - | - | - | - | - |  |
| Logging, Fishing \& Trap. | - | - | 1 | - | - | - | - | = | 1 | 2 |
| Construction | 1 | - | 2 | 2 | 1 | - | - | - | 6 | 6 |
| Transportation and Public Utilities | - | - | 1 | 2 | - | - | - | 1 | 4 |  |
| Finance | - | - | - | - | - | - | - | - | - | 3 |
| Total. | 1 | - | 10 | 9 | 1 | - | 1 | 2 | 24 | 25 |
| No $\frac{\text { Classif }}{\text { Cled. }}$ | - | - | 4 | 3 | - | - | 1 | 1 | 9 | 15 |
| GRAND TOTAL. . | 8 | 8 | 72 | 68 | 9 | 6 | 16 | 9 | 196 | 239 |

qable 4. - COMNERCIAL FAILURES IN CANADA, BY PROVINCES AND BRANCHES OF BUSINESS, FOR THE CAIENDAR YEAR 1931, WITH TOTALS FOR 1930.


Table 5.- COMMERCIAL FAILURES IN CANADA, BY PROVINCES, SHOWING ASSETS AND LIABILITIES FOR DECEIBER, 1931

|  | No. of Bankruptcies | Estimated Grand Total Assets | Estimated Grana Total Liabilities |
| :---: | :---: | :---: | :---: |
|  | No. | ¢ | \$ |
| Prince Edvard Island | - | - | - |
| Nova Scotia | 8 | 45,761 | 50,429 |
| New Brunswick | 8 | 52,376 | 85,087 |
| Quebec | 72 | 992,937 | 1,227,008 |
| Ontario | 68 | 909,334 | 1,005,684 |
| Manitoba | 9 | 43,122 | 75,982 |
| Saskatchewan | 6 | 78,143 | 113,398 |
| Alberta | 16 | 286,629 | 303,488 |
| British Columbia | 9 | 56,402 | 96,159 |
| Total for December, 1931 | 196 | 2,464,704 | 2,957,235 |
| Total for November, 1931 | 213 | 3,629,172 | 4,335,646 |
| Total for December, 1930 | 239 | 2,906,631 | 4,202,599 |

fable 6.- COMVERCIAL FAILURES IN CANAUA, SHOWING ESTIMATED GRAND TOTAL ASSETS AND GRAND TOTAL LIABILITISS, CALENDAR YEARS 1925-1931, WITH TOTALS BY PROVINCES, 1929-1931
(Drepared from the preliminary statement of affairs received from trustees)

|  | Nor of o <br> Bankruptcies | Estimated <br> Grand Total <br> Assets | Estimated <br> Grand Total <br> Liabilities |
| :--- | :---: | :---: | :---: |
|  |  | $\$$ | $\$$ |
| Total 1925 | 1,996 | $26,968,371$ | $32,153,697$ |
| Total 1926 | 1,773 | $24,676,661$ | $32,293,125$ |
| Total 1927 | 1,841 | $23,197,29$ | $30,631,160$ |
| Total 1928 | 2,037 | $26,533,462$ | $32,455,437$ |

## 1929

| 1929 |  | 1 | 3,000 |
| :--- | ---: | ---: | ---: |
| Prince Edward Island | 1 | 3,703 |  |
| Nova Scotia | 71 | 38,723 | 414,500 |
| New Brunswick | 61 | 355,809 | 556,354 |
| Quebee | 927 | $11,860,837$ | $13,002,070$ |
| Ontario | 762 | $12,888,717$ | $16,822,000$ |
| Manitobe | 91 | $2,222,238$ | $2,630,160$ |
| Saskatchewan | 84 | $1,163,724$ | $1,930,564$ |
| Alberta | 101 | $1,016,939$ | $1,458,215$ |
| British Columbia | 69 | $2,167,040$ | $1,927,072$ |
| Total 1929 | 2,167 | $32,064,027$ | $38,747,638$ |

1930
Prince Edward Island
Nova Scotia

| 3 | 10,168 | 20,360 |
| ---: | ---: | ---: |
| 61 | 378,274 | 639,802 |
| 45 | 210,398 | 374,522 |
| 1,012 | $12,401,957$ | $15,920,704$ |
| 776 | $21,572,246$ | $21,025,069$ |
| 113 | 958,896 | $1,334,952$ |
| 146 | $2,564,025$ | $2,790,045$ |
| 152 | $1,438,735$ | $1,325,830$ |
| 94 | $4,513,472$ | $4,22,701$ |
| 2,402 | $44,048,171$ | $48,164,065$ |

$\frac{1931}{\mathrm{Pr}}$

| 1931 | 7 | 11,412 | 22,994 |
| :--- | ---: | ---: | ---: |
| Prince Edward Island | 7 | 350,591 | 436,924 |
| Nova Scotia | 74 | 338,160 | 535,914 |
| New Brunswick | 795 | $21,697,219$ | $23,567,067$ |
| Quebec | 793 | $13,989,821$ | $16,083,555$ |
| Ontario | 109 | $2,502,137$ | $3,476,729$ |
| Manitoba | 152 | $1,861,625$ | $2,266,539$ |
| Saskatchewan | 131 | $3,098,068$ | $2,660,311$ |
| Alberta | 104 | $2,990,146$ | $3,502,867$ |
| British Columbia | 2,216 | $46,839,179$ | $52,552,900$ |

