C. A A D A

DEPAKTMENT (D THADH AND COMMERCE
OOMINION BUREAI OF ST EISTICS
GENERAL STATVTRS BRANCH

Vol. 9


## COMMERCIAL FAILURES

ir
CANADA
for
AUGUST 1932

Fublished by tuthont af the Hom H H stevens. M. H
Minister of Trani- and Commence

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## COMMTNCIA FAILURSS IN CAMADA IN AUGUST, 1932.

An increaso in the wumer of assigrments under the Bankruptcy and Tinding Up Acts, as reported to the Dominion Bureau of Statistics, was experienced in August, 1932, as compared with Ausust, 1932. While the liabilities of the assignors also showed an increase. Commervial faiiures numbers 188 as compared with 155 in the same month of the previous year, end 275 in JuJy, 1y32. The liabilities of the assignors amounting to $\$ 2,825,097$ as compared with $\$ 2,350,994$ in August, 1931 , siowed an increase; when compared mith $\$ 2,986,40$ in July, 1932, e decrease is noted.

## COMMERCIAL FAILURES BY AREAS

Maritime provinces... In the month under reviem, there were 9 assigments in the Maritime Provinces, as compared with 8 in July, 1932, and 9 in August, 1931. The liabilities in August, 1932, were about \$154,000.

Quebec.- Commercial failures in the province of Quebec during August, 1932, numbered 86 as against 72 in Juiy, 1932, ard 53 in August, 1931. The liabilitice were approximately $\$ 1,319,000$. Of these 86 failures, 37 occurred in the city of Montreal with ostimated liabilitios of about $\$ 399,000$.

Ontario. - In Ortario, the failures numbered 72 as against 65 in July, 1932, and 60 in August, 1931. Iiabil.ities aggregated about $\$ 1,004,000$. In the city of Toronto, there were i4 assigments with liabilities of about $\$ 194,000$.

Prairie Provinces.- In the three Prairie Provinces, failures docreased from 21 in July, 1932, to 15 in August, 1932, and. may b compared with 27 in August, 1931. Liabilitios were about $\$ 2,24,000$. There were 5 failures in the city of Minnipeg with liabilitios of about $\$ 93,000^{\circ}$.

British Columbia, In British Columbia, commercial failures numbered 6 as against 9 in July, 1932, and 6 in August. i931. The liabilities were in the neighbourhood of $\$ 64,000$. There were 4 failures in Vancouver, with liabilities of about \$19,000.

## FAIURES BY BRANCHES OF BUSINESS

Trade, Tracing establishmints furnished the largest number of failures, 106 assigning in August, 1932, as compared with 84 in July, 1932, and 78 in August, 1931. Of these concerns, 12 were general stores, 10 groceries, 8 confectionery, 7 fish and meat, 4 boots and shoes, 5 dry goods. 5 books and stationery, 3 drugs and chemicals and 2 jewelry.

Manufactures.- Manufacturing establishments to the number of 31 assigned in August, 1932, as ag inst 33 in July, 1932, and 34 in August, 1931, thus showing a decrease in both comparisons. The 37. included 5 engaged in the manufacture of vegetable foods, 4 in fur and leather goods, 5 in ciotning, 5 in lumber and its manufactures, and 1 in non-ferrous metals.

Asriculture:- Agriculturists essigning in Auguct, 1932, numbered 13 as compared with the same number for July, 1952 , and 8 in August, 1931.

Servicos:- In Services, the failures numbered 16 as compared with 21 in July, 1932, and 22 in August. 1931. A aubstantial decrease was experiencod in both comparisons. The 26 included ? failures in gacoges, 5 in "othor customs and repairs" and 7 in personal service,

Kiscellaneous - Theac wero 8 failurcs in construction, 1 in transportation, and 1 in financo.

## COMULATIVE BIGET MOTYS: TONAT OT FATLURES AND IIABTLTTIES.

Tho cumulative total of commercial fiailures for the first eight months of 1932 was 1,600 as compared with $1,416,7,535$ and 1.440 for the same neriods of 1931,1930 and 1929, respectively. The tcial failures in trade in the first eight months of 1932 were 773 as compared with 113,773 and 718 for the same periods of 1931,1930 and 1929 respectively. In manufactures, 31.2 fuilures in the elapsed period of 1932; may be compared with 310, 312 and 321 in the same periods of the three preceding years. The defaulted liabilities for the first eight mon*ins of 1932 were $\$ 27,023,387$, as compared with $\$ 27,715,048, \$ 34,466,967$ and $\$ 30,952,426$ for the same periods of 1931,1930 and 1929 respectively.

## Cumulative Record of Commercial Failures in Canada, by Provinces, <br> Jonuary to Alufust, 1922-1932.

|  | E. | T. S. | IT. 3. | Que. | $01 \%$. | : Am . | Sask. | Alta. | B.0. | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Comparative |  |  |  |  |  |  |  |  |  |  |
| Totals for |  |  |  |  |  |  |  |  |  |  |
| first eight |  |  |  |  |  |  |  |  |  |  |
| monthe |  |  |  |  |  |  |  |  |  |  |
| 1932 | 8 | 43 | 51 | 626 | 603 | 57 | 53 | 85 | 74 | 1,600 |
| 1931 | 4 | 30 | 50 | 480 | 507 | 74 | 122 | 87 | 62 | 1,416 |
| 1930 | 2 | 45 | 31 | 648 | 510 | 62 | 91 | 88 | 56 | 1,533 |
| 1929 | - | 39 | 39 | 619 | 526 | 52 | 56 | 68 | 41 | 1,440 |
| 1928 | 3 | 58 | 37 | 449 | 446 | 63 | 51 | 86 | 56 | 1,249 |
| 1927 | 2 | 47 | 56 | 408 | 42.8 | 58 | 35 | 78 | 54 | 1,166 |
| 1926 | 4 | 40 | 45 | 408 | 422 | 64 | 42 | 62 | 38 | 1,125 |
| j. 325 | 2 | 45 | 47 | 511 | 507 | 51 | 58 | 100 | 41 | 1,362 |
| 1924 | 1 | 48 | 47 | 590 | 558 | 65 | 95 | 109 | 41 | 1,564 |
| 1923 | 9 | 105 | 41 | 804 | 68.2 | 189 | 215 | 234 | 108 | 2,387 |
| 1922 | 9 | 55 | 103 | 982 | 654 | 184 | 166 | 197 | 108 | 2,468 |

Commerciai milures in Canada, by Eranches of Eusiluss,
January to Aueust, 1224-1232.


Statistical riablos. The comercial failuras in each month from January, 1927 , are given by provinces in Table?, while Table 2 furnishes statistics of comercial failures by branches of business by months from Januery, i929, to Aufust, 1932. The detailed fisuros of failures durine fugust, 1932, are shown hy provinces and branches of businesc in Taiso 3. Tho assets and Iiabilities of thosc failing during Ausust, 1932, are shown by provinces in Table to.
P.I.I. T.S. JTB. Que. Ont. Man. Sask. AIta. B.C. Totai

| Total 192e - | 15 | $12!$ | 23! | j:533 | ?,058 | 234 | 272 | 299 | 155 | 3,925 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tota1 1923.. | 16 | 155 | 57 | 1,181 | 970 | 258 | 230 | 323 | 158 | 3,408 |
| Total 1924 - | 3 | 69 | 67 | 907 | 835 | 100 | 131 | 150 | 57 | 2, 3.5 |
| Totat 1925- | 4 | 71. | 68 | 758 | 720 | 35 | 77 | 139 | 74 | 1.996 |
| Sotal 192\% - | 4 | 63 | 74. | 654 | 655 | 84 | 68 | 113 | 53 | 1,773 |
| 70ta] 1927- | 4 | 63 | 74 | 658 | 681 | 97 | 54 | 135 | 72 | ?, 8-1 |
| iotal 192z - | 4 | 90 | 56 | $76 \%$ | 758 | 103 | 5 | 126 | 70 | 2,03i |


| January | - | 3 | 12 | 314 | 108 | 6 | 8 | 9 | 4 | 269 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| February | - | 5 | 4 | 30 | 75 | 9 | 12 | 7 | 6 | 197 |
| March | - | 6 | 2 | 74 | 69 | 5 | 8 | 10 | 6 | 180 |
| $\therefore$ pril | - | 7 | 6 | 87 | 55 | 4 | , | 7 | 3 | 174 |
| \%ay | - | 4 | 7 | 82 | 70 | 4 | 4 | 10 | 4 | 185 |
| June | - | 2 | 4 | 58 | 55 | 10 | 7 | 7 | 5 | 148 |
| July | - | 3 | 2 | 76 | 49 | 3 |  | 7 | 3 | 149 |
| tugust | - | 4 | 2 | 48 | 47 | 11 | 7 | 11 | 8 | 138 |
| September | - | 3 | 2 | 65 | 57 | 5 | 7 | 6 | 5 | 151 |
| October | - | 9 | 4 | 82 | 5 | 10 | 6 | 7 | 4 | 176 |
| November | - | 8 | 9 | 68 | 49 | 12 | 10 | 8 | 12 | 176 |
| December | 1 | 12 | 7 | 92 | 74 | 12 | 5 | 12 | 9 | 224 |
| Total 1929 | 1 | 73 | 51 | 927 | 762 | 93. | 84 | 101 | 69 | 2,157 |


| Janupr | 1 | 13 | 6 | $\frac{19}{120}$ | 81 | 9 | 12 | 11 | 8 | 261 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Febmary | - | 4 | 8 | 98 | 62 | 7 | 8 | 11 | 7 | 205 |
| March | - | 5 | 4 | 92 | 69 | 8 | 5 | 12 | 6 | 201 |
| A ral | - | 8 | 3 | 81 | 72 | 5 | 10 | 10 | 5 | 194 |
| hay | - | 2 | - | 60 | 65 | 10 | 8 | 11 | 10 | 166 |
| June | 1 | 3 | 3 | 67 | 64 | 7 | 16 | 8 | 9 | 178 |
| July | - | 6 | 4 | 71 | 50 | 6 | 3.5 | 12 | 5 | 169 |
| Ausust | - | 4 | 3 | 59 | 47 | 10 | 17 | 13 | 5 | 159 |
| Soplember | - | 2 | 3 | 86 | 68 | 7 | 4 | 15 | 7 | 132 |
| Octeber | - | 6 | 3 | 93 | 57 | 13 | 16 | 17 | 11 | 216 |
| Yovemb or | - | 3 | 3 | 86 | 05 | 15 | 22 | 18 | 10 | 222 |
| Decumber | 1 | 5 | 5 | 98 | 76 | 16 | 13 | 14 | 11 | 239 |
| Totel 1930 | 3 | c1 | 45 | 1.011 | 776 | 11.3 | 146 | $1 j^{2}$ | 95 | 2,402 |


| Jamary | 1 | 3 | 12 | 80 | 87 | 10 | 22 | 14 | 11 | 240 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Teb raary | - | 3 | 5 | 71 | 59 | 15 | 18 | 10 | 7 | 138 |
| Wiarch | - | 2 | 6 | 54 | 60 | 9 | 15 | 15 | 9 | 178 |
| April | - | 4 | 6 | 53 | 67 | 9 | 19 | 12 | 5 | 175 |
| Mav | - | ' | 3 | 56 | 64 | 6 | 25 | 5 | 9 | 15 |
| June | 2 | 6 | 5 | 53 | 55 | 10 | $1{ }^{11}$ | 10 | 9 | 155 |
| Jul | 1 | 7 | 4 | 5 | 55 | 11 | \% | 10 | 6 | 152 |
| surust | - | 1 | \% | 53 | 50 | it | 11 | 12 | 6 | 155 |
| Sept mber | - | 4 | 5 | 67 | 38 | 6 | 8 | 10 | 7 | 165 |
| cotober | - | 5 | 4 | 98 | 78 | 9 | 6 | 13 | 13 | 226 |
| Vovember | 3 | 4 | 7 | 78 | 32 | 11 | 10 | 5 | 13 | 213 |
| Decembor | - | : | 8 | ic | 88 | 9 | 6 | 16 | 9 | i, 3 |
| Total 1331 | 7 | 51 | 74 | 795 | 793 | 109 | 152 | 137 | 104 | ,276 |


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2. COMERCIAL FAILURES INT CATADA BY BRATCHES OF BUSIITESS ATD MONTHS, 1929-1932


| Total 1924- | 1,317 | 339 | 204 | 14 | 22 | 44 | 36 | 8 | 129 | 216 | 2,319 |
| :--- | ---: | ---: | :--- | ---: | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Total 1925- | 1,026 | 403 | 158 | 14 | 15 | 50 | 21 | 5 | 220 | 84 | 1,995 |
| Total 1926- | 805 | 390 | 135 | 27 | 20 | 52 | 34 | 1 | 225 | 84 | 1,773 |
| Total 1927- | 818 | 430 | 116 | 30 | 26 | 63 | 36 | - | 243 | 79 | 1,842 |
| Total 1928- | 884 | 505 | 108 | 31 | 23 | 70 | 45 | 5 | 263 | 103 | 2,031 |


| 1929 |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| January | 140 | 71 | 6 | - | 1 | 10 | 1 | 1 | 22 | 17 | 269 |
| February | 88 | 57 | 11 | 1 | 1 | 4 | 4 | 1 | 24 | 6 | 197 |
| March | 79 | 38 | 16 | 1 | 1 | 7 | 4 | - | 21 | 13 | 180 |
| April | 83 | 40 | 11 | - | - | 6 | 3 | 1 | 19 | 11 | 174 |
| May | 101 | 33 | 17 | - | - | 6 | - | - | 12 | 16 | 185 |
| June | 79 | 29 | 8 | - | - | 3 | 1 | 2 | 14 | 12 | 148 |
| Ju3y | 83 | 26 | 5 | 1 | - | 1 | - | - | 19 | 14 | 149 |
| August | 66 | 27 | 6 | 1 | 3 | 3 | 1 | - | 22 | 9 | 138 |
| Sept ember | 72 | 25 | 8 | - | - | 7 | - | - | 24 | 15 | 151 |
| October | 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 | 22.4 |
| Total 1929 | 1,101 | 443 | 125 | 4 | 11 | 61 | 21 | 5 | 239 | 157 | 2,167 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| January | 135 | 58 |  | 1 | 2 | 3 | 1 | 3 | 25 |  |  |
| February | 113 | 36 | 10 | 3 | 1 | 2 | 2 | 5 | 21 | 16 |  |
| March | 101 | 36 | 16 | 3 | 1 | 3 | 4 | 4 | 17 | 16 | 201 |
| April | 96 | 44 | 10 | 1 | - | 3 | 5 | 1 | 20 | 14 | 194 |
| May | 82 | 33 | 7 | 1 | 1 | 5 | 4 | 1 | 20 | 12 | 166 |
| June | 84 | 39 | 6 | 1 | 2 | 6 | 4 | 2 | 22 | 12 | 178 |
| July | 85 | 35 | 9 | 1 | - | 6 | 3 | 1 | 20 | 9 | 169 |
| August | 77 | 30 | 10 | 1 | - | 5 | 2 | 3 | 21 | 10 | 159 |
| Sept ember | 97 | 40 | 8 | - | 1 | 4 | 5 | 2 | 27 | 8 | 192 |
| October | 107 | 44 | 10 | 1 | 1 | 6 | 6 | 2 | 29 | 10 | 215 |
| November | 101 | 46 | 14 | - | 1 | 6 | 7 | 2 | 35 | 10 | 222 |
| December | 126 | 47 | 9 | 2 | - | 6 | 5 | 3 | 26 | 15 | 233 |
| Total 1930 | 1,204 | 488 | 115 | 12 | 9 | 55 | 48 | 29 | 283 | 159 | 2,402. |


| January | 121 | 48 | 5 | 2 | 1 | 7 | 3 | 3 | 32 | 18 | 240 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| February | 91 | 36 | 13 | 1 | 1 | 7 | 6 | - | 22 | 11 | 188 |
| March | 92 | 40 | 9 | - | - | 4 | 3 | - | 20 | 10 | 178 |
| April | 89 | 40 | 8 | - | - | 5 | 3 | - | 18 | 12 | 175 |
| Nay | 81 | 35 | 9 | 1 | - | 3 | 3 | - | 20 | 11 | 163 |
| June | 82 | 39 | 6 | - | 1 | 5 | 3 | 4 | 18 | 7 | 165 |
| July | 79 | 38 | 8 | - | 2 | 4 | 4 | 1 | 10 | 6 | 152 |
| AuEust | 78 | 34 | 8 | - | - | 4 | 2 | 1 | 22 | 6 | 155 |
| September | 77 | 33 | 14 | - | - | 4 | 5 | 3 | 18 | 11 | 165 |
| October | 107 | 45 | 15 | - | 2 | 7 | 2 | 8 | 27 | 13 | 226 |
| November | 104 | 37 | 17 | - | - | 5 | 4 | 1 | 25 | 20 | 213 |
| December | 101 | 39 | 13 | 1 | - | 6 | 4 | - | 23 | 9 | 195 |
| Total 1931 | 1,102 | 464 | 125 | 5 | 7 | 61 | 42 | 21 | 255 | 134 | 2,216 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| January | 121 | 44 | 20 | 1 | - | 5 | 3 | 1 | 29 | 14 | 238 |
| February | 104 | 48 | 18 | - | - | 5 | 5 | 1 | 27 | 13 | 221 |
| March | 100 | 37 | 20 | 1 | - | 5 | 3 |  | 30 | 12 | 208 |
| Anril | 80 | 37 | 19 | - | - | 7 | 6 | 1 | 25 | 15 | 190 |
| May | 94 | 47 | 11 | 1 | - | 6 | 8 | - | 21 | 16 | 204 |
| June | 84 | 35 | 11 | 2 | - | 8 | 4 | - | 21 | 11 | 176 |
| July | 84 | 33 | 13 | 2 | 1 | 9 | 2 | - | 21 | 10 | 175 |
| August | 106 | 31 | 13 | 1 | - | 8 | 1 |  | 16 | 12 | 180 |


|  | $\begin{aligned} & \text { E. } \\ & \text { and } \\ & \text { in. } \end{aligned}$ | B. | Que. | Ont | Yan. |  |  |  | $\begin{aligned} & \text { Iotal } \\ & \text { for } \\ & \text { Ang. } \\ & 1932 \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { Total } \\ & \text { for } \\ & \text { Aus. } \\ & 1931 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $2 \mathrm{La3}$ |  |  |  |  |  |  |  |  |  |  |
| General Stores | - | - | 8 | 4 | - | - | - | - | 12 | 11 |
| Grocery | - | 1 | 6 | 3 | - | - | - | - | 10 | 7 |
| Confectionery | - | - | 4 | 3 | 1 | - | - | - | 8 | 5 |
| Drink and Tobacco | - | - | 3 | 1 | - | - | - | - | 4 | 1 |
| Fish and leat | - | - | 4 | 2 | - | - | 1 | - | 7 | 6 |
| Boots and Shoes | - | - | 2 | 2 | - | - | - | - | 4 | 4 |
| Dry Soods | 1 | 1 | 3 | - | - | - | - | - | 5 | 6 |
| Clothing | 1 | - | 4 | 3 | 1 | 2 | - | - | 11 | 10 |
| Furniture | - | - | 2 | 2 | - | - | - | - | 4 | 1 |
| Books and Stationery | - | - | 1 | 2 | 1 | - | - | 1 | 5 | 1 |
| Automobile | - | - | - | 3 | 2 | - | 1 | - | 6 | 2 |
| Hardware | - | - | 2 | 2 | - | - | - | - | 4 | 1 |
| Hlectric Apparatus | - | - | 1 | 2 | - | - | - | - | 3 | 3 |
| Jevre]ry | - | - | 2 | - | - | - | - | - | 2 | 5 |
| Coal and Wood | - | - | - | - | - | - | - | - | - | 4 |
| Drues and Chemicals | - | - | 2 | - | - | 1 | - | - | 3 | 1 |
| Miscellaneous | - | 2 | 5 | 7 | 2 | - | 1 | 1 | 18 | 10 |
| Total | 2 | 4 | 49 | 36 | 7 | 3 | 3 | 2 | 106 | 78 |
| HALUEACTURE |  |  |  |  |  |  |  |  |  |  |
| Vegetable joods | - | - | 2 | 3 | - | - | - | - | 5 | 4 |
| Drjnk and Tobacco | - | - | - | - | - | - | - | - | - | - |
| Animal Foods | - | - | - | 1 | - | - | - | - | 1 | 2 |
| Fur and Leather | - | - | 2 | 2 | - | - | - | - | 4 | 4 |
| Pulp and Paper | - | - | - | - | - | - | - | - | - | - |
| Toxtiles | - | - | 1 | - | - | - | - | - | 1 | 2 |
| Clothing | - | - | 2 | 3 | - | - | - | $\cdots$ | 5 | 7 |
| Lumber and Manufactures | - | - | 1 | 2 | - | - | - | 2 | 5 | 2 |
| Iron and Steel | - | - | - | - | - | - | - | - | - | 1 |
| Non-Ferrous Metals | - | - | 1 | - | - | - | - | - | 1 | 4 |
| Vor-iKetallic Winerals | - | - | 1 | 1 | - | - | - | - | 2 | 1 |
| Druss and Chemicals | - | - | - | - | - | - | - | - | - | - |
| Miscellareous | - | - | 3 | 4 | - | - | - | - | 7 | 7 |
| Total | - | - | 13 | 15 | - | - | - | 2 | 31 | 34 |
| SFRTV ICE |  |  |  |  |  |  |  |  |  |  |
| Garages | - | - | 2 | - | - | - | - | - | 2 | 3 |
| Other Gustoms k Renairs | - | - | 3 | 2 | - | - | - | - | 5 | 5 |
| Persoral Service |  | 1 | 2 | 3 | - | 1 | - | - | 7 | 8 |
| Professional Service | - | - | - | - | - | - | - |  | - | 1 |
| Fecreational Service | - | - | - | - | - | - | - | - | - | - |
| Eusiness Sorrice | - | 1 | 1. | - | - | - | - | - | 2 | 5 |
| Total | - | 2 | 8 | 5 | - | 1 | - | - | 16 | 22 |
| OTHER |  |  |  |  |  |  |  |  |  |  |
| Acriculture | - | - | 8 | 5 | - | - | - | - | 13 | 8 |
| Mining | - | - | - | - | - | - | - | - | - | 1 |
| Logeing, Fishing and |  |  |  |  |  |  |  |  |  |  |
| Construction | _ | - | 3 | 4 | - | - | - | 1 | 8 | 4 |
| Transportation and Prolic |  |  |  |  |  |  |  |  |  |  |
| Finance ${ }^{\text {r }}$ | - | - | - | 1 | - | - | - | 1 | 1 | - |
| Total | - | - | 11 | 10 | - | - | - | 2 | 23 | 15 |
| 1:ot Classifiod | 1 | - | 5 | 5 | - | - | 1 | - | 12 | 6 |
| GRALI TOM | 3 | 6 | 86 | 72 | 7 | 4 | 4 | 6 | 188 | 155 |

4. COMMERCTAL FAILURES IN CATADA, BY PROV TMCES; SHOTING ASSEMS AID LTASTITMIES YOR ATG. 1932 , AND FOR TEE EIRST ETGYT MOMTS OF THE TEAR
(Prepared from the preliminary statements of affairs received from trustees)

| No. of Iankruptcies |  | Estimated Grand Total Assets | Estimated Grand Total Iiabilities |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| Prince Edward Island | - | - | - |
| Nova Scotia | 3 | 6,538 | 30,106 |
| New Brunswick | 6 | 80.990 | 123,724 |
| Quebec | 86 | 911.054 | $1,319,427$ |
| Ontario | 72 | 909,124 | 1,003.993 |
| Manitoba | 7 | 63,090 | 96,705 |
| Saskatchewan | 4 | 62,955 | 102,487 |
| Alberta | 4 | 45.940 | 84,603 |
| Eritish Columbia | 6 | 46,107 | 64.052 |
| Total for August. 1932 | 188 | 2,125,798 | 2,85,097 |
| Total for July, 1932 | 175 | 2,272,084 | 2,986,840 |
| Total for Avgust, 1931 | 155 | $2,044,745$ | 2,350.094 |
| Cumulative Total for 8 months, 1932 | 1,588 | 25,514,410 | $27,023.387$ |
| Cumulative Total for 8 months, 1931 | 1,416 | 22,905,205 | 27,715,048 |
| Cumulative Total for 8 months, 1930 | 1.533 | $33,508,838$ | 34,466,967 |
| Cumulative Total for 8 months, 1929 | 1.440 | 24.970,213 | 30,952,426 |
| Cunulative Total for 8 months, 1928 | 1,249 | $15,983,463$ | 18,686,223 |
| Cumulative Total for 8 months, 1927 | 1,166 | $14,597,889$ | 18,765,691 |
| Cumulative Total for 8 months, 1926 | 1,125 | 14,322,435 | 18.518 .577 |
| Cumulative Total for 8 months, 1925 | 1,362 | $17.713,754$ | $21,315,941$ |

