

Bradstreet's Record of Commercial Failures.—The number of commercial failures in Canada, together with the assets and liabilities, is shown by provinces for 1930 and 1931 in Table 4, according to Bradstreet's records.

4.—Commercial Failures in Canada, by Provinces, calendar years 1930 and 1931
[From Bradstreet's].

Province.	Number of Failures.		Assets.		Liabilities.	
	1930.	1931.	1930.	1931.	1930.	1931.
	No.	No.	\$	\$	\$	\$
Prince Edward Island.....	-	4	-	10,079	-	24,635
Nova Scotia.....	58	53	222,392	910,187	645,545	580,286
New Brunswick.....	31	66	211,141	286,130	372,412	590,617
Quebec.....	886	1,122	6,737,306	6,935,971	16,837,303	18,512,522
Ontario.....	715	897	7,103,222	6,733,594	15,430,567	13,874,891
Manitoba.....	223	192	1,086,677	1,414,898	2,748,311	4,262,181
Saskatchewan.....	204	197	993,775	1,622,070	1,893,622	2,876,247
Alberta.....	111	92	1,264,411	945,211	1,689,338	1,250,567
British Columbia.....	165	188	2,689,148	2,035,505	5,340,201	4,086,693
Canada.....	2,393	2,721	20,497,972	20,895,645	45,097,299	46,458,639

Assignments under the Bankruptcy and Winding Up Acts.—Under the Bankruptcy and Winding Up Acts (R.S.C., 1927, cc. 11 and 213) certain documents relating to assignments have since 1920 been forwarded to the Dominion Statistician for statistical analysis. Table 5 gives the resulting figures of failures by provinces in 1922 and subsequent years, while Table 6 classifies them by branches of business. Table 7 gives the assets and liabilities of the assignors. A detailed analysis of the 1931 failures, by provinces and branches of business, is made in Table 8.

5.—Commercial Failures in Canada, by Provinces, calendar years 1922-31.

Year.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total.
1922.....	15	121	131	1,589	1,058	284	272	290	156	3,925
1923.....	16	155	67	1,181	970	258	290	323	158	3,408
1924.....	3	69	67	907	835	190	131	150	57	2,319
1925.....	4	71	67	738	721	85	77	139	74	1,996
1926.....	4	63	74	654	655	84	68	113	58	1,773
1927.....	4	66	74	658	681	97	54	135	72	1,841
1928.....	4	90	56	767	758	103	63	126	70	2,037
1929.....	1	71	61	927	782	91	84	101	69	2,167
1930.....	3	61	45	1,011	776	113	146	152	95	2,402
1931.....	7	51	74	795	793	109	152	131	104	2,216

6.—Commercial Failures in Canada, by Branches of Business, calendar years 1924-31.

Year.	Trade.	Manu- fac- tures.	Agri- culture.	Log- ging and Fishing.	Mining.	Con- struc- tion.	Trans- por- tation and Public Utili- ties.	Fi- nance.	Service.	Not classi- fied.	Total.
1924.....	1,317	329	204	14	22	44	36	8	129	216	2,319
1925.....	1,026	463	158	14	15	50	21	5	220	84	1,996
1926.....	805	390	135	27	20	52	34	1	225	84	1,773
1927.....	818	430	116	30	26	63	36	-	243	79	1,841
1928.....	884	505	108	31	23	70	45	5	263	103	2,037
1929.....	1,100	443	125	4	11	61	21	5	239	158	2,167
1930.....	1,204	488	115	12	9	55	48	29	283	159	2,402
1931.....	1,107	464	125	5	7	61	42	21	255	134	2,216