

7.—Estimated Assets and Liabilities of Commercial Failures in Canada, calendar years 1922-1931.

Year.	Estimated Grand Total Assets.	Estimated Grand Total Liabilities.
	\$	\$
1922.....	52,336,488	63,692,219
1923.....	62,127,489	81,617,527
1924.....	43,194,035	48,105,397
1925.....	26,968,371	32,153,697
1926.....	24,676,661	32,291,125
1927.....	23,197,894	30,634,469
1928.....	26,583,462	32,455,437
1929.....	32,064,027	38,747,638
1930.....	44,048,171	48,164,065
1931.....	46,839,179	52,552,900

8.—Commercial Failures in Canada, by Provinces and Branches of Business, calendar year 1931, with Totals for 1930.

Branch of Business.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total for 1931.	Total for 1930.
Trade—											
General Stores.....	2	6	9	44	41	14	23	17	3	159	167
Grocery.....	1	4	6	33	32	2	11	8	3	100	127
Confectionery.....	-	4	3	24	25	3	2	8	4	73	62
Drink and Tobacco.....	-	1	-	11	4	-	-	-	-	16	19
Fish and Meat.....	-	-	-	28	23	1	-	8	3	63	80
Boots and Shoes.....	-	2	-	23	25	1	2	2	-	55	72
Dry Goods.....	-	5	2	31	30	2	-	5	2	77	100
Clothing.....	-	4	6	39	38	8	12	10	5	122	144
Furniture.....	-	-	-	8	17	2	-	-	3	37	22
Books and Stationery.....	-	-	-	6	8	1	-	-	-	15	25
Automobile.....	-	1	2	14	17	4	7	4	2	51	49
Hardware.....	-	1	-	9	15	2	5	2	2	36	37
Electric Apparatus.....	-	-	2	7	12	3	2	1	3	30	21
Jewellery.....	-	-	3	10	14	2	1	5	1	36	42
Coal and Wood.....	-	-	1	17	14	-	-	2	3	37	39
Drugs and Chemicals.....	-	1	1	12	11	-	5	-	2	32	52
Miscellaneous.....	2	6	11	51	46	14	17	8	8	163	146
Totals.....	5	35	46	367	372	59	87	87	44	1,103	1,204
Manufacture—											
Vegetable Foods.....	-	-	1	30	30	4	6	3	5	79	63
Drink and Tobacco.....	-	-	-	5	4	-	-	-	1	9	11
Animal Foods.....	-	1	1	11	14	-	2	1	1	30	20
Fur and Leather.....	-	1	2	16	14	4	1	1	2	40	66
Pulp and Paper.....	-	-	-	4	4	-	-	-	-	9	3
Textiles.....	-	-	-	17	16	1	-	-	1	35	17
Clothing.....	1	1	2	26	30	3	4	4	1	72	107
Lumber and Manufactures.....	-	-	-	16	12	-	-	-	5	33	56
Iron and Steel.....	-	-	-	3	7	2	-	-	-	12	3
Non-ferrous Metals.....	-	-	-	11	11	-	-	-	-	22	20
Non-metallic Minerals.....	-	-	-	5	6	-	-	-	1	12	24
Drugs and Chemicals.....	-	-	-	1	-	-	-	-	-	1	2
Miscellaneous.....	-	3	2	42	43	7	5	1	7	110	96
Totals.....	1	5	8	187	191	21	18	10	23	464	488
Service—											
Garages.....	-	2	1	15	24	2	5	2	1	52	60
Other Custom and Repairs.....	-	-	-	20	17	1	2	-	2	42	47
Personal Service.....	-	1	6	20	18	5	8	8	7	73	104
Professional Service.....	-	1	1	6	1	-	-	1	2	12	13
Recreational Service.....	-	-	-	10	9	1	-	2	-	22	11
Business Service.....	-	2	2	15	16	4	3	6	6	54	48
Totals.....	-	6	10	86	85	13	18	19	18	255	283
Other—											
Agriculture.....	-	1	2	56	44	6	7	6	3	125	115
Mining.....	-	-	-	-	3	-	1	1	2	7	9
Logging, Fishing, Trapping.....	-	-	-	2	1	-	-	-	2	5	12
Construction.....	-	1	-	23	25	2	6	2	2	61	55
Transportation and Public Utilities.....	-	1	-	14	19	1	2	2	3	42	48
Finance.....	-	-	1	4	7	2	3	1	3	21	29
Totals.....	-	3	3	99	99	11	19	12	15	261	268
Not Classified.....	1	2	7	56	46	5	10	3	4	134	159
Grand Totals.....	7	51	74	795	793	109	152	131	104	2,316	2,402