

7.—Estimated Assets and Liabilities of Commercial Failures in Canada, calendar years 1922-1932.

Year.	Estimated Grand Total Assets.	Estimated Grand Total Liabilities.
	\$	\$
1922.....	52,336,488	63,692,219
1923.....	62,127,489	61,617,527
1924.....	43,194,035	48,108,387
1925.....	26,968,371	32,153,687
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
1932.....	40,604,208	51,629,303

8.—Commercial Failures in Canada, by Provinces and Branches of Business, calendar year 1932, with Totals for 1931.

Branch of Business.	P.E.I. and N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total for 1932.	Total for 1931.
Trade—										
General Stores.....	7	9	56	42	14	18	16	4	165	159
Grocery.....	5	3	42	31	5	2	6	3	97	100
Confectionery.....	3	1	28	27	3	2	4	1	67	73
Drink and Tobacco.....	—	—	15	7	—	—	—	—	22	16
Fish and Meat.....	5	1	32	26	2	2	3	3	73	65
Boots and Shoes.....	1	3	26	26	—	3	—	3	62	55
Dry Goods.....	5	4	34	29	4	3	3	1	82	77
Clothing.....	4	7	43	44	10	12	9	5	130	122
Furniture.....	—	1	9	13	—	—	1	3	37	37
Books and Stationery.....	—	—	14	14	1	2	—	2	33	15
Automobile.....	2	6	13	20	3	—	6	4	55	51
Hardware.....	1	—	14	21	—	2	—	—	40	36
Electric Apparatus.....	—	—	18	18	1	3	—	1	41	30
Jewellery.....	3	2	17	13	—	—	1	2	39	36
Coal and Wood.....	—	2	13	13	3	—	2	1	34	37
Drugs and Chemicals.....	—	—	15	16	—	1	3	1	37	32
Miscellaneous.....	8	9	53	60	7	8	6	13	158	163
Totals.....	44	48	442	420	53	58	60	47	1,172	1,102
Manufacture—										
Vegetable Foods.....	3	1	30	26	2	3	7	5	77	79
Drink and Tobacco.....	—	—	—	—	—	—	—	1	1	9
Animal Foods.....	—	—	10	10	1	—	—	2	23	30
Fur and Leather.....	—	1	21	21	2	2	2	1	50	40
Pulp and Paper.....	—	—	1	—	—	—	—	—	1	9
Textiles.....	—	—	17	12	—	1	—	—	30	35
Clothing.....	2	1	37	33	1	1	2	2	79	72
Lumber and Manufactures.....	—	1	18	17	1	—	1	7	45	5
Iron and Steel.....	1	—	7	4	—	—	—	—	12	12
Non-ferrous Metals.....	—	—	14	10	—	—	1	—	25	22
Non-metallic Minerals.....	—	—	9	9	—	—	—	2	20	12
Drugs and Chemicals.....	3	—	2	1	—	—	—	—	3	1
Miscellaneous.....	3	3	39	43	2	5	4	3	102	110
Totals.....	9	7	205	186	9	12	17	23	468	464
Service—										
Garages.....	4	1	28	22	1	1	6	3	66	52
Other Custom and Repairs.....	—	1	33	30	1	2	1	—	68	42
Personal Service.....	3	7	32	33	4	6	12	9	106	73
Professional Service.....	1	—	7	5	—	—	—	—	13	12
Recreational Service.....	—	1	4	7	1	—	1	1	15	22
Business Service.....	—	3	10	5	2	—	—	1	22	54
Totals.....	8	13	114	102	9	9	21	14	290	255
Other—										
Agriculture.....	3	5	81	68	5	4	21	2	189	125
Mining.....	—	—	3	1	—	—	—	2	6	7
Logging, Fishing, Trapping.....	—	—	5	1	—	—	—	2	8	5
Construction.....	—	1	39	35	3	1	4	3	86	61
Transportation and Public Utilities.....	2	—	15	17	3	2	2	2	43	42
Finance.....	—	1	2	2	1	—	—	2	8	21
Totals.....	5	7	145	124	12	7	27	13	340	261
Not Classified.....	5	5	62	37	3	5	6	7	158	134
Grand Totals.....	71	80	968	889	86	81	131	104	2,420	2,216