

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 4 gives the resulting figures of failures, by provinces, in 1922 and subsequent years, while Table 5 classifies them by branches of business. Table 6 gives the assets and liabilities of the assignors. A detailed analysis of the 1933 and 1934 failures, by provinces and branches of business, is made in Tables 7 and 7A.

4.—Commercial Failures in Canada, by Provinces, calendar years 1922-34.

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	299	156	3,925
1923.....	16	155	67	1,181	970	258	280	323	158	3,408
1924.....	3	69	67	907	835	100	131	150	57	2,319
1925.....	4	71	67	758	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	762	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
1932.....	9	62	80	968	889	86	91	131	104	2,420
1933.....	10	55	42	935	730	67	59	88	58	2,044
1934.....	8	42	38	779	474	56	36	42	57	1,532

5.—Commercial Failures in Canada, by Branches of Business, calendar years 1924-34.

Year.	Trade.	Manu- fac- tures.	Agri- culture.	Log- ging and Fishing.	Mining.	Con- struc- tion.	Trans- port- ation 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	403	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.....	1,102	464	125	5	7	61	42	21	255	134	2,216
1932.....	1,171	468	190	9	6	83	43	7	290	153	2,420
1933.....	1,089	357	92	1	5	57	26	12	246	159	2,044
1934.....	799	217	82	3	2	59	20	16	217	117	1,532

6.—Estimated Assets and Liabilities of Commercial Failures in Canada, calendar years 1922-34.

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	48,105,397
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
1932.....	40,604,208	51,629,303
1933.....	27,033,240	32,953,858
1934.....	19,257,469	23,598,260