

7.—Commercial Failures in Canada, by Provinces and Branches of Business, 1940, with Totals for 1939—concluded

Branch of Business	P.E.I. and N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total for 1940	Total for 1939
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Manufacturing—										
Vegetable foods.....	1	Nil	22	12	3	Nil	1	3	42	38
Animal foods.....	Nil	"	6	4	Nil	"	Nil	Nil	10	25
Drink and tobacco.....	"	"	Nil	Nil	"	"	"	"	Nil	1
Fur and leather.....	"	"	9	4	"	"	3	"	16	21
Pulp and paper.....	"	"	1	2	"	"	Nil	"	3	4
Textiles.....	"	"	5	6	"	"	"	"	11	20
Clothing.....	"	"	15	11	1	"	"	"	27	33
Lumbering and manufactures.....	"	"	5	4	Nil	1	1	1	12	20
Iron and steel.....	1	"	8	1	"	Nil	Nil	Nil	10	10
Non-ferrous metals.....	Nil	"	5	1	"	"	"	"	6	9
Non-metallic minerals.....	"	"	6	3	"	"	1	"	10	11
Drugs and chemicals.....	"	"	4	Nil	"	"	Nil	"	4	6
Miscellaneous.....	"	"	11	5	"	"	"	"	16	12
Totals, Manufacturing..	2	Nil	97	53	4	1	6	4	167	210
Service—										
Garages.....	1	Nil	21	9	Nil	1	3	Nil	35	28
Other customs and repairs.....	1	"	15	13	1	Nil	Nil	1	31	40
Personal service.....	1	1	25	16	3	2	1	1	50	50
Restaurants.....	Nil	Nil	28	15	3	Nil	2	1	49	47
Professional service.....	"	"	17	4	Nil	"	Nil	Nil	21	19
Recreational service.....	"	"	Nil	1	"	"	"	1	2	5
Business service.....	"	"	9	3	"	"	"	1	13	8
Totals, Service.....	3	1	115	61	7	3	6	5	201	197
Other—										
Agriculture.....	1	1	26	15	7	16	1	Nil	67	108
Mining.....	Nil	Nil	5	6	Nil	Nil	1	3	15	18
Logging, fishing and trapping.....	"	"	3	Nil	"	"	Nil	1	4	6
Construction.....	1	"	31	18	2	"	1	Nil	53	80
Transportation and public utilities..	Nil	"	10	3	Nil	"	Nil	"	13	22
Finance.....	"	"	8	1	"	"	"	2	11	12
Totals, Other.....	2	1	83	43	9	16	3	6	163	246
Not classified.....	Nil	2	25	12	2	4	1	4	51	75
Grand Totals.....	29	12	621	362	36	46	31	35	1,173	1,392

Section 3.—Administration of Bankrupt Estates

The administration of bankrupt estates is now supervised by the Superintendent of Bankruptcy (appointed in 1932) with the object of conserving as far as possible the assets of bankrupt estates for the benefit of the creditors. Figures from the first report are given at p. 1039 of the 1934-35 Year Book, and those for subsequent years are to be found in later editions.

8.—Assets, Liabilities, Assets Realized, and Costs of Administration in Bankrupt Estates Closed, 1933-40, by Provinces, 1940

(From the Annual Report of the Superintendent of Bankruptcy)

Year	Estates Closed	Assets Estimated by Debtor	Liabilities, Estimated by Debtor	Total Realization	Costs of Administration	Percentage of Cost	Paid to Creditors
	No.	\$	\$	\$	\$	p.c.	\$
Totals, 1933.....	850	9,207,503	8,629,392	1,880,015	423,833	22.6	1,449,393
Totals, 1934.....	1,620	14,887,298	20,342,883	3,800,996	880,803	23.2	2,908,020
Totals, 1935.....	1,198	14,039,847	19,402,471	2,797,009	763,617	27.3	2,020,868
Totals, 1936.....	1,069	10,314,455	14,018,966	2,265,125	603,182	26.6	1,661,943
Totals, 1937.....	1,149	18,397,022	20,431,515	2,805,743	770,563	27.5	2,035,180
Totals, 1938.....	1,098	15,995,276	21,740,131	2,526,562	717,485	28.4	1,809,077
Totals, 1939.....	1,119	13,174,172	15,760,643	2,667,708	815,396	30.6	1,852,312