## Section 2.—Commercial Failures as Compiled by the Dominion Bureau of Statistics

Under the Bankruptcy and Winding Up Acts (R.S.C. 1927, cc. 11 and 213), certain documents relating to estates administered under these Acts have, since July, 1920, been forwarded to the Dominion Statistician for statistical analysis. However, changes in the Acts effective in 1923 affected the comparability of the figures for 1921 and 1922, the two earliest full years for which statistics were compiled. The series, therefore, begins with 1923, except for the analysis by branches of business, in which case 1924 was the first year in which statistics were compiled. The statistics of this Section cover all bankruptcies and insolvencies that fall under Federal legislation, including assignments of individuals and farmers.

## 3.—Commercial Failures, by Provinces, 1938-47 Note.—Figures for 1923-37 will be found at p. 570 of the 1942 Year Book.

Year	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
1938	4 3 3 4 2 Nil " 1 Nil 2	35 38 26 17 9 3 2 3 6	31 45 12 7 8 Nil " 1 2	588 669 622 587 456 217 209 225 236 422	391 403 362 279 192 72 - 29 27 20 72	67 74 36 23 16 2 1	56 67 46 45 29 8 5 Nil	20 37 31 25 11 2 3 4 4	27 56 35 21 14 10 11 8 12	1,219 1,392 1,173 1,008 737 314 260 272 278 545

## 4.—Commercial Failures, by Branches of Business, 1938-47

Note.—Figures for 1923-37 will be found at p. 570 of the 1942 Year Book.

Year	Trade	Manu- fac- turing	Agri- culture	Logging and Fishing	Mining	Con- struc- tion	Transportation and Public Utilities	Finance	Service	Not Classi- fied	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
1938 1939 1940 1941 1942 1943 1944 1945 1946	667 664 591 482 342 105 71 58 77 153	200 210 167 132 80 23 42 54 57 152	101 108 67 34 14 13 4 2 2 6	1 6 4 2 Nil 1 2 Nil 4 7	11 18 15 14 10 7 3 3 Nil	50 80 53 64 58 41 27 39 32 57	9 22 13 13 17 11 11 12 14	12 11 8 2 9 7 6 7	109 197 201 188 181 78 62 70 64 92	67 75 51 71 33 26 31 28 18	1,219 1,392 1,173 1,008 737 314 260 272 278 545

## 5.—Estimated Assets and Liabilities of Commercial Failures, 1938-47

Note.—Figures for 1923-37 will be found at p. 571 of the 1942 Year Book.

Year	Estimated Total Assets	Estimated Total Liabilities	Year	Estimated Total Assets	Estimated Total Liabilities	
	\$	\$		\$	\$	
1938	7,325,738	14,017,061 15,089,461 10,663,326 9,133,657 6,019,308	1943 1944 1945 1946 1947	2,675,846 1,628,959 1,864,359 4,039,339 5,933,211	5,339,523 3,460,181 3,995,109 5,966,153 10,077,557	