

2.—Assets, Liabilities, Assets Realized and Costs of Administration in Estates Closed by Assignments or Receiving Orders under the Farmers' Creditors Arrangement Act, 1939-48, and by Provinces, 1949.

(Source: The Annual Report of the Superintendent of Bankruptcy)

NOTE.—Figures for the years 1935-38 are given at p. 847 of the 1947 Year Book.

Year and Province	Estates Closed	Assets Estimated by Debtor	Liabilities Estimated by Debtor	Total Realization ¹	Cost of Administration	Percentage of Cost to Total	Paid to Creditors
	No.	\$	\$	\$	\$	p. c.	\$
Totals, 1939	83	368,548	688,524	39,808	9,466	23.8	30,342
Totals, 1940	59	267,032	459,516	37,338	7,417	19.8	29,921
Totals, 1941	42	177,974	288,031	31,319	9,652	30.8	21,667
Totals, 1942	19	70,380	114,333	9,702	1,785	18.4	7,917
Totals, 1943	10	31,080	50,059	5,053	1,379	27.3	3,674
Totals, 1944	18	55,081	86,597	13,111	5,150	39.3	7,961
Totals, 1945	3	3,210	13,697	1,870	887	47.4	983
Totals, 1946	7	34,363	67,141	8,414	1,222	14.5	7,192
Totals, 1947	6	31,986	28,518	1,931	747	38.7	1,184
Totals, 1948	6	50,138	65,133	15,591	3,046 ²	19.5	12,545
1949							
Quebec	1	6,200	8,707	560	78	13.9	482
Ontario	2	21,106	27,500	12,136	648	5.3	11,488
Totals, 1949	3	27,306	36,207	12,696	726	5.7	11,970

¹ Exclusive of land and chattels transferred to or repossessed by secured creditors.

² Further costs totalling \$47.58 have been paid by the Federal Government.

Section 2.—Returns under the Bankruptcy and Winding-Up Acts 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, began 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 come under federal legislation, including assignments of individuals and farmers.

3.—Bankruptcies and Insolvencies under Federal Legislation, by Provinces, 1940-49

NOTE.—Figures for 1923-39 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.
1940	3	26	12	622	362	36	46	31	35	1,173
1941	4	17	7	587	279	23	45	25	21	1,008
1942	2	9	8	456	192	16	29	11	14	737
1943	—	3	3	343	50	3	7	2	10	421
1944	—	3	—	222	33	1	3	4	11	277
1945	1	3	1	225	27	3	—	4	8	272
1946	—	3	2	236	20	1	—	4	12	278
1947	2	6	7	422	72	4	2	6	24	545
1948	1	9	13	613	116	8	4	8	41	813
1949	3	4	12	827	131	16	5	13	55	1,066 ¹

¹ Exclusive of Newfoundland.