8.-Value of Sales of Alcoholic Beverages, Years Ended Mar. 31, 1952 and 1953

Province or Territory	Spirits		Wines		Beer		Total	
	1952	1953	1952	1953	1952	1953	1952	1953
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland	3,485	3,772	299	356	1,799	2,661	5,583	6,789
Prince Edward Island							2,347	2,736
Nova Scotia	11,155	12,212	1,596	1,835	10,596	11,955	23,347	26,002
New Brunswick	8,727	9,167	1,695	1,644	5,879	7,046	16,301	17,857
Quebec	55,704	60,647	7,399	8,342	77,747	86,057	140,850	155,046
Ontario	92,082	99,090	11,095	11,416	124,831	164,722	228,008	275,228
Manitoba	12,876	13,836	1,601	1,636	15,780	20,200	30,257	35,672
Saskatchewan	11,911	13,590	1,863	1,928	18,391	21,736	32,165	37,254
Alberta		22,220		1,815	24,919	27,629	45,457	51,664
British Columbia	38,865	40,064	2,525	2,549	24,842	28,217	66,232	70,830
Yukon	918	1,020	36	41	687	746	1,641	1,807
Northwest Territories		438		23	360	305	760	766
Canada	235,723	276,056	28,109	31,585	305,831	371,274	592,948	681,651

PART III.—BANKRUPTCIES AND COMMERCIAL FAILURES

The three Sections of this Part, although closely related as far as subject matter is concerned, cover different aspects of the field of bankruptcies and commercial failures and the statistics presented in each Section are not comparable with those given in the other Sections.

Section 1 is limited to the administration of bankrupt estates by the Superintendent of Bankruptcy under the Bankruptcy Act (including the Farmers' Creditors Arrangement Act). This Section, however, gives definite information on the amounts realized from the assets as established by debtors and indicates that values actually paid to creditors are invariably very much lower than such estimates alone would imply. It can, therefore, be assumed that this applies in even greater degree to the more extended fields covered in Sections 2 and 3.

Section 2, on the other hand, is limited to bankruptcies and insolvencies made under federal legislation (the Bankruptcy Act and the Winding-Up Act) but not failures, sales or seizures carried out apart from such federal legislation. The Dominion Bureau of Statistics figures include failures of individuals such as wage-earners. For recent years, separate data are shown for insolvencies by wage-earners as distinct from industrial and commercial mortalities. The figures of assets and