

Value of Sales of Alcoholic Beverages.—The figures in Table 8 do not represent the final retail selling price of alcoholic beverages because when sold to licensees, only the selling price to the licensee is known. Furthermore these sales figures should not be construed as representing the amount spent by individual Canadian consumers because sales to non-residents visiting Canada and sales to businesses, governments and foreign embassies in Canada are included.

8.—Value of Sales of Alcoholic Beverages, Years Ended Mar. 31, 1953 and 1954

Province or Territory	Spirits		Wines		Beer		Total	
	1953	1954	1953	1954	1953	1954	1953	1954
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	3,772	3,978	356	360	5,941	7,206	10,069	11,544
Prince Edward Island.....	..	1,900	..	149	..	922	2,736	2,971
Nova Scotia.....	12,212	12,951	1,835	1,864	11,955	12,037	26,002	26,852
New Brunswick.....	9,167	8,927	1,644	1,547	7,046	7,253	17,857	17,727
Quebec.....	60,647	59,521	8,342	8,700	86,057	88,277	155,046	156,498
Ontario.....	99,090	104,122	11,416	11,824	164,722	172,458	275,228	288,404
Manitoba.....	13,836	14,320	1,636	1,598	20,200	20,909	35,672	36,827
Saskatchewan.....	13,590	14,616	1,928	1,751	21,736	22,752	37,254	39,119
Alberta.....	22,220	23,946	1,815	1,943	27,629	28,096	51,664	53,985
British Columbia.....	40,064	41,178	2,549	2,942	28,217	27,826	70,830	71,946
Yukon.....	1,020	1,017	41	41	746	802	1,807	1,860
Northwest Territories.....	438	411	23	28	305	294	766	733
Canada.....	276,056	286,887	31,585	32,747	374,554	388,832	684,931	708,466

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 liabilities are estimates made by the debtor and because they are not made uniformly should be accepted with reservations.

The statistics given in Section 3 are compiled by Dun and Bradstreet, Incorporated. This mercantile agency is interested primarily in credit information and their statistics include bankruptcies in general, insolvencies under provincial companies' Acts and such proceedings as bulk sales, bailiff's sales, landlord's seizures, etc., when loss to creditors results. On the other hand the statistics do not include assignments of individuals, so that as a rule the totals run lower than those in Section 2. Since between the years 1875 and 1919 this agency was the only source of figures of commercial failures their statistics have an added value because they present a historical series back to 1915 though the basis of classification was changed after 1933 (see text preceding Table 7, p. 955).