

**Value of Sales of Alcoholic Beverages.**—The figures in Table 8 do not always represent the final retail selling price of alcoholic beverages to the consumer because, when sold to licensees, only the selling price to the licensee is known.

**8.—Value of Sales of Alcoholic Beverages, Years Ended Mar. 31, 1955 and 1956**

Province or Territory	Spirits		Wines		Beer		Total	
	1955	1956	1955	1956	1955	1956	1955	1956
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	4,029	4,345	364	373	7,825	8,485	12,218	13,203
Prince Edward Island.....	1,922	1,956	156	158	925	917	3,003	3,031
Nova Scotia.....	13,087	13,699	2,103	2,343	11,593	11,893	26,783	27,935
New Brunswick.....	8,685	9,396	1,571	1,711	7,479	8,602	17,735	19,709
Quebec.....	60,919	67,058	9,509	10,377	86,190	94,086	156,618	171,521
Ontario.....	106,528	115,447	12,612	13,318	139,506	149,920	258,646	278,685
Manitoba.....	14,112	14,423	1,605	1,607	17,333	21,333	33,050	37,413
Saskatchewan.....	13,691	13,443	1,931	1,913	20,025	19,617	35,647	34,973
Alberta.....	24,167	25,780	2,127	2,255	26,419	28,735	52,713	54,770
British Columbia.....	41,335	44,668	3,481	3,653	28,231	31,076	73,047	79,397
Yukon.....	1,110	1,060	59	72	883	858	2,052	1,990
Northwest Territories.....	406	558	31	43	298	349	735	950
<b>Canada.....</b>	<b>289,991</b>	<b>311,833</b>	<b>35,549</b>	<b>37,823</b>	<b>346,707</b>	<b>373,921</b>	<b>672,247</b>	<b>723,577</b>

### 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; thus 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 is limited to bankruptcies and insolvencies made under federal legislation (the Bankruptcy Act and the Winding-Up Act), but does not include failures, sales or seizures carried out apart from such federal legislation. The Dominion Bureau of Statistics coverage has been revised back to January 1955 to include business failures only (*see p. 980*). 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 its 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. Because this agency was the only source of figures of commercial failures between the years 1875 and 1919, its statistics have an added value since they present a historical series from 1915, although the basis of classification was changed after 1933 (*see text preceding Table 6, p. 984*).