

Proportion of assets to liabilities. 1937. The percentage of actual assets to general liabilities was 42 per cent in Canada and 50 per cent in the United States.

Failures in Canada since 1878. 1938. The following table gives the number of failures and amount of liabilities in each province, annually, since 1878. The figures are those of Dun, Wiman & Co., and were kindly supplied by their agent in Montreal.

YEAR.	ONTARIO.		QUEBEC.		NOVA SCOTIA.		NEW BRUNSWICK.	
	No.	Liabilities.	No.	Liabilities.	No.	Liabilities.	No.	Liabilities.
		\$		\$		\$		\$
1878....	785	9,743,045	502	9,265,074	168	2,077,663	138	1,517,372
1879....	815	9,526,353	656	4,717,503	187	2,164,536	171	2,234,462
1880....	496	3,944,827	231	2,413,758	68	322,317	65	527,012
1881....	404	2,603,733	110	1,250,430	71	1,249,850	35	274,200
1882....	375	3,299,000	292	2,987,000	43	890,000	39	742,000
1883....	567	4,700,000	438	6,400,000	89	1,068,000	47	747,000
1884....	608	9,602,392	401	4,766,180	140	2,068,860	73	1,670,337
1885....	600	4,088,217	407	2,710,605	64	615,375	108	544,665
1886....	594	4,858,892	428	4,044,465	96	675,400	67	322,152
1887....	693	5,357,375	390	4,085,926	120	716,860	88	5,350,115
1888....	915	6,704,343	482	4,466,824	126	1,305,503	65	741,691
1889....	868	6,334,990	651	6,856,105	78	469,234	65	388,958
1890....	901	6,801,338	617	8,721,817	122	685,824	84	998,847
1891....	809	5,801,730	681	8,386,709	141	905,200	132	966,552
1892....	698	4,405,858	511	6,021,244	177	1,135,120	96	722,540

YEAR.	P. E. ISLAND.		MANITOBA.		BRITISH COLUMBIA.	
	No.	LIABILITIES.	No.	Liabilities.	No.	Liabilities.
		\$		\$		\$
1878....	52	920,998	5	28,110		
1879....	69	635,433	4	69,470		
1880....	22	108,500	20	130,647		
1881....	9	278,094	2	19,500		
1882....	4	79,000	16	590,000		
1883....	5	40,000	232	2,869,000		
1884....	7	146,000	79	786,001		
1885....	2	11,700	66	722,487		
1886....	6	53,700	42	216,775		
1887....	3	162,600	37	261,769	25	135,950
1888....	8	148,678	53	478,945	19	128,803
1889....	9	55,681	39	251,912	37	173,004
1890....	8	51,103	46	399,453	50	199,635
1891....	7	58,950	69	470,555	22	134,243
1892....	10	160,410	90	597,494	98	660,878