

branches of business for the calendar years 1921 to 1923 (Table 95), and by classes and provinces for the calendar year 1923, with totals for the years 1909 to 1922, in Table 96. An analysis by causes of failures for 1922 and 1923 is given in Table 97 (Bradstreet's).

94.—Commercial Failures in Canada, by Provinces, and Newfoundland, for the calendar years 1922 and 1923. [From Bradstreet's.]

Provinces.	Number of Failures.		Assets.		Liabilities.	
	1922.	1923.	1922.	1923.	1922.	1923.
			\$	\$	\$	\$
Prince Edward Island.....	12	10	75,056	68,216	175,222	122,397
Nova Scotia.....	114	159	1,332,128	1,117,536	1,980,271	3,804,800
New Brunswick.....	66	41	537,302	309,375	926,954	518,394
Quebec.....	1,255	992	9,370,023	7,567,454	24,263,215	20,059,157
Ontario.....	759	768	5,476,319	5,999,894	12,879,192	12,672,749
Manitoba.....	369	344	1,617,905	1,510,699	4,583,747	4,968,286
Saskatchewan.....	231	264	1,834,823	2,237,479	2,939,064	3,137,562
Alberta.....	194	155	2,376,864	1,103,003	3,706,796	2,556,744
British Columbia.....	185	182	1,312,716	1,481,473	3,592,881	2,783,336
Canada.....	3,185	2,915	23,933,136	21,395,129	55,047,342	50,623,425
Newfoundland.....	64	46	1,315,133	2,020,836	2,200,004	2,923,061

95.—Commercial Failures in Canada, by Branches of Business, 1921-1923. [From Dun's Review.]

Classes.	1921.		1922.		1923.	
	Num-ber.	Liabilities.	Num-ber.	Liabilities.	Num-ber.	Liabilities.
		\$		\$		\$
Manufacturers—						
Iron and Foundries.....	11	1,264,578	17	873,211	11	866,492
Machinery and Tools.....	28	7,138,818	60	10,430,493	72	5,068,100
Woolens, Carpets, etc.....	7	124,104	4	23,648	7	608,992
Cotton, Hosiery, etc.....	3	926,743	7	101,467	4	263,658
Lumber, Carpenters.....	85	2,041,646	134	4,860,837	107	3,804,630
Clothing, Millinery.....	127	6,429,289	148	3,614,203	132	3,782,297
Hats, Gloves and Furs.....	21	705,049	26	1,592,206	21	816,536
Chemicals and Drugs.....	9	166,409	7	48,155	11	179,124
Paints and Oils.....	2	38,204	2	54,522	3	8,500
Printing and Engraving.....	14	113,154	30	329,816	25	343,886
Milling and Bakers.....	47	1,710,511	54	763,253	48	731,548
Leather, Shoes, etc.....	17	811,232	30	7,586,389	37	687,468
Liquors and Tobacco.....	12	467,514	19	386,885	19	925,533
Glass, Earthenware.....	4	93,800	7	319,302	8	1,322,158
All other.....	172	11,945,739	312	8,096,404	287	12,382,410
Total Manufacturers.....	559	33,976,790	857	39,080,791	792	31,791,332
Traders—						
General Stores.....	426	7,815,984	488	6,408,569	342	8,775,925
Groceries and Meats.....	427	4,093,626	582	3,970,646	541	3,275,026
Hotels, Restaurants.....	66	819,457	146	1,117,053	156	1,097,226
Liquors and Tobacco.....	33	813,884	38	184,547	43	199,365
Clothing, Furnishing.....	179	2,021,322	333	4,614,129	240	3,121,149
Dry Goods and Carpets.....	157	3,460,304	226	4,690,282	179	3,862,991
Shoes, Rubbers and Trunks.....	84	1,589,683	138	3,401,415	143	2,742,751
Furniture, Crockery.....	18	217,875	49	660,731	47	784,915
Hardware, Stoves and Tools.....	36	439,580	62	716,338	79	1,339,108
Chemicals and Drugs.....	18	143,417	46	315,130	52	388,702
Paints and Oils.....	5	64,067	8	154,422	8	38,932
Jewelry and Clocks.....	25	223,149	53	267,244	51	501,371
Books and Papers.....	24	181,726	26	135,496	31	144,776
Hats, Furs and Gloves.....	18	1,203,496	25	537,759	25	397,836
All other.....	223	6,798,999	497	5,830,442	382	4,669,690
Total Traders.....	1,739	29,886,569	2,717	33,004,203	2,319	31,339,763
Agents and Brokers.....	153	9,435,752	121	5,983,965	136	2,679,287
Total.....	2,451	73,299,111	3,695	78,068,959	3,247	65,310,382