

business for the calendar years 1922 to 1924 (Table 97), and by classes and provinces for the calendar year 1924, with totals for the years 1909 to 1923, in Table 98. An analysis by causes of failures for 1923 and 1924 is given in Table 99 (Bradstreet's).

96.—Commercial Failures in Canada, by Provinces, and Newfoundland, for the calendar years 1923 and 1924. [From Bradstreet's.]

Provinces.	Number of Failures.		Assets.		Liabilities.	
	1923.	1924.	1923.	1924.	1923.	1924.
Prince Edward Island.....	10	4	\$ 68,216	\$ 22,150	\$ 122,397	\$ 41,800
Nova Scotia.....	159	67	1,117,536	579,738	3,804,800	1,021,873
New Brunswick.....	41	44	309,375	260,028	518,394	603,223
Quebec.....	992	812	7,792,679	6,768,100	20,853,118	17,001,233
Ontario.....	768	794	5,999,894	6,060,556	12,671,949	16,094,499
Manitoba.....	344	216	1,510,699	796,183	4,968,366	2,694,920
Saskatchewan.....	264	170	2,236,479	963,492	3,137,662	2,001,517
Alberta.....	155	80	1,103,003	396,400	2,556,744	1,010,377
British Columbia.....	182	100	1,481,473	707,288	2,783,336	1,808,753
Canada.....	2,915	2,287	21,619,354	16,553,935	51,416,766	42,278,195
Newfoundland.....	46	29	2,180,136	726,133	3,151,961	1,273,798

97.—Commercial Failures in Canada, by Branches of Business, 1922-1924. [From Dun's Review.]

Classes.	1922.		1923.		1924.	
	Num-ber.	Liabilities.	Num-ber.	Liabilities.	Num-ber.	Liabilities.
Manufacturers—		\$		\$		\$
Iron and Foundries.....	17	873,211	11	866,492	9	303,600
Machinery and Tools.....	60	10,430,493	72	5,068,100	45	1,710,883
Woolens, Carpets, etc.....	4	23,648	7	608,992	12	1,463,900
Cotton, Hosiery, etc.....	7	101,467	4	263,658	-	-
Lumber, Carpenters.....	134	4,860,837	107	3,804,630	97	7,994,176
Clothing, Millinery.....	148	3,614,203	132	3,782,297	114	2,230,570
Hats, Gloves and Furs.....	26	1,592,206	21	816,536	18	493,036
Chemicals and Drugs.....	7	48,155	11	179,124	17	117,680
Paints and Oils.....	2	54,522	3	8,500	2	29,000
Printing and Engraving.....	30	329,816	25	343,886	26	352,620
Milling and Bakers.....	54	763,253	48	731,548	34	386,870
Leather, Shoes, etc.....	30	7,586,389	37	687,468	20	1,353,773
Liquors and Tobacco.....	19	386,885	19	925,533	10	180,770
Glass, Earthenware.....	7	319,302	8	1,322,158	11	433,634
All other.....	312	8,096,404	287	12,382,410	210	19,492,146
Total Manufacturers.....	857	39,080,791	792	31,791,332	625	36,542,658
Traders—						
General Stores.....	488	6,408,569	342	8,775,925	279	4,320,418
Groceries and Meats.....	582	3,970,646	541	3,275,026	378	3,785,589
Hotels, Restaurants.....	146	1,117,053	156	1,097,226	101	564,943
Liquors and Tobacco.....	38	184,547	43	199,365	35	174,403
Clothing, Furnishings.....	333	4,614,129	240	3,121,149	216	2,619,465
Dry Goods and Carpets.....	226	4,690,282	179	3,862,991	160	1,961,360
Shoes, Rubbers and Trunks.....	138	3,401,415	143	2,742,751	88	891,452
Furniture, Crockery.....	49	660,731	47	784,915	27	529,437
Hardware, Stoves and Tools.....	62	716,338	79	1,339,108	62	820,164
Chemicals and Drugs.....	46	315,130	52	388,702	31	236,417
Paints and Oils.....	8	154,422	8	38,932	4	9,700
Jewelry and Clocks.....	53	267,244	51	501,371	19	164,300
Books and Papers.....	26	135,496	31	144,776	17	158,929
Hats, Furs and Gloves.....	25	537,759	25	397,836	16	174,516
All other.....	497	5,830,442	382	4,669,690	287	4,912,996
Total Traders.....	2,717	33,004,203	2,319	31,339,763	1,720	21,324,089
Agents and Brokers.....	121	5,983,965	136	2,679,287	129	6,664,228
Total.....	3,695	78,068,959	3,247	65,810,382	2,474	64,530,975