17.-Forms of Capital Employed in the Manufacturing Industries of Canada, by Provinces and by Groups of Industries, 1928.

Province and Group.	Establish- ments.	Land, Buildings, Fixtures, Machinery and Tools.	Materials on hand, Stocks in process, Finished Products, etc.	Cash, Trading and Operating Accounts and Bills Receivable.	Total Capital.
	No.	•	\$	\$	\$
Totals	23,379	3,142,419,861	836,980,419	800,895,769	4,780,296,019
PROVINCE.					
Prince Edward Island. Nova Scotia Nova Scotia New Brunawick. Quebes. Ontario. Manitoba Saskatchewan Alberta. British Columbia and Yukon.	277 1,167 794 7,231 9,900 871 737 778 1,624	2,190,250 99,004,155 74,272,694 1,089,987,730 1,413,704,065 112,289,985 29,965,089 63,971,445 257,034,448	503, 978 18, 508, 673 21, 201, 866 282, 407, 699 430, 188, 189 25, 229, 009 8, 894, 731 16, 527, 881 53, 518, 993	427, 349 21, 297, 103 19, 186, 326 230, 955, 455 432, 028, 802 22, 202, 130 5, 762, 315 11, 691, 150 57, 345, 148	3, 121, 568 138, 809, 331 114, 660, 886 1, 583, 350, 884 2, 275, 921, 1056 159, 721, 124 44, 622, 135 92, 190, 476 367, 898, 589
INDUSTRIAL GROUP.					
Vegetable products. Animal products. Tertiles and tertile products. Wood and paper products. Iron and its products. Iron and its products. Non-ferrous metal products. Chemicals and allied products. Chemicals and allied products. Central electric stations.	4,845 4,542 1,885 7,290 1,159 406 1,178 572 453 1,049	287, 696, 962 119, 286, 669 181, 875, 194 777, 940, 694 379, 937, 969 131, 348, 234 215, 035, 996 88, 784, 820 61, 942, 805 901, 570, 518	139, 177, 003 74, 215, 651 98, 426, 564 202, 473, 962 155, 343, 328 56, 568, 854 46, 659, 899 29, 820, 371 23, 723, 270 10, 572, 574	105, 044, 760 50, 047, 301 85, 420, 893 178, 236, 878 167, 649, 889 65, 450, 282 36, 997, 227 33, 334, 726 33, 936, 802 44, 776, 511	531, 918, 725 243, 550, 121 365, 721, 591 1, 158, 651, 534 702, 931, 186 253, 367, 370 298, 693, 122 148, 939, 920 119, 602, 877 956, 919, 603

Subsection 2.—Employment in Manufactures.

The total number of persons engaged in those manufacturing industries of Canada for which statistics were obtained in 1928 was in that year 658,023, as compared with 618,933 in the same industries in 1927 and 456,076 in 1921. The 1928 employees included 91,243 salaried employees, this figure being obtained from the manufacturers at the end of the year, and 566,780 wage-earners, the average number employed, as derived from the manufacturers' records of the numbers on the pay-rolls on the 15th of each of the twelve months. Prior to 1925, the number of wage-earners was computed as the sum of the number recorded each month divided by 12 whether the establishment was operating the 12 months or not. Beginning with the statistics for 1925, in seasonal industries which are in operation only a limited number of months in each year, such as sawmilling, fruit and vegetable canning, etc., the average was computed by dividing the sum of the wage-earners reported on the 15th of each month by the number of months in operation. This change of method increased the apparent number of employees, especially in seasonal industries, but also in the groups containing such seasonal industries and in provincial and Dominion totals. Consequently, the change of method exerted a reducing influence on apparent average wages and on all other averages per wage-earner and per employee.

The number of salaried employees and of wage-earners, as thus ascertained, is given for each of the years since 1917, the year of the first annual census of manufacturing production, in Table 18. Then, taking the percentage of those employed in each year to those employed in 1917, and dividing it into the volume of manufacturing production in each year (see Table 4 of this report for method