

Table 2 summarizes total failures and gives assets and liabilities for such failures, by provinces.

2.—Industrial and Commercial Failures in Canada, by Provinces, 1934-36.

(From Dun and Bradstreet, Incorporated.)

Province.	Failures.			Assets.			Liabilities.		
	1934.	1935.	1936.	1934.	1935.	1936.	1934.	1935.	1936.
	No.	No.	No.	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Prince Edward Island....	14	10	8	9	53	20	54	107	84
Nova Scotia.....	58	49	36	128	96	68	400	331	239
New Brunswick.....	37	38	16	262	236	76	263	351	127
Quebec.....	632	594	526	6,369	4,258	2,966	10,053	6,524	5,257
Ontario.....	554	442	432	3,528	2,917	2,863	5,304	3,676	4,090
Manitoba.....	138	89	90	792	502	348	1,052	777	536
Saskatchewan.....	38	38	37	295	157	103	361	194	181
Alberta.....	57	75	53	972	359	323	433	514	334
British Columbia.....	72	32	40	668	436	293	1,122	620	466
Totals.....	1,600	1,367	1,238	13,023	9,014	7,060	19,042	13,094	11,314

Failures, by Divisions of Industry.—In every year the great majority of the commercial failures of the country are found among the trading establishments, which are so much more numerous than the manufacturing. Thus, according to the records of Dun and Bradstreet, Incorporated, out of a total of 1,238 commercial failures in Canada in 1936, 806 were among the retail trading establishments, including 245 in food, and 183 in apparel.

Out of the 260 manufacturers who failed, 84 were in the textiles business, 56 in foods, and 19 among manufacturers of forest products. The larger scale on which manufacturers operate is evident from the fact that the defaulted liabilities of the 260 manufacturers were greater than those of the 806 retail traders. The figures of commercial failures are analysed in detail for the years 1934, 1935, and 1936, in Table 3.

3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1934-36.

(From Dun and Bradstreet, Incorporated.)

Industry and Division.	Failures.			Liabilities.		
	1934.	1935.	1936.	1934.	1935.	1936.
	No.	No.	No.	\$'000	\$'000	\$'000
Manufacturing—						
Foods.....	95	58	56	1,881	873	621
Textiles.....	51	78	84	957	740	988
Forest products.....	34	34	19	1,003	1,098	250
Paper, printing and publishing.....	17	25	11	222	391	1,017
Chemicals and drugs.....	10	10	8	114	115	33
Fuels.....	4	3	5	117	68	46
Leather and leather products.....	21	17	14	440	242	245
Stone, clay, glass and products.....	10	5	9	191	56	114
Iron and steel.....	18	10	9	285	275	84
Machinery.....	9	7	3	113	481	264
Transportation equipment.....	6	2	8	213	5	73
All other.....	28	36	34	520	700	724
Totals, Manufacturing.....	303	285	260	6,056	5,044	4,459