

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

### 2.—Industrial and Commercial Failures in Canada, by Provinces, 1936-38.

(From Dun and Bradstreet, Incorporated.)

NOTE.—Figures for 1934 and 1935 will be found at p. 951 of the 1937 Year Book.

Province.	Failures.			Assets.			Liabilities.		
	1936.	1937.	1938.	1936.	1937.	1938.	1936.	1937.	1938.
	No.	No.	No.	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Prince Edward Island.....	8	2	Nil	20	1	-	84	5	-
Nova Scotia.....	35	18	28	68	43	130	239	180	355
New Brunswick.....	16	15	43	76	93	425	127	91	594
Quebec.....	526	377	482	2,966	2,159	2,928	5,257	3,241	4,845
Ontario.....	432	359	316	2,863	1,862	2,790	4,090	2,484	3,617
Manitoba.....	90	68	77	348	229	434	536	364	552
Saskatchewan.....	37	42	55	103	102	177	181	232	255
Alberta.....	53	44	24	323	44	70	334	273	80
British Columbia.....	40	27	24	293	280	232	465	556	398
<b>Totals.....</b>	<b>1,238</b>	<b>952</b>	<b>1,049</b>	<b>7,069</b>	<b>4,813</b>	<b>7,186</b>	<b>11,314</b>	<b>7,426</b>	<b>11,036</b>

**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 1,049 commercial failures in Canada in 1938, 699 were among the retail trading establishments, including 211 in foods and 125 in apparel.

Out of the 225 manufacturers who failed, 67 were in the textiles business, 44 in foods, and 27 among manufacturers of forest products. The figures of commercial failures are analysed in detail for the years 1936, 1937, and 1938, in Table 3.

### 3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1936-38.

(From Dun and Bradstreet, Incorporated.)

NOTE.—Figures for 1934 and 1935 will be found at p. 951 of the 1937 Year Book.

Industry and Division.	Failures.			Liabilities.		
	1936.	1937.	1938.	1936.	1937.	1938.
	No.	No.	No.	\$'000	\$'000	\$'000
<b>Manufacturing—</b>						
Foods.....	56	55	44	621	560	563
Textiles.....	84	41	67	988	390	894
Forest products.....	19	20	27	250	995	1,372
Paper, printing and publishing.....	11	14	17	1,017	152	129
Chemicals and drugs.....	8	11	6	33	39	32
Fuels.....	5	2	4	46	11	179
Leather and leather products.....	14	9	15	245	171	144
Stone, clay, glass and products.....	9	5	6	114	174	185
Iron and steel.....	9	2	4	84	10	223
Machinery.....	3	6	5	264	72	86
Transportation equipment.....	8	1	6	73	4	112
All other.....	34	24	24	724	297	841
<b>Totals, Manufacturing.....</b>	<b>260</b>	<b>190</b>	<b>225</b>	<b>4,459</b>	<b>2,875</b>	<b>4,760</b>