

In 1939 Quebec and Ontario accounted for 45.5 p.c. and 27.6 p.c., respectively, of the total failures in the Dominion. As regards liabilities, while the two Provinces ranked in the same order, Quebec accounted for a greater percentage of the total, 50.6 p.c. as compared with 24.3 p.c. registered for Ontario.

2.—Industrial and Commercial Failures in Canada, by Provinces, 1937-39.

(From Dun and Bradstreet, Incorporated.)

NOTE.—Figures for 1934-36 will be found at p. 951 of the 1937 Year Book.

Province.	Failures.			Assets.			Liabilities.		
	1937.	1938.	1939.	1937.	1938.	1939.	1937.	1938.	1939.
	No.	No.	No.	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Prince Edward Island.....	2	Nil	4	1	—	16	5	—	99
Nova Scotia.....	18	28	38	43	130	76	180	385	257
New Brunswick.....	15	43	43	93	425	429	91	894	559
Quebec.....	377	482	591	2,159	2,928	3,743	3,241	4,845	5,892
Ontario.....	359	316	359	1,862	2,790	1,701	2,484	3,617	2,834
Manitoba.....	68	77	117	229	434	609	364	552	955
Saskatchewan.....	42	55	92	102	177	294	232	255	445
Alberta.....	44	24	37	44	70	229	273	90	238
British Columbia.....	27	24	18	280	232	230	556	398	356
Totals.....	952	1,049	1,299	4,813	7,186	7,327	7,426	11,036	11,635

Failures, by Divisions of Industry.—In every year the great majority of the commercial failures of the country are found among trading establishments, which are so much more numerous than manufacturing establishments. Thus, according to the records of Dun and Bradstreet, Incorporated, out of a total of 1,299 commercial failures in Canada in 1939, 874 were among the retail trading establishments, including 213 in foods and 183 in apparel. Out of the 234 manufacturers who failed, 65 were in the textiles business, 48 in foods, and 20 among manufacturers of forest products.

3.—Industrial and Commercial Failures in Canada, by Divisions of Industry, 1937-39.

(From Dun and Bradstreet, Incorporated.)

NOTE.—Figures for 1934-36 will be found at p. 951 of the 1937 Year Book.

Industry and Division.	Failures.			Liabilities.		
	1937.	1938.	1939.	1937.	1938.	1939.
	No.	No.	No.	\$'000	\$'000	\$'000
Manufacturing—						
Foods.....	55	44	48	560	563	607
Textiles.....	41	67	65	390	894	1,365
Forest products.....	20	27	20	995	1,372	186
Paper, printing, and publishing.....	14	17	15	152	129	102
Chemicals and drugs.....	11	6	15	39	32	75
Fuels.....	2	4	4	11	179	252
Leather and leather products.....	9	15	11	171	144	209
Stone, clay, glass and products.....	5	6	7	174	185	64
Iron and steel.....	2	4	10	10	223	104
Machinery.....	6	5	3	72	86	32
Transportation equipment.....	1	6	2	4	112	12
All other.....	24	24	34	297	841	821
Totals, Manufacturing.....	190	225	234	2,875	4,760	3,829