

26.—Co-operative Business Organizations, by Provinces, Crop Year Ended July 31, 1945

Province	Asso- ciations	Shareholders or Members	Sales of Products	Sales of Merchandise	Total Business ¹
	No.	No.	\$	\$	\$
Prince Edward Island	25	12,327	3,437,530	725,443	4,221,860
Nova Scotia	83	16,242	5,094,063	6,407,610	11,577,710
New Brunswick	41	8,043	3,565,474	2,780,242	6,507,790
Quebec	589	61,713	42,034,827	20,237,714	62,275,269
Ontario	256	57,715	64,929,622	13,464,131	79,841,827
Manitoba	95	116,043	42,180,099	5,586,186	47,927,942
Saskatchewan	496	237,842	174,346,888	16,449,785	191,164,395
Alberta	146	149,196	91,067,024	7,764,575	99,080,370
British Columbia	87	28,675	28,573,519	5,788,269	35,626,053
Interprovincial	6	52,008	45,252,581	2,156,900	47,426,851
Totals	1,824	739,804	500,481,627	81,360,855	585,650,067

¹ Includes other revenue.

27.—Financial Structure of Co-operative Business Organizations, by Provinces, Crop Year Ended July 31, 1945

Province	Total Assets	Value of Plant	General Liabilities	Paid-up Share Capital	Reserves and Surplus
	\$	\$	\$	\$	\$
Prince Edward Island	379,550	93,843	121,286	79,798	178,466
Nova Scotia	2,786,634	1,068,798	1,006,544	1,076,516	703,574
New Brunswick	968,745	271,666	444,162	254,736	269,847
Quebec	20,722,152	9,698,977	8,765,866	4,130,737	7,825,549
Ontario	8,396,221	3,382,768	3,660,469	1,668,027	3,067,725
Manitoba	13,446,220	2,819,564	8,731,827	723,446	3,990,947
Saskatchewan	64,094,092	11,445,168	26,184,684	1,337,054	36,572,354
Alberta	28,667,816	5,111,927	18,045,676	855,313	9,766,827
British Columbia	12,965,436	3,760,484	8,131,248	2,435,038	2,399,150
Interprovincial	18,701,318	5,395,131	12,262,271	3,228,382	3,210,665
Totals	171,128,184	43,048,326	87,354,033	15,789,047	67,985,104

PART III.—COMMERCIAL FAILURES

According to Sect. 91 of the British North America Act, "the exclusive legislative authority of the Parliament of Canada" extends to bankruptcy and insolvency legislation, and an Insolvency Act (32-33 Vict., c. 16) was passed by the Dominion Parliament in 1869, and applied to the four original provinces. This Act was renewed by c. 46 of the Statutes of 1874. In 1875 a new Insolvency Act (38 Vict., c. 16) applicable to the whole Dominion was passed, but was repealed in 1880. After this there was no Dominion legislation on the subject of bankruptcy until 1919. During the interval of nearly 40 years, commercial failures were handled under provincial legislation, and the statistics relating to such failures during this period were compiled and published by two commercial agencies, R. G. Dun and Co., and the Bradstreet Co. Statistics of commercial failures dealt with under the Dominion Bankruptcy Act of 1919 have been compiled and published by the Dominion Bureau of Statistics since 1920. (See pp. 844-845.)

The three Sections of this Part, although closely related so far as subject matter is concerned, cover different aspects of the field and the statistics presented in each Section are not comparable.