32-206

CANADA

DOMINION BUREAU OF STATISTICS CENSUS OF INDUSTRY

REPORT

on the

DISTILLED LIQUOR INDUSTRY

in

CANADA

1926-1927

STATISTICS STATISTICALE
CANADA CANADA

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DEPARTMENT OF TRADE AND COMMERCE DOMINION BUREAU OF STATISTICS CENSUS OF INDUSTRY OTTAWA, CANADA

Dominion Statistician: R. H. Coats, B.A., F.S.S., R.R.S.C. Chief, Census of Industry: J. C. Macpherson.

DISTILLED LIQUORS, 1926 and 1927.

Ottawa, December, 1925. A report on the distilled liquor industry in Canada for the years1926 and 1927 is herewith presented, covering the operations of 15 individual plants in 1926 and 17 in 1927; located by provinces as follows.

Provinces	1927	1926	Increase or Decrease over 1926
Ontario Quebec British Columbia Manitoba	5 7 3 2	4 6 3 2	1 1 1 -
Total, Canada	17	15	<i>†</i> 2

Principal Statistics

A summary of the principal statistics of the distilled liquor industry in Canada is given in Table 1 compared for the calendar years 1926 and 1927.

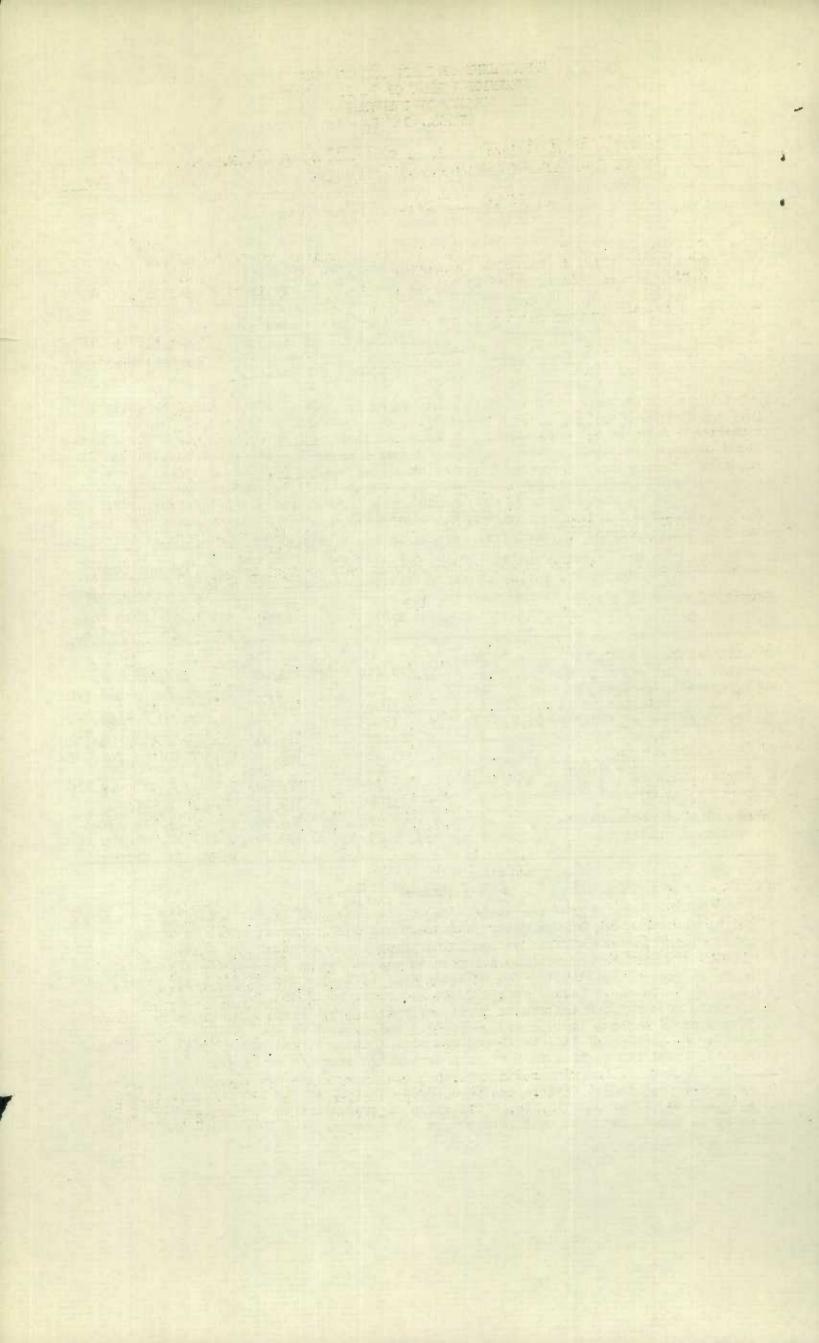
Table 1.- Principal Statistics compared for 1926 a1927.

		1927	1926	Increase + Decrease -
Establishments Capital Employees on salaries Salaries Employees on wages; (average No.) Wages Cost of fuel Power installation - Units Capacity Cost of materials Gross value of products Net value of products	No. \$ No. \$ No. H. \$ \$ \$	17 37,528,954 258 513,873 1,143 1,381,211 423,024 640 8,291 6,351,689 25,660,985 19,309,296	15 26,422,006 136 312,087 879 975,035 368,780 420 8,242 3,676,197 12,216,906 8,540,709	2 11,106,948 122 201,786 264 4 406,176 54,244 220 49 4 2,675,492 4 13,444,079 4 10,768,587

Production Statistics

Tables 2 and 3 give the statistics of the distilled liquor industry in Canada by provinces for the calendar years 1926 and 1927 respectively. In order to avoid giving individual information it has been found necessary to combine the statistics of Manitoba and British Columbia in all tables of the report. The total production of spirits for the calendar year 1926 amounted to 7,318,320 proof gallons, while in the calendar year 1927 it had risen to 11,483,360 proof gallons an increase of 4,165,040 gallons or 56.91 per cent. Potable spirits increased from 11,179,242 proof gallons in 1926 to 9,025,180 proof gallons in 1927 or 116 per cent whilst the production of industrial and commercial alcohols fell from 3,139,278 gallons in 1926 to 2,458,180 gallons in 1927 or a percentage decrease of 21.7.

The province of Ontario produced 58.90 per cent of the total output of spirits in 1926 and 60.18 per cent in 1927. The value of production in the liquor distillation industry in Carada amounted to \$12,216,906 in the calendar year 1926 and to \$25,660,985 in 1927.



Size of Establishments

The tendency towards concentration in industrial enterprise is exemplified in a series of tables which present in a threefold way the size of establishments in the Distilled Liquor industry measured by (a) capital investment, (b) gross value of production and (c) employment all within certain specified groups or limitations for the calendar years 1926 and 1927. The tables further serve to indicate the movement of capital, production and employment within the industry.

In 1926 the number of establishments reporting was 15 with a total capital investment of \$26,422,006, a total gross value of production of \$12,216,906 and a total employment of 1,015 persons. Of the total number of establishments 7 had an investment of \$22,832,211 or \$6.4 per cent of the total and an average capital investment per establishment of \$3,261,744. In gross value of production 5 establishments had a combined output of \$9,638,335 or 80 per cent of the total gross production and an average production of \$1,927,667 per establishment. In employment 3 establishments had a combined payroll of 58% persons or nearly 5% per cent of the total employment and an average employment per establishment of almost 196 persons

In 1927 the number of establishments reporting was 17 with a total capital investment of \$37,528,954, a total gross value of production of \$25,660,985 and a total employment of 1,401 persons. Of the total number of establishments 9 had a combined capital investment of \$34,170,696 or 91 per cent of the total invested in the industry and an average investment per establishment of \$3,796,744. In gross value of production 7 establishments had a combined output of \$23,743,957 or over 92 per cent of the total gross value of output and an average output per establishment of \$3,391,994. The total employment was 1,401 of which 4 establishments had a combined payroll of 977 persons or an average of 244.25 per establishment.

(a) Capital invested in establishments grouped according to value, 1926 and 1927.

			1927		1926	
Groups of value of capital	Estab-			Estab-		
	lish-	Capital	Average	lish-	Capital	Average
	monts	invested	Capital	ments	invested	Capital
250 000 1 3 4300 000		\$	\$		\$	\$
350,000 to under \$100,000		-		-		0-0
\$100,000 to under \$200,000	1	179,646	179,646	1)	-	-
\$200,000 to under \$500,000	5	1,977,889	395,578	4)	1,783,554	356,710
\$500,000 to under \$1,000,000	2	1,200,723	600,361	3	1,806,241	602,080
\$1,000,000 and over	9	34,170,696	3,796,744		22,832,211	3,261,744
Total	17	37,528,954	2,207,586	15	26,422,006	1,761,467

(b) Gross value of production in establishments grouped according to value, 1926 and 1927.

		1	927		1926		
Groups of value of product-	Estab-	Gross	Average	Estab-	Gross	Average	
ion.	lish-	value of	Value of		Value of	Value of	
	ments	Production	Product.	ments	Production	Product.	
Under \$50,000	tre0	\$ -	\$ _	-	10	\$ <u>_</u>	
350,000 to under \$100,000	2	130,148	65.074	1)			
\$100,000 to under \$200,000	5	819,508	163,901	2)	298,189	99,396	
\$200,000 to under \$500,000	2)	967,372	322,457	7	2,280,382	325,769	
\$500,000 to under \$1,000,000	1)			2)			
\$1,000,000 and over	7	23,743,957	3,391,994	3)	9,638,335	1,927,667	
Total	17	25,660,985	1,509,470	15	12,216,906	814,460	

(c) Raployees in establishments grouped by number, 1926 and 1927.

		1	.927		1926	
	Estab-	Total	Average	Estab-	Tatal	Average
Groups of employees	lish-	Employees	Employees	lish-	Employees	Employees
	ments	No.	No.	ments	No.	No.
Under 20 employees	5	63	12.60	3	40	13
20 to under 50 employees	5	144	28,80	5	123	54
50 to under 100 "	3	217	72.33	4	264	66
100 to under 200 "	-	-	-	1)		
200 to under 500 "	, 4	977	244.25	2)	588	196
Total	17	1,401	82.41	15	1,015	68

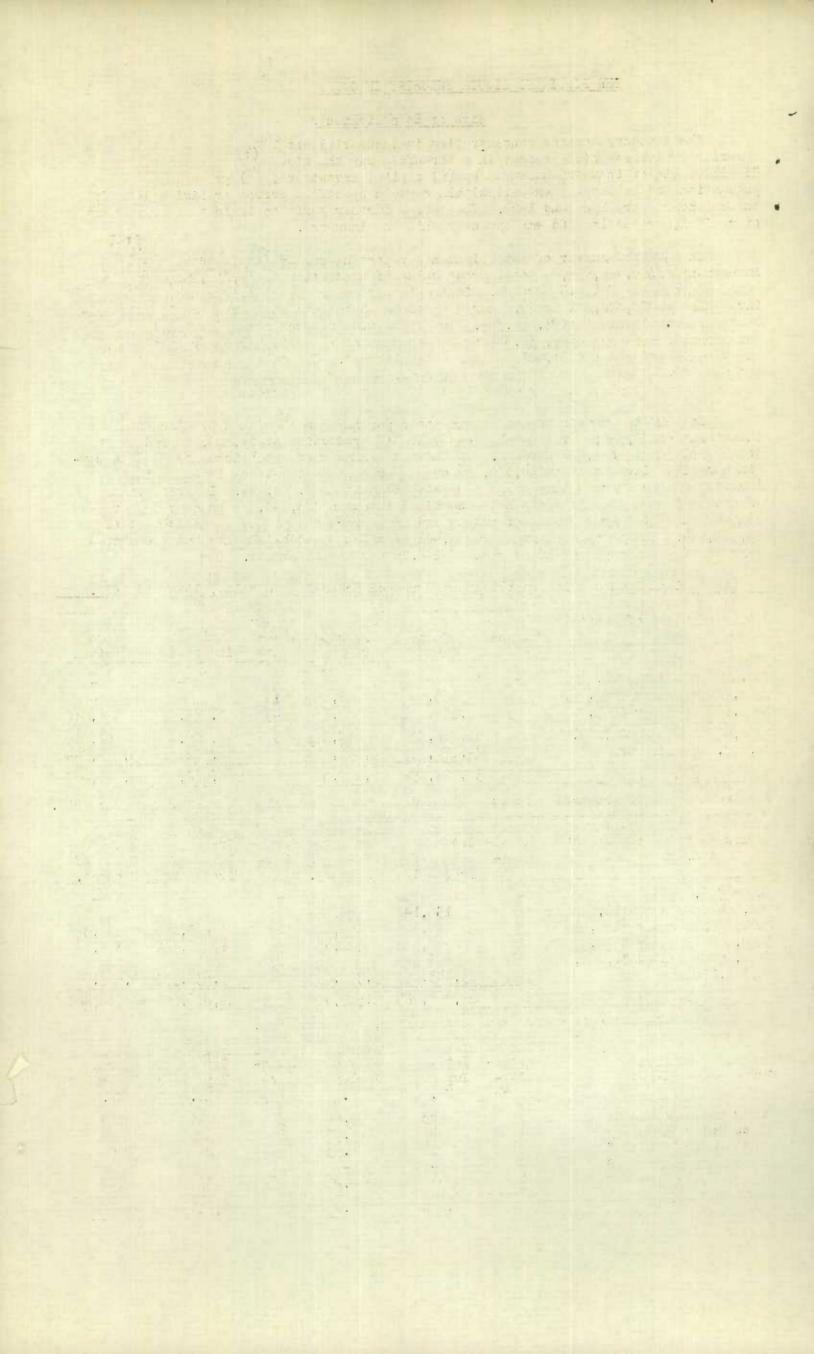


Table 2.- Production by provinces, calendar year 1927.

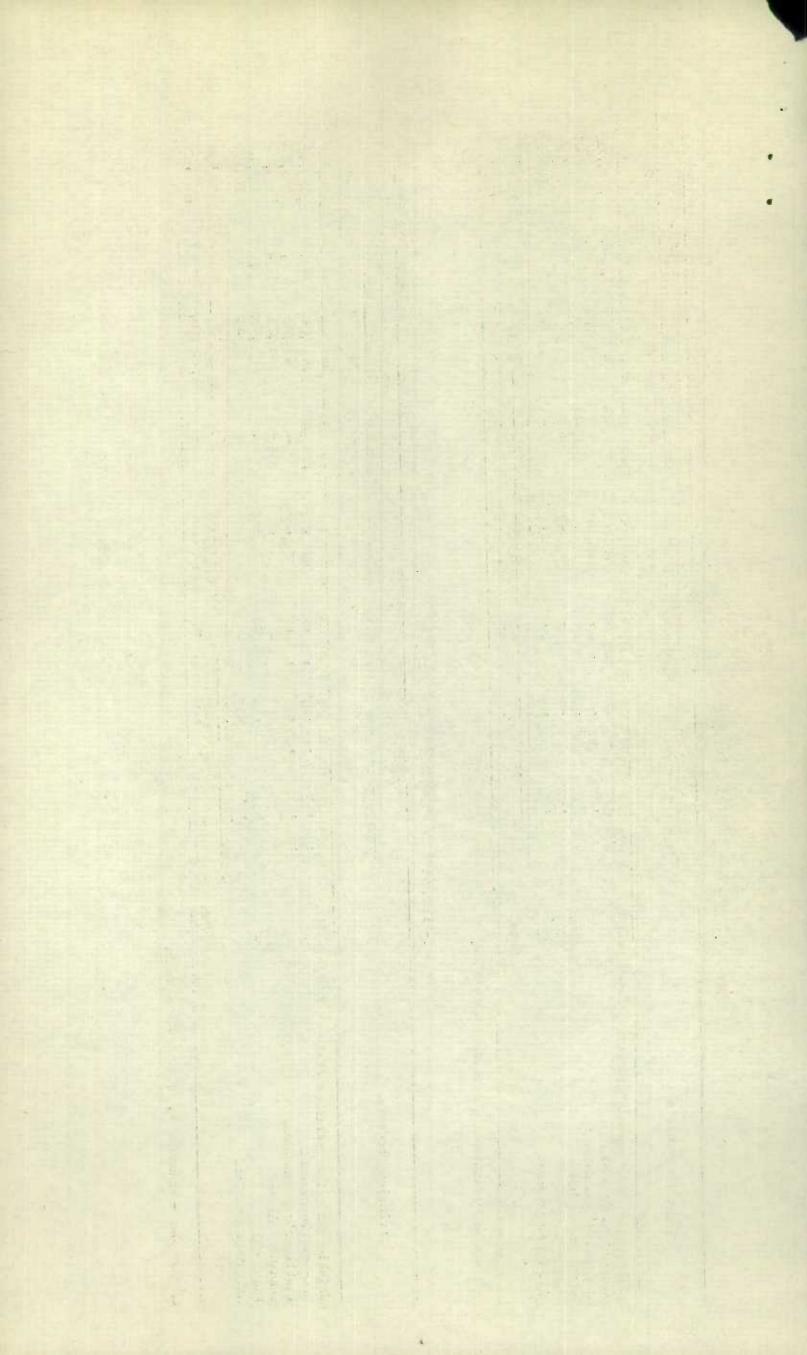
			Canada	Ontario		yuebec		Other Provinces 1/	
Irincipal Products		Quantity	Value \$\varphi\$	quantity	Value	Quantity	Value \$	quantity	Value
Whiskies and other potable spirits Non-potable alcohol Distiller's grains &c Denatured alcohol Fusel oil All other products	Proof gallon	9,025,180 2,458,180 		1,529,902	12,959,359 699,018 148,145 4,968		7,765,653 402,769 91,995 112,137	132,866 - 102,554 548	
	Total		25,660,985	-	13,811,490	-	8,386,316		3,463,179

^{1/} Includes - Manitoba 2, British Columbia 3.

Table 3.- Froduction by provinces, calendar year 1926.

Frincipal Froducts		C	Canada		Ontario		Quebec		Other Frovinces 2/	
		Quantity	Value \$	Quantity	Value 🗳	Quantity	Value	Quantity	Value	
Non-potable alcohol Iistiller's grains, &c. Denatured Alcohol Fusel oil	Froof gallon gallon "		10,160,396 1,692,081 160,366 174,602 6,044 23,417		7;162,698 906,537 61,888 -	1,159,081 864,320 205,042	1,877,282 471,330 64,515 129,501		1,120,416 314,214 33,963 45,101	
all ether products	Total	-	12,216,906		8,137,167		2,545,087		1,534,652	

^{2/} Includes - Manitcha 2, British Columbia 3.



Capital employed in the industry during the calendar years 1926 and 1927 is shown as far as permissible by provinces in Tables 4 and 5. Fixed capital comprising land, tuildings, machinery and tools which in 1926 amounted to \$8.856,650, increased to \$12,774,461 in 1927 the large increase being due to two new plants having started operation in 1927. Similarly, the items included under the head of morking capital rose from a total of \$17,565,356 in 1926 to \$24,754,493 in 1927. The increase of fixed capital was therefore 44,24 per cent and of working capital 40,92 per cent.

In this distribution of capital by provinces, Ontario in 1926 occupied first place with over 70 per cent of the total investment which fell to about 64.37 per cent in 1927.

The total capital employed increased from \$26,422,006 in 1926 to \$37,528,954 in 1927 or approximately 42.03 per cent.

Table 4 Capital employed by provinces, 1927.										
		Working C								
	Lands, buildings,	Materials on	Cash, trading	Total						
Provinces	fixtures, machin-	hand, stocks	and operating	Capi tal						
	ery and tools	in process	accounts, etc.							
	\$	\$	\$	\$						
CANADA	12,774,461	19,403,307	5,351,186	37,528,954						
Ontario	7,791,415	12,140,440	4,225,037	24,156,892						
Quebec	3,177,060	4,924,336	723,478	8,824,874						
Other provinces 1/	1,805,986	2,338,531	402,671	4,547,188						

Tabl	e 5 Capital emplo	yed by provinces	, 1926.		
	Fixed Capital	Working	Capital		
	Lands, buildings	Materials on	Cash, trading	Total	
Provinces	fixtures, machin-	hand, stocks	and operating	Capital	
	ery and tools	in process	accounts, etc.		
	\$	\$	\$	\$	
CANADA	3,856,650	12,320,404	5,244,952	26,422,006	
O-+ :	5 066 379	# (3.7 AF)	1. ~~ = ==11:	19 1110 911	
Ontario	5,266,178	8,617,954	4,556,714	18,440,846	
Quebec	1,992,802	2,571,768	406,036	4,970,606	
Other provinces 1/	1,597,670	1,130,682	282,202	3,010,554	
7 / Tunlandan Manitahan	md Dud to al Malambi				

1/ Includes Manitoba and British Columbia.

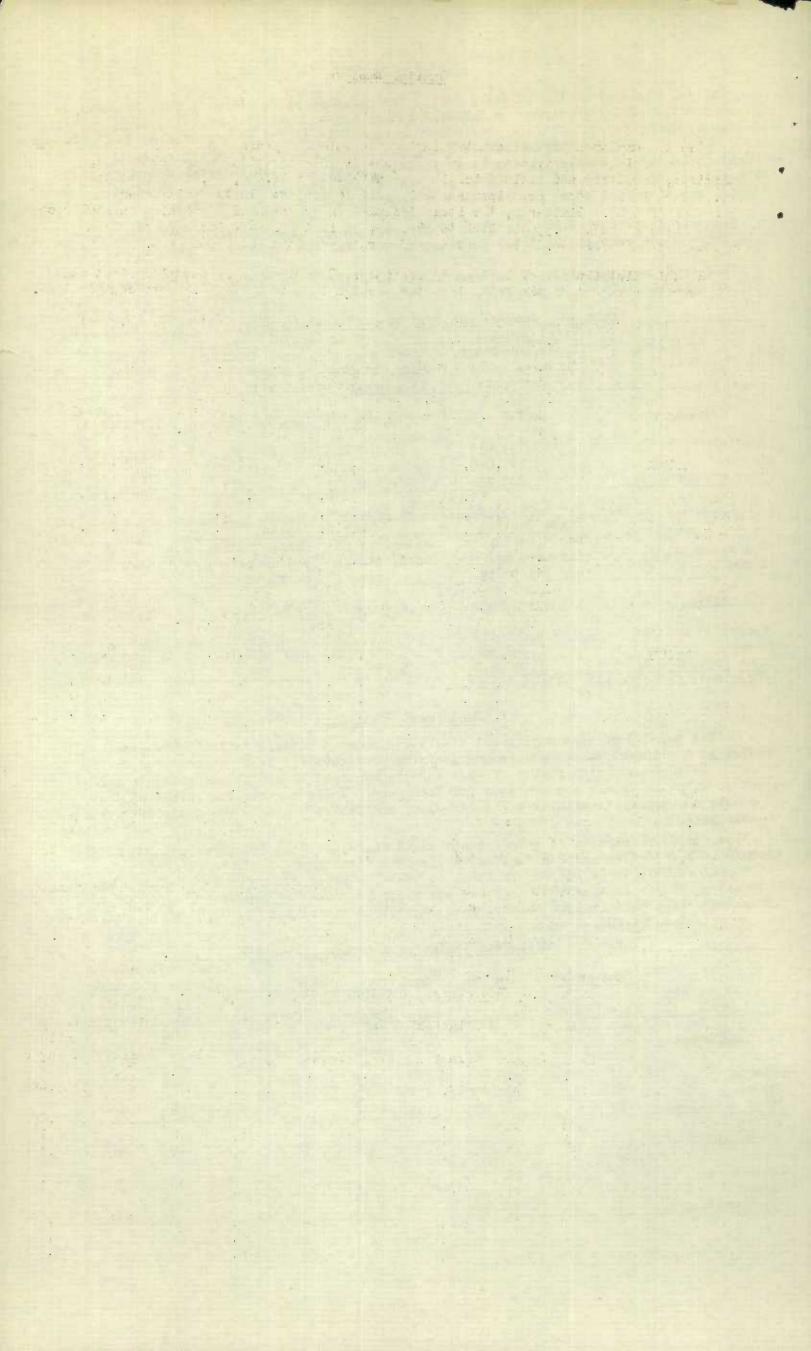
Employment Statistics

Tables 6 to 10 present employment statistics under 3 heads. Table 6 gives the numbers at employment by sex and remuneration by provinces for each year covered by the report. Table 7 shows the number of wage earners employed by months according to sex together with the totals and averages for each year. Table 8 gives the operating time of plants and employees with averages for each, and tables 9 and 10 the hours of labour of employees.

The number of persons on salaries and wages increased from 810 males and 205 females in 1926 to 1,125 males and 276 females, whilst the total payroll increased from \$1,287,122 in 1926 to \$1,895,084 in 1927, so that the total number employed showed an increase of 38 per cent, whilst salaries and wages increased by almost 47.24 per cent. The average wage paid in 1926 to employees regardless of sex was \$1,109,25 which in 1927 had increased to \$1,208,41 or 8.94 per cent.

Table 6.- Employees, salaries and wages, 1926-1927.

Total employees on salaries and wages Employees on salaries Employees on wages Salaries Provinces and Wages Male Female Salaries Male Female Wages Male Female No. No: No: No: No. No. CANADA 209 49 916 1,381,211 1,125 1,895,084 513,873 227 324,243 857,814 1,182,057 540 673 161 Ontario 133 39 122 273 371,922 151,475 76 500,129 69 325 Quebec 128,207 61,423 212,898 Other provinces 103 1926 CANADA 312,087 700 975,035 810 205 1.287,122 110 26 179 63 24 19 162,755 74,651 519 797,691 274,316 456 114 634,936 133 Ontario 39 199,665 Quebec. 154 178 43 74,681 215,115 90 Other provinces



The number of employees in each month of the year is given by sex in the table below. The months of highest employment in 1920 were receiver, January and February when the respective totals of 949, 1.015, 846 and 861 persons were entered on the payrell, while the month of lowest employment was August with a total of 732, the average for the year being 879. In 192 the months of highest employment were December and January with totals of 1.267 and 1.274 persons respectively, whilst the month of lowest employment was September with a total of 979, the average for the year being 1.183.

The average conforment by months in the tables of this report is the sum of the averages of individual plants, based on the number of months in actual operation and not the average for the calandar year.

Hable 7. - Wage earners by months, 1926 - 1927. Mele | Perale Fascle Female Male Jonale Months Male Male Months No. No. No. No. No. No. 137 989 January 285 905 246 July 61.7 729 February 915 196 197 823 603 August 129 199 627 March 951 116 September 781 198 137 185 928 Arril 683 127 193 695 October 118 850 734 792 8,274 2.5 918 240 699 May 146 November 900 275 June 929 1,47 Decembe: 1,803 Total 10.854 Average number employed during the year 227 179 916

The table following shows the number of days that plants were in operation during each year on (a) full-time, (b) part-time and (c) idle. The average operating time of each plant whether on full or part time rose from 268,47 days in 1925 to 272 days in 1927. The hours of labour per day of each employee averaged 8,70 hours in 1926 as against 9,00 hours in 1927 with average hours per week of 52,20 in 1926 and of 52,23 in 1927.

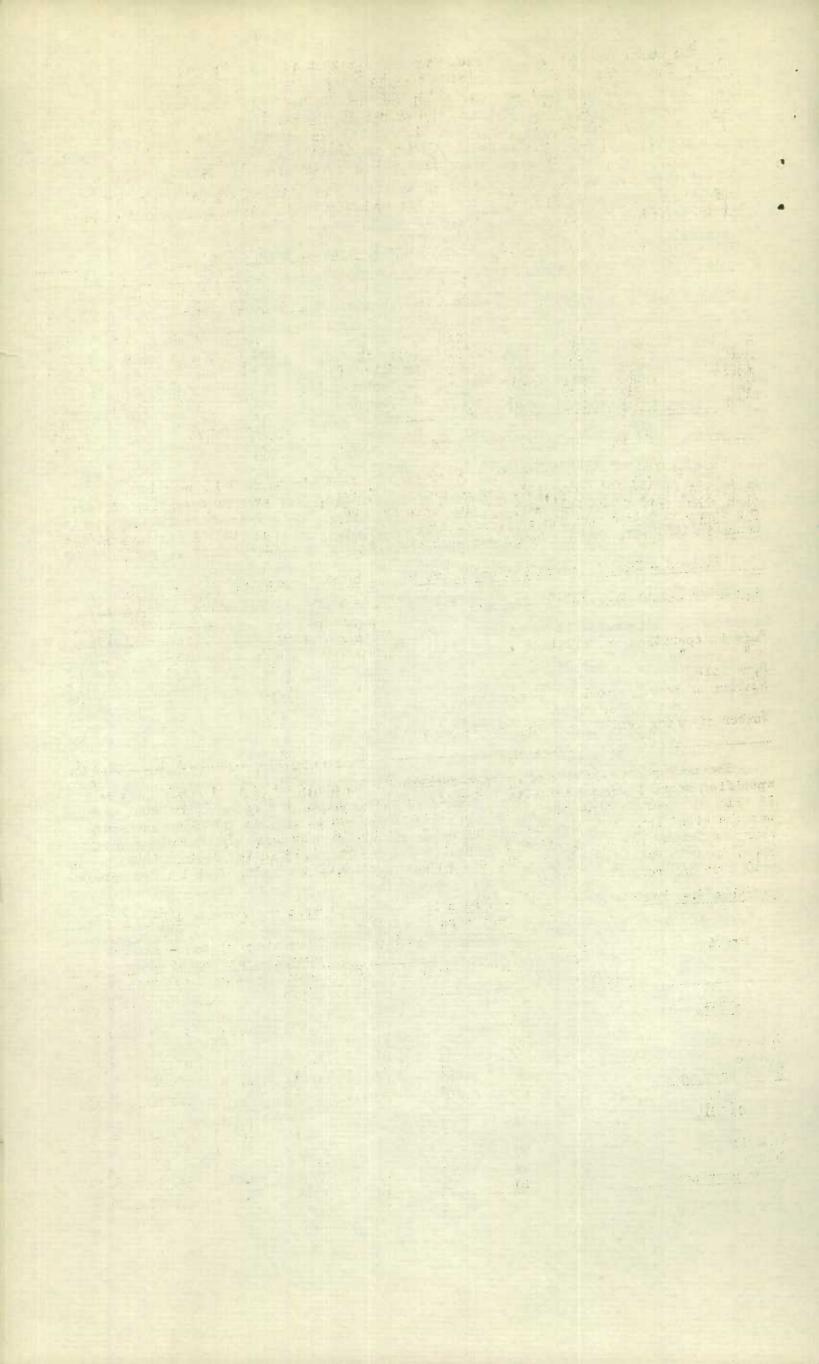
Table 8. - Days in operation and hours worked by mage earners, 1926 - 1927.

		1927	192	16	
Number of establishments in operation	1	17	15		
	Total	Average	Total	Average	
Tays in operation on full-time " part-time Pays idle Numbers of hours worked by mage-earners	4,332 292 544	25½ 82 17.18 32.00	3,772 255 533	251, 47 17,00 35,53	
per day or shift Number of hours worked by wage-carners	1-53	9,00	9,461	8 ₂ 70	
per week	888	52, 23	783	52,20	

The number and percentage of wage-earners in the month of highest employment working specified hours is shown in table 9 for the calendar years 1926 and 1927 by provinces. It will be observed that the prevailing hours of labour in Ontario and the other provinces was the eight hour day, whereas in Quebec it was the 10 hour day. The percentages of hours of labour shows a decrease in the 8 hour day from 62.13 in the Dominion in 1926 to 79.47 in 1927 and in the 9 hour day an increase from 9.01 to 26.15, whilst those working a 10 hour day rose from 26.01 to 29.83.

Table 9 -- Hours worked by wage-earners in month of highest employment, 1926 - 1927.

-4010 35 10013	manufacture and the comments of	the state of the s			ATT DITC O O	in b.co.vinc.r	2, 7, 7, 7	171-18	
			rners in						
			yment wo	ricing		Percentage of wage-earners			
Provinces	per de	T.OE ~			70 rki	ng ner d.	ay off -		
	g hegra	9 hours	10 hours	over 1.0	8 hours	9 hours	10 hours	over 10	
	or less			hours	or less			neurs	
1927									
CANADA	590	391	1,115	68	39,47	26.15	29,83	4. 55	
Ontario	351	269	195	26	41. 74	31,99	23, 18	3.09	
Quebec	54	108	251	36	12.07	24,05	55.90	5.02	
Other provinces	135	14	-	6	90,24	6.83	-	2.93	
1926								Manual Company of the St. of S	
CANADA	676	98	283	31	62.13	9.01	26.01	265	
						7:			
Onterio	481	40	1.52	1:	72,30	5,86	22,26	. 53	
Quehec	117	цв	127	15	18-42	20,61	511.50	5.14	
Other provinces	146	10	4	ıž	34, 88	5.01	2,33	6,98	
the same of the sa	magazi stransfer i repute i ri un i				and the same of the same of the same of	the same of the same of the same of		the comment of the same of	



The number of hours worked per day in the month of highest employment and the standard working hours per week are shown by provinces in Table 10. It should be noted that whilst the statistics relating to hours of labour in columns 1, 2 and 3 are based on figures compiled for the month of highest employment, those in columns 14 and 5 represent the total and average of standard weekly hours of labour for the number of establishments reporting to the Bureau. For this reason the relation between daily and weekly hours of labour is to some extent impaired. The average daily hours of labour on the above basis were for the Dominion 8,70 in 1925 and 9.00 in 1927, whilst the average standard weekly hours worked out at 52,20 and 52,23 per plant for the respective years.

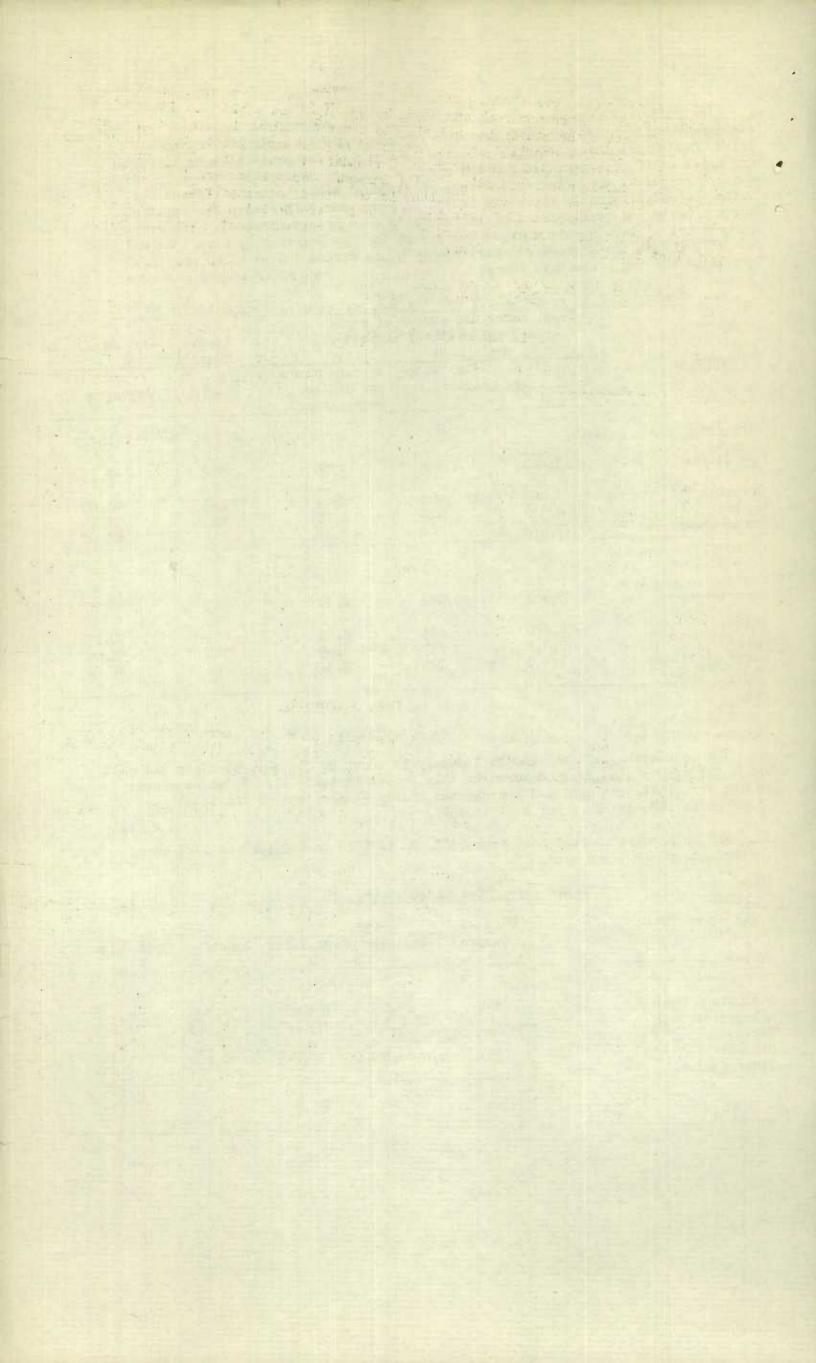
Table 10 .- Hours of labour per day and per week, 1926 and 1927. Total hours and number of wageearners for month of highest Standard working employment hours per week Total wage-Provinces Average hours Total Total hours per day per Averages earners wage-earners 1927 13,447 Canada 1,495 9.00 888 52.23 253 50.60 Ontario 7,465 841 8.88 4,310 449 9.60 Quebec 57.57 Other provinces 1,672 8.15 232 205 1926 9,461 1,088 52.20 Canada 8.70 783 5,820 201 50.25 Ontario 683 8.52 57.00 342 Luebec 2,211 1,430 9.49 233 Other provinces 8.31

Fuel Consumption

The consumption of fuel in the industry is shown by classes, quantity and cost value for each of the years covered by this report in table 11. Bituminous coal is the principal fuel used and represented nearly 94 per cent of the total cost of all fuel in 1926 and 86.2 per cent in 1927.

The total cost of fuel rose from \$368,780 in 1926 to \$423,024 in 1927 being an increase of 14.7 per cent.

Table 11 Fuel consumption, 1926 - 1927.									
Kinds of fuel	Unit of	192	7	19	26				
	measure	Quanti ty	Cost Value	Quantity	Cest Value				
Bituminous coal Anthracite coal Coke Oil (fuel) Other fuel	ton " gal.	65,056 6,473 56,840	364,680 45,149 3,645 9,550	58,440 2,513 40,460	346,736 16,639 - 2,353 3,052				
Total	-		423,024	GertS	368,780				



Power Equipment

Power equipment in the industry is shown in table 12 by (a) the number of units in each class and (b) by the horse power capacity according to the manufacturer's rating. The number of power units increased from 349 in 1926 to 559 in 1927, whilst the horse power capacity decreased from 7,093 in 1926 to 6,862 in 1927. Steam engines and turbines were the principal power producers in both years with 4,105 h.m. and 5,912 h.m. respectively. Electric motors driven by purchased power decreased from 2,763 h.m. in 1926 to 2,723 h.m. in 1927. Motors operated by power generated by the establishment increased from 71 with 1,149 h.m. in 1926 to 81 with 1,429 h.m. in 1927. These figures, however, are not included in the totals of power equipment to avoid duplication.

Table 12.- Power equipment, 1926 and 1927.

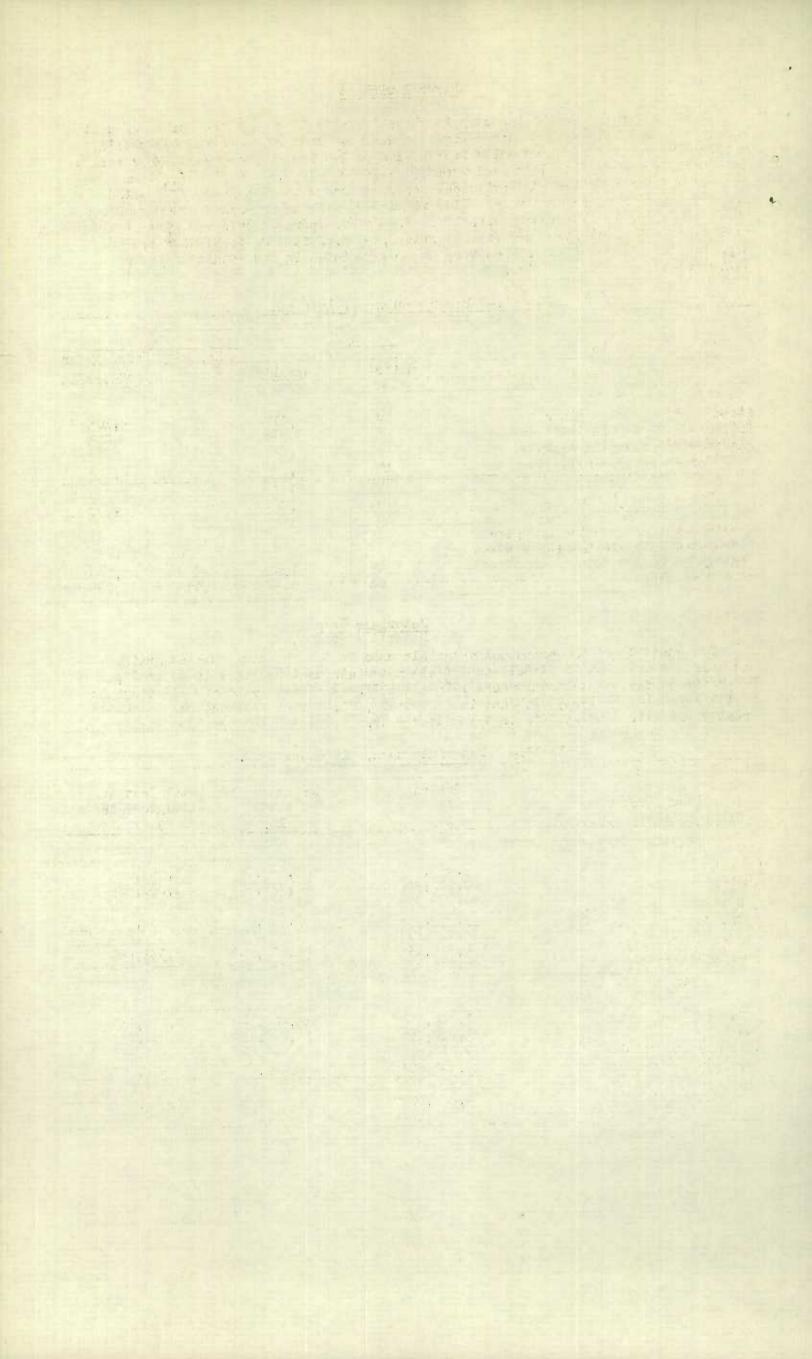
	19	327	1926	
Classes of power	No. of units	Horse power capacity	No. of units	Horse power capacity
Steam engines and turbines Oil, gas and gasoline engines Electric motors operated by	4g 1	3,912	93	4,105
purchased power	510	2,723	255	2,763
Total power installation	559	6,862	349	7,093
Electric motors operated by power generated by the establishment not included above	81	1,429	71	1,149

Materials Used

The quantity of the principal materials used in the industry such as grains and molasses and also the total cost of all materials used is shown in Table 13, by provinces for the calendar years 1926 and 1927. The cost value of all materials in 1926 amounted to \$3,676,197 and in 1927 to \$6,351,689, an increase due to the greater production of spirits in the latter year.

Table 13.- Materials used, 1926 and 1927.

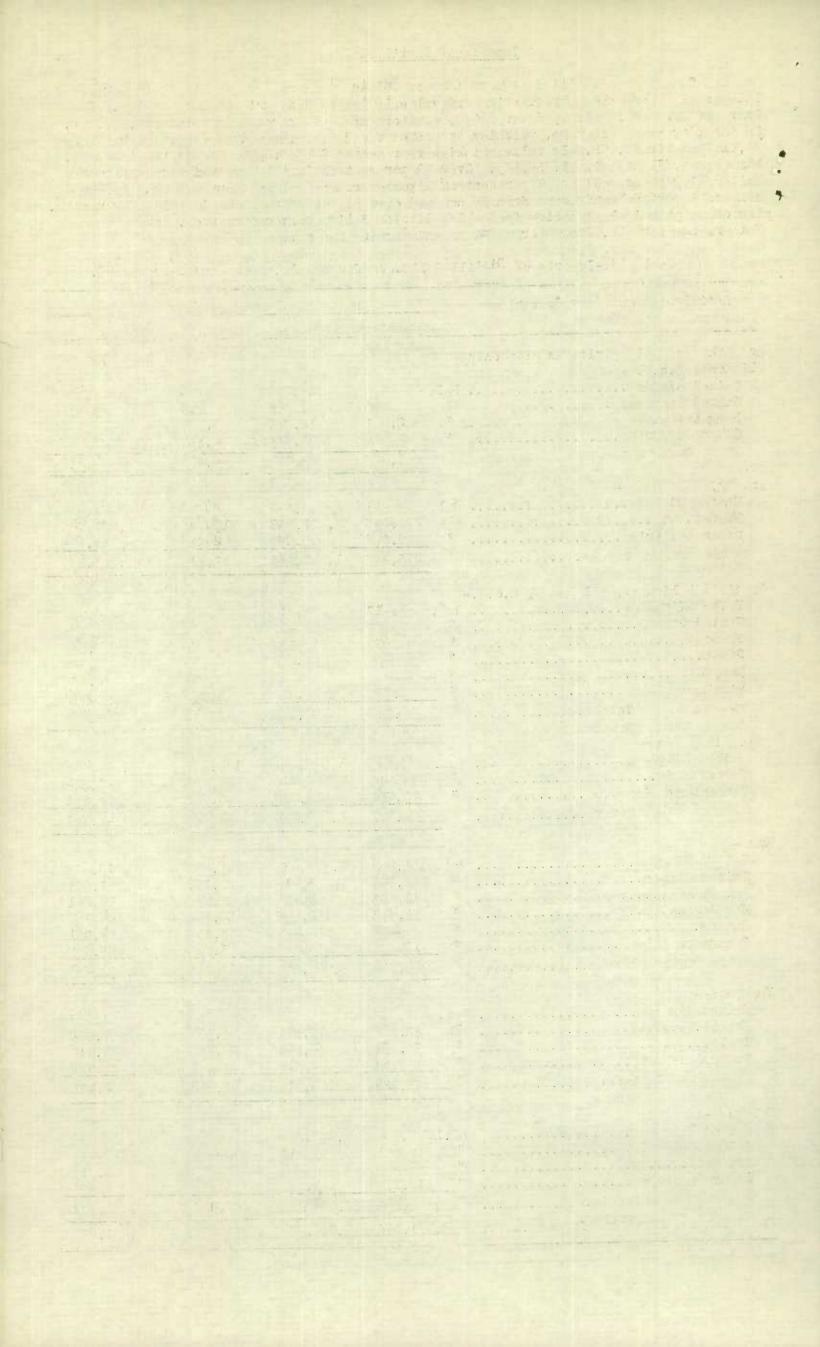
Provinces	Grains	Molasses	Total Cost of all materials	
Ontario Quebec	83,267,567 41,090,366	27,712,797 22,421,298	3,559,492 1,861,525	
Manitoba and Br. Columbia	22,452,199	1,663,095	930,672	
Canada Totals	146,810,132	51,797,190	6,351,689	
1026				
Ontario Quebec	41,256,282 9,418,012	35,202,140 26,967,529	2,251,133 846,377	
Manitoba and British Columbia	13,946,808	2,901,673	578,687	
Canada Totals	64,621,102	65,071,342	3,676,197	



The Imports of distilled liquors for consumption in Canada during the colendar years 1926 and 1927 are shown by quantity and value in table 14 by principal countries. The increase in quantity in 1927 was 660,006 gallons and the increase in value 12,408,061. Of the increased gallonage, whiskies accounted for 387,213, brandy for 55,374, rum for 72,011 and gin 68,952. In value, whiskies represented \$8,387,593 of the total increase, rum \$1,425,771 and gin \$1,558,973. Over 99 per cent of imported whiskies came from the United Kingdom as well as 92 per cent of imported rum and 57 per cent of gin. 99 per cent of imported brandy came from France and over 51 per cent of the imports of vermouth. The other principal countries from which distilled liquors were imported, were the Ketherlands for gin, Italy for vermouth and Jamaica for rum.

Table 14.-Imports of Distilled Liquors for the Calendar Years, 1925-1927.

Articles Imported by Countries	1927			1926		
		Quantity	Value	Quantity	Value	
Absinthe and all spirituous alcoholic liquors, n.o.p			\$		\$	
United Kingdom			6,768	206	3,400	
United States		2,961	12, 347	4,936	21.695	
Other Countries		3,905	20,896	1,329	9.087	
Totals		7,363	10,036	6,476	34,187	
Brandy, all kinds -						
United Kingdom			6,242	2,487	21,490	
France Other Countries	11	270,998	1,901,635	213,332	1,230,743	
Totals		273,493	1,920,965	218,119	1,266,227	
Cordials & liquors, all kinds, n.o.p. United Kingdom	- Gal	. 11,413	203,217	4,028	64,093	
United States	11	50	410	11	139	
France		34,670	215,178	16,622	82,075	
Spain	11	-	6116	993 3,054	7,420	
Other Countries	11	9,895	70,859	4,133	25.094	
Totals		56,028	489,664	28,841	190,864	
Gin, all kinds -					age agreement growth growth that it are the company of the company	
United Kingdom	Gal	. 233.045	4,616,349	166,107	3,287,126	
Netherlands	11	78,515	667,496	55,162	447,574	
Other Countries		9,361	23,889	10,700	14,061	
Totals		320,921	5,307,734	231,969	3,748,761	
Rum -						
United Kingdom	Gal		3,573,435	111,550	2,213,683	
United States Br. Guiana	11	2,087	6,415	2,171 8,362	7,891 22,261	
Jamaica	Ħ	33,483	152,573	38,104	144,567	
France	11 1	-	-	3,164	14,801	
Other Countries	11	11,930	94,946	3,892	33,250	
Totals		239,254	3,862,224	167,243	2,436,453	
Vermouth -	;					
United Kingdom	Gal		5,327	564	1,593	
France Italy	11	33,962 38,576	7 ⁴ ,170 6 ⁴ ,999	21,192 23,263	33,042	
Other Countries	11	63	319	523	1,927	
Totals		73,924	144,815	45,542	68,478	
Whiskey -						
United Kingdom	Gal.	1,277,984	26,973,258	892,529	18,612,539	
France	11	- 10		673	3,715	
Other Countries			121,032	9,735		
Totals	-		27,094,300	902,9,12	18,706,707	
Grand Totals, Distilled Liquors	2	2,261,138	38,859,738	1,601,132	26,451,677	



Exports, Distilled Liquors, 1926 and 1927.

The quantity and value of distilled liquors, the produce of Canada, exported to certain specified countries during the calendar years 1926 and 1927 is presented in table 15. The total value of distilled liquors exported in 1926 amounted to \$18,870,228 and in 1927 to \$21,398,452. Exports of gin rose from 15,628 gallons in 1926 to 16,966 Fallons in 1927, whiskey from 1,550,902 gallons to 1,788,266 gallons, whilst other potable spirits decreased from 43,681 gallons in 1926 to 11,950 gallons in 1927.

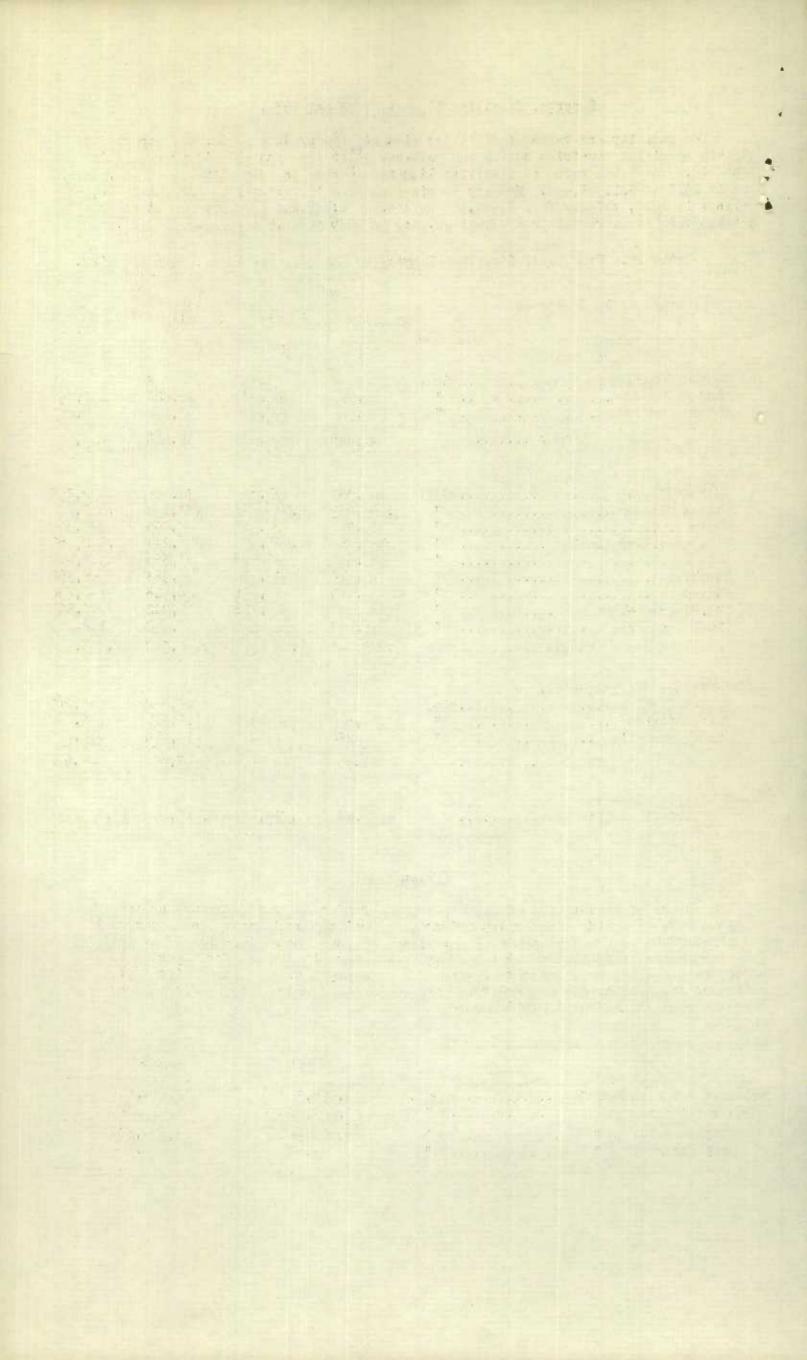
Table 15 .- Exports of Distilled Liquors by Quantity and Value, 1926 and 1927.

Articles experted by Countries		1927		1926	
		Quantity	Value	Quantity	Value
Gin - United Kingdom United States Other Countries Totals	11	8 12,365 4,593 16,966	\$ 182,027 20,266 202,335	12.820 2,800 15,628	\$ 40 200,797 12,663 213,500
Whiskey - United Kingdom United States China Other Br. West Indies Cuba Honduras Salvador St. Pierre -Miquelon Other Countries Totals	Gal.	40,333 1,103,239 17,905 381,164 23,338 8,918 3,719 133,127 76,523 1,788,266	99,655 17,884,043 67,313 1,803,557 112,518 37,788 15,191 723,496 309,340 21,052,901	32,756 983,152 7,739 373,244 65,886 8,983 26,518 15,222 37,402	152,898 15,475,270 35,392 2,042,760 318,465 44,352 142,830 52,893 168,936 18,433,796
Other Potable Spirits, n.c.p - United Kingdom	Gal.	11,670 280 11,950	141,971 1,247 143,218	18,342 11,780 13,559 43,681	45,869 142,912 34,151 222,932
Distilled Liquors		1,817,182	21,398,452	1,610,211	18,870,228

Consumption

Statistics of consumption of distilled liquors for beverage purposes by the usual methods of making such calculations (production plus imports less exports) is not practicable as the production in any year does not become immediately available for consumption being sent to bonded warehouses where it remains for a period of at least two years before it can be released for consumption. The quantities thus available for consumption comprise the following items which for the fiscal years ended March 31st, 1927 and 1928 were:—

	1927-28	1926-27
Released for consumption Gal. Imports for consumption "	1, 8 96,357 2,209,625	1,404,111 1,490,213
Totals for " " Per Capita " "	4,105,982	2,894,324



Distillers, Canada, 1927.

Welchers Distillery Co. Ltd., The Distillers Cornoration Ltd. Commercial Alcohols Ltd., Dominion Distillers Limited Federal Alcohol Distillery Ltd., Montreal Products Co. Ltd., Canadian Distilleries, Ltd., Canadian Industrial Alcohol Co. Ltd., Lindsay Distilleries, Ltd., Gooderham & Worts, Ltd., Hiram Walker & Sons, Ltd., Joseph E. Seagram & Sons, Ltd., Consolidated Distilleries of Manitoba, Ltd., National Distilleries, Ltd., United Distillers Limited British Columbia Distillery Co. Ltd., Consolidated Distilleries Ltd.,

Berthierville, Que. La Salle, " Montreal, Montreal, " Montreal, Montreal, Sorel, Corbyville, Ont. Lindsay, Toronto, Walkerville Waterloc, " St. Boniface, Man. St. Boniface, " Marpole, B.C. New Westminster, B.C. Granville Island, Vancouver, B.C.



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