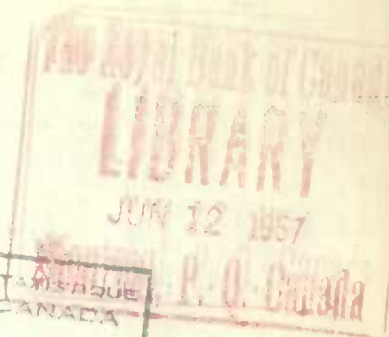
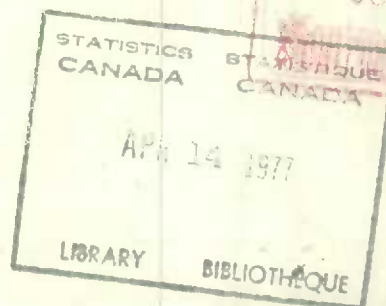


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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1956)

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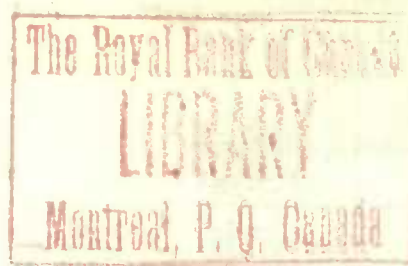


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(June 14, 1951)

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1956)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by dollars and volume), inventories, production, warehousing, and imports and exports.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are received from the producers and distri-

butors of alcoholic beverages. A federal general sales tax, and provincial sales taxes in five provinces are imposed on liquor sales to consumers. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on alcoholic beverages, such as in Newfoundland, New Brunswick, Quebec (except beer), Saskatchewan and British Columbia, are excluded. As noted above, only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from "taxes" or "duties" not chargeable directly

to the consumer, which are applied by some provinces, such as those levied against brewers and retailers.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(6) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed.

(i) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the costs of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of

these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Table 3. Sales of Alcoholic Beverages by Value.

This table shows, by province, the value of alcoholic beverage sales. It includes the value of alcoholic beverages sold by liquor authorities to the final consumer as well as to holders of licences to resell; the value of sales by wineries and breweries to holders of licences to resell; and the value of sales by wineries' and brewers' retail outlets. Thus it will be appreciated that the figures shown do not represent the final selling price to the consumer in all instances.

Table 4. Sales of Wine and Beer Through Wineries' and Brewers' Retail Outlets.

This table shows, in gallons and dollars, the amount of wine and beer sold by wineries and breweries directly and are not reflected in the operations of the liquor authority. In Newfoundland beer is sold by the brewers as well as by the liquor commission to authorized licence holders, who resell to consumers. In Quebec, beer is sold by breweries to licenced grocery stores who are authorized to resell to consumers in cities and towns, and licenced hotels or inns who resell to consumers in rural districts; only imported beer is sold by the Quebec Liquor Commission. In Ontario, wine and beer may be purchased through government liquor stores, but most sales of domestic wine and beer are made through wineries' and brewers' retail stores to the consumer. Wine and beer are also sold by wineries and breweries to holders of licences to resell. In Manitoba, beer is purchased by the Commission from the brewers, and sold to consumers through the following outlets: (a) government liquor stores; (b) brewery stores; (c) hotels and other retail outlets licenced to sell beer only.

Except in Newfoundland, Quebec, Ontario and Manitoba, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

Table 5. Sales of Alcoholic Beverages by Volume.

This table embraces the same transactions as are reflected in table 3, in terms of gallons. As an indication of consumption, however, it includes the volume of sales to the holders of licences to resell rather than the actual amount sold by them.

Table 6. Government Liquor Authorities Stocks on Hand at End of Year.

Stocks on hand as at March 31, 1956 consist of the following: (a) stock for sale; (b) stock in bond. The former includes the value of stock in warehouse and stock in transit which has been purchased by the Board or Commission but has not been placed in warehouse as at March 31, 1956. Item 1 of this table represents the laid down cost to the liquor authority including Government of Canada excise duties and taxes. Item 3, stock in bond, excludes Government of Canada excise duties and taxes.

Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction. The total shown as excise duty is after deduction of collections on liquor imported for blending purposes, which deductions are included with import duty.

Table 8. Production of Alcoholic Beverages.

In the case of spirits and beer, this table covers the years ended March 31, 1952 to 1956; in the case of fermented wine, however, figures are not available on a fiscal year basis and the data contained herein are for the twelve months ended December 31st, 1951 to 1955.

Table 9. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse, for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into the warehouses after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouses, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, table 7, item 1. While the excise duty is paid only on spirits entered for

consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, on most spirits the excise duty rate is \$12 per proof gallon; on Canadian brandy it is \$10 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate is \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in table 11. This item records the transaction at the time the spirits are released from the warehouse for export, whereas table 11, item 11, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10. Imports and Exports of Alcoholic Beverages.

This table is a summary in value and volume of tables 12 to 15. Import and export figures contained herein cover the fiscal years ended March 31, 1952-56.

Table 11. Value of Imports of Alcoholic Beverages by Country.

The data contained herein shows the value of imports of alcoholic beverages for the fiscal year ended March 31, 1956 in detail by country.

Table 12. Volume of Imports of Alcoholic Beverages by Country.

This table embraces the same transactions as are reflected in table 12, in terms of gallons.

Table 13. Value of Exports of Alcoholic Beverages by Country.

Figures in this table represent the value of spirits, wines and beer manufactured in Canada for export as well as foreign produce that is re-exported for the fiscal year ended March 31, 1956 in detail by country.

Table 14. Volume of Exports of Alcoholic Beverages by Country.

This table projects table 13, in terms of gallons.

The following symbols have been used in the tables to indicate:

- .. figures are not available
- ... not appropriate or applicable
- nil or zero

1956 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1956, amounted to \$364 million, an increase of \$26 million over the previous fiscal year. This increase is largely accounted for by increased volume of sales.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1946 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages

Fiscal Years Ended March 31¹

Government	1956	1955	1954	1953	1952	1946
	(\$'000's)					
Provincial and Territorial Governments:						
Newfoundland	3,248	3,130	3,115	2,825	2,476	...
Prince Edward Island	1,200	1,203	1,183	1,219	1,035	2
Nova Scotia	10,588	9,914	9,816	9,531	8,562	7,429 ³
New Brunswick	7,072	6,335	6,490	6,426	5,441	4,247 ⁴
Quebec	39,539	35,869	35,710	35,289	32,357	23,096
Ontario	53,695	48,066	45,036 ⁵	47,691	44,960	30,373
Manitoba	8,835	8,311	8,720	8,557	8,224	6,101
Saskatchewan	10,259	10,416	11,408	11,060	9,640	6,605
Alberta	16,260	15,367	15,643	15,157	13,304	8,249
British Columbia	22,819	21,263	21,387	20,883	20,157	11,194
Sub-Totals	173,515	159,874	158,508	158,638	146,156	97,294
Yukon	861	792	742	653	595	351
Northwest Territories	388	268	267	289	274	128
Totals Provincial and Territorial Governments	174,764	160,934	159,517	159,580	147,025	97,773
Government of Canada	189,070	176,963	184,128	183,279	162,706	121,235
Totals All Governments ⁶	363,834	337,897	343,645	342,859	309,731	219,008

1. See footnotes 3 and 4.

2. Sale of alcoholic beverages prohibited except for medicinal purposes.

3. Fiscal year ended November 30, 1945.

4. Fiscal year ended October 31, 1945.

5. Revised.

6. Exclusive of General Sales Taxes on alcoholic beverages.

Sales

The figures contained in the first table on the next page do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on table 3.

Volume of sales, as shown in the second table, is a more realistic indicator of trends in consumption

although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes. The data available, however, are as follows:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1956	1955	1956	1955	1956	1955	1956	1955
(Thousands of dollars)								
Newfoundland	4,345	4,029	373	364	8,485	7,825	13,203	12,218
Prince Edward Island	1,956	1,922	158	156	917	925	3,031	3,003
Nova Scotia	13,699	13,087	2,343	2,103	11,893	11,593	27,935	26,783
New Brunswick	9,396	8,685	1,711	1,571	8,602	7,479	19,709	17,735
Quebec	67,058	60,919	10,377	9,509	94,086	86,190	171,521	156,618
Ontario	115,447	106,528	13,318	12,612	149,920	139,506	278,685	258,646
Manitoba	14,423	14,112	1,607	1,605	21,383	17,333	37,413	33,050
Saskatchewan	13,443	13,691	1,913	1,931	19,617	20,025	34,973	35,647
Alberta	25,780	24,167	2,255	2,127	26,735	26,419	54,770	52,713
British Columbia	44,668	41,335	3,653	3,481	31,076	28,231	79,397	73,047
Yukon	1,060	1,110	72	59	858	833	1,990	2,052
Northwest Territories	558	406	43	31	349	298	950	735
Totals	311,833	289,990	37,734	35,549	373,921	346,708	723,577	672,247

1. For more detailed information see Table 3.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1956	1955	1956	1955	1956	1955	1956	1955
(Thousands of Gallons)								
Newfoundland	170	169	48	46	2,515	2,328	2,733	2,543
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	477	455	356	328	4,300	4,351	5,133	5,134
New Brunswick	310	289	246	226	3,176	2,790	3,732	3,305
Quebec	2,708	2,460	1,674	1,578	63,410	58,456	67,801	62,494
Ontario	4,675	4,315	2,195	2,134	87,504	81,982	94,374	88,431
Manitoba	562	545	260	262	10,281	9,145	11,103	9,952
Saskatchewan	508	529	308	315	8,727	8,879	9,543	9,723
Alberta	899	842	360	338	13,778	13,527	15,027	14,707
British Columbia	1,697	1,564	514	489	15,664	14,405	17,875	16,458
Yukon	31	32	7	5	192	199	230	236
Northwest Territories	15	11	4	3	85	73	104	87

1. For more detailed information see Table 5.

Consumer Expenditure

In addition to their value and use as statistics concerning the control and sale of alcoholic beverages in Canada, the data reported in this survey are also used in calculating consumer expenditure on goods and services, which is an important component of the statistics on gross national expenditure of the Canadian economy. Such expenditures on alcoholic beverages have in the past appeared in the Bureau publication "National Accounts, Income and Expenditures", but owing to changes in publication policy the separation of consumer expenditure on alcoholic beverages has been temporarily discontinued there.

Although such estimates are subject to the qualifications previously referred to in relation to sales of alcoholic beverages, (they include expenditures by foreign visitors to Canada and by business, government, etc., and in addition, exclude expenditures by Canadians abroad). They are nevertheless the most reliable figures available and are therefore included herein.

Number of Retail Stores

The number of retail stores operated by government liquor authorities is as follows:

Number of stores in operation		
	March 31, 1956	March 31, 1955
Newfoundland	9	6
Prince Edward Island....	7	7
Nova Scotia	47	47
New Brunswick	39	39
Quebec	129	127
Ontario	208	201
Manitoba	21	20
Saskatchewan	76	75
Alberta	68	64
British Columbia	103	100
Yukon	4	4
Northwest Territories....	4	2

Estimated Consumer Expenditures on Alcoholic Beverages¹

Calendar year	Millions of dollars
1935	102
1936	115
1937	134
1938	155
1939	163
1940	192
1941	238
1942	295
1943	311
1944	345
1945	429
1946	516
1947	564
1948	609
1949	642
1950	672
1951	732
1952	833
1953	869
1954	890 ²
1955	925

1. Since these figures are partially estimates they are subject to revision, particularly for recent years.
2. Revised.

Imports and Exports

A small increase was noted in the value of imports of alcoholic beverages for the fiscal year ended March 31, 1956 over the previous fiscal year. The value of imported spirits decreased to \$15,459,852 from \$15,555,464; but the value of imported wines rose from \$3,888,042 to \$4,245,573, and of imported beer from \$276,381 to \$308,577.

Exports of domestic spirits for the fiscal year ended March 31, 1956 increased to \$62,303,777 from \$58,355,152 in the previous year, an increase of \$3,948,625. Exports of domestic wine decreased from \$10,499 to \$5,196, but exports of domestic beer increased from \$3,254,411 to \$3,673,649.

For a detailed breakdown see Tables 10 to 14 of this report.

STATISTICAL TABLES

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		\$	\$	\$	\$	\$
1	Net income from sales ²	1,979,476	880,369	10,247,881	7,017,419	25,047,090
2	Sales tax .....	...	275,550	...	...	1,723,043
3	Licences and permits ⁴	1,244,848 ⁵	29,760	281,519	14,848	12,510,689
4	Fines and confiscations ⁴	20,065	14,522	58,391	22,092	223,144
5	Commission on general sales tax collections	3,566	...	...	17,731	35,334
6	Total Revenue	3,247,955	1,200,201	10,587,791	7,072,090	39,539,300

1. See explanatory comment page 3.

2. After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland 23,628; Prince Edward Island 3,871; Nova Scotia 12,918; New Brunswick 27,785; Quebec 127,074; Ontario 479,054; Manitoba 7,620; Saskatchewan 62,951; Alberta 92,525; British Columbia 220,731; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
1	Earnings reported by Liquor Authority	3,247,955	910,129	10,075,424	7,040,098
	Add:				
	Revenue not included in earnings of Liquor Authority ¹ :				
2	Sales tax	—	275,550	—	—
3	Licences and permits	—	—	87,921	—
4	Fines and confiscations	—	14,522	2,312	22,092
5	Inventory adjustment	—	—	—	—
	Expenditure deducted before arriving at earnings of Liquor Authority²:				
6	Provision for special reserves	—	—	—	—
7	Policing and enforcement expenses	—	—	384,536 ³	—
8	Maintenance of prisoners	—	—	37,588	—
9	Grants to municipalities	—	—	—	—
10	Revenue from Liquor Control (table 1, item 6)	3,247,955	1,200,201	10,587,791	7,072,090

1. Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

2. Of the total fines collected, \$122,395 was paid by the Attorney General's Department to local government authorities.

3. See Table 1, footnote 3.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	Spirits:				
1	Alcohol .....	..	..	4,491	..
2	Brandy .....	..	..	217,369	..
3	Gin .....	..	..	1,731,785	..
4	Liqueurs .....	..	..	98,233	..
5	Rum .....	..	..	9,065,068	..
6	Whisky .....	..	..	2,517,703	..
7	Other .....	..	..	64,381	..
8	Total spirits	4,345,167	1,935,502	13,699,030	9,396,512
	Wines:				
9	Port .....	..	..	1,127,453	..
10	Sherry .....	..	..	1,032,526	..
11	Other .....	..	..	183,436	..
12	Total wines	372,529	158,116	2,343,415	1,710,736
13	Beer	8,485,226	917,427	11,892,734	8,602,177
14	Total sales	13,202,922	3,031,045²	27,935,179³	19,709,425

1. For explanation of the basis on which these data are reported, see explanatory comment page 4.

2. Includes Health tax of 10% on retail selling price amounting to \$275,550. See table 1, item 2.

3. Before deducting discounts and rebates \$93,802.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
38,559,862	6,565,402	10,085,031	15,085,287	22,373,721	137,841,538	774,287 ³	363,691	138,979,516	1
15,026,761	2,185,918	53,328	973,195	358,048	1,998,593	74,111	...	2,072,704	2
108,380	83,210	76,513	201,449	...	32,678,914	7,537	23,467	32,709,918	3
...	...	44,249	...	87,306	807,766	5,212	555	813,533	4
53,695,003	8,834,530	10,259,121	16,259,931	22,819,075	173,514,997	861,147	387,713	174,763,857	5
									6

3. Includes \$30,720 applicable to previous year due to change in inventory valuation as at March 31, 1955.

4. Before deducting any payments to municipalities out of liquor control authority revenue.

5. Includes \$1,164,235 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1956

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
36,495,450	50,705,969	8,738,594	10,179,078	15,821,036	22,598,989	817,913	387,713	138,979,516	1
1,723,043	—	—	—	—	—	—	—	—	2
171,922	625,682	—	—	237,446	28,041	7,325	—	—	3
—	—	83,210	73,769	201,449 ²	—	5,189	—	—	4
—	—	—	—	—	—	30,720 ³	—	—	5
—	1,500,000	—	—	—	—	—	—	—	6
1,148,885	—	12,726	6,274	—	90,363	—	—	—	7
—	863,372	—	—	—	101,682	—	—	—	8
—	—	—	—	—	—	—	—	—	9
39,539,300	53,695,003	8,834,530	10,259,121	16,259,931	22,819,075	861,147	387,713	174,763,857	10

4. See comment on page 4.

5. After deducting recoveries from municipalities.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1956

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
4,561,506	884,110	2,477	..	5,842	6,982	208	..	..	1
6,777,624	4,029,641	601,539	..	793,254	1,026,717	15,071	..	..	2
17,200,632	12,712,360	815,864	..	2,470,206	4,812,180	138,534	..	..	3
2,315,531	3,150,314	298,132	..	542,862	844,310	21,775	..	..	4
4,615,181	11,270,006	926,471	..	4,647,207	7,187,498	216,790	..	..	5
31,475,815	83,600,231	11,308,955	..	17,173,044	30,080,249	610,212	..	..	6
211,435	—	469,374	..	147,830	710,200	57,172	..	..	7
67,957,784	115,446,062	14,422,612	13,442,988	25,786,247	44,668,144	1,059,762	558,750	311,833,160	8
1,728,215	..	..	..	..	907,650	13,468	..	..	9
3,350,507	..	..	..	..	580,420	9,043	..	..	10
5,300,338	..	..	..	..	2,185,086	49,497	..	..	11
10,377,000	13,318,238	1,607,842	1,912,812	2,254,862	3,633,166	72,008	42,897	37,823,861	12
94,085,767	149,919,723	21,382,956	19,617,369	26,734,976	31,076,026	858,601	348,700	373,921,682	13
171,520,611 ⁴	278,686,823	37,413,816	34,973,169	54,776,085	79,397,336	1,996,371	854,247	723,577,923	14

4. Includes tax on liquor sales, table 1, item 2, which was not identifiable by type of beverage.

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹

Fiscal Year Ended March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines ..... \$	...	...	...	...	...
2	gals.	...	...	...	...	...
3	Beer \$	7,489,281	...	...	...	94,032,509
4	gals.	2,222,320	...	...	...	63,407,051

1. Dollar figures are included in table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gals.	gals.	gals.	gals.	gals.
	Spirits:					
1	Alcohol	19	..	121	15	230,229
2	Brandy	3,970	..	6,979	8,976	243,177
3	Gin	14,948	..	82,404	47,038	777,218
4	Liqueurs	638	..	3,190	2,715	84,143
5	Rum	110,135	..	322,773	140,811	165,367
6	Whisky	40,725	..	78,974	108,737	1,197,895
7	Other	48	..	2,481	1,750	9,697
8	Total spirits	170,483	..	478,922	310,042	2,707,726
	Wines:					
9	Port	28,924	..	171,393	..	326,904
10	Sherry	12,071	..	157,019	..	771,756
11	Other	6,558	..	27,909	..	575,145
12	Total wines	47,553	..	356,321	245,764	1,673,805
13	Beer	2,514,955	..	4,300,164	3,175,975	83,418,879
14	Total sales	2,732,991	..	5,133,407	3,731,781	67,800,410

1. For explanation see commentary page 4.

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹ \$	746,880	233,483	1,948,075	1,846,047	8,533,590
2	Stock for sale gals.	90,376	..	310,049	..	..
3	Stock in bond ² \$	200,800	.. ³	242,754	230,524	3,474,168
4	Stock in bond gals.	75,998	..	64,539	..	..

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

2. Excludes Government of Canada excise duties and taxes.

3. Prince Edward Island has no bonded warehouse.

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹

Fiscal Year Ended March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
5,384,894	...	...	...	...	...	...	5,384,894	1
1,010,731	...	...	...	...	...	...	1,010,731	2
145,026,103	3,445,875	...	...	...	...	...	249,993,768	3
85,213,584	1,365,809	...	...	...	...	...	152,208,764	4

1. Dollar figures are included in table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gals.	gals.	gals.	gals.	gals.	gals.	gals.	
38,068	76	..	94	182	5	..	1
149,200	22,237	..	26,636	33,362	384	..	2
568,295	36,404	..	95,913	203,744	4,722	..	3
119,086	12,508	..	18,930	37,418	698	..	4
441,230	35,736	..	160,676	254,820	5,122	..	5
3,358,754	432,361	..	591,472	1,138,754	18,657	..	6
—	23,024	..	5,440	28,927	1,697	..	7
4,674,633	562,346	508,586	899,161	1,697,207	31,285	15,124	8
..	..	..	..	124,594	1,184	..	9
..	..	..	..	56,877	752	..	10
..	..	..	..	332,640	4,698	..	11
2,195,073	260,058	307,794	359,902	514,111	6,634	3,772	12
87,504,120	10,281,231	8,726,725	13,778,294	15,683,814	192,222	84,999	13
94,373,826	11,103,635	9,543,105	15,637,357	17,875,132	230,141	103,895	14

1. For explanation see commentary page 4.

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
13,544,876	1,867,127	3,265,416	3,006,191	5,575,557	211,736	423,736	41,200,514	1
..	191,839	..	..	566,033	26,849	27,288	..	2
1,362,935	183,209	187,294	798,446	633,117	35,684	..	7,348,931	3
..	30,604	..	..	115,290	1,940	..	..	4

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.
2. Excludes Government of Canada excise duties and taxes.
3. Prince Edward Island has no bonded warehouse.

TABLE 10. Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1952 to 1956

No.	Details	1956	1955	1954	1953	1952
Spirits:						
1	Imports	\$ 15,459,852	15,555,464	16,199,944	17,238,210	14,927,983
2	Exports of domestic stock	\$ 62,303,777	58,355,152	61,378,734	56,373,080	53,725,016
3	Exports of imported stock	\$ 12,106	5,035	10,310	10,286	149,255
Wines:						
4	Imports	\$ 4,245,573	3,888,042	3,444,217	3,031,719	2,532,599
5	Exports of domestic stock	\$ 5,196	10,499	4,508	4,860	3,754
6	Exports of imported stock	\$ —	171	125	30	420
Beer:						
7	Imports	\$ 308,577	276,381	274,505	258,758	241,834
8	Exports of domestic stock	\$ 3,673,649	3,254,411	3,096,937	2,146,362	2,248,474
9	Exports of imported stock	\$ —	—	—	—	—
Spirits:						
10	Imports	pf. gals. 3,431,704	3,440,039	3,780,866	4,138,553	3,075,018
11	Exports of domestic stock	pf. gals. 7,290,830	6,707,577	7,103,303	6,589,045	6,086,323
12	Exports of imported stock	pf. gals. 2,138	459	482	859	13,169
Wines:						
13	Imports	gals. 1,437,052	1,331,334	1,234,904	1,110,267	952,080
14	Exports of domestic stock	gals. 3,008	4,498	2,694	2,718	2,082
15	Exports of imported stock	gals. —	6	26	8	66
Beer:						
16	Imports	gals. 242,299	217,482	215,989	205,900	192,058
17	Exports of domestic stock	gals. 2,684,494	2,340,779	2,304,795	1,741,787	2,033,617
18	Exports of imported stock	gals. —	—	—	—	—

TABLE 11. Value of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1958

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	\$	\$	\$	\$	\$	\$	\$	\$
Argentina	—	—	—	—	64,900	—	—	—
Australia	201,788	—	5,628	387	73	2,224	541,344	—
Azores and Madeira	—	—	—	—	—	—	7,753	—
Barbados	—	—	—	301,662	—	—	—	—
Belgium	—	—	—	—	—	5,941	—	—
British Guiana	—	—	—	390,352	—	—	—	—
Chile	—	—	—	—	—	—	—	—
China	—	—	8,877	—	—	—	—	—
Cuba	—	—	—	100,275	—	—	—	214
Czechoslovakia	—	—	283	—	—	—	—	349
Denmark	430	—	71,558	—	—	—	—	1,460
France	1,368,037	—	406,378	5,309	—	406,826	1,089,275	—
French Africa	—	—	—	—	—	—	47,266	—
Germany, Fed. Rep. of	1,347	—	—	—	—	4,376	97,384	12,325
Greece	10,316	—	—	—	—	—	22,592	—
Haiti	—	—	—	6,410	—	—	—	—
Hong Kong	—	—	1,735	—	—	—	146	—
Hungary	—	—	—	—	—	—	2,546	—
Ireland	—	—	154	—	1,910	—	18,750	339
Israel	4,615	—	—	—	—	—	8,899	—
Italy	6,048	—	3,829	—	—	13,115	505,285	—
Jamaica	—	—	—	316,861	—	—	—	—
Japan	—	—	—	—	—	—	3,526	4,198
Leeward and Windward Islands	—	—	—	114	—	—	—	—
Malta	18,767	—	249	—	—	—	17,683	—
Mexico	—	—	2,442	—	—	—	—	—
Netherlands	—	32,840	161,863	—	—	435	1,466	1,855
Netherlands Antilles	—	—	108	—	—	—	—	—
Norway	—	—	4,156	—	—	—	—	—
Portugal	78,646	—	—	—	—	2,367	322,956	—
Puerto Rico	—	—	9,223	381,916	—	—	—	—
Rhodesia & Nyasaland	—	—	—	—	—	—	—	—
Spain	18,926	—	—	—	—	—	213,307	—
Sweden	—	—	2,010	—	—	—	—	—
Switzerland	—	—	1,785	—	—	—	16,474	—
Trinidad and Tobago	—	—	9,365	294,944	—	—	—	—
Union of South Africa	255,474	—	—	—	—	190	294,894	—
United Kingdom	6,308	552,357	207,582	1,311,803	6,995,699	5,846	475,820	267,761
United States	31,912	—	3,781	7,113	1,782,851	373	116,524	76
Yugoslavia	6,187	—	2,469	—	—	—	—	—
Total	2,068,861	584,997	969,475	3,117,146	8,845,433	441,693	3,803,686	368,677

TABLE 12. Volume of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1956

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.	
Argentina	—	—	—	—	30,729	—	—	—
Australia	63,725	—	641	104	21	363	259,846	—
Azores and Madeira	—	—	—	—	—	—	1,935	—
Barbados	—	—	—	103,101	—	—	—	—
Belgium	—	—	—	—	—	462	—	—
British Guiana	—	—	—	271,609	—	—	—	—
Chile	—	—	—	—	—	—	—	—
China	—	—	387	—	—	—	—	—
Cuba	—	—	—	8,873	—	—	—	198
Czechoslovakia	—	—	6	—	—	—	—	349
Denmark	78	—	4,235	—	—	—	—	1,600
France	162,841	—	35,511	729	—	33,400	309,623	—
French Africa	—	—	—	—	—	—	33,845	—
Germany, Fed. Rep. of	77	—	—	—	—	857	19,990	8,863
Greece	1,186	—	—	—	—	—	19,690	—
Haiti	—	—	—	879	—	—	—	—
Hong Kong	—	—	83	—	—	—	33	—
Hungary	—	—	—	—	—	—	674	—
Ireland	—	—	13	—	248	—	3,665	300
Israel	291	—	—	—	—	—	2,286	—
Italy	792	—	484	—	—	2,676	163,713	—
Jamaica	—	—	—	112,892	—	—	—	—
Japan	—	—	—	35	—	—	1,060	1,452
Leeward and Windward Islands	—	—	—	—	—	—	—	—
Malta	3,983	—	65	—	—	—	11,393	—
Mexico	—	—	115	—	—	—	—	—
Netherlands	—	9,788	16,025	—	—	30	434	2,146
Netherlands Antilles	—	—	3	—	—	—	—	—
Norway	—	—	836	—	—	—	—	—
Portugal	18,871	—	—	—	—	223	179,608	—
Puerto Rico	—	—	1,778	51,772	—	—	—	—
Rhodesia & Nyasaland	—	—	—	—	—	—	—	—
Spain	3,061	—	—	—	—	—	70,322	—
Sweden	—	—	454	—	—	—	—	—
Switzerland	—	—	102	—	—	—	4,082	—
Trinidad and Tobago	—	—	497	66,699	—	—	—	—
Union of South Africa	89,566	—	—	—	—	40	179,759	—
United Kingdom	825	106,005	15,719	332,309	882,939	349	95,635	227,000
United States	11,818	—	199	5,572	1,011,798	34	41,025	100
Yugoslavia	956	—	379	—	—	—	—	—
Total	358,070	115,793	77,532	854,574	1,925,735	38,434	1,398,618	242,299

TABLE 13. Value of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Alaska	35,910	—	—	—	—
American Virgin Islands	81,716	—	—	—	—
Argentina	1,126 ¹	20	—	—	—
Australia	8,777	—	—	—	—
Austria	4,687	—	—	—	—
Azores and Madeira	183,912	—	—	—	—
Bahamas	156,726	130	15	1,532	36,051
Barbados	8,279	120	—	—	425
Belgian Congo	225	—	—	—	795
Belgium and Luxembourg	10,405	910	—	—	—
Bermuda	370,105	2,149	47	3,154	—
Bolivia	478	—	—	—	—
Brazil	11,236	50	—	—	—
British East Africa	13	35	—	—	80
British Guiana	558	182	—	—	7,355
British Honduras	476	—	—	—	961

TABLE 13. Value of Exports of Alcoholic Beverages by Country - Continued

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Chile	2,847	436	140	—	—
Colombia	4,837	1,006	19	—	—
Costa Rica	2,028	241	248	—	—
Cuba	196,022	2,438	253	—	—
Denmark	56,371	—	—	—	—
Dominican Republic	6,728	370	—	250	—
Ecuador	3,388	383	94	—	—
Egypt	13,292	—	—	—	549
El Salvador	5,390	367	116	—	—
Ethiopia	5,705	—	—	—	—
Finland	1,199	—	—	—	—
Formosa	57,986	—	—	—	—
France	76,685 ²	832	—	—	1,812
French Africa	666	—	120	—	—
French East Indies	1,663	650	—	—	—
French Oceania	4,500	—	—	—	—
French West Indies	1,738	—	—	—	—
Germany, Fed. Rep. of	1,185,920	207	—	—	—
Gibraltar	89,106	—	—	—	—
Greece	21,672	—	—	—	—
Greenland	76,629	2,615	723	—	2,200
Guatemala	26,073	3,041	16	—	—
Haiti	5,025	85	—	—	265
Hawaii	2,725	10	—	—	602
Honduras	1,234	109	16	—	—
Hong Kong	94,444	75	1,000	—	—
Iceland	172,829	600	—	—	—
India	252	54	—	—	—
Indonesia	2,133	—	—	—	—
Iran	6,625	—	—	—	—
Iraq	2,163	—	—	—	—
Ireland	15,019	—	—	—	—
Israel	1,920	269	—	—	—
Italy	131,874	—	—	—	—
Jamaica	40,300	33	343	—	1,558
Japan	1,715,174	13,391	40,730	—	—
Jordan	—	30	—	—	—
Korea	3,979	74	—	—	64,000
Lebanon	20,139	—	—	—	—
Leeward and Windard Islands	9,510	—	—	—	5,556
Liberia	4,164	—	—	—	—
Libya	44,465	—	—	—	—
Malaya and Singapore	11,953	—	—	—	—
Malta	12,900	—	—	—	—
Mexico	254,780	398	—	—	—
Morocco	154,058	—	—	—	—
Netherlands	32,566	730	—	—	—
Netherlands Antilles	34,812	—	—	—	—
New Zealand	56	—	—	—	—
Nicaragua	2,633	21	16	—	—

TABLE 13. Value of Exports of Alcoholic Beverages by Country - Concluded

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Norway	4,541	146	50	—	—
Pakistan	3,018	54	—	—	—
Panama	114,095	931	225	—	—
Paraguay	323	33	—	—	—
Peru	5,146	965	—	—	—
Philippines	50,704	239	—	—	—
Poland	530	—	—	—	—
Portugal	5,905	—	—	—	—
Puerto Rico	136,176	21	—	15	2,650
Rhodesia and Nyasaland	6,069	185	—	—	—
Spain	331	—	—	—	—
Surinam	5,292	—	—	—	—
Sweden	31,048	—	—	—	—
Switzerland	33,949	2,040	—	—	—
Syria	1,249	—	—	—	—
Thailand (Siam)	1,823	—	—	—	—
Trinidad and Tobago	27,166	1,188	—	—	144,546
Turkey	26,346	103	—	—	—
Union of South Africa	7,911 ³	296	—	—	—
United Kingdom	455,008	44,948	—	—	—
United States	55,522,166 ⁴	32,990	5,304 ⁵	245	3,404,444
United States Oceania	116,876	2,361	—	—	—
United States of Soviet Russia	27	—	—	—	—
Uruguay	8,346	33	20	—	—
Venezuela	73,639	6,830	—	—	—
Yugoslavia	10,531	38	—	—	—
Total	62,141,021	125,262	49,600	5,196	3,673,649

1. Includes foreign produce re-exported of \$ 153.
2. Includes foreign produce re-exported of \$9,500.
3. Includes foreign produce re-exported of \$ 50.
4. Includes foreign produce re-exported of \$2,232.
5. Includes foreign produce re-exported of \$ 171.

TABLE 14. Volume of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Alaska	3,996	—	—	—	—
American Virgin Islands	10,862	—	—	—	—
Argentina	126 ¹	5	—	—	—
Australia	1,262	—	—	—	—
Austria	692	—	—	—	—
Azores and Madeira	183,912	—	—	—	—
Bahamas	20,439	30	15	792	31,760
Barbados	1,126	23	—	—	375
Belgian Congo	30	—	—	—	540
Belgium and Luxembourg	1,457	259	—	—	—

TABLE 14. Volume of Exports of Alcoholic Beverages by Country - Continued

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Bermuda	47,097	480	9	2,010	—
Bolivia	56	—	—	—	—
Brazil	1,494	11	—	—	—
British East Africa	2	8	—	—	64
British Guiana	65	42	—	—	6,128
British Honduras	76	—	—	—	755
Chile	336	100	15	—	—
Columbia	635	231	3	—	—
Costa Rica	258	55	29	—	—
Cuba	22,571	525	46	—	—
Denmark	7,790	—	—	—	—
Dominican Republic	830	82	—	97	—
Ecuador	392	86	13	—	—
Egypt	1,611	—	—	—	567
El Salvador	574	79	14	—	—
Ethiopia	690	—	—	—	—
Finland	166	—	—	—	—
Formosa	6,307	—	—	—	—
France	9,146 ²	112	—	—	1,350
French Africa	81	—	12	—	—
French East Indies	171	150	—	—	—
French Oceania	602	—	—	—	—
French West Indies	225	—	—	—	—
Germany, Fed. Rep. of	140,592	38	—	—	—
Gibraltar	11,671	—	—	—	—
Greece	2,772	—	—	—	—
Greenland	8,833	590	93	—	1,800
Guatemala	3,137	680	3	—	—
Haiti	636	27	—	—	250
Hawaii	293	2	—	—	360
Honduras	156	24	4	—	—
Hong Kong	12,771	15	220	—	—
Iceland	20,107	105	—	—	—
India	35	8	—	—	—
Indonesia	306	—	—	—	—
Iran	758	—	—	—	—
Iraq	234	—	—	—	—
Ireland	2,428	—	—	—	—
Israel	259	58	—	—	—
Italy	23,281	—	—	—	—
Jamaica	18,160	8	56	—	1,386
Japan	228,553	4,057	6,300	—	—
Jordan	—	6	—	—	—
Korea	527	15	—	—	57,600
Lebanon	2,779	—	—	—	—
Leeward and Windward Islands	1,285	—	—	—	4,564
Liberia	516	—	—	—	—
Libya	5,425	—	—	—	—
Malaya and Singapore	1,706	—	—	—	—
Malta	1,620	—	—	—	—



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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Mexico	40,106	93	—	—	—
Morocco	19,152	—	—	—	—
Netherlands	4,873	150	—	—	—
Netherlands Antilles	4,551	—	—	—	—
New Zealand	5	—	—	—	—
Nicaragua	330	4	3	—	—
Norway	596	30	5	—	—
Pakistan	351	12	—	—	—
Panama	14,598	219	30	—	—
Paraguay	43	7	—	—	—
Peru	606	223	—	—	—
Philippines	6,092	46	—	—	—
Poland	60	—	—	—	—
Portugal	884	—	—	—	—
Puerto Rico	17,727	2	—	5	1,800
Rhodesia and Nyasaland	866	45	—	—	—
Spain	38	—	—	—	—
Surinam	696	—	—	—	—
Sweden	4,345	—	—	—	—
Switzerland	5,417	612	—	—	—
Syria	166	—	—	—	—
Thailand (Siam)	284	—	—	—	—
Trinidad and Tobago	3,313	282	—	—	119,265
Turkey	3,373	20	—	—	—
Union of South Africa	1,161 ³	76	—	—	—
United Kingdom	74,298	19,395	—	—	—
United States	6,359,901 ⁴	8,996	518 ⁵	104	2,455,930
United States Oceania	15,097	528	—	—	—
United States of Soviet Russia	3	—	—	—	—
Uruguay	1,124	7	2	—	—
Venezuela	9,531	1,316	—	—	—
Yugoslavia	1,379	7	—	—	—
Total	7,245,597	39,981	7,390	3,008	2,684,494

1. Includes foreign produce re-exported of 13 gallons.
2. Includes foreign produce re-exported of 2,000 gallons.
3. Includes foreign produce re-exported of 7 gallons.
4. Includes foreign produce re-exported of 103 gallons.
5. Includes foreign produce re-exported of 15 gallons.