

CATALOGUE No.

63-202

ANNUAL



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1960

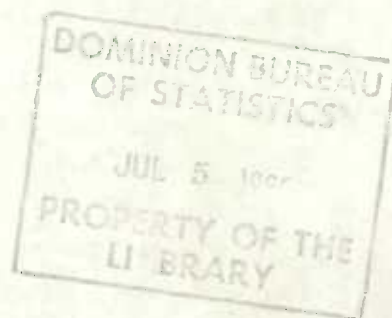
(Fiscal Year Ended March 31, 1961)

Published by Authority of
The Honourable George Hees, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Public Finance Section



July, 1962
8502-518

Price 50 cents

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Public Finance and Transportation Division
dealing with

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

-- nil and amounts under 500 dollars or gallons.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1960

(Fiscal Year Ended March 31, 1961)

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 value and volume), inventories, production, warehousing, imports, exports, and assets and liabilities of provincial government liquor commissions.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes,

are received from the producers and distributors of alcoholic beverages. A federal general sales tax, and provincial general sales taxes were levied on liquor sales to consumers in seven provinces in the year under review. 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.

SUMMARY OF 1960-61 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1961, amounted to \$473 million, an increase of \$16 million, or less than four per cent, over the previous fiscal year.

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 1951 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1951	1957	1958	1959	1960	1961
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	2,188	3,828	3,823	3,959	4,380	4,403
Prince Edward Island	971	1,200	1,290	1,379	1,601	1,745
Nova Scotia	7,727 ¹	10,944	11,814	12,083	11,885	12,065
New Brunswick	5,500 ²	7,370	7,361	7,513	7,933	8,269
Quebec	32,835	43,081	45,678	46,821	49,725	49,063
Ontario	41,395	58,466	68,510	73,145	78,030	81,787
Manitoba	8,057	9,659	10,638	11,460	12,880	14,586
Saskatchewan	8,765	11,253	11,764	12,560	13,252	13,840
Alberta	12,195	17,881	19,046	19,811	20,080	21,206
British Columbia	18,994	25,298	27,099	27,138	27,524	28,412
Sub-totals	138,627	188,980	207,023	215,869	227,290	235,376
Yukon	541	817	827	822	897	959
Northwest Territories	246	445	513	533	642	727
Totals, Provincial and Territorial Governments	139,414	190,242	208,363	217,224	228,829	237,062
Government of Canada	163,373	201,882	212,868	213,753	227,800	235,908
Totals, all governments	302,787	392,124	421,231	430,977	456,629	472,970

¹ Twelve months ended November 30, 1950; no adjustment for conversion to March 31 fiscal year end.

² Twelve months ended October 31, 1950; no adjustment for conversion to March 31 fiscal year end.

Sales

The value figures contained in the first table below 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 below, is a more realistic indicator of trends in consumption although as a measure of personal con-

sumption by Canadians it is also subject to the same limitations as value sales in respect of purchases by non-residents.

Excluding sales in the province of Prince Edward Island, for which volume data are not available, the increases over the previous fiscal year amount to 3 per cent in value and 1 per cent in volume.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1960	1961	1960	1961	1960	1961	1960	1961
	thousands of dollars							
Newfoundland	5,602	5,662	541	574	10,287	10,700	16,430	16,936
Prince Edward Island	2,470	2,609	185	234	1,298	1,467	3,953	4,310
Nova Scotia	15,362	15,899	2,452	2,564	14,811	15,551	32,625	34,014
New Brunswick	11,120	11,738	2,062	2,154	9,715	10,354	22,897	24,246
Quebec	86,873	87,635	14,972	15,737	105,448	106,052	207,293	209,424
Ontario	155,557	163,454	19,356	20,669	175,298	176,744	350,211	360,867
Manitoba	21,240	21,885	2,614	2,716	26,691	28,655	50,545	53,256
Saskatchewan	18,278	18,412	2,549	2,851	22,831	25,242	43,658	46,505
Alberta	33,444	35,034	3,135	3,639	32,763	33,610	69,342	72,283
British Columbia	51,227	52,359	4,971	5,520	40,112	41,477	96,310	99,356
Yukon	968	985	96	111	1,109	1,241	2,173	2,337
Northwest Territories	788	790	61	74	656	736	1,505	1,600
Totals	402,929	416,462	52,994	56,843	441,019	451,829	896,942	925,134
Totals, excluding Prince Edward Island	400,459	413,853	52,809	56,609	439,721	450,362	892,989	920,824

¹ For more detailed information for 1961, see Tables 3, 3A, and 3B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1960	1961	1960	1961	1960	1961	1960	1961
	thousands of gallons							
Newfoundland	196	195	70	74	2,985	3,112	3,251	3,381
Prince Edward Island
Nova Scotia	511	534	313	357	5,289	5,562	6,113	6,453
New Brunswick	349	369	279	291	3,589	3,773	4,217	4,433
Quebec	3,195	3,220	2,137	2,251	69,995	70,821	75,327	76,292
Ontario	5,763	6,073	2,996	3,193	93,808	92,592	102,567	101,858
Manitoba	720	733	369	377	12,092	12,364	13,181	13,474
Saskatchewan	647	641	391	408	9,336	10,087	10,374	11,136
Alberta	1,099	1,131	459	518	16,412	16,700	17,970	18,349
British Columbia	1,770	1,806	725	817	20,038	20,012	22,533	22,635
Yukon	27	26	8	10	248	276	283	312
Northwest Territories	22	20	5	6	161	170	188	196
Totals, excluding Prince Edward Island	14,299	14,748	7,752	8,302	233,953	235,469	256,004	258,519

¹ For more detailed information for 1961, see Tables 4, 4A, and 4B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 41 in the fiscal year ended March 31, 1961. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1960	March 31, 1961
Newfoundland.....	11	11
Prince Edward Island	8	8
Nova Scotia.....	54	55
New Brunswick.....	41	40
Quebec	156	162
Ontario	255	271
Manitoba	41 ¹	43 ¹
Saskatchewan	79	84
Alberta	95	104
British Columbia	108	110
Yukon	5	5
Northwest Territories	4	5
Total	857	898

¹ In addition, the Manitoba Liquor Commission had agencies in the smaller centres of population throughout the province, which were 31 and 35 in number, respectively, for the years under review.

Imports and Exports

For the fiscal year ended March 31, 1961, the value of imports of all three categories of alcoholic beverages was higher than in the previous year, viz.:

Spirits — from \$16,156,000 to \$16,417,000

Beer — from \$ 424,000 to \$ 489,000

Wines — from \$ 6,427,000 to \$ 6,823,000

The value of exports, however, declined. Exports of spirits decreased from \$79,014,000 to \$78,761,000; of beer, from \$4,391,000 to \$4,350,000 and of wines, from \$9,000 to \$4,000.

See Table 9 for comparative value figures for the fiscal years ended March 31, 1957 to March 31, 1961 inclusive.

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 sales of alcoholic beverages, such as in: Newfoundland (5%), Prince Edward Island (4%), Nova Scotia (5% on spirituous liquor, 3% on wines and beer), New Brunswick (3%), Quebec (2%, except beer), Saskatchewan (3%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 5 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 4 are excluded from item 1, although the expenses connected with the collection of items 2 to 4 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. 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 gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(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.

(5) 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 taxes, licences, permits, etc.

Where tax, licence and permit 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 cost 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. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

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 Earnings 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, and provisions for special reserves which are not allowed as a charge against income.

Tables 3, 3A, and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B have been introduced to expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce means those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Tables 4, 4A, and 4B. Sales of Alcoholic Beverages by Volume.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 5. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either directly to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers.

In Quebec, beer is sold by breweries to permittees authorized by the Liquor Commission to sell to consumers. These include grocery stores, in cities or towns only, which sell by the bottle for home consumption. In rural districts the breweries sell to their representatives who must be licensed by the Commission to operate a warehouse, and these representatives sell to permittees who sell to the consumer. Only beer imported from outside Canada is sold by the Quebec Liquor Commission.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission, and is sold to consumers through government liquor stores, brewers' retail stores and other licensed vendors. Commencing October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Table 6. 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.

Effective July 1, 1957 excise duties on imported "blending liquor" are recorded separately from import duties, largely accounting for the decrease in the revenue shown under import duties and the corresponding increase in excise duties.

By amendment to the Excise Act in 1959, the excise duty rate was increased by \$1 to \$13 per proof gallon of domestic potable spirits, and by \$1 to \$11 per proof gallon of Canadian brandy.

Table 7. Production of Alcoholic Beverages.

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1957 to 1961, as presented in this table, are obtained from the annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1956 to 1960 and is obtained from the Bureau report on the wine industry. Fiscal year figures are not available.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength." "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 8. 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 7. 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 warehouse 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 warehouse, 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 6, 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, for the fiscal year ended March 31, 1961, the excise duty rate on most spirits was \$13 per proof gallon; on Canadian brandy it was \$11 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$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 9. This item records the transaction at the time the spirits are released from the warehouse for export, whereas

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Net income from sales ²	2,377	1,305	11,710	8,220
2	Sales tax ¹	—	392	—	—
3	Licences and permits ³	2,000	33	294	19
4	Fines and confiscations ¹	28	15	61	33
5	Total revenue	4,403	1,745	12,065	8,269

¹ See explanatory comment page 7.

² After provision for depreciation on fixed assets and capital expenditure met out of operating income as follows: Newfoundland 2; Prince Edward Island —; Nova Scotia 168; New Brunswick 106; Quebec 180; Ontario 1,381; Manitoba 70; Saskatchewan 80; Alberta 258; British Columbia 270; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer; includes commission on general sales tax collections formerly shown as a separate item.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Earnings reported by Liquor Authority	4,403	1,338	11,215	8,236
Add:					
Revenue not included in earnings of Liquor Authority: ¹					
2	Sales tax	—	392	—	—
3	Licences and permits	—	—	127	—
4	Fines and confiscations	—	15	3	33
Expenditure of Liquor Authority disallowed: ²					
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	678	—
7	Maintenance of prisoners	—	—	42	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 5)	4,403	1,745	12,065	8,269

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

² Under the Government Liquor Control Act of Alberta, 182 share of fines included in this amount was paid to local government authorities.

Table 9, item 8, 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. Assets and Liabilities of Provincial Government Liquor Commissions

This table presents, for the first time, the assets and liabilities as published in the annual reports of the liquor commissions, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Asset item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Asset items 3.1 and 3.2 incorporate the information formerly published as Table 6, "Government Liquor Authorities' Stocks on Hand at End of Year". Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

May 31, 1962

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
32,583	55,269	11,657	13,673	19,940	27,898	861	670	186,163	1
2,010	—	—	—	—	—	79	—	2,481	2
14,144	26,373	2,752	19	934	514	10	57	47,146	3
326	145	177	148	332	..	9	—	1,272	4
49,063	81,787	14,586	13,840	21,206	28,412	959	727	237,062	5

¹ Before deducting any payments to municipalities out of liquor control authority revenue.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
45,140	80,675	14,385	13,687	20,874	28,146	862	727	229,688	1
2,010	—	—	—	—	—	79	—	2,481	2
—	—	—	—	—	40	9	—	176	3
300	6	177	144	332 ¹	—	9	—	1,019	4
—	—	—	—	—	—	—	—	—	5
1,613	—	24	9	—	104	—	—	2,428	6
—	—	—	—	—	122	—	—	164	7
—	1,106	—	—	—	—	—	—	1,106	8
49,063	81,787	14,586	13,840	21,206	28,412	959	727	237,062	9

¹ See comments on pages 7 and 8.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	141	..	243	..
3	Gin	579	..	1,775	..
4	Liqueurs	65	..	153	..
5	Rum	3,064	..	10,264	..
6	Whisky	1,811	..	2,789	..
7	Vodka	—	..	670	..
8	Other	1	..	—	..
9	Total spirits	5,662	2,609	15,899	11,738
	Wines:				
10	Sparkling	13	..	45	..
11	Non-sparkling	561	..	2,519	..
12	Total wines	574	234	2,564	2,154
13	Beer	10,700	1,467	15,551	10,354
14	Total sales	16,936	4,310²	34,014³	24,246

¹ For explanation of the basis on which these data are reported, see explanatory comment page 6.

² Includes health tax of 10% on retail selling price amounting to 392. See Table 1, Item 2.

³ Before deducting discounts and rebates, 33.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	—	..	121	..
3	Gin	222	..	1,548	..
4	Liqueurs	18	..	68	..
5	Rum	1,025	..	6,511	..
6	Whisky	580	..	1,460	..
7	Vodka	—	..	670	..
8	Other	—	..	—	..
9	Total spirits	1,846	..	10,383	..
	Wines:				
10	Sparkling	11	..	30	..
11	Non-sparkling	410	..	2,016	..
12	Total wines	421	..	2,046	..
13	Beer	10,564	..	15,356	..
14	Total sales	12,831	..	27,785	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	141	..	122	..
3	Gin	357	..	227	..
4	Liqueurs	47	..	85	..
5	Rum	2,039	..	3,753	..
6	Whisky	1,231	..	1,329	..
7	Vodka	—	..	—	..
8	Other	1	..	—	..
9	Total spirits	3,816	..	5,516	..
	Wines:				
10	Sparkling	2	..	15	..
11	Non-sparkling	151	..	503	..
12	Total wines	153	..	518	..
13	Beer	136	..	195	..
14	Total sales	4,105	..	6,229	..

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
6,245	670	6	..	5	8	—	1
9,276	5,664	880	..	1,152	1,328	23	2
25,132	18,492	1,759	..	4,064	6,179	108	3
3,089	4,553	537	..	743	867	35	4
6,084	14,837	1,663	..	5,922	7,193	174	5
37,043	115,332	16,445	..	22,992	33,280	554	6
436	5,483	575	..	—	..	91	7
330	443	20	..	156	3,504	—	8
87,635	163,454	21,885	18,412	35,034	52,359	985	790	416,462	9
1,313	2,046	300	337	7	10
14,424	18,623	3,339	5,183	104	11
15,737	20,669	2,716	2,851	3,639	5,520	111	74	56,843	12
106,052	176,744	28,655	25,242	33,610	41,477	1,241	736	451,829	13
209,424 ^a	360,867 ^b	53,256	46,505	72,283	99,356	2,337 ^c	1,600	925,134	14

^a Excludes unemployment tax of 5¢ to 15¢ on volume of retail package, amounting to 2,010. See Table 1, item 2.^b Before deducting discounts to hospitals, NATO, etc., 145.^c Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 79. See Table 1, item 2.

TABLE 3A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
5,345	670	6	..	5	8	—	..	1
1,877	2,251	219	..	98	25	2	..	2
21,024	14,442	1,449	..	3,550	5,011	76	..	3
1,384	2,224	200	..	311	310	2	..	4
2,385	10,090	596	..	3,867	4,920	90	..	5
27,519	101,823	14,310	..	19,595	26,787	463	..	6
358	5,463	566	..	—	..	91	..	7
239	69	15	..	69	3,171	—	..	8
61,931	137,032	17,361	..	27,495	40,232	724	461	9
382	1,629	171	79	2	..	10
5,373	13,440	2,148	3,606	72	..	11
5,755	15,069	1,915	..	2,319	3,685	74	55	12
105,955	176,302	28,598	..	33,477	41,102	1,228	734	13
173,641	328,403	47,874	..	63,291	85,019	2,026	1,250	14

TABLE 3B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	..	—	—	—	..	1
7,399	3,413	661	..	1,054	1,303	21	..	2
3,108	2,050	310	..	514	1,168	32	..	3
1,805	2,329	337	..	432	557	33	..	4
3,699	4,747	1,067	..	2,055	2,273	84	..	5
9,524	13,509	2,135	..	3,397	6,493	91	..	6
78	—	9	..	—	..	—	..	7
91	374	5	..	87	333	—	..	8
25,704	26,422	4,524	..	7,539	12,127	261	329	9
91	417	129	258	5	..	10
9,061	5,183	1,191	1,577	32	..	11
9,982	5,600	801	..	1,320	1,835	37	19	12
97	442	57	..	133	375	13	2	13
25,783	32,464	5,382	..	8,992	14,337	311	350	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	..	—	—
3	Brandy	5	..	7	9
4	Gin	24	..	61	47
5	Liqueurs	2	..	5	4
6	Rum	112	..	344	184
7	Whisky	52	..	95	103
8	Vodka	—	..	22	22
9	Other	—	..	—	—
9	Total spirits	195	..	534	369
10	Wines:				
11	Sparkling	1	..	2	..
12	Non-sparkling	73	..	355	..
12	Total wines	74	..	357	291
13	Beer	3,112	..	5,562	3,773
14	Total sales	3,381	..	6,453	4,433

¹ For explanation, see commentary page 8.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	..	—	—
3	Brandy	9	..	3	1
4	Gin	1	..	53	34
5	Liqueurs	36	..	2	2
6	Rum	17	..	220	52
7	Whisky	—	..	58	59
8	Vodka	—	..	22	22
9	Other	—	..	—	—
9	Total spirits	63	..	356	170
10	Wines:				
11	Sparkling	1	..	2	..
12	Non-sparkling	61	..	306	..
12	Total wines	62	..	308	263
13	Beer	3,082	..	5,520	3,747
14	Total sales	3,207	..	6,184	4,182

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	..	—	—
3	Brandy	5	..	4	8
4	Gin	15	..	8	13
5	Liqueurs	1	..	3	2
6	Rum	76	..	124	132
7	Whisky	35	..	39	44
8	Vodka	—	..	—	—
9	Other	—	..	—	—
9	Total spirits	132	..	178	199
10	Wines:				
11	Sparkling	—	..	—	..
12	Non-sparkling	12	..	49	..
12	Total wines	12	..	49	26
13	Beer	30	..	42	26
14	Total sales	174	..	269	251

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
281	32	—	..	—	—	—	—	1
294	194	31	..	37	41	1	—	2
1,012	658	63	..	140	226	3	—	3
102	156	18	..	25	29	1	—	4
211	558	56	..	193	244	4	—	5
1,294	4,262	545	..	730	1,126	14	11	6
14	198	19	3	2	7
12	15	1	..	6	140	—	—	8
3,220	6,073	733	641	1,131	1,806	26	20	9
47	189	24	15	—	..	10
2,204	3,004	494	802	10	..	11
2,251	3,193	377	408	518	817	10	6	12
70,821	92,592	12,364	10,087	16,700	20,012	276	170	13
76,292	101,858	13,474	11,136	18,349	22,635	312	196	14

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
281	32	—	..	—	—	—	—	1
72	85	8	..	3	1	—	—	2
897	584	51	..	123	185	2	1	3
52	87	7	..	11	12	—	—	4
90	385	20	..	128	168	2	—	5
990	3,864	480	..	631	930	13	9	6
12	198	19	3	2	7
10	3	1	..	4	113	—	—	8
2,404	5,238	586	..	900	1,409	20	12	9
19	176	19	4	—	..	10
1,159	2,543	371	660	8	..	11
1,178	2,719	305	..	390	664	8	5	12
70,799	92,500	12,352	..	16,671	19,934	274	170	13
74,361	100,457	13,243	..	17,961	22,007	302	187	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	..	—	—	—	—	1
222	109	23	..	34	40	1	—	2
115	74	12	..	17	41	1	—	3
50	69	11	..	14	17	1	—	4
121	173	36	..	65	76	2	5	5
304	398	65	..	99	196	1	2	6
2	—	—	—	—	7
2	12	—	..	2	27	—	—	8
816	835	147	..	231	397	6	8	9
28	13	5	11	—	..	10
1,045	461	123	142	2	..	11
1,073	474	72	..	128	153	2	1	12
22	92	12	..	29	78	2	—	13
1,911	1,401	231	..	388	628	10	9	14

TABLE 5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets where permitted by Liquor Authorities¹
Fiscal Year Ended March 31, 1961

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
1	Wines - Sparkling	—	—	958	—	958
2 '000 of \$ gal.	—	—	120	—	120
3	Wines - Non-sparkling	—	—	5,888	—	5,888
4 \$ gal.	—	—	1,122	—	1,122
5	Beer	10,001	105,955	173,642	—	289,598
6 \$ gal.	2,907	70,799	91,410	—	165,116

¹ Value figures are included in Table 3 and volume figures in Table 4.

² Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 4,263 (1,476 gallons) made through retail outlets of breweries during the year ended March 31, 1961, are included in sales by liquor authorities.

TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages¹
Fiscal Years Ended March 31, 1957 to 1961

No.	Nature of levy	1957	1958	1959	1960	1961
		thousands of dollars				
	On spirits:					
1	Excise duty ²	70,341	83,653	96,551	102,354	108,500
2	Licences	8	7	7	7	8
3	Import duty ³	44,431	36,619	29,343	29,879	31,312
4	Total on spirits	114,780	120,279	125,901	132,240	139,820
	On wines:					
5	Excise taxes	2,618	2,744	3,140	3,026	3,224
6	Import duty	1,263	1,426	1,469	1,660	1,696
7	Total on wines	3,881	4,170	4,609	4,686	4,920
	On beer:					
8	Excise duty	83,078	88,226	83,058	90,704	90,971
9	Licences	4	3	3	3	3
10	Import duty	139	190	182	166	191
11	Total on beer	83,221	88,419	83,243	90,873	91,165
12	Grand totals⁴	201,882	212,868	213,753	227,799	235,908

¹ This table excludes revenue from the general sales tax. For explanation see Introduction.

² Collections on liquor imported for blending purposes are included with import duty until July 1, 1957.

³ See explanatory comment on this table, page 9.

⁴ Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 7. Production of Alcoholic Beverages
Fiscal Years Ended March 31, 1957 to 1961

No.	Type	1957	1958	1959	1960	1961
1	Spirits	30,029	28,135	29,763	32,189	33,550
 '000 of proof gal.					
2	Wines ¹	5,474	5,404	7,416	7,033	8,003
 gal.					
3	Beer	230,465	241,934	231,624	251,843	252,140
 "					

¹ See explanatory comment on this table, page 9.

TABLE 8. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1957 to 1961

No.	Details	1957	1958	1959	1960	1961
thousands of proof gallons						
1	In warehouse at beginning of year including transits	110,767	118,399	123,989	129,492	136,031
	Add:					
2	Warehoused during year from distillery	37,540	36,318	35,670	38,275	39,495
3	Otherwise warehoused	12	13	6	5	4
4	Total additions	37,552	36,331	35,676	38,280	39,499
	Deduct:					
	Entered for consumption:					
5	Matured	7,012	7,319	7,854	7,708	8,148
8	Unmatured	634	611	746	717	780
7	Exported in bond	7,945	8,072	8,399	9,355	8,988
8	Otherwise accounted for ¹	7,857	8,525	8,250	8,705	8,996
9	Taken for redistillation	6,672	6,214	4,924	5,256	5,082
10	Total deductions	28,920	30,741	30,173	31,741	31,994
11	In warehouse at end of year including transits	118,399	123,989	129,492	136,031	143,536

¹ See explanatory footnotes to this table, page 2.TABLE 9. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1957 to 1961

No.	Details	1957	1958	1959	1960	1961
'000 of						
	Spirits:					
1	Imports	\$ 16,506	18,683	16,947	16,156	16,417
2	Exports of domestic stock	\$ 68,332	68,091	71,514	79,014	78,761
	Wines:					
3	Imports	\$ 4,671	5,457	5,722	6,427	6,823
4	Exports of domestic stock	\$ 3	7	7	9	4
	Beer:					
5	Imports	\$ 331	421	467	424	489
6	Exports of domestic stock	\$ 3,637	4,043	4,082	4,391	4,350
	Spirits:					
7	Imports	proof gal. 3,535	4,716	3,698	3,504	3,509
8	Exports of domestic stock	" 7,932	8,025	6,310	9,358	8,943
	Wines:					
9	Imports	gal. 1,558	1,784	1,881	2,048	2,207
10	Exports of domestic stock	" 1	3	2	2	2
	Beer:					
11	Imports	" 260	336	348	314	364
12	Exports of domestic stock	" 2,628	2,923	2,960	3,196	3,160

¹ Source: Trade of Canada, Imports and Exports, published by the Dominion Bureau of Statistics.

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,200	—	401	222
2	Accounts receivable	188	1	84	—
3	Inventories:				
	1. Stock for sale ¹	1,154	354	1,961	2,669
	2. Stock in bond ²	324	—	247	73
	3. Other materials and supplies	30	—	—	—
	Sub-total	(1,508)	(354)	(2,208)	(2,742)
4	Prepaid expenses	5	—	—	7
5	Fixed assets ⁴	105	—	986	—
6	Loans and advances receivable	—	—	—	1
7	Mortgages receivable	—	—	—	14
8	Deferred charges	—	—	72	—
9	Total assets	3,006	355	3,751	2,986
	Liabilities				
1	Accounts payable	63	—	1,264	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	355	—	—
3	Long-term loans and advances:				
	Provincial	—	—	—	—
4	Deferred revenue	—	—	—	—
5	Other liabilities	—	—	—	—
6	Reserves:				
	1. Liability reserves:				
	1. Reserves for insurance	—	—	—	—
	2. Equity reserves:				
	1. Contingencies	—	—	—	—
	2. Plant expansion	—	—	—	—
	3. Other	105	—	500	—
	Sub-total	(105)	(—)	(500)	(—)
7	Proprietary equity and surplus:				
	Proprietary equity:				
	Interest-free working capital	150	—	—	—
	Surplus (unremitted to Provincial Treasurer)	2,688	—	1,987	2,986
	Sub-total	(2,838)	(—)	(1,987)	(2,986)
8	Total liabilities	3,006	355	3,751	2,986

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 and Northwest Territories have no bonded warehouses.

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,314	8,324	251	279	407	2,112	345	—	15,855	1
1,070	2,428	239	8	59	17	3	—	4,097	2
									3
13,883	13,802	2,401	3,549	4,990	6,316	318	492	52,004	
4,339	2,408	344	149	644	413	15	3	8,956	
323	153	5	68	560	29	—	23	1,076	
(18,545)	(16,363)	(2,750)	(3,766)	(6,194)	(6,758)	(333)	(515)	(62,036)	
—	162	36	4	123	163	—	10	510	4
656	—	48	1,450	3,286	1,536	—	247	8,314	5
—	—	—	—	—	43	—	—	44	6
—	55	—	—	—	—	—	—	69	7
125	—	—	—	—	—	—	—	197	8
22,710	27,332	3,324	5,507	10,069	10,629	681	772	91,122	9
2,138 ¹	2,539 ¹	861	3	3,404	3,845	65	—	14,182	1
—	—	—	—	818	—	—	—	1,173	2
—	—	—	—	—	5,734	—	—	5,734	3
172	—	—	—	113	—	—	—	285	4
43	—	87	280	—	—	—	—	409	5
									6
907	1,000	—	—	—	—	—	—	1,907	
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	1,681	—	—	—	—	1,681	
—	—	—	—	5,800	1,050	—	—	7,455	
(907)	(1,500)	(—)	(3,681)	(5,800)	(1,050)	(—)	(—)	(13,543)	
									7
—	—	—	—	—	—	—	—	150	
19,451	23,293	2,376	1,543	— 66	—	616	772	55,646	
(19,451)	(23,293)	(2,376)	(1,543)	(— 66)	(—)	(616)	(772)	(55,796)	
22,710	27,332	3,324	5,507	10,069	10,629	681	772	91,122	8

¹ See explanatory comment on capital expenditures, page 8.² Includes some accrued charges.

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