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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1961

(Fiscal Year Ended March 31, 1962)

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TABLE OF CONTENTS

	Page
Summary of Operations	5
Number of Retail Stores	7
Explanatory Comment	7
Table	
1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments	10
2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority	10
3. Sales of Alcoholic Beverages by Value	12
3 A. Sales of Alcoholic Beverages (Canadian) by Value	12
3 B. Sales of Alcoholic Beverages (Imported) by Value	12
4. Sales of Alcoholic Beverages by Volume	14
4 A. Sales of Alcoholic Beverages (Canadian) by Volume	14
4 B. Sales of Alcoholic Beverages (Imported) by Volume	14
5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets	16
6. Specified Revenue of the Government of Canada from Alcoholic Beverages ..	16
7. Production of Alcoholic Beverages	16
8. Warehousing Transactions in Spirits	17
9. Imports and Exports of Alcoholic Beverages	17
10. Assets and Liabilities of Provincial Government Liquor Commissions	18

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

1961

(Fiscal Year Ended March 31, 1962)

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 national federal general sales tax, and provincial general sales taxes in eight provinces were levied on liquor sales to consumers 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 1961-62 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1962, amounted to \$492 million, an increase of \$19 million, or 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 1952 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages

Fiscal Years Ended March 31

Government	1952	1958	1959	1960	1961	1962
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	2,475	3,823	3,959	4,380	4,403	4,640
Prince Edward Island	789	1,290	1,379	1,601	1,745	1,863
Nova Scotia	8,549	11,814	12,083	11,885	12,065	12,681
New Brunswick	5,441	7,361	7,513	7,933	8,269	9,576
Quebec	31,306	45,678	46,821	49,725	49,063	54,481
Ontario	44,156	68,510	73,145	78,030	81,787	83,957
Manitoba	8,108	10,638	11,460	12,880	14,586	15,043
Saskatchewan	9,599	11,764	12,560	13,252	13,840	14,152
Alberta	13,086	19,046	19,811	20,080	21,206	22,465
British Columbia	20,135	27,099	27,138	27,524	28,412	29,392
Sub-totals	143,644	207,023	215,869	227,290	235,376	248,250
Yukon	587	827	822	897	959	973
Northwest Territories	274	513	533	642	727	808
Totals, Provincial and Territorial Governments	144,505	208,363	217,224	228,829	237,062	250,031
Government of Canada	162,706	212,868	213,753	227,799	235,908	242,096
Totals, all governments	307,211	421,231	430,977	456,628	472,970	492,127

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 4 per cent in value and about 3 per cent in volume.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1961	1962	1961	1962	1961	1962	1961	1962
thousands of dollars								
Newfoundland	5,662	5,911	574	571	10,700	11,547	16,936	18,029
Prince Edward Island	2,609	2,763	234	266	1,467	1,615	4,310	4,644
Nova Scotia	15,899	16,923	2,564	2,771	15,551	16,248	34,014	35,942
New Brunswick	11,738	12,379	2,154	2,380	10,354	11,127	24,246	25,886
Quebec	87,635	95,406	15,737	17,642	106,052	107,936	209,424	220,984
Ontario	163,454	170,302	20,669	21,909	176,744	179,388	360,867	371,599
Manitoba	21,885	22,500	2,716	2,832	28,655	30,065	53,256	55,397
Saskatchewan	18,412	18,154	2,851	2,915	25,242	24,177	46,505	45,246
Alberta	35,034	37,011	3,639	3,911	33,610	34,877	72,283	75,799
British Columbia	52,359	53,890	5,520	5,951	41,477	43,172	99,356	103,013
Yukon	985	1,020	111	123	1,241	1,146	2,337	2,289
Northwest Territories	790	792	74	84	736	889	1,600	1,765
Totals	416,462	437,051	56,843	61,355	451,829	462,187	925,134	960,593
Totals, excluding Prince Edward Island	413,853	434,288	56,609	61,089	450,362	460,572	920,824	955,949

¹ For more detailed information for 1962, see Tables 3, 3A, and 3B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1961	1962	1961	1962	1961	1962	1961	1962
thousands of gallons								
Newfoundland	195	204	74	73	3,112	3,339	3,381	3,616
Prince Edward Island	85	548
Nova Scotia	534	553	357	368	5,562	5,821	6,453	6,742
New Brunswick	369	377	291	310	3,773	3,728	4,433	4,415
Quebec	3,220	3,390	2,251	2,368	70,821	72,568	76,292	78,326
Ontario	6,073	6,322	3,193	3,358	92,592	94,301	101,858	103,981
Manitoba	733	755	377	395	12,364	12,788	13,474	13,938
Saskatchewan	641	583	408	434	10,087	10,381	11,136	11,398
Alberta	1,131	1,191	518	550	16,700	17,107	18,349	18,848
British Columbia	1,806	1,860	817	872	20,012	20,779	22,635	23,511
Yukon	26	28	10	11	276	256	312	295
Northwest Territories	20	20	6	7	170	210	196	237
Totals, excluding Prince Edward Island	14,748	15,283	8,302	8,746	235,469	241,278	258,519	265,307

¹ For more detailed information for 1962, see Tables 4, 4A, and 4B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 52 in the fiscal year ended March 31, 1962. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1961	March 31, 1962
Newfoundland	11	12
Prince Edward Island	8	8
Nova Scotia	55	57
New Brunswick	40	40
Quebec	162	173
Ontario	271	295
Manitoba	43 ¹	45 ¹
Saskatchewan	84	86
Alberta	104	111
British Columbia	110	112
Yukon	5	5
Northwest Territories	5	6
Total	898	950

¹ In addition, the Manitoba Liquor Commission had agencies in the smaller centres of population throughout the province, which were 35 and 39 in number, respectively, for the years under review.

Imports and Exports

For the fiscal year ended March 31, 1962, imports of alcoholic beverages showed an increase of 3 per cent in value, but a decrease of 4 per cent in volume, reflecting a rise in price associated with the exchange rate decline after mid-year.

The value of imports of spirits actually decreased from \$16,417,000 in the previous fiscal year to \$16,159,000, whereas imports of wines and beer increased as follows:

wines — from \$6,823,000 to \$7,744,000
beer — from \$489,000 to \$538,000

Exports of alcoholic beverages were higher by 6 per cent in value and 4 per cent in volume in the fiscal year. Exports of domestic spirits increased from \$78,761,000 to \$83,985,000; wines remained unchanged in value at \$4,000,000, and beer declined from \$4,350,000 to \$4,139,000. The volume of beer and wine decreased.

See Table 9 for comparative value and volume figures for the fiscal years ended March 31, 1958 to March 31, 1962 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%), New Brunswick (3%), Quebec (4%, beer exempt), Ontario (3% effective September 1961, draft beer exempt), 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. In Quebec the unemployment tax of 5¢ to 15¢ on volume of retail package of alcoholic beverages was repealed on April 13, 1961.

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 significantly large.

(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, a portion 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, the fines or a portion of the 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 accountable 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 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 comprises 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. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail. Only beer imported from outside of Canada is sold by the Quebec Liquor Board.

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; sales to consumers are made through government liquor stores, brewers' retail stores and other licensed vendors. Since 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.

Table 7. Production of Alcoholic Beverages.

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1958 to 1962 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 1957 to 1961 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, 1962, 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 9, item 10, records the transaction when the physical movement of the spirits takes place.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1962

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income from sales ²	2,431	1,397	12,317	9,534
2	Sales tax ¹	—	422	—	—
3	Licences and permits ³	2,183	26	315	7
4	Fines and confiscations ³	26	18	49	35
5	Total revenue	4,640	1,863	12,681	9,576

¹ See explanatory comment page 7; in Quebec the unemployment tax on sales of alcoholic beverages was repealed on April 13, 1961.

² After provision for depreciation on fixed assets and capital expenditure met out of operating income as follows: Newfoundland—and 1; Prince Edward Island—; Nova Scotia 132 and —; New Brunswick—and 46; Quebec 188 and —; Ontario—and 1,937; Manitoba—and 24; Saskatchewan 79 and 4; Alberta 91 and 162; British Columbia 236 and —; 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, 1962

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Earnings reported by Liquor Authority	4,640	1,423	11,762	9,541
	Add:				
	Revenue not included in earnings of Liquor Authority: ¹				
2	Sales tax	—	422	—	—
3	Licences and permits	—	—	145	—
4	Fines and confiscations	—	18	2	35
	Expenditure of Liquor Authority disallowed:²				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	733	—
7	Maintenance of prisoners	—	—	39	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 5)	4,640	1,863	12,681	9,576

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, 218 share of fines included in this amount was paid to local government authorities.

³ See comments on pages 7 and 8.

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 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 "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.

April 30, 1963

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

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
37,031	56,802	11,989	13,858	21,117	28,866	874	734	196,950	1
140	—	—	—	—	—	80	—	642	2
16,878	26,996	2,896	102	965	526	11	74	50,979	3
432	159	158	192	383	..	8	—	1,460	4
54,481	83,957	15,043	14,152⁴	22,465	29,392	973	808	250,031	5

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

⁴ Includes Liquor Licensing Commission.

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

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
53,856	82,821	14,869	13,955	21,332	29,111	875	808	244,993	1
140	—	—	—	—	—	80	—	642	2
—	—	—	—	—	42	10	—	197	3
383	4	158	190	383 ²	—	8	—	1,181	4
—	—	—	—	750	—	—	—	750	5
102 ⁴	—	16	7	—	105	—	—	963	6
—	—	—	—	—	134	—	—	173	7
—	1,132	—	—	—	—	—	—	1,132	8
54,481	83,957	15,043	14,152⁵	22,465	29,392	973	808	250,031	9

⁴ Since April 1, 1961, the salaries of the Liquor Police are paid by the Province of Quebec.

⁵ Includes Liquor Licensing Commission.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	144	..	267	..
4	Gin	604	..	1,890	..
5	Liqueurs	69	..	176	..
6	Rum	3,137	..	10,612	..
7	Whisky	1,955	..	3,176	..
8	Vodka	—	..	797	..
9	Other	1	..	—	..
9	Total spirits	5,911	2,763	16,923	12,379
10	Wines:				
11	Sparkling	15	..	44	..
12	Non-sparkling	556	..	2,727	..
12	Total wines	571	266	2,771	2,380
13	Beer	11,547	1,615	16,248	11,127
14	Total sales	18,029	4,644²	35,942³	25,886

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, 52.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	—	..	127	..
4	Gin	218	..	1,615	..
5	Liqueurs	20	..	104	..
6	Rum	1,077	..	7,198	..
7	Whisky	655	..	1,622	..
8	Vodka	—	..	797	..
9	Other	—	..	—	..
9	Total spirits	1,971	..	11,468	..
10	Wines:				
11	Sparkling	13	..	26	..
12	Non-sparkling	404	..	2,172	..
12	Total wines	417	..	2,198	..
13	Beer	11,293	1,615	16,043	..
14	Total sales	13,681	..	29,709	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	144	..	140	..
4	Gin	386	..	275	..
5	Liqueurs	49	..	72	..
6	Rum	2,060	..	3,414	..
7	Whisky	1,300	..	1,554	..
8	Vodka	—	..	—	..
9	Other	1	..	—	..
9	Total spirits	3,940	..	5,455	..
10	Wines:				
11	Sparkling	2	..	18	..
12	Non-sparkling	152	..	555	..
12	Total wines	154	..	573	..
13	Beer	254	—	205	..
14	Total sales	4,348	..	6,233	..

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
6,766	680	8	2	4	9	—	—	..	1
10,193	5,891	822	567	1,206	1,441	21	7	..	2
27,901	17,338	1,792	1,942	4,371	7,177	96	63	..	3
3,294	4,694	539	388	776	933	36	14	..	4
6,496	15,548	1,870	1,828	6,215	7,513	183	246	..	5
38,955	119,684	16,851	12,711	23,913	34,336	595	386	..	6
1,397	5,992	589	584	371	1,978	89	74	..	7
404	475	29	132	155	503	—	—	..	8
95,406	170,302	22,500	18,154	37,011	53,890	1,020	792	437,051	9
1,425	2,200	..	113	311	342	7	4	..	10
16,217	19,709	..	2,802	3,600	5,609	116	80	..	11
17,642	21,909	2,832	2,915	3,911	5,951	123	84	61,355	12
107,936	179,388	30,065	24,177	34,877	43,172	1,146	889	462,187	13
220,984⁴	371,599⁵	55,397	45,246	75,799	103,013	2,289⁶	1,765	960,593	14

⁴ Excludes unemployment tax of 5¢ to 15¢ on volume of retail package, amounting to 140, from April 1, 1961 to April 13, 1961 when it was repealed.

⁵ Before deducting discounts to hospitals, NATO, etc., 154.

⁶ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 80. See Table 1, Item 2.

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

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
6,766	660	8	2	4	9	—	—	1
2,117	2,412	257	81	138	29	1	—	2
24,116	15,444	1,436	1,705	3,803	5,830	69	46	3
1,374	2,211	202	215	312	354	1	4	4
2,692	10,817	741	661	4,314	5,298	99	14	5
38,904	105,989	14,753	11,053	20,543	27,606	501	322	6
971	5,992	577	584	371	1,978	89	74	7
296	73	16	120	75	135	—	—	8
67,236	143,618	17,990	14,421	29,560	41,239	760	460	9
409	1,752	..	100	178	86	1	3	10
6,206	14,112	..	2,413	2,326	3,875	79	62	11
6,615	15,864	2,031	2,513	2,504	3,961	80	65	12
107,808	178,884	29,979	24,177	34,753	42,779	1,139	888	13
181,659	338,366	50,000	41,111	66,817	87,979	1,979	1,413	14

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

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
8,078	3,479	565	486	1,068	1,412	20	7	2
3,785	1,894	356	237	568	1,347	27	17	3
1,920	2,483	337	173	464	579	35	10	4
3,804	4,731	1,129	1,167	1,901	2,215	84	232	5
10,051	13,695	2,098	1,658	3,370	6,730	94	66	6
426	—	12	—	—	—	—	—	7
108	402	13	12	80	368	—	—	8
28,170	26,684	4,510	3,733	7,451	12,651	260	332	9
1,016	448	..	13	133	256	6	1	10
10,011	5,597	..	389	1,274	1,734	37	18	11
11,027	6,045	801	402	1,407	1,990	43	19	12
128	504	86	—	124	393	7	1	13
39,325	33,233	5,397	4,135	8,982	15,034	310	352	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	1	8	9
3	Gln	25	9	65	48
4	Liqueurs	3	—	5	4
5	Rum	114	40	347	188
6	Whisky	57	30	102	106
7	Vodka	—	5	26	22
8	Other	—	—	—	—
9	Total spirits	204	85	553	377
	Wines:				
10	Sparkling	1	..	2	..
11	Non-sparkling	72	..	368	..
12	Total wines	73	..	368	310
13	Beer	3,339	548	5,821	3,728
14	Total sales	3,616	..	6,742	4,415

¹ For explanation, see commentary page 9.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	—	4	1
3	Gln	9	6	56	35
4	Liqueurs	1	—	3	2
5	Rum	37	26	233	55
6	Whisky	20	21	58	62
7	Vodka	—	5	26	22
8	Other	—	—	—	—
9	Total spirits	67	58	380	177
	Wines:				
10	Sparkling	1	..	1	..
11	Non-sparkling	60	..	313	..
12	Total wines	61	..	314	281
13	Beer	3,307	548	5,777	3,702
14	Total sales	3,435	..	6,471	4,160

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	1	4	8
3	Gln	16	3	9	13
4	Liqueurs	2	—	2	2
5	Rum	77	14	114	133
6	Whisky	37	9	44	44
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	137	27	173	200
	Wines:				
10	Sparkling	—	..	1	..
11	Non-sparkling	12	..	53	..
12	Total wines	12	..	54	29
13	Beer	32	—	44	26
14	Total sales	181	..	271	255

TABLE 4. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
297	33	—	—	—	—	—	—	1
305	201	27	16	39	44	1	—	2
1,086	692	64	65	150	262	3	2	3
105	160	18	12	25	31	1	—	4
219	585	63	57	201	255	4	6	5
1,319	4,417	562	392	759	1,164	17	10	6
45	218	20	19	11	67	2	2	7
14	16	1	22	6	37	—	—	8
3,390	6,322	755	583	1,191	1,860	28	20	9
49	201	..	10	23	13	—	—	10
2,319	3,157	..	424	527	859	11	7	11
2,368	3,358	395	434	550	872	11	7	12
72,568	94,301	12,788	10,381	17,107	20,779	256	210	13
78,326	103,981	13,938	11,398	18,848	23,511	295	237	14

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
297	33	—	—	—	—	—	—	1
78	91	9	1	5	1	—	—	2
950	627	51	58	131	215	2	2	3
54	86	7	7	10	14	—	—	4
98	411	25	21	142	181	3	—	5
1,008	4,012	498	356	661	960	14	8	6
33	218	20	19	11	67	2	2	7
12	3	1	22	4	9	—	—	8
2,530	5,481	611	484	964	1,447	21	12	9
19	187	..	9	18	4	—	—	10
1,254	2,661	..	391	398	705	8	6	11
1,273	2,848	323	400	416	709	8	6	12
72,540	94,196	12,775	10,381	17,080	20,695	255	210	13
76,343	102,525	13,709	11,265	18,460	22,851	284	228	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
227	110	18	15	34	43	1	—	2
136	65	13	7	19	47	1	—	3
51	74	11	5	15	17	1	—	4
121	174	38	36	59	74	1	6	5
311	405	64	36	98	204	3	2	6
12	—	—	—	—	—	—	—	7
2	13	—	—	2	28	—	—	8
860	841	144	99	227	413	7	8	9
30	14	..	1	5	9	—	—	10
1,065	496	..	33	129	154	3	1	11
1,095	510	72	34	134	163	3	1	12
28	105	13	—	27	84	1	—	13
1,983	1,456	229	133	388	660	11	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, 1962

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
1	Wines — Sparkling '000 of \$	—	—	987	—	987
2	gal.	—	—	124	—	124
3	Wines — Non-sparkling \$	—	—	5,951	—	5,951
4	gal.	—	—	1,135	—	1,135
5	Beer \$	10,885	107,808	175,441	— ²	294,134
6	gal.	3,155	72,540	92,789	— ²	168,484

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 3,399 (1,251 gallons) made through retail outlets of breweries during the year ended March 31, 1962 are included in sales by liquor authorities.

TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages¹
Fiscal Years Ended March 31, 1958 to 1962

No.	Nature of levy	1958	1959	1960	1961	1962
		thousands of dollars				
	On spirits:					
1	Excise duty	83,853	96,551	102,354	108,502	113,689
2	Licences	7	7	7	8	8
3	Import duty	36,619	29,343	29,879	31,313	29,919
4	Total on spirits	120,279	125,901	132,240	139,823	143,616
	On wines:					
5	Excise taxes	2,744	3,140	3,026	3,224	3,350
6	Import duty	1,426	1,469	1,660	1,696	1,873
7	Total on wines	4,170	4,609	4,686	4,920	5,223
	On beer:					
8	Excise duty	88,226	83,058	90,704	90,971	93,051
9	Licences	3	3	3	3	3
10	Import duty	190	182	166	191	203
11	Total on beer	88,419	83,243	90,873	91,165	93,257
12	Grand totals²	212,868	213,753	227,799	235,908	242,096

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

² Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 7. Production of Alcoholic Beverages
Fiscal Years Ended March 31, 1958 to 1962

No.	Type	1958	1959	1960	1961	1962
1	Spirits '000 of proof gal.	26,135	29,783	32,189	33,650	38,421
2	Wines ¹ gal.	5,404	7,416	7,033	8,093	8,054
3	Beer "	241,934	231,624	251,843	252,140	258,116

¹ See explanatory comment on this table, page 9.

TABLE 8. Warehousing Transactions in Spirits
Fiscal Years Ended March 31, 1958 to 1962

No.	Details	1958	1959	1960	1961	1962
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	118,399	123,989	129,492	136,031	143,536
	Add:					
2	Warehoused during year from distillery	36,318	35,670	38,275	39,495	42,370
3	Otherwise warehoused	13	6	5	4	5
4	Total additions	36,331	35,676	38,280	39,499	42,375
	Deduct:					
	Entered for consumption:					
5	Matured	7,319	7,854	7,708	8,148	8,535
6	Unmatured	611	746	717	780	840
7	Exported in bond	8,072	8,399	9,355	8,988	9,460
8	Otherwise accounted for ¹	8,525	8,250	8,705	8,996	9,684
9	Taken for redistillation	6,214	4,924	5,256	5,082	5,652
10	Total deductions	30,741	30,173	31,741	31,994	34,171
11	In warehouse at end of year including transits	123,989	129,492	136,031	143,536	151,740

¹ See explanatory comment on this table, page 9.

TABLE 9. Imports and Exports of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1958 to 1962

No.	Details	1958	1959	1960	1961	1962
	'000 of					
	Spirits:					
1	Imports	16,683	16,947	16,156	16,417	16,159
2	Exports of domestic stock	68,091	71,514	79,014	78,761	83,985
	Wines:					
3	Imports	5,457	5,722	6,427	6,823	7,744
4	Exports of domestic stock	7	7	9	4	4
	Beer:					
5	Imports	421	467	424	489	538
6	Exports of domestic stock	4,043	4,082	4,391	4,350	4,139
	Total:					
7	Imports	24,561	23,136	23,007	23,729	24,441
8	Exports ²	72,141	75,603	83,414	83,115	88,128
	Spirits:					
9	Imports	4,716	3,698	3,504	3,509	3,035
10	Exports of domestic stock	8,025	8,310	9,358	6,943	9,492
	Wines:					
11	Imports	1,784	1,881	2,048	2,207	2,429
12	Exports of domestic stock	3	2	2	2	2
	Beer:					
13	Imports	336	348	314	364	387
14	Exports of domestic stock	2,923	2,960	3,196	3,160	3,038
	Total:					
15	Imports	8,836	5,927	5,866	6,060	5,851
16	Exports ²	10,951	11,272	12,556	12,105	12,530

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

² Does not include foreign produce re-exported, viz.: spirits, 209 (90 proof gal.) and wines, 4 (1 gal.).

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,112	92	499	716
2	Accounts receivable	225	1	56	—
3	Inventories:				
	1. Stock for sale ¹	1,057	330	1,986	2,252
	2. Stock in bond ²	258	—	207	48
	3. Other materials and supplies	30	—	—	112
	Sub-total	(1,345)	(330)	(2,193)	(2,412)
4	Prepaid expenses	22	—	—	—
5	Fixed assets ³	109	—	1,244	—
6	Loans and advances receivable	—	—	—	1
7	Mortgages receivable	—	—	—	12
8	Deferred charges	—	—	76	—
9	Total assets	2,813	423	4,068	3,141
	Liabilities				
1	Accounts payable	56	—	1,226	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	—	—	—
3	Accrued charges	—	—	—	—
4	Long-term loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Other liabilities	—	423	—	—
7	Reserves:				
	1. Liability reserves:				
	1. Reserves for insurance	—	—	—	—
	2. Equity reserves:				
	1. Contingencies	—	—	—	—
	2. Plant expansion	—	—	—	—
	3. Other	109	—	500	—
	Sub-total	(109)	(—)	(500)	(—)
8	Proprietary equity and surplus:				
	Proprietary equity:				
	Interest-free working capital	150	—	—	—
	Surplus (unremitted to Provincial Treasurer)	2,498	—	2,342	3,141
	Sub-total	(2,648)	(—)	(2,342)	(3,141)
9	Total liabilities	2,613	423	4,068	3,141

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, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,891	6,014	485	1,373	406	2,485	93	—	16,166	1
1,757	2,454	19	12	42	8	—	—	4,574	2
14,092	15,657	2,225	2,996	5,282	5,889	334	676	52,776	3
5,201	2,625	576	75	574	353	1	—	9,918	
317	142	7	51	578	26	—	23	1,286	
(19,610)	(18,424)	(2,608)	(3,122)	(6,434)	(6,266)	(335)	(699)	(63,980)	
—	135	45	24	109	70	—	12	417	4
791	—	48	1,986	3,859	1,337	—	337	9,711	5
—	—	—	—	—	10	—	—	11	6
—	—	—	120	—	—	—	—	132	7
131	—	—	—	—	—	—	—	207	8
25,180 ¹	27,027 ²	3,405 ³	6,637 ⁴	10,850 ⁵	10,178	428	1,048	95,198	9
3,008	1,546	1,055	1	4,258	3,411	89	—	14,650	1
—	—	—	—	—	—	—	—	—	2
—	352	—	—	—	—	—	—	352	3
—	—	—	—	—	5,717	339	—	6,056	4
—	3	—	—	—	—	—	—	3	5
—	—	—	529	—	—	—	—	952	6
—	—	—	—	—	—	—	—	—	7
1,029	1,000	—	—	—	—	—	—	2,029	
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,197	—	—	—	—	2,197	
—	—	—	—	6,550	1,050	—	—	8,209	
(1,029)	(1,500)	(—)	(4,197)	(6,550)	(1,050)	(—)	(—)	(14,935)	
—	—	—	—	—	—	—	—	—	8
21,143	23,626	2,350	1,910	42	—	—	1,048	58,100	
(21,143)	(23,626)	(2,350)	(1,910)	(42)	(—)	(—)	(1,048)	(58,250)	
25,180 ¹	27,027 ²	3,405 ³	6,637 ⁴	10,850 ⁵	10,178	428	1,048	95,198	9

¹ See explanatory comment on capital expenditures, page 8.² Excludes unearned licenses and permits revenue collected on behalf of province, viz.: Quebec 379; Ontario, 911; Manitoba, 93; Alberta, 212.³ Includes Saskatchewan Licensing Commission.

Figure 1

[illegible]

SCALE OF ALCOHOLIC BEVERAGES IN CANADA 1961