

CATALOGUE No.

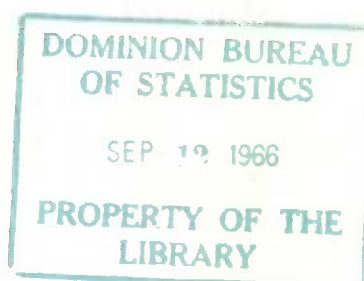
63-202

ANNUAL



# THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA 1964

(Fiscal Year Ended March 31, 1965)



*Published by Authority of*  
The Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS  
Governments and Transportation Division  
Governments Section

August 1966  
3502-518

Price: 50 cents

Reports Published by the  
Governments and Transportation Division  
dealing with

**GOVERNMENT FINANCE**

Catalogue number	Title	Price
	<b>Annual</b>	
68-201	<b>Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments</b> Brief résumé of taxes of all levels of government for current year by category, basis of tax and rate applicable .....	\$ .50
68-202	<b>Consolidated Public Finance—Federal, Provincial and Municipal Governments</b> Based on data concerning federal, provincial and municipal revenues, expenditures and debt contained in DBS publications catalogue Nos. 68-204; 68-207; 68-209 and 68-211 .....	.50
68-203	<b>Financial Statistics of Municipal Government—Revenue and Expenditure—Preliminary and Estimates</b> Based on a sample of municipal accounts and budgets prior to publication of actual statistics .....	.50
68-204	<b>Municipal Government Finance</b> Based on provincial compilations and/or audited financial statements of municipalities and other forms of local government .....	.75
68-205	<b>Provincial Government Finance—Revenue and Expenditure (Estimates)</b> Based on budget and provincial estimates for the year ending on the date indicated .....	.50
68-206	<b>Provincial Government Finance—Revenue and Expenditure (Preliminary)</b> Based on budget estimates and preliminary financial statements for the year ending on the date indicated .....	.25
68-207	<b>Provincial Government Finance—Revenue and Expenditure</b> Based on detailed analyses of the Public Accounts of the provinces .....	.75
68-208	<b>Provincial Government Finance—Funded Debt (Preliminary)</b> Based on interim figures provided by provinces immediately after close of the fiscal year indicated .....	.50
68-209	<b>Provincial Government Finance—Debt</b> Based on analyses of the Public Accounts of the provinces.....	.50
68-211	<b>Federal Government Finance</b> Based on analysis of the Public Accounts.....	.50
61-203	<b>Federal Government Enterprise Finance</b> Based on analyses of financial statements of federal government enterprises.....	.50
61-204	<b>Provincial Government Enterprise Finance</b> Based on analyses of financial statements of provincial government enterprises .....	.75
63-202	<b>The Control and Sale of Alcoholic Beverages in Canada</b> Based on information provided by provincial liquor authorities, the federal Department of National Revenue and divisions of the Dominion Bureau of Statistics .....	.50

*Remittances should be in the form of cheque or money order,  
made payable to the Receiver General of Canada and forwarded to  
the Publications Distribution Unit, Financial Services Section,  
Dominion Bureau of Statistics, or to the Queen's Printer, Ottawa,  
Canada.*

## TABLE OF CONTENTS

	Page
Summary of Operations .....	5
Number of Retail Stores.....	7
Explanatory Comment.....	8
Table	
1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.....	10
2. Reconciliation of Total Revenue from Liquor Control with Income of 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 where permitted by Liquor Authorities .....	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, Liabilities and Net Worth of Provincial Government Liquor Com-missions .....	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.
- r revised figures.

# THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1964

(Fiscal Year Ended March 31, 1965)

Revenue is derived by governments 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 supplementary 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 distribu-

tors 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 1964-65 OPERATIONS

Government revenue derived specifically from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1965, amounted to approximately \$591 million, an increase of \$36 million, or 6.5 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 1955 were computed according to substantially the same concepts.

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

Government	1955	1961	1962	1963	1964	1965
	thousands of dollars					
<b>Provincial and Territorial Governments:</b>						
Newfoundland .....	3,130	4,403	4,640	5,020	5,417	7,632
Prince Edward Island .....	1,203	1,745	1,863	1,893	2,013	2,275
Nova Scotia .....	9,914	12,065	12,681	13,151	13,445	14,067
New Brunswick .....	6,335	8,269	9,576	9,886	10,417	11,786
Quebec .....	35,869	49,063	54,481	62,447	65,636	60,551
Ontario .....	48,066	81,787	83,957	89,822	98,379	114,536
Manitoba .....	8,311	14,586	15,043	15,568	16,673	18,821
Saskatchewan .....	10,416	13,840	14,152	14,696	16,102	17,181
Alberta .....	15,367	21,206	22,465	26,068	27,435	28,331
British Columbia .....	21,263	28,412	29,392	31,482	33,120	35,755
Sub-totals .....	159,874	235,376	248,250	270,033	288,637	310,935
Yukon.....	792	959	973	1,031	1,028	996
Northwest Territories .....	268	727	808	836	985	1,060
<b>Totals, Provincial and Territorial Governments .....</b>	<b>160,934</b>	<b>237,062</b>	<b>250,031</b>	<b>271,900</b>	<b>290,650</b>	<b>312,991</b>
<b>Government of Canada .....</b>	<b>176,963</b>	<b>235,908</b>	<b>242,096</b>	<b>257,678</b>	<b>264,165</b>	<b>277,957</b>
<b>Totals, all governments .....</b>	<b>337,897</b>	<b>472,970</b>	<b>492,127</b>	<b>529,578</b>	<b>554,815</b>	<b>590,948</b>



## Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages, since the figures do not include mark-ups by licencees. For further information, 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 consumption by Canadians, it is also subject to the same limitations as value sales in respect of purchases by non-residents.

The value of sales of alcoholic beverages, for the fiscal year ended March 31, 1965, increased by 5 per cent from the preceding year, while volume was up 3 per cent. Sales of both spirits and wine increased by 4 per cent in value but showed a slight decrease in volume. The reduced sales in Quebec were due to the strike which paralyzed the work of the Quebec Liquor Board from December 4th, 1964 to February 14th, 1965. Beer sales increased 6 per cent in value and 4 per cent in volume.

**Value of Sales of Alcoholic Beverages<sup>1</sup>**  
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1964	1965	1964	1965	1964	1965	1964	1965
thousands of dollars								
Newfoundland .....	6,683	7,421	635	631	13,464	14,428	20,782	22,480
Prince Edward Island .....	2,939	3,308	345	367	1,832	2,001	5,116	5,676
Nova Scotia .....	18,483	19,504	2,902	2,914	17,815	18,351	39,200	40,769
New Brunswick .....	13,094	15,177	2,764	2,741	12,540	14,026	28,398	31,944
Quebec .....	109,084	94,879	21,259	19,339	118,842	134,418	249,185	248,636
Ontario .....	203,356	222,104	26,287	28,752	191,540	199,797	421,183	450,653
Manitoba .....	24,434	25,890	3,282	3,597	32,626	32,210	60,342	61,697
Saskatchewan .....	20,855	22,431	3,350	3,607	26,166	26,616	50,371	52,654
Alberta .....	40,907	42,559	5,064	5,606	36,641	37,044	82,612	85,209
British Columbia .....	59,595	64,825	7,903	9,249	49,625	50,811	117,123	124,885
Yukon .....	1,032	1,040	169	168	1,189	1,146	2,390	2,354
Northwest Territories .....	987	1,066	121	159	1,039	1,128	2,147	2,353
<b>Totals .....</b>	<b>501,449</b>	<b>520,204</b>	<b>74,081</b>	<b>77,130</b>	<b>503,319</b>	<b>531,976</b>	<b>1,078,849</b>	<b>1,129,310</b>

<sup>1</sup> For more detailed information for 1965, see Tables 3, 3 A, and 3 B.

**Volume of Sales of Alcoholic Beverages<sup>1</sup>**  
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1964	1965	1964	1965	1964	1965	1964	1965
thousands of gallons								
Newfoundland .....	216	216	70	57	3,893	3,668	4,179	3,941
Prince Edward Island .....	94	103	40	54	622	696	756	853
Nova Scotia .....	603	634	381	375	6,625	6,875	7,609	7,884
New Brunswick .....	391	475	345	338	4,417	5,246	5,153	6,059
Quebec .....	3,695	3,061	2,683	2,253	80,635	85,317	87,013	90,631
Ontario .....	7,466	7,668	3,702	3,686	99,690	103,871	110,858	115,225
Manitoba .....	814	828	454	485	13,768	13,442	15,036	14,755
Saskatchewan .....	695	713	496	529	11,345	11,467	12,536	12,709
Alberta .....	1,258	1,295	696	758	18,451	18,679	20,405	20,732
British Columbia .....	2,044	2,193	1,199	1,396	24,049	24,406	27,292	27,995
Yukon .....	28	27	16	14	264	266	308	307
Northwest Territories .....	26	26	10	13	243	263	279	302
<b>Totals .....</b>	<b>17,330</b>	<b>17,239</b>	<b>10,092</b>	<b>9,958</b>	<b>264,002</b>	<b>274,196</b>	<b>291,424</b>	<b>301,393</b>

<sup>1</sup> For more detailed information for 1965, see Tables 4, 4 A, and 4 B.

**Number of Retail Stores**

The number of retail stores operated by government liquor authorities increased by 31 in the fiscal year ended March 31, 1965. The provincial and territorial breakdown is as follows:

Number of Stores in Operation		
	March 31, 1964	March 31, 1965
Newfoundland .....	14	17
Prince Edward Island ....	8	9
Nova Scotia .....	59	59
New Brunswick .....	44	46
Quebec .....	200	204
Ontario .....	359	369 <sup>1</sup>
Manitoba .....	42	42 <sup>1</sup>
Saskatchewan .....	98	98
Alberta .....	117	125
British Columbia .....	118	121
Yukon .....	5	5
Northwest Territories ....	6	6
<b>Totals .....</b>	<b>1,070</b>	<b>1,101</b>

<sup>1</sup> In addition, the Liquor Control Board of Ontario and the Liquor Control Commission of Manitoba had 17 and 53 agencies respectively, in smaller centres of population throughout the province.

**Imports and Exports**

The dollar value and the volume of imports and exports of alcoholic beverages, for the years ended March 31, 1964 and 1965, are shown in the table below.

The nearly 40 per cent increase in imports is partly due to a change in the method of reporting import statistics during the fiscal year 1963-64. Since January 1, 1964 all goods are recorded as imports on arrival whether cleared immediately or entered into customs warehouse. Prior to that date goods entered into customs warehouses were classed as imports only when cleared for consumption out of the warehouse. The two types of records eventually cover the same totals except for a small amount of goods entered into customs warehouses and then re-exported. However the seasonal nature of both cargo unloadings and the consumption of alcoholic beverages in Canada invalidate any comparison between statistics shown for the fiscal years 1963-64 and 1964-65.

Both the value and volume of exports of alcoholic beverages were 19 per cent higher in the current than in the previous year. Exports of spirits rose 19 per cent in value and 21 per cent in volume while beer exports were up 11 per cent and 15 per cent respectively. Wine exports decreased from 3 thousand to 2 thousand gallons.

See Table 9 for comparative value and volume figures for the fiscal years ended March 31, 1961 to March 31, 1965 inclusive.

**Imports and Exports of Alcoholic Beverages, Fiscal Years Ended March 31**

	Value			Volume		
	1964	1965	Change	1964	1965	Change
	thousands of dollars			thousands of gallons		
Imports:						
Spirits .....	15,695	20,789	5,094	2,756 <sup>1</sup>	3,430 <sup>1</sup>	674 <sup>1</sup>
Wines .....	7,371	11,347	3,976	2,196	3,369	1,173
Beer .....	587	888	301	352	528	176
<b>Totals .....</b>	<b>23,653</b>	<b>33,024</b>	<b>9,371</b>	<b>5,304</b>	<b>7,327</b>	<b>2,023</b>
Exports: <sup>2</sup>						
Spirits .....	91,405	108,750	17,345	10,448 <sup>1</sup>	12,616 <sup>1</sup>	2,168 <sup>1</sup>
Wines .....	10	7	- 3	3	2	- 1
Beer .....	3,915	4,346	431	2,958	3,396	438
<b>Totals .....</b>	<b>95,330</b>	<b>113,103</b>	<b>17,773</b>	<b>13,409</b>	<b>16,014</b>	<b>2,605</b>

<sup>1</sup> Proof gallons.

<sup>2</sup> Domestic stock.

## 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 (5%), Nova Scotia (5%), New Brunswick (3%), Quebec (4%, beer exempt), Ontario (3%, draft beer exempt), Saskatchewan (5%) and British Columbia (5%, draft beer exempt) 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 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 4 and 5 of Table 2.

**(2) Sales tax**

This item represents taxes levied at the time or 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.

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 are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations 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, as well as any profit from sale of fixed assets included in operating income, 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 Income of Liquor Authorities.**

This table shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

**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, these figures include 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.

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, 1961 to 1965 as presented in this table, are obtained from 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 1960 to 1964 and is obtained from the Bureau report on the wine industry.

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.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 7 and spirits taken for redistillation and re-entered in the warehouse in a later period.

**TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments<sup>1</sup>**  
Fiscal Year Ended March 31, 1965

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income from sales <sup>2</sup> .....	3,408	1,684	13,662	11,422
2	Sales tax <sup>1</sup> .....	—	516	—	—
3	Licences and permits <sup>3</sup> .....	4,187	46	307	297 <sup>4</sup>
4	Fines and confiscations <sup>5</sup> .....	37	29	98	67
5	<b>Total revenue</b> .....	<b>7,632</b>	<b>2,275</b>	<b>14,067</b>	<b>11,786</b>

<sup>1</sup> See explanatory comment on page 8.

<sup>2</sup> After deducting expenses incurred by liquor authorities in the collection of other revenue which they administer and including commission on general sales tax collections which up to 1959-60 was shown as a separate item.

The following items were taken into consideration in the determination of net income from sales: provision for depreciation on fixed assets—Nova Scotia, 153; New Brunswick, 113; Quebec, 371; Saskatchewan, 100; Alberta, 147; British Columbia, 290; Total, 1,174; capital expenditures—Newfoundland, 16; Prince Edward Island, 24; New Brunswick, 39; Ontario, 1,688; Manitoba, 41; Saskatchewan, 7; Alberta, 187; total, 2,002; profit on sale of fixed assets—Saskatchewan, 3; Alberta, 9; British Columbia, 6; total, 18.

**TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities**  
Fiscal Year Ended March 31, 1965

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority .....	7,632	1,730	12,899	11,719
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits .....	- 4,187	- 46	- 145	- 297
3	Fines and confiscations .....	- 37	—	- 95	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses .....	—	—	946	—
5	Maintenance of prisoners .....	—	—	57	—
8	Net income from sales (Table 1, item 1) .....	3,408	1,684	13,662	11,422
	<b>Add:</b>				
7	Liquor revenue of province (items 2 and 3) .....	4,224	46	240	297
	Other liquor revenue of province not included in income of Liquor Authority. <sup>1</sup>				
8	Sales tax .....	—	516	—	—
9	Licences and permits .....	—	—	162	—
10	Fines and confiscations .....	—	29	3	67
11	<b>Total revenue from Liquor Control (Table 1, item 5) .....</b>	<b>7,632</b>	<b>2,275</b>	<b>14,067</b>	<b>11,786</b>

<sup>1</sup> Collected by provincial governments or by liquor authorities on behalf of provincial governments.

<sup>2</sup> This amount was paid to municipalities.



Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the uses to which they are put, there is no necessary correlation between the amount of excess duty collected on spirits by the Government of Canada (Table 6, item 1) and the gallonage of spirits entered for consumption.

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons such as transfers between distillers (item 9).

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place

**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.

Assets 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 and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

**TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments<sup>1</sup>**

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
39,621	84,920	15,412	16,765	26,640	35,129	880	988	250,531	1
—	—	—	—	—	—	83	—	599	2
20,573	29,351	3,163	113	1,242	626	15	72	59,992	3
357	265	246	303	449	—	18	—	1,869	4
60,551	114,536	18,821	17,181 <sup>2</sup>	28,331	35,755	996	1,060	312,991	5

<sup>1</sup> Before deducting any payments to municipalities out of liquor control authority revenue.

<sup>2</sup> Consists of permits, 9; brewers' licences, 8; and licences and application fees, 280, collected by the Licensing Board under the Liquor Act of New Brunswick.

<sup>3</sup> Includes income of the Liquor Board and the Liquor Licensing Commission.

**TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities**

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
60,194	113,158	18,560	16,860	27,882	35,408	884	1,060	307,986	1
- 20,573	- 27,973	- 3,163	- 113	- 1,242	- 578	- 4	- 72	- 58,393	2
—	— 265	—	— 1	—	—	—	—	— 398	3
—	—	15	19	—	129	—	—	1,109	4
—	—	—	—	—	170	—	—	227	5
39,621	84,920	15,412	16,765	26,640	35,129	880	988	250,531	6
20,573	28,238	3,163	114	1,242	578	4	72	58,791	7
—	—	—	—	—	—	83	—	599	8
—	1,378 <sup>2</sup>	—	—	—	48	11	—	1,599	9
357	—	246	302	449 <sup>3</sup>	—	18	—	1,471	10
60,551	114,536	18,821	17,181 <sup>4</sup>	28,331	35,755	996	1,060	312,991	11

<sup>1</sup> Under the Government Liquor Control Act of Alberta, fines of 249 included in this amount were paid to local government authorities.

<sup>2</sup> Includes income of the Liquor Board and the Liquor Licensing Commission.

**TABLE 3. Sales of Alcoholic Beverages by Value<sup>1</sup>**

Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol .....	1	..	5	1
3	Brandy .....	182	..	324	410
4	Gin .....	618	..	1,927	2,459
5	Liqueurs .....	87	..	211	190
6	Rum .....	3,989	..	12,207	6,442
7	Whisky .....	2,398	..	3,749	5,152
8	Vodka .....	145	..	1,081	523
9	Other .....	1	..	—	—
9	<b>Total spirits</b> .....	<b>7,421</b>	<b>3,308</b>	<b>19,504</b>	<b>15,177</b>
10	Wines:				
11	Sparkling .....	24	..	80	..
12	Non-sparkling .....	607	..	2,834	..
12	<b>Total wines</b> .....	<b>631</b>	<b>367</b>	<b>2,914</b>	<b>2,741</b>
13	<b>Beer</b> .....	<b>14,428</b>	<b>2,001</b>	<b>18,351</b>	<b>14,026</b>
14	<b>Total sales<sup>2</sup></b> .....	<b>22,480</b>	<b>5,676<sup>3</sup></b>	<b>40,769</b>	<b>31,944</b>

<sup>1</sup> For explanation of the basis on which these data are reported, see explanatory comment on page 6.<sup>2</sup> Before deducting discounts and rebates as follows: Nova Scotia, 42; Ontario, 78; Saskatchewan, 1; Northwest Territories, 16; Total, 137.**TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value**

Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol .....	1	..	5	..
3	Brandy .....	1	..	173	..
4	Gin .....	431	..	1,637	..
5	Liqueurs .....	25	..	122	..
6	Rum .....	1,422	..	7,881	..
7	Whisky .....	979	..	2,263	2,788
8	Vodka .....	145	..	1,081	..
9	Other .....	—	..	—	..
9	<b>Total spirits</b> .....	<b>3,004</b>	<b>..</b>	<b>13,162</b>	<b>2,788</b>
10	Wines:				
11	Sparkling .....	20	..	61	..
12	Non-sparkling .....	377	..	2,301	..
12	<b>Total wines</b> .....	<b>397</b>	<b>..</b>	<b>2,362</b>	<b>..</b>
13	<b>Beer</b> .....	<b>14,269</b>	<b>..</b>	<b>18,206</b>	<b>..</b>
14	<b>Total sales</b> .....	<b>17,670</b>	<b>..</b>	<b>33,730</b>	<b>2,788</b>

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

Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol .....	—	..	—	..
3	Brandy .....	181	..	151	..
4	Gin .....	187	..	290	..
5	Liqueurs .....	62	..	89	..
6	Rum .....	2,567	..	4,326	..
7	Whisky .....	1,419	..	1,486	2,364
8	Vodka .....	—	..	—	..
9	Other .....	1	..	—	..
9	<b>Total spirits</b> .....	<b>4,417</b>	<b>..</b>	<b>6,342</b>	<b>2,364</b>
10	Wines:				
11	Sparkling .....	4	..	19	..
12	Non-sparkling .....	230	..	533	..
12	<b>Total wines</b> .....	<b>234</b>	<b>..</b>	<b>552</b>	<b>..</b>
13	<b>Beer</b> .....	<b>159</b>	<b>..</b>	<b>145</b>	<b>..</b>
14	<b>Total sales</b> .....	<b>4,810</b>	<b>..</b>	<b>7,039</b>	<b>2,364</b>



TABLE 3. Sales of Alcoholic Beverages by Value<sup>1</sup>

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
6,671	1,192	7	1	4	12	—	—	..	1
10,558	8,426	948	703	1,423	1,722	20	13	..	2
30,990	24,803	1,930	2,080	4,204	8,036	79	74	..	3
3,643	6,829	636	695	1,080	1,448	39	21	..	4
6,476	21,314	2,532	2,431	7,322	9,151	177	334	..	5
33,465	149,998	19,093	15,938	27,094	41,361	646	563	..	6
2,717	8,907	730	552	1,255	2,494	79	61	..	7
359	635	14	31	177	601	—	—	..	8
94,879	222,104	25,890	22,431	42,559	64,825	1,040	1,066	520,204	9
2,219	3,131	..	159	546	497	12	4	..	10
17,120	25,621	..	3,448	5,060	8,752	156	155	..	11
19,339	28,752	3,597	3,607	5,606	9,249	168	159	77,130	12
134,418	199,797	32,210	26,616	37,044	50,811	1,146	1,128	531,976	13
248,636	450,653	61,697	52,654	85,209	124,885	2,354 <sup>2</sup>	2,353	1,129,310	14

<sup>1</sup> Includes health tax of 10% on retail selling price amounting to 516. See Table 1, item 2.<sup>2</sup> Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 83. See Table 1, item 2.

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

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
6,671	1,192	7	1	4	12	—	—	1
3,016	3,018	369	85	202	93	3	—	2
37,009	22,699	1,612	1,858	3,877	6,845	77	55	3
1,570	3,097	256	500	423	664	3	7	4
3,564	16,039	1,375	1,096	5,737	6,800	118	56	5
34,656	133,820	17,072	14,477	23,587	34,395	548	480	6
2,626	8,808	372	552	1,249	2,494	79	61	7
359	86	14	9	97	190	—	—	8
68,471	188,759	21,077	18,578	35,176	51,493	828	659	9
386	2,423	..	142	340	178	4	3	10
5,338	17,276	..	3,029	3,326	6,782	123	131	11
5,724	19,699	2,711	3,171	3,666	6,960	127	134	12
134,216	199,040	32,142	26,561	36,816	50,377	1,134	1,128	13
208,411	407,498	55,930	48,310	75,658	108,830	2,089	1,921	14

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

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
8,542	5,408	579	618	1,221	1,629	17	13	2
3,981	2,104	318	222	327	1,191	2	19	3
2,073	3,732	380	195	657	784	36	14	4
2,912	5,275	1,157	1,335	1,585	2,351	59	278	5
8,809	16,178	2,021	1,461	3,507	6,966	98	83	6
91	99	358	—	6	—	—	—	7
—	549	—	22	80	411	—	—	8
26,408	33,345	4,813	3,853	7,383	13,332	212	407	9
1,833	708	..	17	206	319	8	1	10
11,782	8,345	..	419	1,734	1,970	33	24	11
13,615	9,053	886	436	1,940	2,289	41	25	12
202	757	68	55	228	434	12	—	13
40,235	43,155	5,767	4,344	9,551	16,055	265	432	14

**TABLE 4. Sales of Alcoholic Beverages by Volume<sup>1</sup>**  
Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	<b>Spirits:</b>				
1	Alcohol .....	—	—	—	—
2	Brandy .....	5	2	10	12
3	Gin .....	20	9	67	83
4	Liqueurs .....	3	—	6	6
5	Rum .....	122	47	398	216
6	Whisky .....	62	38	118	141
7	Vodka .....	4	7	35	17
8	Other .....	—	—	—	—
9	<b>Total spirits</b> .....	<b>216</b>	<b>103</b>	<b>634</b>	<b>475</b>
	<b>Wines:</b>				
10	Sparkling .....	1	..	4	..
11	Non-sparkling .....	56	..	371	..
12	<b>Total wines</b> .....	<b>57</b>	<b>54</b>	<b>375</b>	<b>338</b>
13	<b>Beer</b> .....	<b>3,668</b>	<b>696</b>	<b>6,875</b>	<b>5,246</b>
14	<b>Total sales</b> .....	<b>3,941</b>	<b>853</b>	<b>7,884</b>	<b>6,059</b>

<sup>1</sup> For explanation, see commentary on page 9.

**TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume**  
Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	<b>Spirits:</b>				
1	Alcohol .....	—	—	—	—
2	Brandy .....	—	1	5	2
3	Gin .....	13	6	57	78
4	Liqueurs .....	1	—	4	3
5	Rum .....	42	33	252	161
6	Whisky .....	26	28	76	94
7	Vodka .....	4	7	35	17
8	Other .....	—	—	—	—
9	<b>Total spirits</b> .....	<b>86</b>	<b>75</b>	<b>429</b>	<b>355</b>
	<b>Wines:</b>				
10	Sparkling .....	1	..	3	..
11	Non-sparkling .....	42	..	322	..
12	<b>Total wines</b> .....	<b>43</b>	<b>45</b>	<b>325</b>	<b>307</b>
13	<b>Beer</b> .....	<b>3,636</b>	<b>696</b>	<b>6,844</b>	<b>5,220</b>
14	<b>Total sales</b> .....	<b>3,765</b>	<b>816</b>	<b>7,598</b>	<b>5,882</b>

**TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume**  
Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	<b>Spirits:</b>				
1	Alcohol .....	—	—	—	—
2	Brandy .....	5	1	5	10
3	Gin .....	7	3	10	5
4	Liqueurs .....	2	—	2	3
5	Rum .....	80	14	146	55
6	Whisky .....	36	10	42	47
7	Vodka .....	—	—	—	—
8	Other .....	—	—	—	—
9	<b>Total spirits</b> .....	<b>130</b>	<b>28</b>	<b>205</b>	<b>120</b>
	<b>Wines:</b>				
10	Sparkling .....	—	..	1	..
11	Non-sparkling .....	14	..	49	..
12	<b>Total wines</b> .....	<b>14</b>	<b>9</b>	<b>50</b>	<b>31</b>
13	<b>Beer</b> .....	<b>32</b>	<b>—</b>	<b>31</b>	<b>26</b>
14	<b>Total sales</b> .....	<b>178</b>	<b>37</b>	<b>286</b>	<b>177</b>

**TABLE 4. Sales of Alcoholic Beverages by Volume<sup>a</sup>**  
Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
271	55	—	—	—	—	—	—	1
271	266	30	23	43	51	1	—	2
1,090	914	66	70	137	288	2	—	3
105	220	20	22	33	47	1	—	4
208	759	81	75	225	302	4	—	5
1,018	5,123	606	503	811	1,375	17	—	6
85	311	24	18	38	85	2	—	7
13	20	1	2	8	45	—	—	8
<b>3,061</b>	<b>7,668</b>	<b>828</b>	<b>713</b>	<b>1,295</b>	<b>2,193</b>	<b>27</b>	<b>26</b>	<b>9</b>
93	246	..	14	40	20	1	—	10
2,160	3,440	..	515	718	1,376	13	13	11
<b>2,253</b>	<b>3,686</b>	<b>485</b>	<b>529</b>	<b>758</b>	<b>1,396</b>	<b>14</b>	<b>13</b>	<b>12</b>
<b>85,317</b>	<b>103,871</b>	<b>13,442</b>	<b>11,467</b>	<b>18,679</b>	<b>24,406</b>	<b>266</b>	<b>263</b>	<b>13</b>
<b>90,631</b>	<b>115,225</b>	<b>14,755</b>	<b>12,709</b>	<b>20,732</b>	<b>27,995</b>	<b>307</b>	<b>302</b>	<b>14</b>

**TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume**  
Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
271	55	—	—	—	—	—	—	1
65	104	12	3	6	3	—	—	2
959	846	56	63	127	248	2	1	3
56	114	9	16	15	26	—	—	4
120	578	45	33	178	232	3	1	5
772	4,675	549	463	713	1,173	15	12	6
83	309	24	18	38	85	2	2	7
13	3	1	1	6	13	—	—	8
<b>2,339</b>	<b>6,684</b>	<b>696</b>	<b>597</b>	<b>1,083</b>	<b>1,780</b>	<b>22</b>	<b>16</b>	<b>9</b>
18	223	..	13	30	8	1	—	10
1,002	2,759	..	481	547	1,220	11	12	11
<b>1,018</b>	<b>2,982</b>	<b>413</b>	<b>494</b>	<b>577</b>	<b>1,228</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>85,276</b>	<b>103,711</b>	<b>13,429</b>	<b>11,458</b>	<b>18,629</b>	<b>24,316</b>	<b>264</b>	<b>263</b>	<b>13</b>
<b>88,633</b>	<b>113,377</b>	<b>14,538</b>	<b>12,549</b>	<b>20,289</b>	<b>27,324</b>	<b>298</b>	<b>291</b>	<b>14</b>

**TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume**  
Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
206	162	18	20	37	48	1	—	2
131	68	10	7	10	40	—	1	3
49	106	11	6	18	21	1	—	4
88	181	36	42	47	70	1	7	5
246	448	57	40	98	202	2	2	6
2	2	—	—	—	—	—	—	7
—	17	—	1	2	32	—	—	8
<b>722</b>	<b>984</b>	<b>132</b>	<b>116</b>	<b>212</b>	<b>413</b>	<b>5</b>	<b>10</b>	<b>9</b>
77	23	..	1	10	12	—	—	10
1,158	681	..	34	171	156	2	1	11
<b>1,336</b>	<b>704</b>	<b>72</b>	<b>35</b>	<b>181</b>	<b>168</b>	<b>2</b>	<b>1</b>	<b>12</b>
41	160	13	9	50	90	2	—	13
<b>1,498</b>	<b>1,848</b>	<b>217</b>	<b>160</b>	<b>443</b>	<b>671</b>	<b>9</b>	<b>11</b>	<b>14</b>

**TABLE 5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities<sup>1</sup>**  
Fiscal Year Ended March 31, 1965

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
	'000 of					
1	Wines — Sparkling .....	—	—	1,170	—	1,170
2	gal.	—	—	130	—	130
3	Wines — Non-sparkling .....	—	—	5,448	—	5,448
4	gal.	—	—	905	—	905
5	Beer .....	13,867	134,051	192,824	<sup>2</sup>	340,742
6	gal.	3,535	85,222	101,174	<sup>2</sup>	189,931

<sup>1</sup> Value figures are included in Table 3 and volume figures in Table 4.

<sup>2</sup> 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 3,756 (1,340 gallons) made through retail outlets of breweries during the year ended March 31, 1965 are included in sales by liquor authorities.

**TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages<sup>1</sup>**  
Fiscal Years Ended March 31, 1961 to 1965

No.	Nature of levy	1961	1962	1963	1964	1965
		thousands of dollars				
	On spirits:					
1	Excise duty .....	108,502	113,689	122,021	129,399	134,716
2	Licences .....	8	8	8	9	8
3	Import duty .....	31,313	29,919	30,878 <sup>2</sup>	26,137	30,914
4	<b>Total on spirits</b> .....	<b>139,823</b>	<b>143,616</b>	<b>152,907</b>	<b>155,545</b>	<b>165,638</b>
	On wines:					
5	Excise taxes .....	3,224	3,350	3,727	3,814	4,092
6	Import duty .....	1,696	1,873	2,690 <sup>2</sup>	1,690	2,542
7	<b>Total on wines</b> .....	<b>4,920</b>	<b>5,223</b>	<b>6,417</b>	<b>5,504</b>	<b>6,634</b>
	On beer:					
8	Excise duty .....	90,971	93,051	98,097	102,914	105,386
9	Licences .....	3	3	3	3	3
10	Import duty .....	191	203	254 <sup>2</sup>	199	296
11	<b>Total on beer</b> .....	<b>91,165</b>	<b>93,257</b>	<b>98,354</b>	<b>103,116</b>	<b>105,685</b>
12	<b>Grand totals<sup>3</sup></b> .....	<b>235,908</b>	<b>242,096</b>	<b>257,678</b>	<b>264,165</b>	<b>277,957</b>

<sup>1</sup> This table excludes revenue from the general sales tax. For explanation see introduction.

<sup>2</sup> Includes an import surcharge of 15 per cent ad valorem effective from June 25, 1962 to February 20, 1963, when it was reduced to 10 per cent ad valorem. The import surcharge was removed entirely as of April 1, 1963.

<sup>3</sup> Refunds and drawbacks of duties and taxes have not been deducted.

**TABLE 7. Production of Alcoholic Beverages**  
Fiscal Years Ended March 31, 1961 to 1965

No.	Type	1961	1962	1963	1964	1965
	'000 of					
1	Spirits .....	33,650	36,421	38,277	40,542	45,117
2	Wines <sup>1</sup> .....	8,093	8,054	8,805 <sup>1</sup>	9,712	9,831
3	Beer .....	252,140	258,116	271,918	283,179	294,353

<sup>1</sup> On a calendar year basis. See explanatory comment on this table, page 10.



**TABLE 8. Warehousing Transactions in Spirits**  
Fiscal Years Ended March 31, 1961 to 1965

No.	Details	1961	1962	1963	1964	1965
thousands of proof gallons						
1	In warehouse at beginning of year including transits .....	136,031	143,536	151,740	160,770	169,702
	<b>Add:</b>					
2	Warehoused during year from distillery .....	39,495	42,370	44,771	48,160	54,331
3	Otherwise warehoused .....	4	5	5	4	4
4	<b>Total additions</b> .....	<b>39,499</b>	<b>42,375</b>	<b>44,776</b>	<b>48,164</b>	<b>54,335</b>
	<b>Deduct:</b>					
	Entered for consumption:					
5	Matured .....	8,146	8,535	9,170	9,713	10,135
6	Unmatured .....	780	840	686	589	664
7	Exported in bond .....	8,988	9,460	9,420	10,492	12,688
8	Taken for redistillation .....	5,082	5,652	6,354	7,390	8,756
9	Otherwise accounted for <sup>1</sup> .....	8,996	9,684	10,116	11,048	12,369
10	<b>Total deductions</b> .....	<b>31,994</b>	<b>34,171</b>	<b>35,746</b>	<b>39,232</b>	<b>44,612</b>
11	In warehouse at end of year <sup>2</sup> .....	143,536	151,740	160,770	169,702	179,425

<sup>1</sup> See explanatory comment on this table, page 10.

<sup>2</sup> Transits are included only for the years ending March 31, 1961 to 1964 inclusive.

**TABLE 9. Imports and Exports of Alcoholic Beverages<sup>1</sup>**  
Fiscal Years Ended March 31, 1961 to 1965

No.	Details	1961	1962	1963	1964	1965
	<b>Spirits:</b> '000 of					
1	Imports .....	16,417	16,159	16,497	15,695	20,789
2	Exports of domestic stock .....	78,761	83,985	84,499	91,405	108,750
	<b>Wines:</b>					
3	Imports .....	6,823	7,744	8,114	7,371	11,347
4	Exports of domestic stock .....	4	4	8	10	7
	<b>Beer:</b>					
5	Imports .....	489	538	598	587	888
6	Exports of domestic stock .....	4,350	4,139	4,189	3,915	4,346
	<b>Total:</b>					
7	Imports <sup>2</sup> .....	23,729	24,441	25,209	23,653	33,024
8	Exports <sup>3</sup> .....	83,115	88,128	88,696	95,330	113,103
	<b>Spirits:</b> proof gal.					
9	Imports .....	3,509	3,035	2,836	2,756	3,430
10	Exports of domestic stock .....	8,943	9,492	9,390	10,448	12,616
	<b>Wines:</b> gal.					
11	Imports .....	2,207	2,429	2,387	2,196	3,369
12	Exports of domestic stock .....	2	2	3	3	2
	<b>Beer:</b>					
13	Imports .....	364	387	360	352	528
14	Exports of domestic stock .....	3,160	3,036	3,137	2,958	3,396
	<b>Total:</b>					
15	Imports <sup>2</sup> .....	6,080	5,851	5,583	5,304	7,327
16	Exports <sup>3</sup> .....	12,105	12,530	12,530	13,409	16,014

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

<sup>2</sup> See text for explanation of increase.

<sup>3</sup> Does not include foreign produce re-exported: spirits, 1 (less than one proof gal.) and wines, 7 (1 gal.).

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	<b>Assets</b>				
1	Cash on hand and on deposit .....	1,219	104	305	550
2	Accounts receivable .....	354	2	44	—
3	Inventories:				
	1. Stock for sale <sup>1</sup> .....	1,100	453	2,530	2,666
	2. Stock in bond <sup>2</sup> .....	86	—	285	41
	3. Other materials and supplies .....	38	—	—	—
	Sub-totals .....	1,224	453	2,815	2,707
4	Prepaid expenses .....	5	—	—	—
5	Fixed assets <sup>4</sup> .....	148	54	1,774	439
6	Loans and advances receivable .....	—	—	—	—
7	Mortgages receivable .....	—	—	—	9
8	Restricted funds .....	—	—	—	14
9	Deferred charges .....	—	—	90	—
10	<b>Total assets</b> .....	<b>2,950</b>	<b>613</b>	<b>5,028</b>	<b>3,719</b>
	<b>Liabilities and Net Worth</b>				
1	Accounts payable .....	88	—	1,195	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts .....	—	38	—	—
3	Accrued charges .....	—	—	—	—
4	Long-terms loans and advances:				
	Provincial .....	—	—	—	—
5	Deferred revenue .....	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance .....	—	—	—	—
7	Other liabilities .....	—	575	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital .....	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies .....	—	—	—	—
	(2) Plant expansion .....	—	—	—	—
	(3) Other .....	148	—	500	—
	Sub-totals .....	148	—	500	—
	3. Surplus (unremitted to Provincial Treasurer) .....	2,564	—	3,333	3,719
	Sub-totals .....	2,862	—	3,833	3,719
9	<b>Total liabilities and net worth</b> .....	<b>2,950</b>	<b>613</b>	<b>5,028</b>	<b>3,719</b>

<sup>1</sup> Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.<sup>2</sup> Excludes Government of Canada excise duties and taxes.<sup>3</sup> Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,273	6,279	152	2,402	508	2,120	232	49	16,193	1
1,633	2,868	24	103	53	26	2	—	5,109	2
									3
16,811	18,760	2,004	2,562	5,620	7,520	363	456	60,845	
5,563	2,483	456	115	533	409	—	—	9,971	
340	152	—	59	41	28	—	—	658	
22,714	21,395	2,460	2,736	6,194	7,957	363	456	71,474	
—	57	45	59	25	41	—	—	232	4
9,136	—	128	1,882	6,803	3,520	—	—	23,884	5
—	—	—	—	—	48	—	—	48	6
—	—	230	—	—	—	—	—	239	7
—	—	—	—	—	—	—	—	14	8
145	—	—	—	—	—	—	—	235	9
25,901 <sup>1</sup>	30,599 <sup>2</sup>	3,039 <sup>3</sup>	7,182 <sup>4</sup>	13,583 <sup>5</sup>	13,712	597	505	117,428	10
5,910	3,036	267	14	3,978	4,773	140	—	20,401	1
—	—	—	—	—	—	—	—	38	2
—	1,117	64	—	—	—	—	—	1,181	3
									4
7,170	—	—	—	—	7,889	457	—	15,516	
—	—	—	—	—	—	—	—	—	5
									6
1,118	1,000	—	—	—	—	—	—	2,118	
—	—	230	624	—	—	—	—	1,429	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,290	—	—	—	—	2,290	
—	—	—	—	9,665	1,050	—	—	11,363	
—	500	—	4,290	9,665	1,050	—	—	16,153	
20,703	24,946	2,478	2,254	— 60	—	—	505	60,442	
20,703	25,446	2,478	6,544	9,605	1,050	—	505	76,745	
25,901 <sup>1</sup>	30,599 <sup>2</sup>	3,039 <sup>3</sup>	7,182 <sup>4</sup>	13,583 <sup>5</sup>	13,712	597	505	117,428	9

<sup>1</sup> See explanatory comment on capital expenditures, page 8.<sup>2</sup> Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,543; Ontario, 58; Manitoba, 109; Alberta, 269.<sup>4</sup> Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

STATISTICS CANADA LIBRARY  
BIBLIOTHÈQUE STATISTIQUE CANADA



1010741801