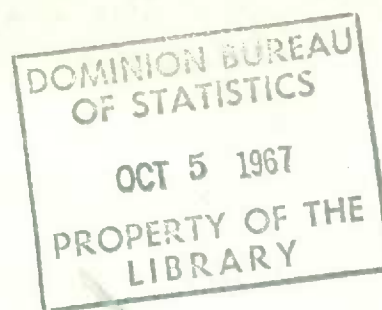


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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1965

(Fiscal Year Ended March 31, 1966)

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SYMBOLS

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

.. figures not available.

— nil and amounts under 500 dollars or gallons.

r revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1965

(Fiscal Year Ended March 31, 1966)

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

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

Government Revenue

Government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1966 amounted to approximately \$672 million, an increase of \$81 million or 14 per cent over the previous fiscal year.

The table below summarizes revenue derived by governments specifically from the control, taxation and sale of alcoholic beverages for the latest five years and from the tenth year prior to the latest year.

Government Revenue Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1956	1962	1963	1964	1965	1966
	thousands of dollars					
Government of Canada	189,070	242,096	257,678	264,165	277,957	308,596
Provincial and Territorial Governments:						
Newfoundland	3,248	4,640	5,020	5,417	7,632	8,512
Prince Edward Island	1,200	1,863	1,893	2,013	2,275	2,457
Nova Scotia	10,588	12,681	13,151	13,445	14,067	15,336
New Brunswick	7,072	9,576	9,886	10,417	11,786	12,295
Quebec	39,539	54,481	62,447	65,636	60,551	82,152
Ontario	53,695	83,957	89,822	98,379	114,536	126,740
Manitoba	8,835	15,043	15,568	16,673	18,821	21,328
Saskatchewan	10,259	14,152	14,696	16,102	17,181	18,911
Alberta	16,260	22,465	26,068	27,435	28,331	31,058
British Columbia	22,819	29,392	31,482	33,120	35,755	41,820
Sub-totals	173,515	248,250	270,033	288,637	310,935	360,609
Yukon	861	973	1,031	1,028	996	1,053
Northwest Territories	388	808	836	985	1,060	1,226
Totals, Provincial and Territorial Governments	174,764	250,031	271,900	290,650	312,991	362,888
Totals, all Governments	363,834	492,127	529,578	554,815	590,948	671,484

Details of revenue of the Government of Canada from alcoholic beverages included above are given in **Table 1**. The items included and the amounts for the year ended March 31, 1966 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$265 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$4 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$39 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the 11 per cent general sales tax (including Old Age Security Tax of 3 per cent) on the manufacturer's selling price of goods manufactured in Canada or on the duty paid value of imported goods under the Excise Tax Act. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue from the administration of liquor control by provincial and territorial governments is shown in **Table 5**. Revenue amounting to \$363 million in the year ending March 31, 1966 was derived from the net income from sales of the provincial liquor commissions (\$298 million) the issue of licences and permits (\$62 million) and fines and confiscations (\$2 million) in connection with alcoholic beverages and the following specific taxes: a 10 per cent tax on the prices of all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$567 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$93 thousand). A description of these items is given on page 7.

In addition to the revenue shown in **Table 5**, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 5 per cent; Prince Edward Island, 5 per cent; Nova Scotia, 5 per cent; New Brunswick, 3 per cent; Quebec, 6 per cent (beer exempt); Ontario, 5 per cent (draft beer exempt); Saskatchewan, 5 per cent; British Columbia, 5 per cent (draft beer exempt). The amount of revenue from these taxes cannot be derived from the sales figures shown in this report as these figures do not include mark-ups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1962 to 1966, as presented in **Table 2**, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective indus-

tries are published by the Dominion Bureau of Statistics in the following publications: "Distilleries" (Catalogue No. 32-206); "Breweries" (Catalogue No. 32-205) and "Wineries" (Catalogue No. 32-207). The fermented wines series in the table is for the calendar years 1961 to 1965 and is obtained from the Bureau report.

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 per cent of alcohol and 43 per cent 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.

Warehousing Transactions in Spirits

Table 3 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 2** and spirits taken for redistillation and re-entered in the warehouse in a later period.

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 excise duty collected on spirits by the Government of Canada (**Table 1**, 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 4** as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 4 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The source of the data is the monthly DBS publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue No. 65-004).

Value and volume figures for the years ended March 31, 1965 and 1966 and the change during the fiscal year 1965-66 are shown below:

Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1965 and 1966

	Value			Volume		
	1965	1966	Change	1965	1966	Change
	thousands of dollars			thousands of gallons		
Imports:						
Spirits	20,789	22,502	1,713	3,430 ¹	3,723 ¹	293 ¹
Wines	11,347	12,517	1,170	3,369	3,511	142
Beer	888	925	37	528	557	29
Totals	33,024	35,944	2,920	7,327	7,791	464
Exports:²						
Spirits	108,750	118,018	9,268	12,616 ¹	13,810 ¹	1,194 ¹
Wines	7	36	29	2	9	7
Beer	4,346	4,485	139	3,396	3,544	148
Totals	113,103	122,539	9,436	16,014	17,363	1,349

¹ Proof gallons.² Domestic stock.

The value of imported alcoholic beverages increased by \$3 million or 9 per cent during the fiscal year 1965-66. Imports of spirits rose 8 per cent in both value and volume and of beer, 4 per cent in value and 6 per cent in volume. Wine imports increased 10 per cent in value but only 4 per cent in volume.

Both the value and volume of exports of alcoholic beverages were 8 per cent higher than in the previous year. Exports of spirits rose by about 9 per cent in both value and volume while beer exports were up 3 and 4 per cent respectively. In 1965 seven thousand gallons of wine were exported additional to the quantity exported in 1964.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 5 records revenue specifically derived from the control and sale of alcoholic beverages whether collected by the liquor authorities or directly by a government. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other revenues not levied only on the producers and distributors of alcoholic beverages are not included in this report.

Revenue derived specifically from the control and sale of alcoholic beverages is included in the net general revenue of each province and territory as shown in the publication "Provincial Government Finance", (Catalogue No. 68-207). In former years, a table entitled "Revenue from Liquor Operations" was included in that publication. A corresponding table is omitted in 1965-66 as all information contained therein can now be found in this publication in Table 5 and Table 6 (a reconciliation

between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 5 and total revenue from the control and sale of alcoholic beverages). Items comprising the net income from sales are included in 1965-66 for the first time as items 1 to 4 in Table 5.

Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204).

A description of items 5 to 9 in Table 5 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

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

(7) 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.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

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

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(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 5, 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 5. 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 because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 6 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.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 35 in the fiscal year ended March 31, 1966. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1965	March 31, 1966
Newfoundland	17	20
Prince Edward Island	9	10
Nova Scotia	59	59
New Brunswick	46	50
Quebec	204	212
Ontario	369	382 ¹
Manitoba	42	42 ¹
Saskatchewan	98	95 ¹
Alberta	125	130
British Columbia	121	125
Yukon	5	5
Northwest Territories	6	6 ¹
Totals	1,101	1,136

¹ In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

Ontario	21
Manitoba	53
Saskatchewan	20
Northwest Territories	2
Total	96

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 7. Such sales are, of course, included in total sales of alcoholic beverages in Tables 8 and 9 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 5 and 6.

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 and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by 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 and agencies, 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.

Total Sales of Alcoholic Beverages

Table 8 shows the value and Table 9, the volume of all alcoholic beverages 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.

Tables 8A and 8B and Tables 9A and 9B expand the information in Tables 8 and 9 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.

The value of sales of alcoholic beverages for the fiscal year ended March 31, 1966 increased by 15 per cent from the preceding year.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Value and volume figures for the years ended March 31, 1965 and 1966 follow:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1965	1966	1965	1966	1965	1966	1965	1966
thousands of dollars								
Newfoundland	7,421	8,570	631	626	14,428	15,719	22,480	24,915
Prince Edward Island	3,308	3,564	367	377	2,001	2,301	5,676	6,242
Nova Scotia	19,504	21,536	2,914	3,056	18,351	20,119	40,769	44,711
New Brunswick	15,177	15,894	2,741	2,796	14,026	15,757	31,944	34,447
Quebec	94,879	131,651	19,339	28,504	134,418	138,052	248,636	298,207
Ontario	222,104	252,651	28,752	32,633	199,797	242,196	450,653	527,480
Manitoba	25,890	28,499	3,597	4,051	32,210	32,542	61,697	65,092
Saskatchewan	22,431	25,285	3,607	3,957	26,616	27,646	52,654	56,888
Alberta	42,559	47,983	5,606	6,546	37,044	40,539	85,209	95,068
British Columbia	64,825	78,304	9,249	12,194	50,811	50,642	124,885	141,140
Yukon	1,040	1,173	168	197	1,146	1,171	2,354	2,541
Northwest Territories	1,066	1,268	159	196	1,128	1,205	2,353	2,669
Totals	520,204	616,378	77,130	95,133	531,976	587,889	1,129,310	1,299,400

¹ For more detailed information for 1966, see Tables 8, 8A, and 8B.Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1965	1966	1965	1966	1965	1966	1965	1966
thousands of gallons								
Newfoundland	216	257	57	55	3,668	3,959	3,941	4,271
Prince Edward Island	103	108	54	52	696	796	853	956
Nova Scotia	634	699	375	387	6,875	7,506	7,884	8,592
New Brunswick	475	473	338	341	5,246	5,541	6,059	6,355
Quebec	3,061	4,159	2,253	3,264	85,317	85,544	90,631	92,967
Ontario	7,668	8,724	3,686	4,024	103,871	107,640	115,225	120,388
Manitoba	828	885	485	520	13,442	13,222	14,755	14,627
Saskatchewan	713	799	529	565	11,467	11,926	12,709	13,290
Alberta	1,295	1,451	758	895	18,679	19,193	20,732	21,539
British Columbia	2,193	2,659	1,396	1,862	24,406	23,950	27,995	28,471
Yukon	27	32	14	18	266	464	307	514
Northwest Territories	26	31	13	17	263	278	302	326
Totals	17,239	20,277	9,958	12,000	274,196	280,019	301,393	312,296

¹ For more detailed information for 1966, see Tables 9, 9A, and 9B.Assets and Liabilities of Provincial Government
Liquor Authorities

Table 10 presents the assets and liabilities as published in the annual reports of the liquor authorities, 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). 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.

STATISTICAL TABLES

TABLE 1. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1962 to 1966

No.	Nature of levy	1962	1963	1964	1965	1966
		thousands of dollars				
	On spirits:					
1	Excise duty	113,689	122,021	129,399	134,716	156,942
2	Licences	8	8	9	8	9
3	Import duty	29,919	30,878 ²	26,137	30,914	36,208
4	Total on spirits	143,616	152,907	155,545	165,638	193,159
	On wines:					
5	Excise taxes	3,350	3,727	3,814	4,092	4,402
6	Import duty	1,873	2,690 ²	1,690	2,542	2,801
7	Total on wines	5,223	6,417	5,504	6,634	7,203
	On beer:					
8	Excise duty	93,051	98,097	102,914	105,386	107,917
9	Licences	3	3	3	3	3
10	Import duty	203	254 ²	199	296	314
11	Total on beer	93,257	98,354	103,116	105,685	108,234
12	Grand totals³	242,096	257,678	264,165	277,957	308,596

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.² 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, 1963.³ Refunds and drawbacks of duties and taxes have not been deducted.**TABLE 2. Production of Alcoholic Beverages**Fiscal Years Ended March 31, 1962 to 1966¹

No.	Type	1962	1963	1964	1965	1966
		'000 of				
1	Spirits proof gal.	36,421	38,277	40,542	45,117	54,796
2	Wines ² gal.	8,054	8,805 ²	9,712	9,831	10,954
3	Beer "	258,116	271,918	283,179	294,392	298,690

¹ See explanatory comment on page 6.² On a calendar year basis.

TABLE 3. Warehousing Transactions in Spirits¹
Fiscal Years Ended March 31, 1962 to 1966

No.	Details	1962	1963	1964	1965	1966
		thousands of proof gallons				
1	In warehouse at beginning of year including transits.....	143,536	151,740	160,770	169,702	179,425
	Add:					
2	Warehoused during year from distillery	42,370	44,771	48,160	54,331	64,184
3	Otherwise warehoused	5	5	4	4	26
4	Total additions	42,375	44,776	48,164	54,335	64,210
	Deduct:					
	Entered for consumption:					
5	Matured	8,535	9,170	9,713	10,135	11,800
6	Unmatured	840	686	589	664	660
7	Exported in bond	9,460	9,420	10,492	12,688	13,866
8	Taken for redistillation	5,652	6,354	7,390	8,756	8,962
9	Otherwise accounted for	9,684	10,116	11,048	12,369	13,405
10	Total deductions	34,171	35,746	39,232	44,612	48,693
11	In warehouse at end of year ²	151,740	160,770	169,702	179,425	194,942

¹ See explanatory comment on page 6.² Transits are included only for the years ending March 31, 1962 to 1964 inclusive.

TABLE 4. Imports and Exports of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1962 to 1966

No.	Details	1962	1963	1964	1965	1966
	Spirits:					
	'000 of					
1	Imports	16,159	16,497	15,695	20,789	22,502
2	Exports of domestic stock	83,985	84,499	91,405	108,750	118,018
	Wines:					
3	Imports	7,744	8,114	7,371	11,347	12,517
4	Exports of domestic stock	4	8	10	7	36
	Beer:					
5	Imports	538	598	587	888	925
6	Exports of domestic stock	4,139	4,189	3,915	4,346	4,485
	Total:					
7	Imports	24,441	25,209	23,653	33,024	35,944
8	Exports ¹	88,128	88,696	95,330	113,103	122,539
	Spirits:					
9	Imports	3,035	2,836	2,756	3,430	3,723
10	Exports of domestic stock	9,492	9,390	10,448	12,616	13,810
	Wines:					
11	Imports	2,429	2,387	2,196	3,369	3,511
12	Exports of domestic stock	2	3	3	2	9
	Beer:					
13	Imports	387	380	352	528	557
14	Exports of domestic stock	3,036	3,137	2,958	3,396	3,544
	Total:					
15	Imports	5,851	5,583	5,304	7,327	7,791
16	Exports ²	12,530	12,530	13,409	16,014	17,363

¹ See explanatory comment on page 6.² Does not include foreign produce re-exported: spirits, 12 (3 gal.) and wines, 30 (7 gal.).

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹
Fiscal Year Ended March 31, 1966

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Gross sales	9,920	5,675	44,711	34,447
2	Deduct cost of goods sold ²	5,033	3,564	26,400	19,634
3	Gross profit on sales (item 1 less item 2)	4,887	2,111	18,311	14,813
4	Deduct administrative and general expenses less miscellaneous income ³	967	299	3,306	2,906
5	Net income from sales (item 3 less item 4)	3,920	1,812	15,005	11,907
6	Sales tax	—	567	—	—
7	Licences and permits ⁴	4,567	43	254	317 ⁵
8	Fines and confiscations ⁴	25	35	77	71
9	Total revenue from the control and sale of alcoholic beverages	8,512	2,457	15,336	12,295

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 6. Explanatory comment on this table is on page 7.

² Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

³ The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections (shown separately to 1959-60); provision for depreciation of fixed assets—N.S., 293; N.B., 74; Que., 384; Sask., 96; Alta., 284; B.C., 362; total, 1,493; capital expenditures—Nfld., 24; P.E.I., 23; N.B., 65; Ont., 2,407; Man., 230; Sask., 9; Alta., 176; total, 2,934; profit on sale of fixed assets—Que., 6; Sask., 5; Alta., 7; B.C., 207; total, 225.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1966

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	8,512	1,855	14,118	12,224
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	— 4,567	— 43	— 146	— 317
3	Fines and confiscations	— 25	—	— 74	—
	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	—	—	1,057	—
5	Maintenance of prisoners	—	—	50	—
6	Net income from sales (Table 5, item 5)	3,920	1,812	15,005	11,907
	Add:				
7	Liquor revenue of province (items 2 and 3)	4,592	43	220	317
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	567	—	—
9	Licences and permits	—	—	108	—
10	Fines and confiscations	—	35	3	71
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9)	8,512	2,457	15,336	12,295

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

² This amount was paid to municipalities.

³ Estimated.

TABLE 7. Retail 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, 1966

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		'000 of			
1	Wines—Sparkling	—	—	—	—
2	gal.	—	—	—	—
3	Wines—Non-sparkling	—	—	—	—
4	gal.	—	—	—	—
5	Beer	14,995	—	—	—
6	gal.	3,789	—	—	—

¹ Value figures are included in Table 8 and volume figures in Table 9.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
160,729	285,883	65,092	56,888	95,068	141,140	2,541	2,669	904,763	1
83,003	167,981	44,265	35,962	59,585	93,146	1,425	1,337	541,335	2
77,726	117,902	20,827	20,926	35,483	47,994	1,116	1,332	363,428	3
17,350	21,915	2,903	2,483	6,271	6,840	195	175	65,610	4
60,376	95,987	17,924	18,443	29,212	41,154	921	1,157	297,818	5
—	—	—	—	—	—	93	—	660	6
21,265	30,500	3,121	128	1,295	666	17	69	62,242	7
511	253	283	340	551	—	22	—	2,168	8
82,152	126,740	21,328	18,911 ⁴	31,058	41,820	1,053	1,226	362,888	9

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

⁵ Consists of permits, 10; brewers' licences, 8; and licences and application fees, 299, collected by the Licensing Board under the Liquor Act of New Brunswick.

⁶ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
31,941	125,239	21,031	18,561	30,507	41,684	927	1,226	357,525	1
- 21,365	- 28,999	- 3,121	- 128	- 1,295	- 666	- 6	- 69	- 60,622	2
—	—	—	—	—	—	—	—	353	3
—	—	14	11	—	118	—	—	1,200	4
—	—	—	—	—	18	—	—	68	5
60,376	95,987	17,924	18,443	29,212	41,154	921	1,157	297,818	6
21,265	29,252	3,121	129	1,295	666	6	69	60,975	7
—	—	—	—	—	—	93	—	660	8
—	1,501 ²	—	—	—	—	11	—	1,620	9
511	—	283 ³	339	551 ⁴	—	22	—	1,815	10
82,152	126,740	21,328	18,911 ⁵	31,058	41,820	1,053	1,226	362,888	11

⁴ Under the Government Liquor Control Act of Alberta, fines of 296 included in this amount were paid to local government authorities.

⁵ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 7. Retail 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, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	1,496	—	—	—	—	—	—	1,496	1
—	167	—	—	—	—	—	—	167	2
—	5,525	—	—	—	—	—	—	5,525	3
—	913	—	—	—	—	—	—	913	4
137,478	234,576	2	—	—	—	—	—	387,049	5
89,449	104,706	2	—	—	—	—	—	193,944	6

¹ 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 3,783 (1,304 gallons) made through retail outlets of breweries during the year ended March 31, 1966 are included in sales by liquor authorities.

1496
5525
7021

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	1
3	Brandy	198	..	361	397
4	Gin	663	..	2,075	2,202
5	Liqueurs	115	..	244	201
6	Rum	4,677	..	13,522	7,383
7	Whisky	2,719	..	4,095	5,157
8	Vodka	196	..	1,234	553
9	Other	1	..	—	—
9	Total spirits	8,570	3,564	21,536	15,894
10	Wines:				
11	Sparkling	25	..	78	..
12	Non-sparkling	601	..	2,978	..
12	Total wines	626	377	3,056	2,796
13	Beer	15,719	2,301	20,119	15,737
14	Total sales²	24,915	6,242²	44,711	34,447

¹ For explanation of the basis on which these data are reported, see explanatory on page 9.² Before deducting discounts and rebates as follows: Nova Scotia, 41; Ontario, 82; Northwest Territories, 16; Total, 139.

TABLE 8 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	1	..	177	..
4	Gin	502	..	1,937	..
5	Liqueurs	28	..	129	..
6	Rum	1,563	..	9,674	..
7	Whisky	1,108	..	2,538	..
8	Vodka	196	..	1,234	..
9	Other	—	..	—	..
9	Total spirits	3,399	..	15,694	..
10	Wines:				
11	Sparkling	21	..	54	..
12	Non-sparkling	350	..	2,327	..
12	Total wines	371	..	2,381	..
13	Beer	15,520	..	19,979	..
14	Total sales	19,290	..	38,054	..

TABLE 8 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	197	..	184	..
4	Gin	161	..	138	..
5	Liqueurs	87	..	115	..
6	Rum	3,114	..	3,848	..
7	Whisky	1,611	..	1,557	..
8	Vodka	—	..	—	..
9	Other	1	..	—	..
9	Total spirits	5,171	..	5,842	..
10	Wines:				
11	Sparkling	4	..	24	..
12	Non-sparkling	251	..	651	..
12	Total wines	255	..	675	..
13	Beer	199	..	140	..
14	Total sales	5,625	..	6,657	..

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
9,827	1,109	8	2	4	12	—	—	..	1
14,583	9,710	1,042	744	1,602	2,032	22	16	..	2
42,745	26,890	2,083	2,331	4,890	10,340	91	68	..	3
5,095	8,470	704	768	1,297	1,877	49	30	..	4
8,940	24,697	2,920	2,826	8,377	10,984	189	462	..	5
44,618	169,767	20,802	17,837	30,007	48,789	731	621	..	6
4,749	11,201	903	711	1,630	3,599	91	71	..	7
1,094	807	37	66	176	671	—	—	..	8
131,651	252,651	28,499	25,285	47,983	78,304	1,173	1,268	616,378	9
2,215	3,742	524	214	734	665	18	4	..	10
26,289	28,891	3,527	3,743	5,812	11,529	179	192	..	11
28,504	32,633	4,051	3,957	6,546	12,194	197	196	95,133	12
138,052	242,196	32,542	27,646	40,539	50,642	1,171	1,205	587,889	13
298,207	527,480	65,092	56,888	95,068	141,140	2,541 ⁴	2,669	1,299,400	14

¹ Includes health tax of 10% on retail selling price amounting to 567. See Table 5, item 6.⁴ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 93. See Table 5, item 6.

TABLE 8 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
9,827	1,109	8	2	4	12	—	—	1
2,800	3,634	430	106	241	97	3	—	2
37,892	24,489	1,828	2,140	4,298	9,416	86	48	3
2,236	3,702	286	561	513	856	3	10	4
1,886	18,765	1,671	1,320	6,456	8,289	131	119	5
32,565	150,541	18,629	16,270	26,160	40,653	622	514	6
4,818	11,079	888	711	1,622	3,599	91	71	7
1,094	123	17	32	84	195	—	—	8
96,218	213,442	23,757	21,142	39,378	63,117	936	762	9
495	2,799	404	185	446	236	9	3	10
7,708	18,508	2,635	3,286	3,821	9,019	137	161	11
8,203	21,307	3,039	3,471	4,267	9,255	146	164	12
137,772	241,401	32,467	27,582	40,204	50,081	1,161	1,205	13
242,193	476,150	59,263	52,195	83,849	122,453	2,243	2,131	14

TABLE 8 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
11,783	6,076	612	638	1,361	1,935	19	16	2
4,853	2,401	255	191	592	924	5	20	3
2,859	4,768	418	207	784	1,021	46	20	4
3,654	5,932	1,249	1,506	1,921	2,695	58	343	5
12,053	19,226	2,173	1,567	3,847	8,136	109	107	6
231	122	15	—	8	—	—	—	7
—	684	20	34	92	476	—	—	8
35,433	39,209	4,742	4,143	8,605	15,187	237	506	9
1,720	943	120	29	288	429	9	1	10
18,581	10,383	892	457	1,991	2,510	42	31	11
20,301	11,326	1,012	486	2,279	2,939	51	32	12
280	795	75	64	335	561	10	—	13
20,014	51,330	5,829	4,693	11,219	18,687	298	538	14

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	6	2	11	11
3	Gin	22	10	71	68
4	Liqueurs	3	1	7	6
5	Rum	149	49	445	228
6	Whisky	72	38	125	143
7	Vodka	5	8	40	17
8	Other	—	—	—	—
9	Total spirits	257	108	699	473
	Wines:				
10	Sparkling	1	..	4	..
11	Non-sparkling	54	..	383	..
12	Total wines	55	52	387	341
13	Beer	3,959	796	7,506	5,541
14	Total sales	4,271	956	8,592	6,355

¹ For explanation, see commentary on page 9.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	2
3	Gin	16	8	66	63
4	Liqueurs	1	—	5	3
5	Rum	46	35	298	173
6	Whisky	29	28	83	97
7	Vodka	5	8	40	17
8	Other	—	—	—	—
9	Total spirits	97	80	497	355
	Wines:				
10	Sparkling	1	..	2	..
11	Non-sparkling	38	..	326	..
12	Total wines	39	43	328	309
13	Beer	3,920	796	7,476	5,515
14	Total sales	4,056	919	8,301	6,179

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	6	1	6	10
3	Gin	6	2	5	5
4	Liqueurs	2	1	2	2
5	Rum	103	14	147	55
6	Whisky	43	10	42	46
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	160	28	202	118
	Wines:				
10	Sparkling	2	..
11	Non-sparkling	16	..	57	..
12	Total wines	16	9	59	32
13	Beer	39	—	30	26
14	Total sales	215	37	291	176

TABLE 9. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
385	51	—	—	—	—	—	—	1
362	308	32	22	47	63	—	—	2
1,488	992	69	79	157	370	3	2	3
141	270	21	24	40	61	1	1	4
279	881	92	86	256	364	5	9	5
1,320	5,802	640	564	895	1,629	20	17	6
146	394	29	22	49	122	3	2	7
38	26	2	2	7	50	—	—	8
4,159	8,724	885	799	1,451	2,639	32	31	9
60	318	43	17	47	27	1	—	10
3,204	3,706	477	548	848	1,835	17	17	11
3,264	4,024	520	565	895	1,862	18	17	12
85,544	107,640	13,222	11,926	19,193	23,950	464	278	13
92,967	120,388	14,627	13,290	21,539	28,471	514	326	14

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
385	51	—	—	—	—	—	—	1
89	125	14	3	7	4	—	—	2
1,334	913	61	73	139	339	3	1	3
77	135	9	18	19	33	—	—	4
175	679	54	41	201	284	4	3	5
997	5,264	581	520	792	1,385	17	15	6
141	391	29	22	49	122	3	2	7
38	5	1	1	5	13	—	—	8
3,236	7,563	749	678	1,212	2,180	27	21	9
21	286	38	16	33	11	1	—	10
1,433	2,861	403	512	652	1,636	14	15	11
1,454	3,147	441	528	685	1,647	15	15	12
85,503	107,475	13,208	11,915	19,116	23,836	461	278	13
90,193	118,185	14,398	13,121	21,013	27,663	503	314	14

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
273	183	18	19	40	59	—	—	2
154	79	8	6	18	31	—	—	3
64	135	12	6	21	28	1	1	4
104	202	38	45	55	80	1	6	5
323	538	59	44	103	244	3	2	6
5	3	—	—	—	—	—	—	7
—	21	1	1	2	37	—	—	8
923	1,161	136	121	239	479	5	10	9
39	32	5	1	14	16	—	—	10
1,771	845	74	36	196	199	3	2	11
1,810	877	79	37	210	215	3	2	12
41	165	14	11	77	114	3	—	13
2,774	2,203	229	169	526	808	11	12	14

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,293	103	341	317
2	Accounts receivable	342	2	40	2
3	Inventories:				
	1. Stock for sale ¹	1,716	588	3,026	3,051
	2. Stock in bond ²	181	— ³	285	98
	3. Other materials and supplies	73	—	—	—
	Sub-totals	1,970	588	3,311	3,149
4	Prepaid expenses	8	—	—	—
5	Fixed assets ⁴	170	—	1,911	732
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	8
8	Restricted funds	—	—	—	16
9	Deferred charges	—	—	76	—
10	Total assets	3,783	693	5,679	4,224
	Liabilities and net worth				
1	Accounts payable	78	—	1,707	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	34	—	—
3	Accrued charges	—	—	—	—
4	Long-terms loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	659	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	170	—	500	—
	Sub-totals	170	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	3,385	—	3,472	4,224
	Sub-totals	3,705	—	3,972	4,224
9	Total liabilities and net worth	3,783	693	5,679	4,224

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, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
1,445	8,128	157	5,384	455	2,450	103	78	20,254	1
1,572	3,315	38	15	41	50	7	—	5,424	2
									3
16,008	23,950	4,491	3,079	6,360	7,936	436	385	71,026	
—	2,245	158	41	646	332	—	—	3,986	
363	147	—	70	9	15	—	2	679	
16,371	26,342	4,649	3,190	7,015	8,283	436	387	75,691	
—	122	39	65	89	21	—	—	344	4
12,801	—	2,144	1,792	7,378	3,342	—	—	30,270	5
—	—	—	—	—	141	—	—	141	6
—	34	230	85	—	—	—	—	357	7
—	—	—	—	—	—	—	—	16	8
182	—	—	—	—	—	—	—	258	9
32,371 ⁵	37,941 ⁵	7,257 ⁵	10,531 ⁶	14,978 ⁵	14,287	546	465	132,755	10
4,212	7,971	2,740	59	4,825	4,759	102	—	26,453	1
—	—	—	30	—	—	—	—	64	2
—	3,485	89	—	—	—	—	—	3,574	3
									4
7,170	—	1,720	—	—	8,478	444	—	17,812	
—	—	—	—	—	—	—	—	—	5
									6
1,106	1,000	—	—	—	—	—	—	2,106	
—	—	230	646	—	—	—	—	1,535	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,294	—	—	—	—	2,294	
—	—	—	—	10,165	1,050	—	—	11,885	
—	500	—	4,294	10,165	1,050	—	—	16,679	
19,883	24,985	2,478	5,502	—12	—	—	465	64,382	
19,883	25,485	2,478	9,796	10,153	1,050	—	465	81,211	
32,371 ⁵	37,941 ⁵	7,257 ⁵	10,531 ⁶	14,978 ⁵	14,287	546	465	132,755	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,767; Ontario, 149; Manitoba, 116; Alberta, 272.⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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