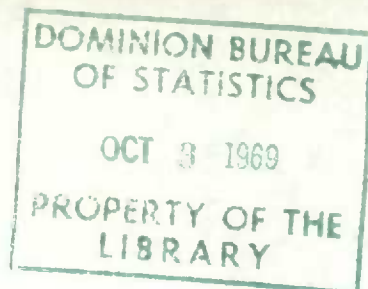


CATALOGUE No.

63-202

ANNUAL



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA 1967

(Fiscal Year Ended March 31, 1968)

Published by Authority of
The Minister of Industry, Trade and Commerce

DOMINION BUREAU OF STATISTICS
Governments Division

September 1969
8504-518

Price: 50 cents

PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue number		Periodicity	Price
Consolidated Government Statistics			
68-201	Principal Taxes and Rates — Federal, Provincial and Selected Municipal Governments	A	\$.50
68-202	Consolidated Government Finance — Federal, Provincial and Municipal Governments	A	.50
68-502	Comparative Statistics of Public Finance, 1956 to 1960	O	1.50
68-503	Historical Review Financial Statistics of Governments in Canada, 1952-62 (out of print)	—	—
Federal Government Statistics			
68-211	Federal Government Finance	A	.50
61-203	Federal Government Enterprise Finance	A	.50
72-004	Federal Government Employment	Q	.75
72-205	Federal Government Employment in Metropolitan Areas	A	.50
Provincial Government Statistics			
68-205	Provincial Government Finance — Revenue and Expenditure (Estimates)	A	.50
68-207	Provincial Government Finance — Revenue and Expenditure	A	.75
68-208	Provincial Government Finance — Funded Debt (Preliminary)	A	.50
68-209	Provincial Government Finance — Debt	A	.50
61-204	Provincial Government Enterprise Finance	A	.75
63-202	The Control and Sale of Alcoholic Beverages in Canada	A	.50
72-007	Provincial Government Employment	Q	.50
68-504	A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960	O	1.50
Local Government Statistics			
68-203	Municipal Government Finance — Revenue and Expenditure — Preliminary and Estimates	A	.75
68-204	Municipal Government Finance	A	.75
72-009	Municipal Government Employment — L'emploi dans les administrations municipales	Q — T	.50
68-505	A Review of Conferences on Municipal Finance Statistics, 1937-66	O	2.00
12-507	Municipal Finance Reporting Manual	O	3.00
12-507 F	Manuel de déclaration des finances municipales	HS	3.00
72-505	Municipal Government Employment — L'emploi dans les administrations municipales, 1961-1966	O — HS	.75
<div style="display: flex; justify-content: space-between; padding: 0;"> A — Annual M — Monthly Q — Quarterly O — Occasional </div> <div style="display: flex; justify-content: space-between; padding: 0;"> T — Trimestriel HS — Hors série </div>			

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, Dominion Bureau of Statistics, Ottawa, or to the Queen's Printer, Hull, P.Q.

TABLE OF CONTENTS

	Page
Government Revenue	5
Production of Alcoholic Beverages	6
Warehousing Transactions in Spirits	6
Imports and Exports of Alcoholic Beverages	6
Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages	7
Reconciliation of Income of Liquor Authorities with Total Revenue from the Control and Sale of Alcoholic Beverages	8
Retail Selling of Alcoholic Beverages	9
Total Sales of Alcoholic Beverages	9
Assets and Liabilities of Provincial Government Liquor Authorities	10

Table

Fiscal Years Ended March 31, 1964 to 1968

1. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages	12
2. Production of Alcoholic Beverages	12
3. Warehousing Transactions in Spirits	13
4. Imports and Exports of Alcoholic Beverages	13

Fiscal Year Ended March 31, 1968

5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages.....	14
6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages.....	14
7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities	14
8. Sales of Alcoholic Beverages by Value	16
8 A. Sales of Alcoholic Beverages (Canadian) by Value	16
8 B. Sales of Alcoholic Beverages (Imported) by Value	16
9. Sales of Alcoholic Beverages by Volume	18
9 A. Sales of Alcoholic Beverages (Canadian) by Volume	18
9 B. Sales of Alcoholic Beverages (Imported) by Volume.....	18
10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities	20

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

1967

(Fiscal Year Ended March 31, 1968)

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, 1968 amounted to approximately \$788 million, an increase of \$73 million or 10 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 for 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	1958	1964	1965	1966	1967	1968
	thousands of dollars					
Government of Canada	212,868	264,165	277,957	308,596	320,864	353,001
Provincial and Territorial Governments:						
Newfoundland	3,823	5,417	7,632	8,512	9,879	10,537
Prince Edward Island	1,290	2,013	2,275	2,457	2,688	3,069
Nova Scotia	11,814	13,445	14,067	15,336	15,950	17,168
New Brunswick	7,361	10,417	11,786	12,295	12,815	13,360
Quebec	45,678	65,636	60,551	82,152	89,560	98,587
Ontario	68,510	98,379	114,536	126,740	135,154	150,632
Manitoba	10,638	16,673	18,821	21,328	23,408	23,701
Saskatchewan	11,764	16,102	17,181	18,911	21,632	24,589
Alberta	19,046	27,435	28,331	31,058	35,405	39,359
British Columbia	27,099	33,120	35,755	41,820	44,981	50,711
Sub-totals	207,023	288,637	310,935	360,609	391,472	431,713
Yukon	827	1,028	996	1,053	1,157	1,292
Northwest Territories	513	985	1,060	1,226	1,440	1,707
Totals, Provincial and Territorial Governments	208,363	290,650	312,991	362,888	394,069	434,712
Totals, all Governments	421,231	554,815	590,948	671,484	714,933	787,713

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, 1968 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$301 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$5 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$47 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 general sales tax at the rate of 12 per cent (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 \$435 million in the year ending March 31, 1968 was derived from the net income from sales of the provincial liquor commissions (\$363 million), the issue of licences and permits (\$69 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 (\$707 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$130 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, 6 per cent; Prince Edward Island, 5 per cent; Nova Scotia, 5 per cent; New Brunswick, 6 per cent; Quebec, 8 per cent, (beer exempt); Ontario, 5 per cent, (draft beer exempt); Manitoba, 5 per cent from June 1, 1967; 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, 1964 to 1968, 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 industries 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 1963 to 1967 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, 1967 and 1968 and the change during the fiscal year 1967-68 are shown below:

Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1967 and 1968

	Value				Volume			
	1967	1968	Change	Per cent change ¹ 1968/67	1967	1968	Change	Per cent change ¹ 1968/67
	thousands of dollars			%	thousands of gallons			%
Imports:								
Spirits	27,515	27,416	- 99	-	5,030	4,910	- 120	- 2
Wines	16,068	17,771	1,703	11	4,509	4,841	332	7
Beer	1,001	1,763	762	76	629	1,171	542	86
Totals	44,584	46,950	2,366	5	10,168	10,922	754	7
Exports: ²								
Spirits.....	126,827	155,257	28,430	22	14,588	18,317	3,729	26
Wines	46	125	79	172	12	29	17	137
Beer	4,510	3,951	- 559	- 12	3,566	3,181	- 385	- 11
Totals	131,383	159,333	27,950	21	18,166	21,527	3,361	19

¹ Based on unrounded data.² Proof gallons.³ Domestic stock.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 general revenue of each province and territory as shown in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. 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).

Financial statistics relating to Provincial Liquor Authorities are also included in the publica-

tion "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 (see page 6, paragraph 4).

(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 pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, 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 23 in the fiscal year ended March 31, 1968. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1967	March 31, 1968
Newfoundland	24	25
Prince Edward Island	10	10
Nova Scotia	62	62
New Brunswick	51	52
Quebec	212	221
Ontario	395 ¹	406 ¹
Manitoba	42 ¹	42 ¹
Saskatchewan	89 ¹	82 ¹
Alberta	133	137
British Columbia	131 ¹	134 ¹
Yukon	5	5
Northwest Territories	6 ¹	7 ¹
Totals	1,160	1,183

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

	March 31, 1967	March 31, 1968
Ontario.....	23	26
Manitoba	53	61
Saskatchewan	50	71
British Columbia	1	1
Northwest Territories	3	3
Totals	130	162

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 sell beer by the bottle for consumption off the premises. Prior to August 11, 1967 this applied only to grocery stores in cities, towns or other municipalities of over 2,000 persons. 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. 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.

Sales of alcoholic beverages increased in both value and volume in the fiscal year ended March 31, 1968. The percentage rates of increase were: total sales, value, 9, volume, 4; sales of spirits, value, 11, volume, 8; sales of wine, value, 13, volume 8; sales of beer, value, 6, volume, 4.

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, 1967 and 1968 follow:

Value of Sales of Alcoholic Beverages¹
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1967	1968	1967	1968	1967	1968	1967	1968
	thousands of dollars							
Newfoundland	11,210	12,362	677	730	17,226	18,667	29,113	31,759
Prince Edward Island	3,993	4,491	401	436	2,515	2,854	6,909	7,781
Nova Scotia	23,512	25,788	3,166	3,414	20,725	22,195	47,403	51,397
New Brunswick	17,469	18,373	2,870	2,906	16,128	16,941	36,467	38,220
Quebec	144,284	160,220	31,427	35,056	144,698	158,173	320,409	353,449
Ontario	257,759	291,653	35,291	41,342	218,179	226,764	511,229	559,759
Manitoba	32,342	34,622	4,471	4,908	33,914	34,130	70,727	73,660
Saskatchewan	29,299	32,431	4,399	4,813	29,047	31,676	62,745	68,920
Alberta	54,810	60,675	7,780	8,778	42,898	46,753	105,488	116,206
British Columbia	83,665	90,551	12,867	14,815	59,420	63,720	155,952	169,086
Yukon	1,377	1,527	225	265	1,230	1,298	2,882	3,090
Northwest Territories	1,562	1,675	237	286	1,344	1,502	3,143	3,463
Totals	661,282	734,368	103,811	117,749	587,374	624,673	1,352,467	1,476,790

¹ For more detailed information for 1968, see Tables 8, 8A, and 8B.

Volume of Sales of Alcoholic Beverages¹
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1967	1968	1967	1968	1967	1968	1967	1968
	thousands of gallons							
Newfoundland	336	364	57	58	4,372	4,700	4,765	5,122
Prince Edward Island	122	130	46	49	814	781	982	960
Nova Scotia	764	819	394	420	7,721	7,973	8,879	9,212
New Brunswick	518	538	343	341	5,592	5,884	6,453	6,763
Quebec	4,552	4,892	3,579	3,769	88,850	94,580	96,981	103,241
Ontario	8,474	9,383	4,119	4,652	112,347	113,476	124,940	127,511
Manitoba	999	1,046	568	611	13,917	13,920	15,484	15,577
Saskatchewan	949	986	615	633	11,971	12,333	13,535	13,952
Alberta	1,625	1,724	1,054	1,138	20,131	21,478	22,810	24,340
British Columbia	2,860	2,987	1,868	1,998	28,193	29,660	32,921	34,645
Yukon	37	40	21	23	313	321	371	384
Northwest Territories	39	37	19	22	323	305	381	364
Totals	21,275	22,946	12,683	13,714	294,544	305,411	328,502	342,071

¹ For more detailed information for 1968, 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, 1964 to 1968

No.	Nature of levy	1964	1965	1966	1967	1968
		thousands of dollars				
	On spirits:					
1	Excise duty	129,399	134,716	156,942	158,157	180,401
2	Licences	9	8	9	9	10
3	Import duty	26,137	30,914	36,208	40,858	42,607
4	Total on spirits	155,545	165,638	193,159	199,024	223,018
	On wines:					
5	Excise taxes	3,814	4,092	4,402	4,752	5,327
6	Import duty	1,690	2,542	2,801	3,479	3,754
7	Total on wines	5,504	6,634	7,203	8,231	9,081
	On beer:					
8	Excise duty	102,914	105,386	107,917	113,254	120,239
9	Licences	3	3	3	3	3
10	Import duty	199	296	314	352	300
11	Total on beer	103,116	105,685	108,234	113,609	120,902
12	Grand totals²	264,165	277,957	308,596	320,864	353,001

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.² Refunds and drawbacks of duties and taxes have not been deducted.**TABLE 2. Production of Alcoholic Beverages**Fiscal Years Ended March 31, 1964 to 1968¹

No.	Type	1964	1965	1966	1967	1968
		'000 of				
1	Spirits proof gal.	40,542	45,117	54,796	62,389	70,738
2	Wines ² gal.	9,712	9,831	10,954	11,425	11,654
3	Beer	283,179	294,392	298,690	313,959	335,349

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

TABLE 3. Warehousing Transactions in Spirits¹

Fiscal Years Ended March 31, 1964 to 1968

No.	Details	1964	1965	1966	1967	1968
		thousands of proof gallons				
1	In warehouse at beginning of year including transits.....	160,770	169,702	179,425	194,942	217,026
	Add:					
2	Warehoused during year from distillery	48,160	54,331	64,184	76,404	86,433
3	Otherwise warehoused	4	4	26	29	27
4	Total additions	48,164	54,335	64,210	76,433	86,460
	Deduct:					
	Entered for consumption:					
5	Matured	9,713	10,135	11,800	11,918	13,189
6	Unmatured	589	664	660	705	718
7	Exported in bond	10,492	12,688	13,866	14,700	18,676
8	Taken for redistillation	7,390	8,756	8,962	12,837	16,016
9	Otherwise accounted for	11,048	12,369	13,405	14,189	15,717
10	Total deductions	39,232	44,612	48,693	54,349	64,316
11	In warehouse at end of year ²	169,702	179,425	194,942	217,026	239,170

¹ See explanatory comment on page 6.² Transits are included only for the year ending March 31, 1964.TABLE 4. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1964 to 1968

No.	Details	1964	1965	1966	1967	1968
	Spirits:					
1	Imports '000 of \$	15,695	20,789	22,502	27,515	27,416
2	Exports of domestic stock \$	91,405	108,750	116,018	126,827	155,257
	Wines:					
3	Imports \$	7,371	11,347	12,517	16,068	17,771
4	Exports of domestic stock \$	10	7	36	46	125
	Beer:					
5	Imports \$	587	888	925	1,001	1,763
6	Exports of domestic stock \$	3,915	4,346	4,485	4,510	3,951
	Total:					
7	Imports \$	23,653	33,024	35,944	44,584	46,950
8	Exports ² \$	95,330	113,103	122,539	131,383	159,333
	Spirits:					
9	Imports proof gal.	2,756	3,430	3,723	5,030	4,910
10	Exports of domestic stock "	10,448	12,616	13,810	14,588	18,317
	Wines:					
11	Imports gal.	2,196	3,369	3,511	4,509	4,841
12	Exports of domestic stock "	3	2	9	12	29
	Beer:					
13	Imports "	352	528	557	629	1,171
14	Exports of domestic stock "	2,958	3,396	3,544	3,566	3,181
	Total:					
15	Imports "	5,304	7,327	7,791	10,168	10,922
16	Exports ² "	13,409	16,014	17,363	18,166	21,527

¹ See explanatory comment on page 6.² Does not include foreign produce re-exported.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1968

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Gross sales	14,421	7,781	51,397	38,220
2	Deduct cost of goods sold ²	7,303	5,077	30,442	21,901
3	Gross profit on sales (item 1 less item 2)	7,118	2,704	20,955	16,319
4	Deduct administrative and general expenses less miscellaneous income ³	1,579	395	4,076	3,496
5	Net income from sales (item 3 less item 4)	5,539	2,309	16,879	12,823
6	Sales tax	—	707	—	—
7	Licences and permits ⁴	4,971	23	226	366 ⁵
8	Fines and confiscations	27	30	63	171
9	Total revenue from the control and sale of alcoholic beverages	10,537	3,069	17,168	13,360

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; provision for depreciation of fixed assets — P.E.I., 11; N.S., 267; N.B., 113; Que., 538; Sask., 73; Alta., 55; B.C., 441; total, 1,498; capital expenditures — Nfld., 17; P.E.I., 65; N.B., 63; Ont., 5,561; Man., 1,118; Sask., 1; B.C., 42; total, 6,867; profit on sale of fixed assets — Sask., 4; Alta., 4; B.C., 75; total, 83.

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, 1968

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	10,537	2,332	15,225	13,360
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	- 4,971	- 23	- 143	- 366
3	Fines and confiscations	- 27	—	- 62	—
	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	—	—	1,762	—
5	Maintenance of prisoners	—	—	97	—
6	Net income from sales (Table 5, item 5)	5,539	2,309	16,879	12,823
	Add:				
7	Liquor revenue of province (items 2 and 3)	4,998	23	205	366
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	707	—	—
9	Licences and permits	—	—	83	—
10	Fines and confiscations	—	30	1	171
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9)	10,537	3,069	17,168	13,360

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

² This amount was paid to municipalities.

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, 1968

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		'000 of			
1	Wines — Sparkling ²	\$ —	—	—	—
2	gal.	—	—	—	—
3	Wines — Other	\$ —	—	—	—
4	gal.	—	—	—	—
5	Beer	\$ 17,338	—	—	—
6	gal.	4,387	—	—	—

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

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
197,844	334,475	73,660	68,920	116,206	169,086	3,090	3,463	1,078,563	1
101,271	187,250	49,061	42,178	70,697	110,434	1,722	1,604	628,940	2
96,573	147,225	24,599	26,742	45,509	58,652	1,368	1,859	449,623	3
22,420	30,436	4,506	2,808	7,662	8,700	243	223	86,544	4
74,153	116,789	20,093	23,934	37,847	49,952	1,125	1,636	363,079	5
—	—	—	—	—	—	130	—	837	6
24,006	33,446	3,318	193	1,512	759	17	71	68,908	7
428	397	290	462	—	—	20	—	1,888	8
98,587	150,632	23,701	24,589⁶	39,359	50,711	1,292	1,707	434,712	9

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

⁵ Consists of permits, 7; brewers' licences, 8; and licences and application fees, 351; 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, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
98,159	149,142	23,404	24,116	39,359	50,594	1,130	1,707	428,894	1
- 24,006	- 31,956	- 3,318	- 193	- 1,512	- 759	- 5	- 71	- 67,323	2
—	397	—	1	—	—	—	—	487	3
—	—	7	12	—	117	—	—	1,898	4
—	—	—	—	—	—	—	—	97	5
74,153	116,789	20,093	23,934	37,847	49,952	1,125	1,636	363,079	6
24,006	32,353	3,318	194	1,512	759	5	71	67,810	7
—	—	—	—	—	—	130	—	837	8
—	1,490 ⁷	—	—	—	—	12	—	1,585	9
428	—	290	461	—	—	20 ⁸	—	1,401	10
98,587	150,632	23,701	24,589⁴	39,359	50,711	1,292	1,707	434,712	11

⁷ Estimated.

⁴ 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, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	2,099	—	—	—	—	—	—	2,099	1
—	215	—	—	—	—	—	—	215	2
—	5,579	—	—	—	—	—	—	5,579	3
—	878	—	—	—	—	—	—	878	4
155,605	217,606	3	—	—	—	—	—	390,549	5
23,999	110,033	3	—	—	—	—	—	208,419	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 3,858 (1,259 gallons) made through retail outlets of breweries during the year ended March 31, 1968 are included in sales by liquor authorities.

TABLE 8. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	1
2	Brandy	256	..	433	464
3	Gin	868	..	2,209	2,380
4	Liqueurs	178	..	308	232
5	Rum	6,720	..	16,037	8,412
6	Whisky	3,968	..	5,081	5,923
7	Vodka	369	..	1,715	946
8	Other	2	..	—	15
9	Total spirits	12,362	4,491	25,788	18,373
	Wines:				
10	Sparkling ²	40	..	91	..
11	Other	690	..	3,323	..
12	Total wines	730	436	3,414	2,906
13	Beer	18,667	2,854	22,195	16,941
14	Total sales³	31,759	7,781⁴	51,397	38,220

¹ For explanation of the basis on which these data are reported, see commentary on page 9.

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 8A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	2	..	198	..
3	Gin	705	..	2,035	..
4	Liqueurs	52	..	181	..
5	Rum	2,178	..	11,610	..
6	Whisky	1,928	..	3,484	..
7	Vodka	369	..	1,715	..
8	Other	—	..	—	..
9	Total spirits	5,235	..	19,228	..
	Wines:				
10	Sparkling ¹	34	..	60	..
11	Other	318	..	2,560	..
12	Total wines	352	..	2,620	..
13	Beer	18,397	..	22,037	..
14	Total sales	23,984	..	43,885	..

¹ See footnote² Table 8.

TABLE 8B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	254	..	235	..
3	Gin	163	..	174	..
4	Liqueurs	126	..	127	..
5	Rum	4,542	..	4,427	..
6	Whisky	2,040	..	1,597	..
7	Vodka	—	..	—	..
8	Other	2	..	—	..
9	Total spirits	7,127	..	6,560	..
	Wines:				
10	Sparkling ¹	6	..	31	..
11	Other	372	..	763	..
12	Total wines	378	..	794	..
13	Beer	270	..	158	..
14	Total sales	7,775	..	7,512	..

¹ See footnote² Table 8.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
11,215	1,471	9	1	3	12	—	..	..	1
18,538	11,618	1,237	865	2,029	2,488	32	..	..	2
54,383	29,959	2,560	2,828	6,090	11,039	115	..	..	3
8,202	10,481	841	873	1,746	2,521	65	..	..	4
12,282	30,054	3,782	3,698	10,532	12,161	238	..	..	5
48,985	189,546	24,693	22,911	37,401	55,479	959	..	..	6
5,223	14,871	1,434	1,139	2,676	4,756	118	..	..	7
1,392	3,653	66	116	198	2,095	—	..	..	8
160,220	291,633	34,622	32,431	60,675	90,551	1,527	1,675	734,368	9
2,721	6,503	783	299	605	757	40	..	..	10
32,335	34,839	4,125	4,514	8,173	14,058	225	..	..	11
35,056	41,342	4,908	4,813	8,778	14,815	265	286	117,749	12
158,173	226,764	34,130	31,676	46,753	63,720	1,298	1,502	624,673	13
353,449	559,759	73,660	68,920	116,206	169,086	3,090⁵	3,463	1,476,790	14

¹ Before deducting discounts and rebates as follows: Nova Scotia, 30; Ontario, 110; Northwest Territories, 24; total, 164.⁴ Includes health tax of 10% on retail selling price amounting to 707. See Table 5, item 6.⁵ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 130. See Table 5, item 6.

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

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
11,215	1,471	9	1	3	12	—	..	1
2,924	4,932	528	147	295	93	5	..	2
51,654	26,052	2,219	2,553	5,118	9,633	107	..	3
4,176	5,015	433	588	786	1,107	5	..	4
7,653	23,023	2,452	1,720	8,029	9,138	166	..	5
34,515	168,378	22,307	21,302	32,669	46,057	824	..	6
4,316	14,508	1,358	1,132	2,478	4,719	118	..	7
992	3,075	41	66	69	1,539	—	..	8
109,445	246,454	29,347	27,309	49,647	72,298	1,225	1,302	9
585	4,804	595	241	326	373	29	..	10
8,282	21,590	3,052	3,956	5,359	10,273	165	..	11
8,867	26,394	3,647	4,197	5,685	10,646	194	238	12
155,917	225,659	34,021	31,553	46,063	63,268	1,281	1,500	13
274,229	498,507	67,015	63,259	101,395	146,212	2,700	3,040	14

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

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	..	1
15,614	6,686	709	718	1,734	2,395	27	..	2
10,729	3,907	341	275	972	1,406	8	..	3
4,026	5,466	408	285	960	1,414	60	..	4
4,629	7,031	1,330	1,978	2,503	3,023	72	..	5
14,470	21,168	2,386	1,609	4,532	9,422	135	..	6
907	363	76	7	198	37	—	..	7
400	578	25	50	129	556	—	..	8
50,775	45,199	5,275	4,922	11,028	18,253	302	373	9
2,136	1,699	188	58	279	384	11	..	10
24,053	13,249	1,073	558	2,814	3,785	60	..	11
24,189	14,948	1,261	616	3,093	4,169	71	48	12
2,256	1,105	109	123	690	452	17	2	13
79,220	61,252	6,645	5,661	14,811	22,874	390	423	14

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	2	13	13
3	Gin	28	11	73	73
4	Liqueurs	5	1	9	7
5	Rum	210	60	519	251
6	Whisky	104	45	151	166
7	Vodka	10	11	54	28
8	Other	—	—	—	—
9	Total spirits	364	130	819	538
	Wines:				
10	Sparkling ²	2	—	3	..
11	Other	56	49	417	..
12	Total wines	58	49	420	341
13	Beer	4,700	781	7,973	5,884
14	Total sales	5,122	960	9,212	6,763

¹ For explanation, see commentary on page 9.

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

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	2	6	3
3	Gin	23	9	68	35
4	Liqueurs	1	—	6	4
5	Rum	63	45	375	198
6	Whisky	51	35	109	130
7	Vodka	10	11	54	28
8	Other	—	—	—	—
9	Total spirits	148	102	618	410
	Wines:				
10	Sparkling ¹	1	—	2	..
11	Other	34	41	353	..
12	Total wines	35	41	355	304
13	Beer	4,650	781	7,939	5,861
14	Total sales	4,833	924	8,912	6,575

¹ See footnote², Table 9.

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

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	—	7	10
3	Gin	5	2	5	8
4	Liqueurs	4	1	3	3
5	Rum	147	15	144	61
6	Whisky	53	10	42	46
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	216	28	201	128
	Wines:				
10	Sparkling ¹	1	—	1	..
11	Other	22	8	64	..
12	Total wines	23	8	65	37
13	Beer	50	—	34	23
14	Total sales	289	36	300	188

¹ See footnote², Table 9.

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
430	62	—	—	—	—	—	—	492	1
442	347	37	25	57	71	1	—	1,015	2
1,787	1,029	83	93	186	377	3	2	3,745	3
197	316	25	26	49	75	2	1	713	4
377	1,001	117	108	304	385	6	9	3,347	5
1,404	6,015	737	696	1,042	1,752	25	22	12,159	6
216	490	45	34	79	157	3	3	1,130	7
39	123	2	4	7	170	—	—	345	8
4,892	9,383	1,046	986	1,724	2,987	40	37	22,946	9
76	477	65	20	22	32	2	—	..	10
3,693	4,175	546	613	1,116	1,966	21	—	..	11
3,769	4,652	611	633	1,138	1,998	23	22	13,714	12
94,580	113,476	13,920	12,333	21,478	29,660	321	305	305,411	13
103,241	127,511	15,577	13,952	24,340	34,645	384	364	342,071	14

¹ For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C, or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

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

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
430	62	—	—	—	—	—	—	1
418	158	16	4	8	4	—	—	2
457	907	73	85	158	333	3	2	3
108	170	14	18	24	39	—	—	4
247	777	77	51	236	300	5	6	5
1,041	5,465	674	655	929	1,503	22	19	6
192	480	43	34	73	156	3	3	7
31	107	1	3	4	124	—	—	8
3,624	8,126	898	850	1,432	2,459	33	30	9
24	409	56	17	13	22	2	..	10
1,452	3,181	458	582	868	1,681	17	..	11
1,476	3,590	514	599	881	1,703	19	20	12
94,100	113,252	13,901	12,312	21,313	29,567	318	304	13
99,200	124,968	15,313	13,761	23,626	33,729	370	354	14

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

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
324	189	21	21	49	67	1	—	2
330	122	10	8	28	44	—	—	3
89	146	11	8	25	36	2	1	4
130	224	40	57	68	85	1	3	5
363	550	63	41	113	249	3	3	6
24	10	2	—	6	1	—	—	7
8	16	1	1	3	46	—	—	8
1,268	1,257	148	136	292	528	7	7	9
52	68	9	3	9	10	—	..	10
2,341	994	88	31	248	285	4	..	11
2,293	1,062	97	34	257	295	4	2	12
480	224	19	21	165	93	3	1	13
4,041	2,543	264	191	714	916	14	10	14

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	565	68	700	1,719
2	Accounts receivable	354	3	48	1
3	Inventories:				
	1. Stock for sale ¹	1,902	630	3,676	4,150
	2. Stock in bond ²	427	3	353	—
	3. Other materials and supplies	67	—	—	—
	Sub-totals	2,396	630	4,029	4,150
4	Prepaid expenses	9	—	—	11
5	Fixed assets ⁴	198	153	2,469	745
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	6
8	Restricted funds	—	—	—	22
9	Deferred charges	—	—	100	—
10	Other assets	—	—	—	—
11	Total assets	3,522	854	7,346	6,654³
	Liabilities and net worth				
1	Accounts payable	735	—	1,617	1,480
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	22	—	—
3	Accrued charges	—	—	—	—
4	Long-term loans and advances:				
	Provincial	—	—	—	—
5	Long-term debt	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	832	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	198	—	500	—
	Sub-totals	198	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	2,439	—	5,229	5,189
	Sub-totals	2,787	—	5,729	5,189
9	Total liabilities and net worth	3,522	854	7,346	6,654

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, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
1,284	10,430	1,016	9,103	1,287	4,014	98	—	30,284	1
1,694	3,457	37	23	23	79	3	—	5,722	2
20,834	25,071	3,310	3,517	5,682	9,300	343	719	79,134	3
—	4,740	467	245	1,083	751	—	—	8,066	
394	182	55	25	16	—	—	—	739	
21,228	29,993	3,832	3,787	6,781	10,051	343	719	87,939	
—	401	10	85	58	31	7	—	612	4
13,953	—	800	1,692	7,962	3,023	—	—	30,995	5
—	—	—	—	—	217	—	—	217	6
—	31	—	68	—	—	—	—	105	7
—	—	—	—	—	—	—	—	22	8
278	—	—	—	—	—	—	—	378	9
—	—	—	—	10	—	—	—	10	10
38,437 ^a	44,312 ^a	5,695 ^b	14,758 ^c	16,121 ^b	17,415	451	719	156,284	11
4,230	17,180	1,175	9	5,512	6,013	30	—	38,416	1
—	—	—	—	—	—	—	—	22	2
—	558	77	—	—	—	—	—	635	3
7,170	—	800	—	—	10,352	421	—	18,743	4
—	—	—	—	218	—	—	—	218	5
1,088	—	—	—	—	—	—	—	1,088	6
—	—	1,293	785	—	—	—	—	2,910	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,304	—	—	—	—	2,304	
—	1,000	—	—	9,951	1,050	—	—	12,699	
—	1,500	—	4,304	9,951	1,050	—	—	17,503	
25,499	25,074	2,350	9,660	440	—	—	719	76,599	
25,499	26,574	2,350	13,964	10,391	1,050	—	719	94,252	
38,437	44,312	5,695	14,758	16,121	17,415	451	719	156,284	9

^a See explanatory comment on capital expenditures, page 8.^b Excludes unearned licences and permits revenue collected on behalf of province: N.B., 45; Quebec, 2,038; Ontario, 139; Manitoba, 121; Alberta, 278.^c Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

DATE DUE
DATE DE RETOUR

MAR 70

STATISTICS CANADA LIBRARY
BIBLIOTHEQUE STATISTIQUE CANADA



1010741807