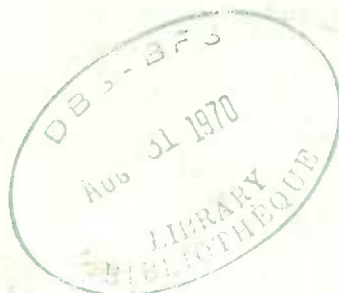


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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA 1968

(Fiscal Year Ended March 31, 1969)

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- 68-202 Consolidated Government Finance – Federal, Provincial and Local Governments, A.
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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

1968

(Fiscal Year Ended March 31, 1969)

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, 1969 amounted to approximately \$847 million, an increase of \$59 million or 8 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	1959	1965	1966	1967	1968	1969
	thousands of dollars					
Government of Canada	213,753	277,957	308,596	320,864	353,001	371,802
Provincial and Territorial Governments:						
Newfoundland	3,959	7,632	8,512	9,879	10,537	11,806
Prince Edward Island	1,379	2,275	2,457	2,688	3,069	3,416
Nova Scotia	12,083	14,067	15,336	15,950	17,168	20,040
New Brunswick	7,513	11,786	12,295	12,815	13,360	17,633
Quebec	46,821	60,551	82,152	89,560	98,587	75,541
Ontario	73,145	114,536	126,740	135,154	150,632	194,013
Manitoba	11,460	18,821	21,328	23,408	23,701	25,789
Saskatchewan	12,560	17,181	18,911	21,632	24,589	25,754
Alberta	19,811	28,331	31,058	35,405	39,359	41,512
British Columbia	27,138	35,755	41,820	44,981	50,711	56,180
Sub-totals	215,869	310,935	360,609	391,472	431,713	471,684
Yukon	822	996	1,053	1,157	1,292	1,666
Northwest Territories	533	1,060	1,226	1,440	1,707	1,908
Totals, Provincial and Territorial Governments	217,224	312,991	362,888	394,069	434,712	475,258
Totals, all Governments	430,977	590,948	671,484	714,933	787,713	847,060

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, 1969 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$320 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$6 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$46 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 \$475 million in the year ending March 31, 1969 was derived from the net income from sales of the provincial liquor commissions (\$388 million), the issue of licences and permits (\$85 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 (\$781 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$243 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 are as follows: Newfoundland, 7 per cent; (increased from 6 per cent effective April 1, 1968); 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; 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 markups 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, 1965 to 1969, 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 1964 to 1968 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 (item 9). The latter item includes alcohol for denaturing for industrial uses and allowable losses in processing such as loss from evaporation.

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, 1968 and 1969 and the change during the fiscal year 1968-69 are shown below:

Imports and Exports of Alcoholic Beverages
Fiscal Years Ended March 31, 1968 and 1969

	Value				Volume			
	1968	1969	Change	Per cent change ¹ 1969/68	1968	1969	Change	Per cent change ¹ 1969/68
	thousands of dollars			%	thousands of gallons			%
Imports:								
Spirits	27,416	28,081	665	2	4,910 ²	5,402 ²	492 ²	10
Wines	17,771	16,668	- 1,103	- 6	4,841	4,257	- 584	- 12
Beer	1,763	1,682	- 81	- 5	1,171	1,045	- 126	- 11
Totals	46,950	46,431	- 519	1	10,922	10,704	- 218	- 2
Exports:³								
Spirits	155,257	158,528	3,271	2	18,317 ²	19,009 ²	692 ²	4
Wines	125	87	- 38	- 30	29	28	- 1	- 4
Beer	3,951	3,863	- 88	- 2	3,181	3,170	- 11	-
Totals	159,333	162,478	3,145	2	21,527	22,207	680	3

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 publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) and in the publication

"National Income and Expenditure Accounts" (Catalogue No. 13-001). In the latter publication the net income from sales (line 5, Table 5) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

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 25 in the fiscal year ended March 31, 1969. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1968	March 31, 1969
Newfoundland	25	27
Prince Edward Island	10	10
Nova Scotia	62	63
New Brunswick	52	53
Quebec	221	229
Ontario	406 ¹	418 ¹
Manitoba	42 ¹	43 ¹
Saskatchewan	82 ¹	76 ¹
Alberta	137	142
British Columbia	134 ¹	135 ¹
Yukon	5	5
Northwest Territories	7 ¹	7 ¹
Totals	1, 183	1, 208

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

	March 31, 1968	March 31, 1969
Ontario	26	32
Manitoba	61	68
Saskatchewan	71	91
British Columbia	1	1
Northwest Territories	3	5
Totals	162	197

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. 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, 1969. The percentage rates of increase were: total sales, value, 7, volume, 1; sales of spirits, value, 7, volume, nil; sales of wine, value, 10, volume 6; sales of beer, value, 8, volume, 1.

The value of sales of alcoholic beverages increased in all provinces except Quebec where all union employees were on strike from June 26 to November 26, 1968. The volume of sales, however, fell in Newfoundland, Ontario and Saskatchewan.

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, 1968 and 1969 follow:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1968	1969	1968	1969	1968	1969	1968	1969
thousands of dollars								
Newfoundland	12,362	13,239	730	834	18,667	18,936	31,759	33,009
Prince Edward Island	4,491	4,853	436	479	2,854	3,254	7,781	8,586
Nova Scotia	25,788	29,459	3,414	3,876	22,195	25,316	51,397	58,651
New Brunswick	18,373	24,913	2,906	3,520	16,941	19,346	38,220	47,779
Quebec	160,220	110,853	35,056	26,792	158,173	174,339	353,449	311,984 ²
Ontario	291,653	359,442	41,342	54,407	226,764	240,651	559,759	654,500
Manitoba	34,622	37,577	4,908	5,583	34,130	35,680	73,660	78,840
Saskatchewan	32,431	34,441	4,813	5,288	31,676	32,096	68,920	71,825
Alberta	60,675	66,640	8,778	10,249	46,753	48,900	116,206	125,789
British Columbia	90,551	99,656	14,815	18,227	63,720	67,105	169,086	184,988
Yukon	1,527	1,800	265	292	1,298	1,634	3,090	3,726
Northwest Territories	1,675	1,960	286	324	1,502	1,698	3,463	3,982
Totals	734,368	784,833	117,749	129,871	624,673	668,955	1,476,790	1,583,659

¹ For more detailed information for 1969, see Tables 8, 8A, and 8B.² Includes 8 per cent retail sales tax collected at outlets, 10,140.Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1968	1969	1968	1969	1968	1969	1968	1969
thousands of gallons								
Newfoundland	364	347	58	59	4,700	4,494	5,122	4,900
Prince Edward Island	130	134	49	53	781	967	960	1,154
Nova Scotia	819	872	420	458	7,973	8,653	9,212	9,983
New Brunswick	538	701	341	398	5,884	6,237	6,763	7,336
Quebec	4,892	2,969	3,769	2,599	94,580	99,150	103,241	104,718
Ontario	9,383	10,836	4,652	5,861	113,476	110,658	127,511	127,355
Manitoba	1,046	1,078	611	698	13,920	14,151	15,577	15,927
Saskatchewan	986	968	633	648	12,333	11,847	13,952	13,463
Alberta	1,724	1,811	1,138	1,314	21,478	22,255	24,340	25,380
British Columbia	2,987	3,110	1,998	2,349	29,660	29,936	34,645	35,395
Yukon	40	45	23	25	321	394	384	464
Northwest Territories	37	45	22	25	305	355	364	425
Totals	22,946	22,916	13,714	14,487	305,411	309,097	342,071	346,500

¹ For more detailed information for 1969, 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, 1965 to 1969

No.	Nature of levy	1965	1966	1967	1968	1969
		thousands of dollars				
	On spirits:					
1	Excise duty	134,716	156,942	158,157	180,401	185,367
2	Licences	8	9	9	10	10
3	Import duty	30,914	36,208	40,858	42,607	41,678
4	Total on spirits	165,638	193,159	199,024	223,018	227,055
	On wines:					
5	Excise taxes	4,092	4,402	4,752	5,327	5,860
6	Import duty	2,542	2,801	3,479	3,754	3,306
7	Total on wines	6,634	7,203	8,231	9,081	9,166
	On beer:					
8	Excise duty	105,386	107,917	113,254	120,239	134,970
9	Licences	3	3	3	3	3
10	Import duty	296	314	352	660	609
11	Total on beer	105,685	108,234	113,609	120,902	135,581
12	Grand totals²	277,957	308,596	320,864	353,001	371,802

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, 1965 to 1969¹

No.	Type	1965	1966	1967	1968	1969
		'000 of				
1	Spirits proof gal.	45,117	54,796	62,389	70,738	76,824
2	Wines ² gal.	9,831	10,954	11,425	11,654	13,850
3	Beer "	294,392	298,690	313,959	325,349	331,423

¹ See explanatory comment on page 5.

² On a calendar year basis.

TABLE 3. Warehousing Transactions in Spirits¹

Fiscal Years Ended March 31, 1965 to 1969

No.	Details	1965	1966	1967	1968	1969
		thousands of proof gallons				
1	In warehouse at beginning of year including transits.....	169,702	179,425	194,942	217,026	239,170
	Add:					
2	Warehoused during year from distillery	54,331	64,184	76,404	86,433	97,473
3	Otherwise warehoused	4	26	29	27	30
4	Total additions	54,335	64,210	76,433	86,460	97,503
	Deduct:					
	Entered for consumption:					
5	Matured	10,135	11,800	11,918	13,189	12,678
6	Unmatured	664	660	705	718	767
7	Exported in bond	12,688	13,866	14,700	18,676	18,883
8	Taken for redistillation	8,756	8,962	12,837	16,016	19,613
9	Otherwise accounted for	12,369	13,405	14,189	15,717	17,374
10	Total deductions	44,612	48,693	54,349	64,316	69,315
11	In warehouse at end of year	179,425	194,942	217,026	239,170	267,358

¹ See explanatory comment on page 6.TABLE 4. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1965 to 1969

No.	Details	1965	1966	1967	1968	1969
	Spirits:					
	'000 of					
1	Imports	\$ 20,789	22,502	27,515	27,416	28,081
2	Exports of domestic stock	\$ 108,750	118,018	126,827	155,257	158,528
	Wines:					
3	Imports	\$ 11,347	12,517	16,068	17,771	16,668
4	Exports of domestic stock	\$ 7	36	46	125	87
	Beer:					
5	Imports	\$ 888	925	1,001	1,763	1,682
6	Exports of domestic stock	\$ 4,346	4,485	4,510	3,951	3,863
	Total:					
7	Imports	\$ 33,024	35,944	44,584	46,950	46,431
8	Exports ²	\$ 113,103	122,539	131,383	159,333	162,478
	Spirits:					
9	Imports	proof gal. 3,430	3,723	5,030	4,910	5,402
10	Exports of domestic stock	" 12,616	13,810	14,588	18,317	19,009
	Wines:					
11	Imports	gal. 3,369	3,511	4,509	4,841	4,257
12	Exports of domestic stock	" 2	9	12	29	28
	Beer:					
13	Imports	" 528	557	629	1,171	1,045
14	Exports of domestic stock	" 3,396	3,544	3,566	3,181	3,170
	Total:					
15	Imports	" 7,327	7,791	10,168	10,922	10,704
16	Exports ²	" 16,014	17,363	18,166	21,527	22,207

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, 1969

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Gross sales	15,318	8,586	58,651	47,779
2	Deduct cost of goods sold ²	7,248	5,586	34,419	27,252
3	Gross profit on sales (item 1 less item 2)	8,070	3,000	24,232	20,527
4	Deduct administrative and general expenses less miscellaneous income ³	1,774	418	4,495	3,528
5	Net income from sales (item 3 less item 4)	6,296	2,582	19,737	16,999
6	Sales tax	—	781	—	—
7	Licences and permits ²	5,482	24	229	427
8	Fines and confiscations ³	28	29	74	207
9	Total revenue from the control and sale of alcoholic beverages	11,806	3,416	20,040	17,633

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 the 8% sales tax collected at outlets, 10,140.

³ Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

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, 1969

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	11,806	2,606	17,882	17,426
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	— 5,482	— 24	— 139	— 427
3	Fines and confiscations	— 28	—	— 72	—
	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	—	—	1,965	—
5	Maintenance of prisoners	—	—	101	—
6	Net income from sales (Table 5, item 5)	6,296	2,582	19,737	16,999
	Add:				
7	Liquor revenue of province (items 2 and 3)	5,510	24	211	427
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	781	—	—
9	Licences and permits	—	—	90	—
10	Fines and confiscations	—	29 ²	2	207
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9)	11,806	3,416	20,040	17,633

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, 1969

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	17,691	—	—	—
6	gal.	4,218	—	—	—

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 Beverages¹
Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
138,704 ²	415,731	78,840	71,825	125,789	184,988	3,726	3,982	1,153,919	1
75,216	231,392	52,204	43,862	77,813	119,974	2,078	1,921	678,965	2
63,488	184,339	26,636	27,963	47,976	65,014	1,648	2,061	474,954	3
20,220	30,698	4,565	2,917	8,046	9,654	265	234	86,814	4
43,268	153,641	22,071	25,046	39,930	55,360	1,383	1,827	388,140	5
—	—	—	—	—	—	243	—	1,024	6
31,899	40,372	3,403	243	1,582	820	19	81	84,581	7
374	—	315	465	—	—	21	—	1,513	8
75,541	194,013	25,789	25,754⁶	41,512	56,180	1,666	1,908	475,258	9

¹ 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., 12; N.S., 267; N.B., 116; Que., 575; Man., 868; Sask., 76; Alta., 281; B.C., 439; total, 2,634; capital expenditures—Nfld., 29; P.E.I., 7; N.B., 186; Que., 444; Ont., 2,382; Man., 10; total, 3,058; profit on sale of fixed assets—N.B., 30; Alta., 7; B.C., 130; total, 167.

² Before deducting any payments to municipalities out of liquor control authority revenue.

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, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
74,282	192,577	25,471	25,275	41,512	56,055	1,390	1,908	468,200	1
- 31,899	- 38,936	- 3,403	- 243	- 1,582	- 820	- 7	- 81	- 83,043	2
—	—	—	—	—	—	—	—	—	3
875	—	3	15	—	125	—	—	2,983	4
43,268	153,641	22,071	25,046	39,930	55,360	1,383	1,827	388,140	5
31,899	38,936	3,403	244	1,582	820	7	81	83,144	6
—	—	—	—	—	—	—	—	—	7
—	1,436 ²	—	—	—	—	243	—	1,024	8
374	—	315	464	—	—	12	—	1,538	9
—	—	—	—	—	—	21 ³	—	1,412	10
75,541	194,013	25,789	25,754⁴	41,512	56,180	1,666	1,908	475,258	11

³ 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, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	2,735	—	—	—	—	—	—	2,735	1
—	274	—	—	—	—	—	—	274	2
—	6,132	—	—	—	—	—	—	6,132	3
—	930	—	—	—	—	—	—	930	4
173,280	229,902	3	—	—	—	—	—	420,873	5
98,921	107,062	3	—	—	—	—	—	210,201	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 3,871 (1,232 gallons) made through retail outlets of breweries during the year ended March 31, 1969 are included in sales by liquor authorities.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	2	..	4	1
3	Brandy	273	..	498	840
4	Gin	904	..	2,467	5,533
5	Liqueurs	192	..	356	419
6	Rum	7,192	..	17,835	9,382
7	Whisky	4,292	..	6,260	7,145
8	Vodka	366	..	2,039	1,578
9	Other	18	..	—	15
9	Total spirits	13,239	4,853	29,459	24,913
10	Wines:				
11	Sparkling ²	55	..	155	..
12	Other	779	..	3,721	..
12	Total wines	834	479	3,876	3,520
13	Beer	18,936	3,254	25,316	19,346
14	Total sales³	33,009	8,586⁴	58,651	47,779

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

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	2	..	4	..
3	Brandy	2	..	218	..
4	Gin	741	..	2,247	..
5	Liqueurs	53	..	206	..
6	Rum	2,365	..	13,088	..
7	Whisky	2,232	..	4,515	..
8	Vodka	366	..	2,039	..
9	Other	—	..	—	..
9	Total spirits	5,761	..	22,317	..
10	Wines:				
11	Sparkling ¹	48	..	122	..
12	Other	347	..	2,722	..
12	Total wines	395	..	2,844	..
13	Beer	18,673	..	25,127	..
14	Total sales	24,829	..	50,288	..

¹ See footnote¹ Table 8.

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

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	271	..	280	..
4	Gin	163	..	220	..
5	Liqueurs	139	..	150	..
6	Rum	4,827	..	4,747	..
7	Whisky	2,060	..	1,745	..
8	Vodka	—	..	—	..
9	Other	18	..	—	..
9	Total spirits	7,478	..	7,142	..
10	Wines:				
11	Sparkling ¹	7	..	32	..
12	Other	432	..	1,000	..
12	Total wines	439	..	1,032	..
13	Beer	263	..	189	..
14	Total sales	8,180	..	8,363	..

¹ See footnote¹ Table 8.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
7,751	2,512	10	1	4	13	—	—	..	1
12,818	15,810	1,351	919	2,304	2,789	44	25	..	2
38,468	45,099	2,539	2,789	6,036	11,478	115	105	..	3
5,232	13,053	917	882	1,933	2,914	88	53	..	4
8,264	37,064	4,379	4,041	11,736	13,764	291	485	..	5
32,450	222,712	26,730	24,506	41,098	61,210	1,125	1,140	..	6
5,070	18,980	1,591	1,226	3,313	5,248	137	152	..	7
800	4,212	60	77	216	2,240	—	—	..	8
110,853	359,442	37,577	34,441	66,640	99,656	1,800	1,960	784,833	9
1,929	8,739	905	423	721	823	58	..	..	10
24,863	45,668	4,678	4,865	9,528	17,404	234	..	..	11
26,792	54,407	5,583	5,288	10,249	18,227	292	324	129,871	12
174,339	240,651	35,680	32,096	48,900	67,105	1,634	1,698	668,955	13
311,984²	654,500	78,840	71,825	125,789	184,988	3,726	3,982³	1,583,659	14

¹ Before deducting discounts and rebates as follows: Nova Scotia, 39; Ontario, 122; Saskatchewan, 2; total, 163.² Includes health tax of 10 per cent on retail selling price amounting to 781. See Table 5, item 6.³ Includes 8 per cent sales tax collected at outlets, 10,140.⁴ Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 243. See Table 5, item 6.

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

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
7,751	2,512	10	1	4	13	—	—	1
2,054	6,362	577	173	327	100	8	—	2
29,844	38,115	2,088	2,461	4,838	9,819	102	92	3
2,317	6,393	475	569	815	1,224	10	15	4
3,426	27,945	2,917	1,862	8,860	10,322	200	287	5
22,315	196,104	24,202	22,845	36,078	50,877	965	981	6
4,487	18,323	1,516	1,154	3,084	5,221	136	152	7
521	3,428	33	53	63	1,568	—	—	8
74,615	299,182	31,818	29,118	54,069	79,144	1,421	1,527	9
401	6,413	676	331	362	438	41	—	10
6,220	26,669	3,478	4,111	6,245	12,688	152	—	11
6,621	33,082	4,154	4,442	6,607	13,126	193	266	12
173,699	238,598	35,560	31,957	48,164	66,564	1,602	1,698	13
254,935	570,862	71,532	65,517	108,840	158,834	3,216	3,491	14

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

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
10,764	9,448	774	746	1,977	2,689	36	25	2
8,624	6,984	451	328	1,198	1,659	13	13	3
2,915	6,660	442	313	1,118	1,690	78	38	4
2,838	9,119	1,462	2,179	2,876	3,442	91	198	5
10,235	26,608	2,528	1,661	5,020	10,333	160	159	6
583	657	75	72	229	27	1	—	7
279	784	27	24	153	672	—	—	8
36,238	60,260	5,759	5,323	12,571	20,512	379	433	9
1,528	2,326	229	92	359	385	17	—	10
18,643	18,999	1,200	754	3,283	4,716	82	—	11
20,171	21,325	1,429	846	3,642	5,101	99	58	12
640	2,053	120	139	736	541	32	—	13
57,049	83,638	7,308	6,308	16,949	26,154	510	491	14

TABLE 9. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	2	13	22
3	Gin	27	12	76	157
4	Liqueurs	5	1	10	12
5	Rum	199	61	536	270
6	Whisky	100	45	176	194
7	Vodka	9	13	61	46
8	Other	—	—	—	—
9	Total spirits	347	134	872	701
	Wines:				
10	Sparkling ²	3	..	9	..
11	Other	56	..	449	..
12	Total wines	59	53	458	398
13	Beer	4,494	967	8,653	6,237
14	Total sales	4,900	1,154	9,983	7,336

¹ For explanation, see commentary on page 9.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	2	6	7
3	Gin	21	10	70	139
4	Liqueurs	2	—	6	9
5	Rum	61	48	397	205
6	Whisky	52	36	129	147
7	Vodka	9	13	61	45
8	Other	—	—	—	—
9	Total spirits	145	109	669	550
	Wines:				
10	Sparkling ¹	2	..	8	..
11	Other	32	..	375	..
12	Total wines	34	..	383	348
13	Beer	4,447	..	8,612	6,214
14	Total sales	4,626	..	9,664	7,112

¹ See footnote², Table 9.

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	—	7	15
3	Gin	6	2	6	18
4	Liqueurs	3	1	4	3
5	Rum	138	13	140	62
6	Whisky	48	9	46	52
7	Vodka	—	—	—	1
8	Other	—	—	—	—
9	Total spirits	202	25	203	151
	Wines:				
10	Sparkling ¹	1	..	1	..
11	Other	24	..	74	..
12	Total wines	25	..	75	50
13	Beer	47	..	41	38
14	Total sales	274	..	319	224

¹ See footnote², Table 9.

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
257	98	—	—	—	—	—	—	355	1
260	441	39	25	63	76	—	1	949	2
1,129	1,422	77	81	177	367	3	3	3,531	3
120	365	26	24	54	81	2	1	701	4
222	1,147	129	111	328	415	7	11	3,436	5
826	6,644	757	688	1,089	1,828	29	26	12,402	6
135	590	48	36	94	169	4	3	1,208	7
20	129	2	3	6	174	—	—	334	8
2,969	10,836	1,078	968	1,811	3,110	45	45	22,916	9
50	638	75	30	28	37	4	..	..	10
2,549	5,223	623	618	1,286	2,312	21	..	..	11
2,599	5,861	698	648	1,314	2,349	25	25	14,487	12
99,150	110,658	14,151	11,847	22,255	29,936	394	355	309,097	13
104,718	127,355	15,927	13,463	25,380	35,395	464	425	346,500	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, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
257	98	—	—	—	—	—	—	—	1
54	193	17	5	9	4	—	—	—	2
800	1,219	64	72	142	315	3	3	3	3
55	201	14	16	24	40	—	—	—	4
152	876	87	51	252	322	5	7	7	5
302	5,982	693	648	969	1,567	25	23	23	6
124	572	46	34	88	168	4	3	3	7
15	110	1	2	2	122	—	—	—	8
2,166	9,251	922	828	1,486	2,538	37	36	36	9
15	541	64	25	16	27	3	..	..	10
977	3,791	525	573	994	1,971	16	..	..	11
992	4,332	589	598	1,010	1,998	19	23	23	12
99,085	110,292	14,129	11,824	22,096	29,830	389	355	355	13
102,243	123,875	15,640	13,250	24,592	34,366	445	414	414	14

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

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
—	—	—	—	—	—	—	—	—	1
206	248	22	20	54	72	—	—	1	2
230	203	13	9	35	52	—	—	—	3
55	164	12	8	30	41	2	1	1	4
70	271	42	60	76	93	2	4	4	5
224	662	64	40	120	261	4	3	3	6
13	18	2	2	6	1	—	—	—	7
5	19	1	1	4	52	—	—	—	8
803	1,585	156	140	325	572	8	9	9	9
35	97	11	5	12	10	1	..	..	10
1,572	1,432	98	45	292	341	5	..	..	11
1,607	1,529	109	50	304	351	6	2	2	12
65	366	22	23	159	106	5	—	—	13
2,475	3,480	287	213	788	1,029	19	11	11	14

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	562	91	1,644	2,372
2	Accounts receivable	434	3	90	1
3	Inventories:				
	1. Stock for sale ¹	1,979	586	3,543	4,079
	2. Stock in bond ²	476		349	—
	3. Other materials and supplies	67	—	—	—
	Sub-totals	2,522	586	3,892	4,079
4	Prepaid expenses	16	—	—	9
5	Fixed assets ⁴	247	144	2,787	797
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	5
8	Restricted funds	—	—	—	22
9	Deferred charges	—	—	117	—
10	Other assets	—	—	—	—
11	Total assets	3,781⁵	824	8,530	7,285⁵
	Liabilities and net worth				
1	Accounts payable	781	—	2,144	2,009
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	15	—	—
3	Accrued charges	—	—	—	—
4	Long-term loans and advances:				
	Provincial	—	—	—	—
5	Long-term debt	—	—	—	—
6	Provision for estimated liabilities:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	809	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	247	—	500	—
	Sub-totals	247	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	2,603	—	5,886	5,276
	Sub-totals	3,000	—	6,386	5,276
9	Total liabilities and net worth	3,781⁵	824	8,530	7,285⁵

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, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
1,997	10,854	1,205	11,991	962	4,606	178	—	36,462	1
2,365	3,913	31	25	75	44	7	—	6,988	2
18,283	20,714	3,038	3,615	4,665	8,872	439	638	70,451	3
—	6,598	377	228	1,742	358	—	—	10,128	
379	254	55	24	16	—	—	—	795	
18,662	27,566	3,470	3,867	6,423	9,230	439	638	81,374	
—	351	10	85	64	15	—	—	550	4
13,817	—	112	1,612	8,133	2,730	—	—	30,379	5
—	—	—	—	—	331	—	—	331	6
—	29	—	59	—	—	—	—	93	7
—	—	—	—	—	—	—	—	22	8
214	—	—	—	—	—	—	—	331	9
—	—	—	—	10	—	—	—	10	10
37,055 ¹	42,713 ²	4,828 ³	17,639 ⁴	15,667 ⁵	16,956	624	638	156,540	11
8,835	16,139	1,549	13	6,016	6,924	91	—	41,492	1
—	—	—	—	—	—	—	—	15	2
—	—	99	—	—	—	—	—	99	3
7,170	—	—	—	—	8,981	533	—	16,684	4
—	—	—	—	—	—	—	—	—	5
1,068	—	—	—	—	—	—	—	1,068	6
—	—	830	736	—	—	—	—	2,375	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,271	—	—	—	—	2,271	
—	1,000	—	—	9,951	1,051	—	—	12,749	
—	1,500	—	4,271	9,951	1,051	—	—	17,520	
22,991	25,074	2,350	12,619	— 300	—	—	638	77,137	
22,991	26,574	2,350	16,890	9,651	1,051	—	638	94,807	
37,055 ¹	42,713 ²	4,828 ³	17,639 ⁴	15,667 ⁵	16,956	624	638	156,540	9

¹ See explanatory comment on capital expenditures, page 8.² Excludes unearned licences and permits revenue collected on behalf of province: Nfld., 5; N.B., 54; Quebec, 1,932; Ontario, 141; Manitoba, 128; Alberta, 284.³ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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