SPIRITS, BEER, PETROLEUM AND TOBACCO.

Twenty years ago the revenue from excise duties was a mere trifle. In 1850 the amount realized from this source was scarcely one-seventh part of the sum collected last year, which was \$4,301,389. This increase is gratifying, inasmuch as there is no class of articles more justly objects of taxation than those standing at the head of this article.

A large increase in the production of spirits is shown in the official statements just issued. The number of wine gallons made in the different provinces for two years compare thus:—

•	1869-70	1870-71.
	gals.	gals.
Ontario	3,252,820	4,958,055
Quebec New Brunswick	223,426	328,693
New Brunswick		16,422
Nova Scotia	8,339	
Total	3,484,585	5,303,171

Ontario is able to claim whatever advantage or credit may attach to a monopoly of this branch of manufacture, as will be seen by the subjoined statement of the quantities credited to the different divisions undernamed:—

		)
	1869-70	1870-71
	gals.	gals.
Belleville	90,542	65,561
Cobourg	137,926	146,113
Guelph	314,155	436,138
Goderich	21,046	
Hamilton	38,080	
Paris	35,704	42,620
Perth	6,510	8,020
Prescott	420,556	357,486
St. Catharines	156,393	214,187
Toronto	923,243	2,095,620
Windsor	1,108,663	1,592,306
Montreal	223,426	328,693
Halifax		16,422

There are 149 licensed brewers in the Dominion, and the total amount of malt produced last year was 8,457.096 gals. To show the growth of this branch of industry we give the figures showing the total production of beer in each year since 1858:—

1859	gallons	3,566,864
1860		4,237,130
1861	**	4,899,405
1862	"	5,920,296
1863	"	5,566,619
1864-5	66	5,320,601
1865-6	66	5,942,277
1866-7	4.6	6,925,380
1867-8	44	7,433,085
1868-9	"	7,603,548
1869-70	. "	7,290,540
1870-71	"	8,457,096

The principal breweries are in Montreal and Toronto, where nearly three and a half millions of gallons were made last year; but the business is pretty well distributed. In

the Lower Provinces rum from the West Indies takes the place, to a large extent, of spirits and malt liquor, so that the home production of these articles is only conducted on a very limited scale.

The production and refining of petroleum is rapidly rising into importance amongst our local industries. Since 1869 the annual product of crude oil has increased from 2,772,224 gallons to 17,916,350 gallons, this being the amount obtained from the wells in the year ending June 30, 1870-71. Out of this crude 11,628,429 gallons of refined oil were obtained, yielding to the revenue the sum of \$247,359.13 against \$200,709.13 the previous year. Where the refining is done will appear from the following, showing the crude used and refined obtained within the revenue divisions appertaining to the towns and cities named:—

•	Crude.	Refined.
<del>-</del>	gals.	gals.
Guelph	266,220	137,706
Hamilton		1,107,173
London	8,902,995	6,061,625
Paris		171,851
St. Catharines		78,989
Sarnia		3,958,894
Toronto	129,159	112,191
Montreal	204,837	61,332

17,916,350 11,689,761

There are in all 52 licenses to refiners in force, and the fees paid for inspection amount to \$22,079.68. In the export trade there has been but a very moderate increase, the quantities being but 5,531,780 gallons last year against 5,274,098 in the fiscal year preceding. This fact, in view of an increase in production of about two and a half million gallons of refined oil, simply proves a largely augmented home demand.

In the tobacco manufacture a steady increase in the annual product of our factories is noticeable, the quantity being 5,379,359 lbs. in 1869 (fiscal year) against 7,060,330 in 1870, and 7,835,852 last year. This increase was effected by a less number of manufactories by one than last year, the total now being 99. About ten per cent. of the raw material used (9,191,737 lbs.) is of Canadian growth, the balance being imported. Toronto is the centre of this branch of industry for Ontario, but more than half the entire product of the Dominion is from the Montreal manusactories. The quantities produced in each of the four provinces originally comprising the Dominion, for the past two years, compare thus:-

Ontario	1869-70. lbs. 1,598,678	1870-71. lbs. 1,920,356
Quebec New Brunswick, Nova Scotia	4,530,096 122,642 808,914	5,084,973 220,756 61 <b>7</b> ,769
	7.060,330	7.835.852

Corresponding with this increase in the manufacture, the duty collected on tobacco, cigars and snuff rose last year to \$984,128.21 from \$743,163,19 in 1869-70—but this gain of revenue is partly attributable to the advance in in the duty from 10 to 15c per pound in April, 1870.

## LIFE ASSURANCE IN CANADA.

It can scarcely be denied that the clauses of the Insurance Acts relating to the returns of Life Insurance Companies, are a dead letter. On reference to a tabulated statement published last week, it will be seen that four of the companies ignored the Act altogether, so far as it requires from them a statement of their transactions. One or two companies have stood on their dignity from the first, and have never made any returns under the Act. We have several times used strong language in directing attention to this matter, but improvement seems to be out of the question. Owing to the absence of the figures for several companies, it is quite impossible to give an accurate comparison of one year's business with another. Enough may be gathered from the table to show that the transactions of last year were larger than in any previous year. A comparative statement is as follows:-

It would appear from the above that there is a decrease in the number of new policies issued, but an increase in the amount. If, however, the figures of the Atlantic, the Briton Medical, and the Star, together with the new companies, were included, the comparison would be very favorable to last year. The fact will scarcely escape notice that the Canada Life heads the list in the number and amount of new policies.

## FIRE INSURANCE RETURNS.

While the results of the fire insurance business of last year afford us little ground for congratulating the companies, it is at least satisfactory to observe that the showing is not so bad as in the previous year. We have not carefully analyzed the returns published in our issue of last week; but notice that the total premiums received by thirteen English, three American, and three Canadian companies doing a general fire insurance business, throughout Canada in 1871, were \$2,101,662. If from this total we deduct twenty-five per cent. for expenses, that is, \$525,415, there remains a balance of \$1,576,247. Referring to the