

13.—Statistics of Distillation for the fiscal years 1920-1924.

Schedule.	1920.	1921.	1922.	1923.	1924.
Licenses issued.....No.	14	14	10	12	14
License fees.....\$	3,500	3,250	2,500	2,750	3,375
Grain, etc., for distillation—					
Malt.....lb.	524,832	1,671,298	4,084,925	4,222,031	4,847,035
Indian corn.....“	7,044,316	18,111,700	33,210,842	12,596,833	25,969,850
Rye.....“	1,170,162	4,254,150	9,168,125	9,936,928	11,866,009
Oats.....“	28,700	133,980	185,260	88,310	138,044
Wheat.....“	482,596	69,740	220,755	—	1,104,540
Total grain.....“	9,250,606	24,240,868	46,869,907	26,844,102	43,925,478
Molasses.....“	34,072,251	54,848,675	44,996,266	45,009,401	38,894,109
Proof spirits manufactured.....gal.	2,356,329	4,194,691	5,050,188	3,828,879	4,411,896
Duty collected ex-manufactory on deficiencies and assessments—					
Gallons.....	388	3,551	6,747	204	638
Amount.....\$	931	8,536	16,192	1,840	5,746
Total duty collected plus license fees. \$	4,431	15,681	18,692	4,590	9,121
Vinegar.....gal.	2,693,779	880,982	—	—	—
Acetic acid.....“	147,669	46,375	—	—	—

¹For April, May and June only. Regulations changed July 20, and duty taken off from that date.

Consumption of Alcohol and Tobacco.—In Tables 14 and 15 are shown the quantities of spirits, malt liquor and tobacco taken out of bond for consumption in the fiscal years 1919 to 1924 and the annual consumption per head of population of spirits, wine, beer and tobacco, together with the duties per head paid on these goods. Until recent years, spirits and tobacco were the most important sources of inland revenue. Owing to the imposition of war taxes, revenues derived from them have fallen from 65 p.c. of the total of inland revenue in 1920 to 21 p.c. of the total in 1924. This is accounted for mainly by the increase in the volume of war taxes collected, but to some extent also by the decrease in the consumption of wine and spirits. The consumption of cigars also fell from 270,089,761 in 1920 to 183,965,151 in 1923, a decline of more than 32 p.c., but increased to 198,042,909 in 1924.

14.—Quantities of Spirits, Malt Liquor, Malt and Tobacco taken out of Bond for Consumption in the fiscal years 1919-1924.

Items.	1919.	1920.	1921.	1922.	1923.	1924.
Spirits.....gal.	2,941,108	3,816,124	2,816,071	730,474	729,678	899,291
Malt liquor.....“	26,024,117	36,863,867	35,509,757	38,404,346	36,789,195	43,717,823
Malt.....lb.	49,184,747	69,975,631	82,210,351	87,561,176	84,922,024	105,446,169
Tobacco, snuff and cigarettes ¹“	24,640,853	30,371,961	26,708,764	27,879,419	27,826,031	28,432,465
Cigars.....No.	221,087,110	270,089,761	214,262,197	181,255,533	183,965,151	198,042,909

¹Tobacco, 20,395,537 lb.; snuff, 776,770 lb.; cigarettes, 2,420,052,731 in 1924.

15.—Consumption per head of Spirits, Wine, Beer and Tobacco, and amount of Excise and Customs Duties per head, in the fiscal years 1919-1924.

(From the Report of the Department of Customs and Excise.)

Items.	1919.	1920.	1921.	1922.	1923.	1924.
Consumption of—						
Spirits.....gal.	0.391	0.624	0.857	0.360	0.219	0.239
Wine.....“	0.025	0.078	0.077	0.037	0.037	0.062
Beer.....“	2.948	4.100	3.954	4.375	4.028	4.790
Tobacco.....lb.	3.109	3.745	3.272	3.434	3.243	3.382
Duty paid on—						
Spirits.....\$	0.942	1.586	2.256	1.859	2.006	2.229
Wine.....\$	0.015	0.056	0.074	0.049	0.057	0.081
Beer.....\$	0.170	0.243	0.292	0.308	0.287	0.372
Tobacco.....\$	2.520	3.541	3.245	3.254	2.883	2.902