

# MINNESOTA OFFICE OF THE STATE AUDITOR

AN ANALYSIS OF MINNESOTA MUNICIPAL LIQUOR STORE OPERATIONS IN 1996

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#### An Analysis of Minnesota Municipal Liquor Store Operations in 1996



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#### **TABLE OF CONTENTS**

Overview
Figure 1 - Decline In the Number of Municipal Establishments, 1988 - 1996 2
Table 1 - Municipal Liquor Store Operations With Net Losses
Table 2 - Off-Sale Liquor Store Total Sales and Total Operating Expenses         4
Table 3 - Summary of 1996 Liquor Store Operations
Figure 2 - City Liquor Stores Operating Income
Figure 3 - City Liquor Stores Net Income
APPENDIX 1
Table 4 - Analysis of City Liquor Store Operations - 1996
Table 5 - Analysis of City Liquor Store Operations - 1996 Listed by Gross Sales . 17
Table 6 - Analysis of Metropolitan Area City Liquor Store Operations - 1996 23
Table 7 - Analysis of Greater Minnesota City Liquor Store Operations - 1996 24
APPENDIX 2
Explanation of Tables and Charts

#### An Analysis of Minnesota Municipal Liquor Store Operations in 1996

#### **Overview**

Minnesota's municipally owned and operated liquor stores reported an increase in net income for the third straight year. Municipal liquor stores reported an increase of 15.2 percent in net income for 1996, which was more than the 3.8 percent increase posted in 1995. Cities transferred \$10.8 million in liquor store profits to other municipal accounts in 1996.

Minnesota municipal liquor stores transferred profits of \$10.8 million to other municipal accounts in 1996. This represented a decrease of 8.6 percent from what was transferred in 1995.

This represents a decrease of 8.6 percent from the \$11.9 million transferred in 1995. While the majority of municipal liquor stores were profitable in 1996, 23 cities reported a net loss in their municipal liquor operations. Thirty cities report a net loss in 1995.

During 1996, Minnesota's municipally owned liquor stores reported:

- gross sales of \$174.4 million, which was an increase of \$10.2 million over 1995 gross sales;
- a net income of \$14.4 million, which was \$1.9 million more than the total net income reported in 1995.

#### **Background on Minnesota's Municipal Liquor Stores**

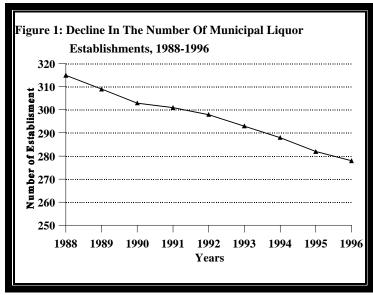
Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.<sup>1</sup> During 1996, 252 Minnesota cities operated municipal liquor stores, with 158 cities operating both on-sale and off-sale liquor establishments and 94 cities restricting their municipally-owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 21 cities within the Twin Cities metropolitan area own and operate liquor establishments.

Originally, Minnesota municipalities were authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. Municipally-owned liquor stores also provided, and continue to provide, an added convenience for residents of small communities that might be unable to attract a privately-run establishment. However, as fiscal pressures on Minnesota municipalities have grown, the primary purpose for many of the current municipal liquor establishments has shifted to providing additional revenues to support public services.

The number of cities operating municipal liquor stores has steadily declined for many years. In 1995, three cities discontinued their liquor operations; in 1996, six more cities discontinued their liquor operations. The six cities that opted to discontinue their municipal liquor stores in 1996 were:

Once a city with a population under 10,000 people has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.

Brownton, Gary, Graceville, Grove City, Hills, and Oklee. In addition, three cities which had two or more liquor operations closed at least one of their businesses. Four of the five cities that discontinued their liquor operations in 1996 reported net losses in 1995. Figure 1 shows the decline in the number of municipal liquor stores.



The Profitability of Minnesota's Municipal Liquor Stores

During 1996, Minnesota's municipal liquor establishments reported a third consecutive year of record sales totaling \$174.4 million. Total sales recorded in 1996 were up \$10.2 million or 6.2% over sales reported in 1995. The stores reported a net income of \$14.4 million in 1996, which was up 15.2 percent from net income reported in 1995. Total municipal liquor sales ranged from \$8,633 in Gary<sup>2</sup> to \$7.3 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$39,744 in Morgan to a profit of \$705,033 in Richfield.

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 21 of the 252 Minnesota cities (8.3 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 36.5 percent of the total sales and 31.1 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$1.4 million in 1996, compared to average sales of \$473,554 for Greater Minnesota municipal liquor stores.<sup>3</sup> The average income of metropolitan stores was \$101,613 in 1996 compared to an average of \$42,324 for municipal liquor establishments in Greater Minnesota. All metropolitan cities except one reported profitable municipal liquor operations in 1996. Net income and losses among metropolitan liquor operations ranged from a loss of \$28,403 in Shorewood to a profit of \$705,033 in Richfield. Net income and losses among Greater Minnesota cities ranged from a loss of \$39,744 in Morgan to a profit of \$368,280 in Elk River. The municipal liquor establishments operated by 23 Minnesota cities reported net losses for 1996, compared to 30 cities in 1995. Twenty-two of the 23 cities with net losses are located in Greater

The City of Gary discontinued its liquor store on March 1, 1996.

The 21 cities in the metropolitan area that have municipal liquor operations operated a total of 44 establishments selling liquor on-sale and/or off-sale. The 231 Greater Minnesota cities with municipal liquor stores operated a total of 234 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

Minnesota. The City of Shorewood (located in the Metropolitan Area) operates three establishments of which one store reported a net loss of (\$59,936). The Greater Minnesota cities reporting net losses each operated one store. Table 1 lists the cities and the amount of loss reported in 1996.

**Table 1 - Municipal Liquor Store Operations With Net Losses** 

Name of City	Net Loss	Name of City	Net Loss
Morgan	(\$39,744)	Lafayette	(\$3,280)
Shorewood (Metro Location)	(28,403)	Trimont	(2,958)
Graceville	(28,328)	Sherburn	(2,933)
Elgin	(24,397)	Lake Benton	(2,361)
Frazee	(17,122)	<b>Eagle Bend</b>	(1,373)
Delavan	(12,439)	Mapleton	(1,304)
Maynard	(10,897)	Cottonwood	(1,228)
Cleveland	(10,675)	Kiester	(1,015)
Lewisville	(7,375)	<b>Hanley Falls</b>	(431)
Currie	(4,994)	Leroy	(331)
Cook	(4,431)	Proctor	(326)
Waldorf	(3,309)		

#### **Liquor Store Profits Help Support Essential City Services**

During 1996, Minnesota's municipal liquor stores transferred \$10.8 million of their profits to support essential city services. This represents a decrease of 8.6 percent from the total amount of transfers made in 1995. Liquor store profits that were not transferred to other municipal funds were used to bolster the fund balances of the liquor stores and purchase additional inventory. Cities that operate profitable municipal liquor stores and can transfer profits to other municipal funds are often able to hold down their property tax assessments for essential public services.

#### **Municipal Liquor Operations Warrant Careful Scrutiny**

City officials who are responsible for the operation of municipal liquor establishments must make certain that the operations are managed appropriately and continue to have a positive financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of its liquor store(s) if the liquor operation has failed to make a profit in at least two of the past three years. Based on this statute, the following cities should have held a public hearing on their municipal liquor operations:

Avoca	Barnum	Cleveland	Currie	Delavan	Elbow Lake	Frazee
Goodridge	Graceville	Hadley	Hanley Falls	Kellogg	Lafayette	Lewisville
Lismore	Mabel	Okabena	Proctor	Shorewood	Trimont	

In 1995, 14 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 1996, the municipal liquor stores in 9 of those cities reported a profit; 3 of the cities discontinued operations; and 2 cities continued to operate at a loss.

Beyond the statutory responsibility of city officials to ensure that the liquor stores are making a profit, city officials also have a responsibility to ensure the liquor stores are managed efficiently and effectively. An analysis of the financial data for off-sale municipal liquor stores with similar levels of gross sales reveal large variances in total operating expenses. Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.<sup>4</sup>

**Table 2 - Off-Sale Liquor Store Total Sales and Total Operating Expenses** 

Off-Sale Municipal Liquor Stores With Total Sales Between	Number of Cities	Range In Total Operating Expenses
\$ 8,633 and \$ 150,000	7	\$ 1,703 to \$ 42,137
\$ 150,001 and \$ 200,000	3	\$ 36,910 to \$ 41,437
\$ 200,001 and \$ 250,000	7	\$ 42,801 to \$ 63,232
\$ 250,001 and \$ 350,000	5	\$ 38,305 to \$ 71,385
\$ 350,001 and \$ 450,000	4	\$ 52,248 to \$ 92,355
\$ 450,001 and \$ 650,000	17	\$ 72,138 to \$ 134,092
\$ 650,001 and \$ 950,000	11	\$ 90,922 to \$ 162,335
\$ 950,001 and \$ 1,350,000	9	\$ 138,525 to \$ 184,716
\$1,350,001 and \$ 2,000,000	11	\$ 148,412 to \$ 374,876
\$2,000,001 and \$ 3,000,000	12	\$ 200,112 to \$ 524,691
\$3,000,001 and \$7,344,538	7	\$ 503,678 to \$ 1,019,900

#### **Data In Report Should Help City Officials**

This report provides city officials with comparative data to help fulfill their responsibility to provide for the effective management of municipal liquor store operations. City officials should use this

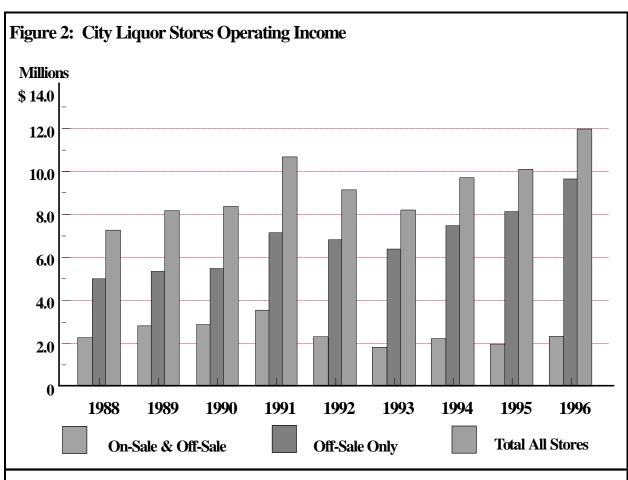
A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not possible. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons would be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

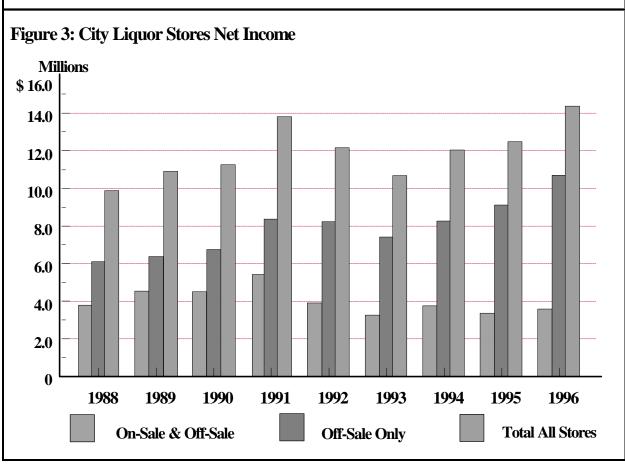
report to compare their liquor store finances to the finances of municipal liquor stores with comparable levels of gross sales. Table 5, beginning on page 17, lists financial data for Minnesota's municipal liquor stores arranged by total gross sales of the stores. This table facilitates financial comparisons between liquor stores of similar sizes. Using the data in this manner, city officials can determine whether their gross profits (total sales minus the wholesale cost of sales) and operating expenses are appropriate. Cities with relatively low gross profits should consider whether the gross profits reflect their intended mark-up policies. If gross profits are well below the intended mark-up of inventory, excessive theft or breakage of inventory may be responsible. Likewise, if operating expenses are relatively high compared to similarly sized stores, city officials should look at stores with low operating expenses for ideas as to how they might operate more efficiently.

### Table 3 Summary of 1996 Liquor Store Operations

#### On-Sale and Off-Sale

	1995		1996		
Number of Cities	162		158		
				Percent of	Sales
	 Amount	_	Amount	1995	1996
Sales	\$ 55,855,276	\$	56,442,420	100.0%	100.0%
Cost of Sales	33,333,745		34,158,840	59.7%	60.5%
Gross Profit	22,521,531		22,283,580	40.3%	39.5%
Operating Expenses	20,555,358		19,954,187	36.8%	35.4%
Income from Operations	1,966,173		2,329,393	3.5%	4.1%
Nonoperating Revenues	1,673,073		1,597,229	3.0%	2.8%
Nonoperating Expenses	277,202		258,716	0.5%	0.5%
Net Income Before Transfers	3,362,044		3,667,906	6.0%	6.5%
Transfers to Other City Funds	3,300,789		3,546,181		
Off-Sale Only Stores					
·	1995	_	1996		
Number of Cities	93		94		
	 Amount		Amount	1995	1996
Sales	\$ 108,324,419	\$	117,961,934	100.0%	100.0%
Cost of Sales	82,630,959		89,940,870	76.3%	76.2%
Gross Profit	25,693,460		28,021,064	23.7%	23.8%
Operating Expenses	17,563,777		18,371,609	16.2%	15.6%
Income from Operations	8,129,683		9,649,455	7.5%	8.2%
Nonoperating Revenues	1,266,883		1,307,791	1.2%	1.1%
Nonoperating Expenses	281,888		250,434	0.3%	0.2%
Net Income Before Transfers	9,114,678		10,706,812	8.4%	9.1%
Transfers to Other City Funds	8,568,057		7,301,962		
<b>Total City Liquor Stores</b>					
· -	1995	_	1996		
Number of Cities	255		252		
	Amount	_	Amount	1995	1996
Sales	\$ 164,179,695	\$	174,404,354	100.0%	100.0%
Cost of Sales	115,964,704		124,099,710	70.6%	71.2%
Gross Profit	48,214,991		50,304,644	29.4%	28.8%
Operating Expenses	38,119,135		38,325,796	23.2%	22.0%
Income from Operations	10,095,856		11,978,848	6.1%	6.9%
Nonoperating Revenues	2,939,956		2,905,020	1.8%	1.7%
Nonoperating Expenses	559,090		509,150	0.3%	0.3%
Net Income Before Transfers	12,476,722		14,374,718	7.6%	8.2%
Transfers to Other City Funds	11,868,846		10,848,143		





## Appendix 1 1996 Liquor Store Tables

Table 4 Analysis of City Liquor Store Operations - 1996

						Gross 1	Profit						To/(From)
		Foot-	Popu-		Cost		Percent	Opera	ting	Non-or	perating	Net	Other
Name of City	Type of Store	notes	<u>lation</u>	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Ada	On & Off Sale		1,739	\$403,307	\$252,474	\$150,833	37.4%	\$150,612	\$221	\$708		\$929	\$5,000
Aitkin	Off Sale Only		1,739	636,140	502,572	133,568	21.0%	113,143	20,425	20,736	4,115	37,046	50,000
Akeley	On & Off Sale		395	277,964	161,632	116,332	41.9%	81,885	34,447	329		34,776	46,405
Alexandria	Off Sale Only		8,348	2,457,381	1,928,419	528,962	21.5%	298,588	230,374	11,381		241,755	240,000
Anoka	Off Sale Only		17,693	2,539,825	1,927,521	612,304	24.1%	403,480	208,824	24,668		233,492	70,000
Apple Valley	Off Sale Only		41,578	4,009,624	2,986,763	1,022,861	25.5%	768,196	254,665	26,798		281,463	135,000
Appleton	Off Sale Only		2,123				Failed To	Report In Time	For This Pul	blication			
Arlington	On & Off Sale		1,897	321,626	222,667	98,959	30.8%	107,639	(8,680)	17,106		8,426	5,000
Audubon	On & Off Sale		420	374,062	215,101	158,961	42.5%	144,704	14,257	1,222		15,479	7,000
Avoca	On & Off Sale		142	186,350	105,119	81,231	43.6%	76,129	5,102	2,217		7,319	
Bagley	Off Sale Only		1,412	629,755	479,719	150,036	23.8%	91,674	58,362	2,641		61,003	95,000
Balaton	On & Off Sale		729	255,191	140,871	114,320	44.8%	89,524	24,796	10,361	378	34,779	28,032
Barnesville	Off Sale Only		2,139	207,766	150,273	57,493	27.7%	42,801	14,692	647		15,339	16,700
Barnum	On & Off Sale		501	303,096	150,356	152,740	50.4%	142,839	9,901	10,986		20,887	12,200
Battle Lake	Off Sale Only	[0]	726	433,479	337,402	96,077	22.2%	64,437	31,640	2,197		33,837	10,000
Baudette	On & Off Sale	[1]	1,148	820,028	524,374	295,654	36.1%	181,308	114,346	6,007		120,353	100,880
Beaver Bay	On & Off Sale	. 1	150	356,289	161,987	194,302	54.5%	172,519	21,783	12,325		34,108	12,000
Beaver Creek	On & Off Sale		249	111,074	49,531	61,543	55.4%	59,321	2,222	542	150	2,614	3,000
Bellingham	On & Off Sale		238	119,488	68,989	50,499	42.3%	62,284	(11,785)	13,813		2,028	
Belview	On & Off Sale		404	244,959	136,323	108,636	44.3%	101,695	6,941	1,930	366	8,505	
Bemidji	Off Sale Only		11,509	2,685,724	2,009,867	675,857	25.2%	400,666	275,191	21,582		296,773	153,000
Benson	On & Off Sale		3,222	720,430	436,651	283,779	39.4%	233,330	50,449	16,026		66,475	50,000
Bertha	On & Off Sale		502	189,981	108,306	81,675	43.0%	78,155	3,520	3,911		7,431	7,500
Big Falls	On & Off Sale		332	230,298	119,262	111,036	48.2%	97,814	13,222			13,222	9,800
Big Lake	Off Sale Only		4,022	1,102,290	855,237	247,053	22.4%	165,046	82,007	8,499		90,506	72,000
Bigfork	On & Off Sale	[0]	381	269,507	162,949	106,558	39.5%	84,421	22,137	4,200		26,337	19,631
Biscay	On & Off Sale	[~]	122	286,897	144,495	142,402	49.6%	129,741	12,661	28,893	4,183	37,371	31,389
Blackduck	On & Off Sale		747	496,011	313,703	182,308	36.8%	127,045	55,263	16,390	5,823	65,830	42,211
Blue Earth	Off Sale Only		3,707	615,928	469,686	146,242	23.7%	119,802	26,440	9,029	500	34,969	17,000
Boyd	On & Off Sale		226	220,381	112,551	107,830	48.9%	104,264	3,566	1,521	181	4,906	600
Braham	On & Off Sale		1,183	489,760	377,689	112,071	22.9%	70,007	42,064	26,394	28,192	40,266	5,000
Brandon	On & Off Sale		455	321,728	186,994	134,734	41.9%	113,659	21,075	1,716		22,791	14,000
Brooklyn Center	Off Sale Only		28,502	2,850,307	2,157,659	692,648	24.3%	524,691	167,957	11,481	9,598	169,840	100,000
Browerville	On & Off Sale		771	332,406	182,379	150,027	45.1%	139,794	10,233	1,800		12,033	6,812
Browns Valley	On & Off Sale		773	228,767	137,876	90,891	39.7%	80,211	10,680	2,903		13,583	
Brownton	On & Off Sale	[1]	801	,						58,758		58,758	276,855
Buffalo	Off Sale Only	,	9,114	1,189,079	825,932	363,147	30.5%	165,115	198,032	7,126	173	204,985	150,000
Buffalo Lake	On & Off Sale		730	316,689	212,092	104,597	33.0%	103,280	1,317	5,947		7,264	471
Butterfield	Off Sale Only		570	186,563	141,076	45,487	24.4%	41,437	4,050	5,797		9,847	5,000
Caledonia	Off Sale Only		2,958	269,323	208,096	61,227	22.7%	42,050	19,177			19,177	5,000
Callaway	On & Off Sale		219	285,347	184,234	101,113	35.4%	87,601	13,512	12,714	7,291	18,935	23,350
Cambridge	Off Sale Only		5,356	1,744,704	1,365,881	378,823	21.7%	269,227	109,596	47,630	26,182	131,044	45,000
Canton	Off Sale Only		361	86,469	68,770	17,699	20.5%	17,669	30	6,840		6,870	14,428
Clarissa	On & Off Sale		623	298,009	163,277	134,732	45.2%	106,472	28,260	3,533		31,793	17,500
Clearbrook	On & Off Sale		560	415,639	234,700	180,939	43.5%	150,961	29,978	1,681		31,659	50,000
Clements	On & Off Sale		193	134,433	62,082	72,351	53.8%	70,365	1,986	3,837		5,823	4,200
Cicilicitis	On & On Sale		1/3	134,433	02,002	12,331	33.070	10,303	1,700	3,037		3,023	7,200

Table 4 Analysis of City Liquor Store Operations - 1996

						Gross 1	Profit						To/(From)
		Foot-	Popu-		Cost		Percent	Opera	iting	Non-or	perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Cleveland	On & Off Sale		730	\$165,559	\$104,112	\$61,447	37.1%	\$83,862	(\$22,415)	\$11,740		(\$10,675)	\$9,440
Clontarf	On & Off Sale		166	201,447	109,027	92,420	45.9%	81,213	11,207	104		11,311	15,084
Columbia Heights	Off Sale Only		18,683	6,011,907	4,774,908	1,236,999	20.6%	880,994	356,005	46,018		402,023	285,321
Conger	On & Off Sale		131	178,387	116,972	61,415	34.4%	64,615	(3,200)	7,857		4,657	
Cook	Off Sale Only		674	564,225	427,026	137,199	24.3%	134,092	3,107	4,234	11,772	(4,431)	
Cottonwood	On & Off Sale		1,055	309,828	190,677	119,151	38.5%	121,078	(1,927)	699	,	(1,228)	
Cromwell	On & Off Sale		213	241,482	137,451	104,031	43.1%	97,977	6,054	3,210		9,264	
Currie	On & Off Sale		294	193,546	117,984	75,562	39.0%	84,878	(9,316)	4,354	32	(4,994)	2,000
Dalton	Off Sale Only		237	177,769	139,244	38,525	21.7%	36,910	1,615	2,207		3,822	
Danvers	On & Off Sale		104	177,849	93,982	83,867	47.2%	84,048	(181)	3,953		3,772	100
Darwin	Off Sale Only		243	350,519	265,947	84,572	24.1%	52,248	32,324	2,725		35,049	
Dawson	Off Sale Only		1,620	298,605	217,303	81,302	27.2%	71,385	9,917	6,831		16,748	
De Graff	On & Off Sale		140	181,144	110,536	70,608	39.0%	57,733	12,875			12,875	11,000
Delano	On & Off Sale		3,125	1,000,991	677,878	323,113	32.3%	251,291	71,822	29,934		101,756	40,000
Delavan	On & Off Sale		234	157,714	90,643	67,071	42.5%	85,268	(18,197)	10,701	4,943	(12,439)	
Detroit Lakes	Off Sale Only		7,324	2,038,377	1,568,487	469,890	23.1%	273,200	196,690	26,812	951	222,551	160,000
Dundee	On & Off Sale		102	106,577	54,947	51,630	48.4%	51,975	(345)	10,358		10,013	3,520
Eagle Bend	On & Off Sale		525	214,911	130,626	84,285	39.2%	96,819	(12,534)	11,161		(1,373)	
Eden Prairie	Off Sale Only		47,840	4,813,208	3,651,982	1,161,226	24.1%	880,530	280,696	11,827	2,196	290,327	300,000
Edina	Off Sale Only		47,029	6,399,235	4,813,865	1,585,370	24.8%	989,910	595,460		612	594,848	500,000
Elbow Lake	Off Sale Only		1,181	205,344	145,034	60,310	29.4%	59,606	704	523		1,227	5,000
Elgin	On & Off Sale		776	203,759	132,477	71,282	35.0%	108,828	(37,546)	13,149		(24,397)	5,000
Elizabeth	Off Sale Only		164	238,832	174,797	64,035	26.8%	63,232	803	1,396		2,199	
Elk River	Off Sale Only		14,019	2,703,795	2,074,270	629,525	23.3%	292,064	337,461	30,819		368,280	163,450
Ellendale	On & Off Sale		559	259,321	137,420	121,901	47.0%	95,501	26,400	8,165		34,565	24,000
Ellsworth	On & Off Sale		576	122,286	71,578	50,708	41.5%	51,256	(548)	12,174		11,626	5,000
Elmore	Off Sale Only		694	119,126	91,169	27,957	23.5%	25,216	2,741	495		3,236	100
Erhard	Off Sale Only		175	219,526	168,168	51,358	23.4%	42,927	8,431	2,771		11,202	5,000
Fairfax	On & Off Sale		1,334	290,982	158,455	132,527	45.5%	137,667	(5,140)	17,153		12,013	100
Fairmont	Off Sale Only		11,337	1,633,247	1,213,343	419,904	25.7%	241,350	178,554	41,503		220,057	125,000
Farmington	Off Sale Only		8,770	1,399,885	1,033,512	366,373	26.2%	292,049	74,324	2,766		77,090	24,059
Fergus Falls	Off Sale Only		13,079	2,129,234	1,617,391	511,843	24.0%	279,734	232,109	41,716	2,315	271,510	221,271
Fifty Lakes	On & Off Sale		389	205,038	106,606	98,432	48.0%	90,163	8,269	386	2,313	8,655	221,271
Finlayson	On & Off Sale		257	339,378	174,447	164,931	48.6%	134,227	30,704	4,539		35,243	
Flensburg	On & Off Sale		213	128,570	67,272	61,298	47.7%	60,393	905	368		1,273	22,000
Foreston	On & Off Sale		377	286,810	153,851	132,959	46.4%	117,340	15,619	19,517		35,136	10,000
Frazee	On & Off Sale		1,204	492,982	312,381	180,601	36.6%	203,123	(22,522)	5,400		(17,122)	15,000
Fridley	Off Sale Only		28,267	3,071,737	2,424,824	646,913	21.1%	503,678	143,235	66,599		209,834	75,000
•	•	[1]					52.9%						
Gary Gilman	Off Sale Only On & Off Sale	[1]	193 205	8,633 288,285	4,064 144,156	4,569 144,129	52.9%	1,703 141,084	2,866 3,045	14 736	2,655	2,866 15,126	8,000
Glencoe	Off Sale Only		5,196	793,603	629,945	163,658	20.6%	99,550	64,108	14,736 446	29,998	34,556	8,000
Glenwood	Off Sale Only		2,593	793,603 598,461	459,945	138,552	20.6%	99,530 96,584	41,968	8,859	29,998	50,827	30,000
	On & Off Sale		2,393	239,459		96,038				2,916		2,282	
Goodridge	On & Off Sale		112	239,439 156,391	143,421 77,044	79,347	40.1% 50.7%	96,672 87,657	(634)	14,656		6,346	(4,477) 1,500
Goodridge Graceville		[1]	659		77,044	33,016		61,893	(8,310)	14,636			
	On & Off Sale	[1]		106,255			31.1%		(28,877)			(28,328)	26,062
Grand Marais	Off Sale Only		1,231	905,200	611,520	293,680	32.4%	162,335	131,345	7,825		139,170	116,754

Table 4
Analysis of City Liquor Store Operations - 1996

						Gross l							Transfers To/(From)
		Foot-	Popu-		Cost		Percent	Opera			erating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Granite Falls	Off Sale Only		3,054	\$528,145	\$379,015	\$149,130	28.2%	\$85,672	\$63,458	\$19,627	\$11,952	\$71,133	\$75,481
Grove City	On & Off Sale	[1]	586	137,218	103,434	33,784	24.6%	33,238	546	12,046	φ11,/32	12,592	9,682
Hackensack	On & Off Sale	[1]	254	468,268	282,030	186,238	39.8%	152,272	33,966	27		33,993	37,300
Hadley	On & Off Sale		94	114,706	60,726	53,980	47.1%	60,336	(6,356)	8,950	816	1,778	500
Hanley Falls	On & Off Sale		241	141,216	77,634	63,582	45.0%	63,551	31		462	(431)	(2,000)
Hanska	On & Off Sale		441	288,567	136,211	152,356	52.8%	119,140	33,216	4,680		37,896	20,000
Hawley	Off Sale Only		1,735	244,084	191,316	52,768	21.6%	53,802	(1,034)	1,459		425	6,200
Herman	On & Off Sale		473	295,983	182,331	113,652	38.4%	105,519	8,133	16,561		24,694	16,000
Heron Lake	On & Off Sale		764	194,388	100,764	93,624	48.2%	72,523	21,101	2,178		23,279	5,000
Hills	On & Off Sale	[1]	613	174,300	100,704	75,024		554	(554)	13,976		13,422	50,952
Hinckley	On & Off Sale	[1]	1,141	608,686	445,569	163,117	26.8%	142,066	21,051	2,201	566	22,686	
Hitterdal	On & Off Sale		232	263,225	143,170	120,055	45.6%	94,920	25,135	2,201		25,135	(30,000)
Holdingford	On & Off Sale		618	278,977	148,277	130,700	46.8%	97,192	33,508			33,508	31,093
Holloway	On & Off Sale		119	129,495	68,222	61,273	47.3%	59,895	1,378	2,224		3,602	31,073
Houston	On & Off Sale		1,018	409,282	203,437	205,845	50.3%	166,466	39,379	8,682		48,061	40,000
Howard Lake	On & Off Sale		1,628	647,593	420,010	203,843	35.1%	187,356	40,227	15,581		55,808	60,000
Hutchinson	Off Sale Only		12,587	2,340,417	1,784,794	555,623	23.7%	295,203	260,420	35,490	12,784	283,126	240,000
Isanti	Off Sale Only		1,966	867,248	634,031	233,217	26.9%	127,437	105,780	6,454	12,764	112,234	14,000
Isle	On & Off Sale		612	504,922	321,580	183,342	36.3%	174,873	8,469	12,773		21,242	29,592
Ivanhoe	On & Off Sale		746	275,219	157,329	117,890	42.8%	89,935	27,955	1,334		29,289	25,000
Jackson	Off Sale Only		3,561	487,631	368,116	117,890	24.5%	96,121	23,394	6,224		29,289	5,000
Jasper	On & Off Sale		583	182,015	91,837	90,178	49.5%	88,607	1,571	0,224		1,571	500
	Off Sale Only		4,142	464,374	339,797	124,577	26.8%	109,328		4,190		19,439	10,000
Kasson Kelliher	On & Off Sale		366	199,963	104,491	95,472	47.7%	75,020	15,249 20,452	13,772		34,224	20,000
Kellogg	On & Off Sale		430	120,858	55,147	65,711	54.4%	67,688	(1,977)	11,883		9,906	20,000
Kensington	On & Off Sale		293	245,419	132,560	112,859	46.0%	114,679	(1,820)	66,672	55,851	9,900	
	On & Off Sale		1,579	432,155	247,277	184,878	42.8%	151,847	33,031	5,015	33,631	38,046	(5,475) 24,000
Kenyon			594	103,767		25,094	24.2%	25,952		0,013	157	(1,015)	
Kiester	Off Sale Only On & Off Sale		483	154,805	78,673 67,393	23,094 87,412	56.5%	91,308	(858)	616	137	(3,280)	
Lafayette Lake Benton	On & Off Sale		680				48.1%		(3,896)			,	
				204,793	106,320	98,473	48.1% 37.0%	106,758	(8,285)	5,924		(2,361)	
Lake Crystal	On & Off Sale	[0]	2,157	156,136	98,374	57,762		66,845	(9,083)	11,961		2,878	40,000
Lake Lillian Lake Park	Off Sale Only	[0]	227	130,932	100,206	30,726	23.5% 38.0%	30,216	510	96,838	89,334	510 10,439	450
	On & Off Sale		656	428,115	265,513	162,602		159,667	2,935	,		,	1 000
Lake Wilson	On & Off Sale		319	195,418	99,110	96,308	49.3%	82,646	13,662	11,618	1,601	23,679	1,000
Lakefield	Off Sale Only		1,685	226,713	161,312	65,401	28.8%	55,727	9,674	7,016	62	16,628	201.000
Lakeville	Off Sale Only		36,002 332	5,299,843	4,017,639	1,282,204	24.2%	873,504	408,700	43,847 348	45,844	406,703	381,998
Lancaster	On & Off Sale			189,030	105,064	83,966	44.4%	81,447	2,519			2,867	10,000
Le Center	On & Off Sale		2,105	602,733	393,341	209,392	34.7%	172,703	36,689	6,692		43,381	90,000
Leroy	Off Sale Only		65	196,879	160,186	36,693	18.6%	41,061	(4,368)	4,037		(331)	57,600
Lewisville	On & Off Sale		292	169,854	107,157	62,697	36.9%	70,072	(7,375)	10.921		(7,375)	2,800
Lexington	Off Sale Only		2,237	1,825,889	1,484,908	340,981	18.7%	196,433	144,548	10,831		155,379	101,000
Lindstrom	On & Off Sale		2,721	616,369	394,487	221,882	36.0%	188,868	33,014	14,230	260	47,244	8,982
Lismore	On & Off Sale		249	189,379	100,982	88,397	46.7%	77,247	11,150	130	269	11,011	7,500
Litchfield	Off Sale Only		6,138	1,090,166	863,064	227,102	20.8%	151,911	75,191	7,103	1.001	82,294	66,000
Littlefork	On & Off Sale		878	238,487	134,053	104,434	43.8%	100,902	3,532	2,136	1,091	4,577	
Long Prairie	Off Sale Only		2,836	656,441	497,942	158,499	24.1%	90,922	67,577	17,553		85,130	50,000

Table 4 Analysis of City Liquor Store Operations - 1996

Name of City   Prope of State   Prop							Gross 1	Profit						To/(From)
Longwille			Foot-	Popu-		Cost		Percent	Opera	ting	Non-op	perating	Net	
Lonseline	Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Lorsetne	Longville	On & Off Sale	[0]	234	\$527,475	\$298,604	\$228,871	43.4%	\$184,869	\$44,002	\$6,336		\$50,338	\$61,066
Mabela On & Off Sale Only 223 275.99 2 135.87 8, 32.94 17.03 4.97 3, 34.94 18.500 15.000 Madson Off Sale Cohy 2.33 275.99 2 135.87 8, 62.47 4 22.6% 83.80 24.69 9,692 23.006 20.006 Mahomem On & Off Sale Cohy 1.930 274.73 196.59 77.773 28.3% 60.699 17.074 2.932 20.006 20.006 Madson On & Off Sale Cohy 1.246 580.00 395.198 193.862 32.9% 193.862 14.690 5.855 22.75 5.000 Marton On & Off Sale Only 1.41 560.576 434.230 126.346 22.25% 190.13 36.23 31.65 39.399 12.811 Mapleton On & Off Sale Cohy 1.41 560.576 434.230 126.346 22.25% 190.13 36.23 31.65 39.399 12.811 Mapleton On & Off Sale Cohy 1.244 2.66.509 1.62.339 97.593 37.5% 117.482 10.1898 18.968 383 (1.304) 35.601 Mapleton On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 10.1898 18.968 383 (1.304) 35.601 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 35.601 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 35.601 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 35.601 30.000 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.25		On & Off Sale		1,340	529,547	345,780	183,767	34.7%	151,678	32,089		5,931	40,441	10,000
Mabela On & Off Sale Only 223 275.99 2 135.87 8, 32.94 17.03 4.97 3, 34.94 18.500 15.000 Madson Off Sale Cohy 2.33 275.99 2 135.87 8, 62.47 4 22.6% 83.80 24.69 9,692 23.006 20.006 Mahomem On & Off Sale Cohy 1.930 274.73 196.59 77.773 28.3% 60.699 17.074 2.932 20.006 20.006 Madson On & Off Sale Cohy 1.246 580.00 395.198 193.862 32.9% 193.862 14.690 5.855 22.75 5.000 Marton On & Off Sale Only 1.41 560.576 434.230 126.346 22.25% 190.13 36.23 31.65 39.399 12.811 Mapleton On & Off Sale Cohy 1.41 560.576 434.230 126.346 22.25% 190.13 36.23 31.65 39.399 12.811 Mapleton On & Off Sale Cohy 1.244 2.66.509 1.62.339 97.593 37.5% 117.482 10.1898 18.968 383 (1.304) 35.601 Mapleton On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 10.1898 18.968 383 (1.304) 35.601 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 35.601 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 35.601 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 35.601 30.000 Mayard On & Off Sale Cohy 1.248 2.165.509 1.62.339 97.593 37.5% 117.482 14.683 38.30 1.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.683 31.3040 31.25 14.25	Luverne	Off Sale Only		4,575			120,108	26.5%	85,729	34,379	1,768		36,147	25,000
Mathon	Mabel	On & Off Sale		743	242,172	149,045	93,127	38.5%	76,104	17,023		3,494	18,500	15,000
Mathon	Madelia	Off Sale Only		2,233	275,992	213,518	62,474	22.6%	38,305	24,169	9,692		33,861	17,000
Mahmoneme   On & Off Sale   1,216   589,060   395,198   199,362   32.9%   198,752   4,890   26,995     22,105   2.2   300   301,098   397,194   4,8%   198,752   4,890   26,995     22,105   300   301,008   301,009	Madison	Off Sale Only		1,930	274,732	196,959		28.3%	60,699	17,074	2,932		20,006	
Mantorville   On & Off Sale   980   290,707   140,988   139,719   49.8%   139,209   420   5.855     6.275   5.000   Maple Lake   Off Sale Only   1.441   5.05.076   43.420   12.634   22.5%   17.482   (19.889)   18.988   38.3   (1.304)       Mapleton   On & Off Sale Only   2.348   2.165.599   16.2633   97.593   37.5%   117.482   (19.889)   18.988   38.3   (1.304)       Marshall   Off Sale Only   2.348   2.165.599   16.2633   97.593   37.5%   117.482   (19.889)   18.988   38.3   (1.304)       Marshall   Off Sale Only   2.348   2.165.599   16.2539   44.10   25.0%   10.0011   30.00.000     Mayrand   On & Off Sale   477   251.717   134.698   117.019   46.5%   130.403   (13.344)   2.447     0.10897   300.000     Mazeppa   On & Off Sale   767   407.299   240.049   161.250   39.6%   129.009   32.241   3.419     35.600   35.000     Menton   On & Off Sale   11.35   579.507   36.6080   21.277   36.786   18.0403   34.163   3.992     35.155   25.000     Menton   On & Off Sale   180   262.750   134.723   128.027   48.7%   113.379   14.648   15.092     27.740   33.500     Milica   Off Sale Only   2.365   615.216   474.098   143.148   23.39   14.648   15.092     27.500   27.500     Millica   On & Off Sale   100   249.534   154.499   95.035   38.1%   88.812   6.223   20.733     20.976   27.500     Millica   On & Off Sale   100   249.534   154.499   95.035   38.1%   88.812   6.223   20.733     20.976   27.500     Montriello   Off Sale Only   5.524   1.096.361   824.908   271.453   24.8%   163.830   107.623   1.925     10.945   40.000     Mora   Off Sale Only   5.524   1.096.361   824.908   271.453   24.8%   163.830   107.623   1.925     10.945   40.000     Mora   Off Sale Only   5.524   1.096.361   824.908   271.453   24.8%   161.807   159.88   4.624     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464     40.464	Mahnomen	On & Off Sale		1,216	589,060	395,198	193,862	32.9%	198,752	(4,890)	26,995			2
Maphelon   On & Off Sale   1.560   260.226   162.633   97.593   37.5%   117.482   19.889   18.968   383   1.304	Mantorville	On & Off Sale		980	280,707	140,988	139,719	49.8%	139,299	420			6,275	5,000
Marshall   Off Sale Only	Maple Lake	Off Sale Only		1,441	560,576	434,230	126,346	22.5%	90,113	36,233	3,165		39,398	12,811
Mayanard   On & Off Sale   427   251,717   134,698   117,019   46.5%   130,403   (13,384)   2,487     (10,897)   8,000   Mazeppa   On & Off Sale   761   407,299   246,049   161,250   30.6%   129,090   32,241   3,419     35,660   35,000   Mentor   On & Off Sale   1,135   579,507   366,800   12,707   36,7%   178,844   34,163   3.992     38,155   25,000   Mentor   On & Off Sale   180   263,750   134,733   128,027   48.7%   113,379   14,648   13,092     27,740   33,500   Mentor   Off Sale Only   2,365   off 5,216   472,068   143,148   23,3%   118,295   24,883   8,736   17,940   15,649   19,000   Millerville   On & Off Sale Only   2,365   off 5,216   472,068   143,488   23,3%   118,295   24,883   8,736   17,940   15,649   19,000   Millerville   On & Off Sale Only   5,524   1,096,361   824,908   271,433   24,83%   118,897   29,256   10,738     40,264     40,000   Millerville   Off Sale Only   6,334   1,852,661   4,4019   84,490   271,433   24,83%   118,897   29,256   10,738     40,264     40,000   Monitecillo   Off Sale Only   6,334   1,852,661   4,4019   84,490   271,433   24,38%   127,833   233,220   16,733   465   249,488   112,625   40,000	Mapleton	On & Off Sale		1,560	260,226	162,633	97,593	37.5%	117,482	(19,889)	18,968	383	(1,304)	
Mazeppa   On & Off Sale   751   253,356   140,942   94,394   40,196   88,152   6,242   13,488     19,700     Mediford   On & Off Sale   1,135   579,507   366,800   212,707   36,786   17,9844   34,163   3,992     38,155   25,000   Menahga   On & Off Sale   1,135   579,507   366,800   212,707   36,7%   17,8544   34,163   3,992     38,155   25,000   Mentor   On & Off Sale   1,135   579,507   366,800   212,707   36,7%   17,8544   34,163   3,992     38,155   25,000   Millican   Off Sale Ohly   2,365   615,216   472,068   143,148   23,3%   118,255   24,853   8,736   17,940   15,649   19,000   Millican   On & Off Sale Ohly   2,365   615,216   472,068   143,148   23,3%   118,255   24,853   8,736   17,940   15,649   19,000   Millicon   On & Off Sale Ohly   5,524   1,096,361   824,908   271,453   24,896   161,3330   107,623   1,925     109,548   90,000   Morticello   Off Sale Ohly   5,524   1,096,361   824,908   271,453   24,896   161,8330   107,623   1,925     109,548   90,000   Morticello   Off Sale Ohly   5,524   1,096,361   824,908   271,453   24,896   161,8330   107,623   1,925     109,548   90,000   Morticello   Off Sale Ohly   5,544   1,4449   84,0733   24,896   161,8330   107,623   1,925     109,548   100,000   Morticello   Off Sale Ohly   4,473,44   1,116,099   32,1245   22,238   161,807   1,578,85   46,638       40,4638   160,000   Mortin   Off Sale Ohly   5,663   682,178   51,0052   172,126   25,296   161,807   1,578,85   44,638       40,4638   160,000   Mortin   Off Sale Ohly   5,663   682,178   51,0052   172,126   25,296   161,616   55,962   8,398     64,360   20,000   Mortin   Off Sale Ohly   5,663   682,178   51,0052   172,126   25,296   161,616   55,962   8,398     64,360   20,000   Mortin   Off Sale Ohly   5,663   682,178   51,145,974   37,933   24,488   12,386   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,488   1,494   24,4	Marshall	Off Sale Only		12,348	2,165,509	1,623,399	542,110	25.0%	200,112	341,998	14,653		356,651	300,000
Mazeppa   On & Off Sale   751   255,336   140,942   94,394   40,1%   88,152   6,242   13,458     19,700     Medford On & Off Sale   1,155   579,507   366,800   212,707   36,7%   178,844   34,163   3,992     38,155   25,000   Menahga On & Off Sale   1,155   579,507   366,800   212,707   36,7%   178,844   34,163   3,992     38,155   25,000   Milaca Off Sale Only   2,365   615,216   472,068   143,148   23,3%   118,295   24,853   8,736   17,940   15,649   19,000   Milleca Off Sale Only   2,365   615,216   472,068   143,148   23,3%   118,295   24,853   8,736   17,940   15,649   19,000   Milleca Off Sale Only   5,524   1,096,361   824,908   271,453   24,850   18,977   29,526   10,738     40,264     Montevideo Off Sale Only   5,524   1,096,361   824,908   271,453   24,850   18,977   29,526   10,738     40,264     Montevideo Off Sale Only   5,524   1,096,361   824,908   271,453   24,8%   161,830   107,623   1,925     109,488   112,625   Mose Lake On & Off Sale Only   5,544   1,485,016   4,485,018   39,000   Mora Off Sale Only   5,544   1,4878   1,4494	Maynard	On & Off Sale		427	251,717	134,698	117,019	46.5%	130,403	(13,384)	2,487		(10,897)	8,000
Medford   On & Off Sale   767   407,299   246,049   161,250   39,6%   129,009   32,241   3.419     35,660   35,000   35,000   36,000   36,000   36,000   32,041   3.419     34,000   32,000   35,000   35,000   36,000   32,000   32,000   32,000   34,000   32,000   3		On & Off Sale		751	235,336	140,942	94,394	40.1%	88,152	6,242	13,458		19,700	
Menahga   On & Off Sale   1,135   579,507   366,800   212,707   36.7%   178,544   34,163   3,992     38,155   25,000     Mentor   On & Off Sale   180   262,750   134,723   128,027   48,7%   113,379   14,648   13,092     27,740   33,500     Milaca   Off Sale Only   2,365   615,216   472,068   143,148   23,3%   118,295   24,853   8,736   17,940   15,649   19,000     Millerville   On & Off Sale   100   249,534   154,499   95,035   38,1%   88,812   6,223   20,753     26,076   27,500     Millerville   On & Off Sale Only   5,524   1,096,361   824,908   271,453   24,8%   163,830   107,623   10,725   10,738     40,264       Monticello   Off Sale Only   5,524   1,096,361   824,908   271,453   24,8%   163,830   107,623   16,733   465   249,488   12,625     Mose Lake   On & Off Sale Only   2,999   1,437,444   1,401,908   450,755   24,3%   157,885   94,638     94,638   160,000     Morgan   On & Off Sale Only   2,999   1,437,444   1,16,099   321,245   22,3%   161,807   159,438   45,423     204,861   160,000     Morgan   On & Off Sale Only   5,663   682,178   510,052   172,126   25,2%   116,164   55,962   8,398     64,360   20,000     Morton   Off Sale Only   9,695   1,523,897   1,145,974   377,923   24,8%   213,867   164,056   13,495     173,551   173,850     Mowey Conf. Sale Only   9,695   1,523,897   1,145,974   377,923   24,8%   213,867   164,056   13,495     173,551   173,850     Nowth Mills   On & Off Sale Only   5,726   663,727   531,436   132,291   10,100   45,96   124,183   85,997   3,634     89,953   77,500     North Branch   Off Sale Only   5,726   663,727   531,436   132,291   10,100   41,78   10,200   5,965   14,000   5,965   14,000   1,		On & Off Sale		767	407,299	246,049		39.6%	129,009	32,241			35,660	35,000
Memor   On & Off Sale Only   2,365   615,216   472,008   143,148   23,907   48,7%   113,379   14,648   13,092     27,740   33,500   Milleroville   On & Off Sale   100   249,534   154,499   95,035   38,1%   88,812   6,223   20,753     26,976   27,500   Milloran   On & Off Sale   21   374,451   226,6148   148,503   39,6%   118,977   29,526   10,738     40,264     Milloran   On & Off Sale Only   5,524   1,096,361   824,008   271,453   24,8%   163,830   107,623   1,925     109,548   0,000   Monticello   Off Sale Only   6,334   1,852,661   1,401,908   40,753   24,8%   163,830   107,623   1,925     94,638   126,050   Mora   Off Sale Only   2,999   1,437,344   1,116,099   321,245   22,3%   161,807   159,438   45,423     204,861   195,000   Mora   Off Sale Only   5,663   882,178   31,1935   227,031   104,904   471,18   102,305   6,899   5,368     64,360   20,000   Mortan   Off Sale Only   5,663   882,178   122,581   109,204   471,18   102,305   6,899   5,368     122,267     773,551   173,850   New York Mils   On & Off Sale Only   9,695   1,523,897   1,445,774   377,923   24,8%   213,867   164,056   13,495     177,551   173,850   New York Mils   On & Off Sale Only   5,663   632,23   546,363   295,568   47.5%   171,873   67,095   5,449     773,144   85,003   Nisswa   On & Off Sale Only   5,726   663,327   531,436   132,291   101,004   41,483   85,997   3,634     89,953   77,500   North Branch   Off Sale Only   5,726   663,277   531,436   132,291   101,004   41,485   13,005   176,781   37,906     214,477   170,000   North Branch   Off Sale Only   5,726   663,277   531,436   132,291   104,904   41,485   13,867   14,455   13,805	Menahga	On & Off Sale		1,135	579,507	366,800	212,707	36.7%	178,544	34,163			38,155	25,000
Millera	Mentor	On & Off Sale		180	262,750	134,723	128,027	48.7%	113,379	14,648			27,740	33,500
Millerville         On & Off Sale         100         249,534         154,999         95,035         38,1%         88,812         6,223         20,753         — 26,976         27,500           Miltona         On & Off Sale         221         374,551         226,648         148,503         39,6%         118,977         29,526         10,738         — 40,264         — 40,264         — 0,000         Monticello         Off Sale Only         6,334         1,852,661         1,401,908         450,753         24.3%         175,333         233,220         16,733         465         249,488         112,625           Mora         Off Sale Only         2,999         1,437,344         1,16099         321,245         22,3%         161,887         159,438         45,423         — 204,861         195,000           Morgan         Off Sale Only         2,999         1,437,344         1,116,099         321,245         22,3%         161,807         159,438         45,423         — 204,861         195,000           Mortan         Off Sale Only         5,663         682,178         150,052         172,126         25,2%         116,164         55,962         8,398         — 64,360         20,000           Mortan         Off Sale Only         5,662				2,365	615,216	472,068	143,148	23.3%	118,295	24,853	8,736	17,940	15,649	19,000
Miltona On & Off Sale Only 5.524 1.096.361 824.082 271.453 24.8% 118.977 29.526 10.738 40.264 40.000	Millerville	On & Off Sale		100	249,534	154,499	95,035	38.1%					26,976	27,500
Montevideo   Off Sale Only   6.354   1.096.361   824,908   271,453   24.8%   163,830   107,623   1.925     109,548   90,000   Monticello   Off Sale Only   6.334   1.852,661   1.401,908   450,753   24.3%   217,533   233,220   16,733   465   249,488   112,625   Moose Lake   On & Off Sale   1.687   627,004   374,481   252,523   40.3%   157,885   94,638     94,638   160,000   Mora   Off Sale Only   2.999   1.437,344   1.116,099   321,245   22.3%   161,807   159,438   45,423     204,861   195,000   Moran   On & Off Sale Only   5,663   682,178   510,052   172,126   25.2%   116,164   55.962   8.398     64,360   20,000   Morton   On & Off Sale Only   9.695   1.523,897   1.145,974   377,923   24.8%   213,867   164,056   13,495     177,551   173,850   Mowy Ord Nills   On & Off Sale   401   503,931   264,363   239,568   47.5%   171,873   67,695   5.449     73,144   85,003   Niswa   On & Off Sale Only   5,726   663,727   531,436   132,291   19.9%   110,367   21,924   102   5,935   16,091     Northfield   Off Sale Only   5,736   663,727   531,436   132,291   19.9%   110,367   21,924   102   5,935   16,091     Northfield   Off Sale Only   15,889   1.592,526   1.71,096   421,866   26.5%   245,085   176,781   37,696     214,477   170,000   Ogma   On & Off Sale   26   36   401   32,241   10,252   163,496   44.8%   124,551   38,945   17,870     56,815   40,265   08,409   0n & Off Sale   26   0n & Off Sale   27   27   28   28   28   28   28   28	Miltona	On & Off Sale		221	374,551	226,048	148,503	39.6%	118,977	29,526	10,738		40,264	
Monticello         Off Sale Only         6.334         1.852,661         1.401,908         450,753         24.3%         217,533         233,220         16,733         465         249,488         112,625           Mora         Off Sale Only         2,999         1.437,344         1,116,099         321,245         22.3%         161,807         159,438         45,423	Montevideo	Off Sale Only		5,524	1,096,361	824,908		24.8%		107,623	1,925		109,548	90,000
Moose Lake         On & Off Sale         1,687         627,004         374,481         252,523         40,3%         157,885         94,638         —         94,638         160,000           Mora         Off Sale Only         2,999         1,437,344         1,116,099         321,245         22.3%         161,807         159,438         45,423         —         204,861         195,000           Morris         Off Sale Only         5,663         682,178         510,052         172,126         25.2%         1161,614         55,962         8,398         —         64,360         20,000           Morton         On & Off Sale Only         5,663         682,178         510,052         172,126         25.2%         1161,614         55,962         8,398         —         64,360         20,000           Morton         On & Off Sale Only         9,695         1,523,897         1,145,974         377,923         24.8%         213,867         164,056         13,495         —         177,551         173,850           Nevis         On & Off Sale         401         503,931         264,363         239,568         47.5%         171,873         67,695         5,449         —         73,144         85,003           Nissa	Monticello					1,401,908		24.3%				465		112,625
Morgan         On & Off Sale         954         331,935         227,031         104,904         31.6%         151,230         (46,326)         6,582	Moose Lake	On & Off Sale			627,004	374,481		40.3%	157,885	94,638			94,638	160,000
Morris         Off Sale Only         5,663         682,178         510,052         172,126         25.2%         116,164         55,962         8,398	Mora	Off Sale Only		2,999	1,437,344	1,116,099	321,245	22.3%	161,807	159,438	45,423		204,861	195,000
Morris         Off Sale Only         5,663         682,178         510,052         172,126         25.2%         116,164         55,962         8,398	Morgan	On & Off Sale		954	331,935	227,031	104,904	31.6%	151,230	(46,326)	6,582		(39,744)	
Morton         On & Off Sale         440         231,785         122,581         109,204         47.1%         102,305         6,899         5,368		Off Sale Only		5,663	682,178	510,052	172,126	25.2%	116,164	55,962	8,398		64,360	20,000
Mound         Off Sale Only         9,695         1,523,897         1,145,974         377,923         24.8%         213,867         164,056         13,495          177,551         173,850           Nevis         On & Off Sale         401         503,931         264,363         239,568         47.5%         171,873         67,695         5,449          73,144         85,003           New York Mills         On & Off Sale         995         466,791         256,611         210,180         45.0%         124,183         85,997         3,634          89,613         34,000           Nisswa         On & Off Sale         1,540         892,232         540,545         351,687         39,4%         261,734         89,953           89,953         77,500           North Branch         Off Sale Only         5,726         663,727         531,436         132,291         19.9%         110,367         21,924         102         5,935         16,001            Northfield         Off Sale Only         15,859         1,592,562         1,170,606         421,866         26.5%         245,085         176,781         37,696          214,477         7170,000		On & Off Sale		440	231,785	122,581	109,204	47.1%	102,305	6,899			12,267	
New York Mills         On & Off Sale         995         466,791         256,611         210,180         45.0%         124,183         85,997         3,634          89,631         34,000           Nisswa         On & Off Sale         1,540         892,232         540,545         351,687         39,4%         261,734         89,953           89,631         34,000           North Branch         Off Sale Only         5,726         663,727         531,436         132,291         19.9%         110,367         21,924         102         5335         16,091            North Branch         Off Sale Only         15,859         1,592,562         1,170,696         421,866         26.5%         245,085         176,781         37,696          214,477         170,000           Northome         On & Off Sale         296         138,691         80,817         57,874         41.7%         53,923         3,951         14,826          18,777         5,000           Ogena         On & Off Sale         157         225,543         150,274         75,269         33,4%         69,504         5,765         1,610          7,375         5,000	Mound	Off Sale Only		9,695	1,523,897	1,145,974	377,923	24.8%	213,867	164,056	13,495			173,850
New York Mills         On & Off Sale         995         466,791         256,611         210,180         45.0%         124,183         85,997         3,634          89,631         34,000           Nisswa         On & Off Sale         1,540         892,232         540,545         351,687         39,4%         261,734         89,953           89,631         34,000           North Branch         Off Sale Only         5,726         663,727         531,436         132,291         19.9%         110,367         21,924         102         5335         16,091            North Branch         Off Sale Only         15,859         1,592,562         1,170,696         421,866         26.5%         245,085         176,781         37,696          214,477         170,000           Northome         On & Off Sale         296         138,691         80,817         57,874         41.7%         53,923         3,951         14,826          18,777         5,000           Ogena         On & Off Sale         157         225,543         150,274         75,269         33,4%         69,504         5,765         1,610          7,375         5,000	Nevis	•						47.5%		67,695				
North Branch         Off Sale Only         5,726         663,727         531,436         132,291         19.9%         110,367         21,924         102         5,935         16,091         —	New York Mills	On & Off Sale		995	466,791	256,611	210,180	45.0%	124,183	85,997			89,631	34,000
North Branch         Off Sale Only         5,726         663,727         531,436         132,291         19.9%         110,367         21,924         102         5,935         16,091         —	Nisswa	On & Off Sale		1,540	892,232	540,545	351,687	39.4%	261,734	89,953			89,953	77,500
Northome         On & Off Sale         296         138,691         80,817         57,874         41.7%         53,923         3,951         14,826          18,777         5,000           Ogema         On & Off Sale         157         225,543         150,274         75,269         33.4%         69,504         5,765         1,610          7,375         5,000           Ogilvie         On & Off Sale         529         364,748         201,252         163,496         44.8%         124,551         38,945         17,870          56,815         40,265           Okabena         On & Off Sale         216         175,536         104,511         71,025         40.5%         78,274         (7,249)         9,183          1,934         (2,000)           Oklee         On & Off Sale         [1]         427         125,199         75,881         49,318         39.4%         61,587         (12,269)         42,768          30,499         90,955           Olivia         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Ora	North Branch	Off Sale Only		5,726	663,727	531,436	132,291	19.9%	110,367	21,924	102	5,935	16,091	
Northome         On & Off Sale         296         138,691         80,817         57,874         41.7%         53,923         3,951         14,826          18,777         5,000           Ogema         On & Off Sale         157         225,543         150,274         75,269         33.4%         69,504         5,765         1,610          7,375         5,000           Ogilvie         On & Off Sale         529         364,748         201,252         163,496         44.8%         124,551         38,945         17,870          56,815         40,265           Okabena         On & Off Sale         216         175,536         104,511         71,025         40.5%         78,274         (7,249)         9,183          1,934         (2,000)           Oklee         On & Off Sale         11         427         125,199         75,881         49,318         39.4%         61,587         (12,269)         42,768          30,499         90,955           Olivia         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Ora	Northfield	Off Sale Only		15,859	1,592,562	1,170,696	421,866	26.5%	245,085	176,781	37,696		214,477	170,000
Ogema         On & Off Sale         157         225,543         150,274         75,269         33.4%         69,504         5,765         1,610          7,375         5,000           Ogilvie         On & Off Sale         529         364,748         201,252         163,496         44.8%         124,551         38,945         17,870          56,815         40,265           Okabena         On & Off Sale         216         175,536         104,511         71,025         40.5%         78,274         (7,249)         9,183          1,934         (2,000)           Oklee         On & Off Sale         1         427         125,199         75,881         49,318         39,4%         61,587         (12,269)         42,768          30,499         90,955           Olivia         On & Off Sale         2,620         590,700         382,746         207,954         35.2%         197,261         10,693         591          11,284         10,000           Ornoco         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Ors	Northome	On & Off Sale		296	138,691	80,817	57,874	41.7%	53,923	3,951	14,826		18,777	5,000
Ogilvie         On & Off Sale         529         364,748         201,252         163,496         44.8%         124,551         38,945         17,870          56,815         40,265           Okabena         On & Off Sale         216         175,536         104,511         71,025         40.5%         78,274         (7,249)         9,183          1,934         (2,000)           Oklee         On & Off Sale         [1]         427         125,199         75,881         49,318         39.4%         61,587         (12,269)         42,768          30,499         90,955           Olivia         On & Off Sale         2,620         590,700         382,746         207,954         35.2%         197,261         10,693         591          11,284         10,000           Ornoco         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Orr         On & Off Sale         1,335         364,382         209,315         155,067         42.6%         133,834         21,233         10,686          31,919         30,000	Ogema	On & Off Sale		157		150,274	75,269	33.4%	69,504	5,765	1,610		7,375	5,000
Okabena         On & Off Sale         216         175,536         104,511         71,025         40.5%         78,274         (7,249)         9,183          1,934         (2,000)           Oklee         On & Off Sale         [1]         427         125,199         75,881         49,318         39.4%         61,587         (12,269)         42,768          30,499         90,955           Olivia         On & Off Sale         2,620         590,700         382,746         207,954         35.2%         197,261         10,693         591          11,284         10,000           Ornoco         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Orr         On & Off Sale         263         409,213         224,026         185,187         45.3%         148,146         37,041         9,507         2,940         43,608         7,500           Osakis         On & Off Sale         1,335         364,382         209,315         155,067         42.6%         133,834         21,233         10,686          31,919         30,000           <	Ogilvie	On & Off Sale		529	364,748	201,252	163,496	44.8%	124,551	38,945			56,815	40,265
Olivia         On & Off Sale         2,620         590,700         382,746         207,954         35.2%         197,261         10,693         591          11,284         10,000           Oronoco         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Orr         On & Off Sale         263         409,213         224,026         185,187         45.3%         148,146         37,041         9,507         2,940         43,608         7,500           Osakis         On & Off Sale         1,335         364,382         209,315         155,067         42.6%         133,834         21,233         10,686          31,919         30,000           Palisade         On & Off Sale         150         265,644         170,558         95,086         35.8%         75,942         19,144         2,425          21,569         20,000           Park Rapids         Off Sale Only         [1]         3,003         1,907,812         1,466,719         441,093         23.1%         243,171         197,922         11,270          209,192         45,000		On & Off Sale		216	175,536	104,511	71,025	40.5%	78,274	(7,249)	9,183		1,934	(2,000)
Olivia         On & Off Sale         2,620         590,700         382,746         207,954         35.2%         197,261         10,693         591          11,284         10,000           Oronoco         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Orr         On & Off Sale         263         409,213         224,026         185,187         45.3%         148,146         37,041         9,507         2,940         43,608         7,500           Osakis         On & Off Sale         1,335         364,382         209,315         155,067         42.6%         133,834         21,233         10,686          31,919         30,000           Palisade         On & Off Sale         150         265,644         170,558         95,086         35.8%         75,942         19,144         2,425          21,569         20,000           Park Rapids         Off Sale Only         [1]         3,003         1,907,812         1,466,719         441,093         23.1%         243,171         197,922         11,270          209,192         45,000	Oklee	On & Off Sale	[1]	427	125,199	75,881	49,318	39.4%	61,587	(12,269)	42,768		30,499	90,955
Oronoco         On & Off Sale         833         381,310         211,863         169,447         44.4%         169,436         11         16,306         499         15,818         15,000           Orr         On & Off Sale         263         409,213         224,026         185,187         45.3%         148,146         37,041         9,507         2,940         43,608         7,500           Osakis         On & Off Sale         1,335         364,382         209,315         155,067         42.6%         133,834         21,233         10,686          31,919         30,000           Palisade         On & Off Sale         150         265,644         170,558         95,086         35.8%         75,942         19,144         2,425          21,569         20,000           Park Rapids         Off Sale Only         [1]         3,003         1,907,812         1,466,719         441,093         23.1%         243,171         197,922         11,270          209,192         45,000           Parkers Prairie         On & Off Sale         956         289,752         181,556         108,196         37.3%         84,946         23,250         9,499         27         32,722         40,000 </td <td>Olivia</td> <td>On &amp; Off Sale</td> <td></td> <td>2,620</td> <td>590,700</td> <td>382,746</td> <td>207,954</td> <td>35.2%</td> <td>197,261</td> <td>10,693</td> <td>591</td> <td></td> <td>11,284</td> <td>10,000</td>	Olivia	On & Off Sale		2,620	590,700	382,746	207,954	35.2%	197,261	10,693	591		11,284	10,000
Orr         On & Off Sale         263         409,213         224,026         185,187         45.3%         148,146         37,041         9,507         2,940         43,608         7,500           Osakis         On & Off Sale         1,335         364,382         209,315         155,067         42.6%         133,834         21,233         10,686          31,919         30,000           Palisade         On & Off Sale         150         265,644         170,558         95,086         35.8%         75,942         19,144         2,425          21,569         20,000           Park Rapids         Off Sale Only         [1]         3,003         1,907,812         1,466,719         441,093         23.1%         243,171         197,922         11,270          209,192         45,000           Parkers Prairie         On & Off Sale         956         289,752         181,556         108,196         37.3%         84,946         23,250         9,499         27         32,722         40,000           Paynesville         Off Sale Only         2,301         497,316         370,284         127,032         25.5%         104,207         22,825         3,305          26,130         27,500 </td <td>Oronoco</td> <td>On &amp; Off Sale</td> <td></td> <td></td> <td>381,310</td> <td>211,863</td> <td>169,447</td> <td>44.4%</td> <td>169,436</td> <td>11</td> <td>16,306</td> <td>499</td> <td>15,818</td> <td>15,000</td>	Oronoco	On & Off Sale			381,310	211,863	169,447	44.4%	169,436	11	16,306	499	15,818	15,000
Osakis         On & Off Sale         1,335         364,382         209,315         155,067         42.6%         133,834         21,233         10,686          31,919         30,000           Palisade         On & Off Sale         150         265,644         170,558         95,086         35.8%         75,942         19,144         2,425          21,569         20,000           Park Rapids         Off Sale Only         [1]         3,003         1,907,812         1,466,719         441,093         23.1%         243,171         197,922         11,270          209,192         45,000           Parkers Prairie         On & Off Sale         956         289,752         181,556         108,196         37.3%         84,946         23,250         9,499         27         32,722         40,000           Paynesville         Off Sale Only         2,301         497,316         370,284         127,032         25.5%         104,207         22,825         3,305          26,130         27,500												2,940		
Palisade         On & Off Sale         150         265,644         170,558         95,086         35.8%         75,942         19,144         2,425          21,569         20,000           Park Rapids         Off Sale Only         [1]         3,003         1,907,812         1,466,719         441,093         23.1%         243,171         197,922         11,270          209,192         45,000           Parkers Prairie         On & Off Sale         956         289,752         181,556         108,196         37.3%         84,946         23,250         9,499         27         32,722         40,000           Paynesville         Off Sale Only         2,301         497,316         370,284         127,032         25.5%         104,207         22,825         3,305          26,130         27,500	Osakis	On & Off Sale		1,335		209,315	155,067	42.6%	133,834		10,686		31,919	30,000
Park Rapids         Off Sale Only         [1]         3,003         1,907,812         1,466,719         441,093         23.1%         243,171         197,922         11,270          209,192         45,000           Parkers Prairie         On & Off Sale         956         289,752         181,556         108,196         37.3%         84,946         23,250         9,499         27         32,722         40,000           Paynesville         Off Sale Only         2,301         497,316         370,284         127,032         25.5%         104,207         22,825         3,305          26,130         27,500														
Parkers Prairie         On & Off Sale         956         289,752         181,556         108,196         37.3%         84,946         23,250         9,499         27         32,722         40,000           Paynesville         Off Sale Only         2,301         497,316         370,284         127,032         25.5%         104,207         22,825         3,305          26,130         27,500	Park Rapids		[1]											
Paynesville Off Sale Only 2,301 497,316 370,284 127,032 25.5% 104,207 22,825 3,305 26,130 27,500		•										27		
	Pelican Rapids						112,893							

Table 4 Analysis of City Liquor Store Operations - 1996

						Gross l	Profit						To/(From)
		Foot-	Popu-		Cost		Percent	Opera	iting	Non-o	perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Perham	Off Sale Only		2,297	\$776,871	\$575,051	\$201,820	26.0%	\$117,395	\$84,425	\$3,736	\$12,908	\$75,253	\$52,000
Pine City	Off Sale Only		2,775	916,876	731,345	185,531	20.2%	146,645	38,886	11,626	1,362	49,150	17,500
Pine Island	On & Off Sale		2,241	504,134	280,462	223,672	44.4%	183,705	39,967	25,451		65,418	14,000
Pine River	On & Off Sale		947	366,026	243,239	122,787	33.5%	109,864	12,923	1,998		14,921	25,000
Pipestone	Off Sale Only		4,543	606,295	446,467	159,828	26.4%	103,919	55,909	2,304		58,213	38,000
Plainview	On & Off Sale		2,911	440,569	253,425	187,144	42.5%	178,801	8,343	18,344		26,687	12,500
Plummer	On & Off Sale		278	185,474	95,354	90,120	48.6%	86,319	3,801	6,991		10,792	7,500
Princeton	Off Sale Only		3,815	1,181,437	892,458	288,979	24.5%	158,727	130,252	32,110		162,362	93,000
Proctor	Off Sale Only		3,024	430,259	333,873	96,386	22.4%	92,355	4,031	2,962	7,319	(326)	
Randall	On & Off Sale		586	422,409	264,876	157,533	37.3%	111,310	46,223	5,447		51,670	24,000
Ranier	On & Off Sale		196	347,212	194,787	152,425	43.9%	135,774	16,651	8,347		24,998	52,500
Redwood Falls	Off Sale Only		5,164	717,848	553,093	164,755	23.0%	127,442	37,313	16,584	3	53,894	10,000
Remer	On & Off Sale		353	362,077	195,615	166,462	46.0%	116,630	49,832	0		49,832	46,500
Renville	On & Off Sale		1,380	391,453	234,246	157,207	40.2%	147,529	9,678	19,661	2,821	26,518	5,195
Richfield	Off Sale Only		34,672	7,344,538	5,686,188	1,658,350	22.6%	1,019,900	638,450	81,649	15,066	705,033	545,670
Robbinsdale	On & Off Sale	[1]	14,196	1,756,937	1,270,481	486,456	27.7%	471,226	15,230	41,160		56,390	90,000
Rogers	On & Off Sale	[-]	1,364	823,448	542,631	280,817	34.1%	258,412	22,404	2,304		24,708	
Roseau	Off Sale Only		2,736	1,100,062	791,615	308,447	28.0%	138,525	169,922	10,923		180,845	171,000
Round Lake	Off Sale Only		470	102,190	76,320	25,870	25.3%	24,981	889	1,520		2,409	
Rush City	On & Off Sale		1,614	596,293	366,680	229,613	38.5%	170,372	59,241	11,936		71,177	160,000
Rushford	On & Off Sale		1,614	381,280	262,611	118,669	31.1%	106,198	12,471	9,927	65	22,333	1,000
Russell	On & Off Sale		388	187,178	102,676	84,502	45.1%	73,970	10,532	7,097		17,629	2,000
Sacred Heart	On & Off Sale		591	212,494	123,296	89,198	42.0%	97,545	(8,347)	18,113		9,766	5,000
Sauk Rapids	Off Sale Only		9,318	1,371,751	1,104,242	267,509	19.5%	148,412	119,097	26,445	9,800	135,742	75,738
Savage	Off Sale Only		15,152	2,181,666	1,665,571	516,095	23.7%	376,973	139,122	24,203		163,325	103,200
Sebeka	On & Off Sale		647	346,872	223,159	123,713	35.7%	104,059	19,654	13,815		33,469	21,000
Sherburn	On & Off Sale		1,092	310,554	205,098	105,456	34.0%	118,372	(12,916)	9,983		(2,933)	5,000
Shorewood	Off Sale Only		6,889	1,705,040	1,362,986	342,054	20.1%	374,876	(32,822)	5,902	1,483	(28,403)	3,000
Silver Bay	On & Off Sale		1,957	550,430	296,705	253,725	46.1%	196,376	57,349	8,872	1,403	66,221	33,100
Silver Lake	On & Off Sale		801	420,489	235,923	184,566	43.9%	169,940	14,626	4,713	5,739	13,600	20,192
Sleepy Eye	Off Sale Only		3,731	376,551	267,296	109,255	29.0%	82,196	27,059	14,301	3,737	41,360	40,000
South Haven	On & Off Sale		201	295,828	164,347	131,481	44.4%	111,515	19,966	3,053		23,019	50,882
Spring Grove	On & Off Sale		1,240	231,303	141,739	89,564	38.7%	82,988	6,576	4,412		10,988	25,000
Spring Grove Spring Lake Park	Off Sale Only		6,742	2,957,505	2,340,040	617,465	20.9%	467,147	150,318	128,676	18,942	260,052	135,000
Stacy	On & Off Sale		1,191	313,042	174,833	138,209	44.2%	134,020	4,189	1,006	10,942	5,195	20,000
St. Anthony	On & Off Sale		8,400	3,549,887	2,506,160	1,043,727	29.4%	1,063,670	(19,943)	49,320	9,375	20,002	65,000
St. Francis	Off Sale Only		3,491	547,542	418,624	128,918	23.5%	106,468	22,450	2,442	9,373	24,892	8,250
St. Hilaire	On & Off Sale		297	376,015	203,132	172,883	46.0%	150,542	22,430	10,822		33,163	27,246
St. James St. Leo	Off Sale Only On & Off Sale		4,440 109	458,076 124,003	317,717 58,852	140,359 65,151	30.6% 52.5%	72,138 58,050	68,221 7,101	17,273 9,175		85,494 16,276	49,324 3,000
Thief River Falls	Off Sale Only		8,285	2,217,720	1,700,476	517,244	23.3%	285,062	232,182	21,063		253,245	175,000
	On & Off Sale		2,059	431,468	274,889	156,579	36.3%	158,931	(2,352)	9,636		7,284	25,000
Tracy			740	142,901		36,570				2,609			
Trimont Twin Velley	Off Sale Only				106,331		25.6%	42,137	(5,567)			(2,958)	1
Twin Valley	On & Off Sale		834	369,677	230,414	139,263	37.7%	122,781	16,482	10,045		26,527	1 161
Two Harbors	Off Sale Only		3,597	1,111,126	833,277	277,849	25.0%	183,505	94,344	4,348		98,692	1,161
Ulen	On & Off Sale		543	184,764	101,132	83,632	45.3%	75,935	7,697	6,954		14,651	10,000

Table 4 Analysis of City Liquor Store Operations - 1996

						Gross 1	Profit						Transfers To/(From)
		Foot-	Popu-		Cost		Percent	Oper	rating	Non-op	erating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Underwood	Off Sale Only		284	\$246,749	\$187,666	\$59,083	23.9%	\$50,677	\$8,406	\$1,969		\$10,375	\$1,000
Vergas	Off Sale Only		282	299,479	227,372	72,107	24.1%	51,098	21,009	3,832		24,841	8,700
Verndale	On & Off Sale		557	227,783	122,601	105,182	46.2%	96,884	8,298			8,298	
Vesta	On & Off Sale		339	168,789	81,762	87,027	51.6%	83,340	3,687	2,304		5,991	3,000
Wadena	Off Sale Only		4,269	854,435	642,232	212,203	24.8%	120,757	91,446			91,446	35,000
Waldorf	On & Off Sale		246	187,766	117,859	69,907	37.2%	80,183	(10,276)	6,967		(3,309)	3,675
Walker	Off Sale Only		981	534,124	393,509	140,615	26.3%	88,220	52,395	9,684		62,079	100,000
Walnut Grove	On & Off Sale		626	209,613	105,981	103,632	49.4%	87,955	15,677	12,167		27,844	5,500
Warroad	Off Sale Only		1,840	955,059	695,871	259,188	27.1%	149,545	109,643			109,643	60,000
Watertown	On & Off Sale		2,586	570,828	341,321	229,507	40.2%	169,713	59,794	10,825		70,619	164,900
Waverly	On & Off Sale		638	324,074	204,913	119,161	36.8%	118,526	635	10,042		10,677	20,000
Wayzata	On & Off Sale		4,027	2,410,058	1,516,808	893,250	37.1%	725,680	167,570	29,787	21,536	175,821	100,000
Wells	On & Off Sale		2,420	612,398	412,542	199,856	32.6%	180,085	19,771	12,060		31,831	48,743
West Concord	On & Off Sale		906	300,692	155,779	144,913	48.2%	138,718	6,195	10,859		17,054	25,000
Williams	On & Off Sale		213	256,783	142,240	114,543	44.6%	77,997	36,546	14,255	1,406	49,395	79,066
Wilmont	On & Off Sale		351	186,642	96,170	90,472	48.5%	95,707	(5,235)	11,825	316	6,274	
Windom	Off Sale Only		4,582	791,880	558,517	233,363	29.5%	150,951	82,412	6,799		89,211	35,000
Winnebago	On & Off Sale		1,546	335,717	196,323	139,394	41.5%	130,700	8,694	4,625		13,319	7,000
Winton	On & Off Sale		159	164,489	82,783	81,706	49.7%	83,478	(1,772)	18,118		16,346	8,000
Wolf Lake	On & Off Sale		33	269,884	168,320	101,564	37.6%	103,700	(2,136)	7,869		5,733	22,000
Wood Lake	On & Off Sale		410	219,369	122,582	96,787	44.1%	94,332	2,455	696		3,151	5,800
Worthington	Off Sale Only		10,411	1,168,202	872,389	295,813	25.3%	184,716	111,097	16,284		127,381	100,220
Off Sale Only			657,690	\$117,961,934	\$89,940,870	\$28,021,064	23.8%	\$18,371,609	\$9,649,455	\$1,307,791	\$250,434	\$10,706,812	\$7,301,962
On Sale & Off Sa	ale		147,626	\$56,442,420	\$34,158,840	\$22,283,580	39.5%	\$19,954,187	\$2,329,393	\$1,597,229	\$258,716	\$3,667,906	\$3,546,181
All Stores			805,316	\$174,404,354	\$124,099,710	\$50,304,644	28.8%	\$38,325,796	\$11,978,848	\$2,905,020	\$509,150	\$14,374,718	\$10,848,143

<sup>[0]</sup> Cash basis of reporting.

<sup>[1]</sup> Discontinued part or all of operations in 1996.

Table 5
Analysis of City Liquor Store Operations - 1996
Listed By Gross Sales

					12150	cu by Gr	oss baics						Transfers
		E 4	D.		<b>G</b> . 4	Gross		0		<b>3.</b> 7	,•	NI 4	To/(From)
Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Amount	Percent of Sales	Opera Expenses	Income	Revenues	Expenses	Net Income	Other Funds
Richfield	Off Sale Only		34,672	\$7,344,538	\$5,686,188	\$1,658,350	22.6%	\$1,019,900	\$638,450	\$81,649	\$15,066	\$705,033	\$545,670
Edina	Off Sale Only		47,029	6,399,235	4,813,865	1,585,370	24.8%	989,910	595,460		612	594,848	500,000
Columbia Heights	Off Sale Only		18,683	6,011,907	4,774,908	1,236,999	20.6%	880,994	356,005	46,018		402,023	285,321
Lakeville	Off Sale Only		36,002	5,299,843	4,017,639	1,282,204	24.2%	873,504	408,700	43,847	45,844	406,703	381,998
Eden Prairie	Off Sale Only		47,840	4,813,208	3,651,982	1,161,226	24.1%	880,530	280,696	11,827	2,196	290,327	300,000
Apple Valley	Off Sale Only		41,578	4,009,624	2,986,763	1,022,861	25.5%	768,196	254,665	26,798		281,463	135,000
St. Anthony	On & Off Sale		8,400	3,549,887	2,506,160	1,043,727	29.4%	1,063,670	(19,943)	49,320	9,375	20,002	65,000
Fridley	Off Sale Only		28,267	3,071,737	2,424,824	646,913	21.1%	503,678	143,235	66,599		209,834	75,000
Spring Lake Park	Off Sale Only		6,742	2,957,505	2,340,040	617,465	20.9%	467,147	150,318	128,676	18,942	260,052	135,000
Brooklyn Center	Off Sale Only		28,502	2,850,307	2,157,659	692,648	24.3%	524,691	167,957	11,481	9,598	169,840	100,000
Elk River	Off Sale Only		14,019	2,703,795	2,074,270	629,525	23.3%	292,064	337,461	30,819		368,280	163,450
Bemidji	Off Sale Only		11,509	2,685,724	2,009,867	675,857	25.2%	400,666	275,191	21,582		296,773	153,000
Anoka	Off Sale Only		17,693	2,539,825	1,927,521	612,304	24.1%	403,480	208,824	24,668		233,492	70,000
Alexandria	Off Sale Only		8,348	2,457,381	1,928,419	528,962	21.5%	298,588	230,374	11,381		241,755	240,000
Wayzata	On & Off Sale		4,027	2,410,058	1,516,808	893,250	37.1%	725,680	167,570	29,787	21,536	175,821	100,000
Hutchinson	Off Sale Only		12,587	2,340,417	1,784,794	555,623	23.7%	295,203	260,420	35,490	12,784	283,126	240,000
Thief River Falls	Off Sale Only		8,285	2,217,720	1,700,476	517,244	23.3%	285,062	232,182	21,063		253,245	175,000
Savage	Off Sale Only		15,152	2,181,666	1,665,571	516,095	23.7%	376,973	139,122	24,203		163,325	103,200
Marshall	Off Sale Only		12,348	2,165,509	1,623,399	542,110	25.0%	200,112	341,998	14,653		356,651	300,000
Fergus Falls	Off Sale Only		13,079	2,129,234	1,617,391	511,843	24.0%	279,734	232,109	41,716	2,315	271,510	221,271
Detroit Lakes	Off Sale Only		7,324	2,038,377	1,568,487	469,890	23.1%	273,200	196,690	26,812	951	222,551	160,000
Park Rapids	Off Sale Only	[1]	3,003	1,907,812	1,466,719	441,093	23.1%	243,171	197,922	11,270		209,192	45,000
Monticello	Off Sale Only	[1]	6,334	1,852,661	1,401,908	450,753	24.3%	217,533	233,220	16,733	465	249,488	112,625
Lexington	Off Sale Only		2,237	1,825,889	1,484,908	340,981	18.7%	196,433	144,548	10,733		155,379	101,000
Robbinsdale	On & Off Sale	[1]	14,196	1,756,937	1,270,481	486,456	27.7%	471,226	15,230	41,160		56,390	90,000
Cambridge	Off Sale Only	[1]	5,356	1,744,704	1,365,881	378,823	21.7%	269,227	109,596	47,630	26,182	131,044	45,000
Shorewood	Off Sale Only		6,889	1,705,040	1,362,986	342,054	20.1%	374,876	(32,822)	5,902	1,483	(28,403)	45,000
Fairmont	Off Sale Only		11,337	1,633,247	1,213,343	419,904	25.7%	241,350	178,554	41,503	1,405	220,057	125,000
Northfield	Off Sale Only		15,859	1,592,562	1,170,696	421,866	26.5%	245,085	176,781	37,696		214,477	170,000
Mound	Off Sale Only		9,695	1,523,897	1,145,974	377,923	24.8%	213,867	164,056	13,495		177,551	173,850
Mora	Off Sale Only		2,999	1,437,344	1,116,099	321,245	22.3%	161,807	159,438	45,423		204,861	195,000
Farmington	Off Sale Only		8,770	1,399,885	1,033,512	366,373	26.2%	292,049	74,324	2,766		77,090	24,059
Sauk Rapids	Off Sale Only		9,318	1,371,751	1,104,242	267,509	19.5%	148,412	119,097	26,445	9,800	135,742	75,738
Buffalo	Off Sale Only		9,114	1,189,079	825,932	363,147	30.5%	165,115	198,032	7,126	173	204,985	150,000
Princeton	Off Sale Only		3,815	1,181,437	892,458	288,979	24.5%	158,727	130,252	32,110	1/3	162,362	93,000
Worthington	Off Sale Only		10,411	1,168,202	872,389	295,813	25.3%	184,716	111,097	16,284		102,302	100,220
Two Harbors	Off Sale Only		3,597	1,111,126	833,277	293,813	25.0%	183,505	94,344	4,348		98,692	1,161
Big Lake	Off Sale Only		4,022	1,111,120	855,237	247,053	22.4%	165,046	82,007	8,499		90,506	72,000
- C	Off Sale Only		2,736	1,102,290	791,615	308,447	28.0%	138,525	169,922	10,923		180,845	171,000
Roseau Montavidao	Off Sale Only		5,524	, ,					,	1,925			
Montevideo Litabfield	•		6,138	1,096,361	824,908	271,453 227,102	24.8%	163,830	107,623 75,191	7,103		109,548 82,294	90,000
Litchfield	Off Sale Only			1,090,166	863,064		20.8%	151,911					66,000
Delano	On & Off Sale		3,125	1,000,991	677,878	323,113	32.3%	251,291	71,822	29,934		101,756	40,000
Warroad	Off Sale Only		1,840	955,059	695,871	259,188	27.1%	149,545	109,643	11.626	1 262	109,643	60,000
Pine City	Off Sale Only		2,775	916,876	731,345	185,531	20.2%	146,645	38,886	11,626	1,362	49,150	17,500
Grand Marais	Off Sale Only		1,231	905,200	611,520	293,680	32.4%	162,335	131,345	7,825		139,170	116,754

Table 5
Analysis of City Liquor Store Operations - 1996
Listed By Gross Sales

						Gross 1	Profit						To/(From)
		Foot-	Popu-		Cost		Percent	Opera	ating	Non-o	perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Nisswa	On & Off Sale		1,540	\$892,232	\$540,545	\$351,687	39.4%	\$261,734	\$89,953			\$89,953	\$77,500
Isanti	Off Sale Only		1,966	867,248	634,031	233,217	26.9%	127,437	105,780	6,454		112,234	14,000
Wadena	Off Sale Only		4,269	854,435	642,232	212,203	24.8%	120,757	91,446			91,446	35,000
Rogers	On & Off Sale		1,364	823,448	542,631	280,817	34.1%	258,412	22,404	2,304		24,708	
Baudette	On & Off Sale	[1]	1,148	820,028	524,374	295,654	36.1%	181,308	114,346	6,007		120,353	100,880
Glencoe	Off Sale Only		5,196	793,603	629,945	163,658	20.6%	99,550	64,108	446	29,998	34,556	
Windom	Off Sale Only		4,582	791,880	558,517	233,363	29.5%	150,951	82,412	6,799		89,211	35,000
Perham	Off Sale Only		2,297	776,871	575,051	201,820	26.0%	117,395	84,425	3,736	12,908	75,253	52,000
Benson	On & Off Sale		3,222	720,430	436,651	283,779	39.4%	233,330	50,449	16,026		66,475	50,000
Redwood Falls	Off Sale Only		5,164	717,848	553,093	164,755	23.0%	127,442	37,313	16,584	3	53,894	10,000
Morris	Off Sale Only		5,663	682,178	510,052	172,126	25.2%	116,164	55,962	8,398		64,360	20,000
North Branch	Off Sale Only		5,726	663,727	531,436	132,291	19.9%	110,367	21,924	102	5,935	16,091	
Long Prairie	Off Sale Only		2,836	656,441	497,942	158,499	24.1%	90,922	67,577	17,553		85,130	50,000
Howard Lake	On & Off Sale		1,628	647,593	420,010	227,583	35.1%	187,356	40,227	15,581		55,808	60,000
Aitkin	Off Sale Only		1,739	636,140	502,572	133,568	21.0%	113,143	20,425	20,736	4,115	37,046	50,000
Bagley	Off Sale Only		1,412	629,755	479,719	150,036	23.8%	91,674	58,362	2,641		61,003	95,000
Moose Lake	On & Off Sale		1,687	627,004	374,481	252,523	40.3%	157,885	94,638	2,011		94,638	160,000
Lindstrom	On & Off Sale		2,721	616,369	394,487	221,882	36.0%	188,868	33,014	14,230		47,244	8,982
Blue Earth	Off Sale Only		3,707	615,928	469,686	146,242	23.7%	119,802	26,440	9,029	500	34,969	17,000
Milaca	Off Sale Only		2,365	615,216	472,068	143,148	23.3%	118,295	24,853	8,736	17,940	15,649	19,000
Wells	On & Off Sale		2,420	612,398	412,542	199,856	32.6%	180,085	19,771	12,060		31,831	48,743
Hinckley	On & Off Sale		1,141	608,686	445,569	163,117	26.8%	142,066	21,051	2,201	566	22,686	
Pipestone	Off Sale Only		4,543	606,295	446,467	159,828	26.4%	103,919	55,909	2,304		58,213	38,000
Le Center	On & Off Sale		2,105	602,733	393,341	209,392	34.7%	172,703	36,689	6,692		43,381	90,000
Glenwood	Off Sale Only		2,593	598,461	459,909	138,552	23.2%	96,584	41,968	8,859		50,827	30,000
Rush City	On & Off Sale		1,614	596,293	366,680	229,613	38.5%	170,372	59,241	11,936		71,177	160,000
Olivia	On & Off Sale		2,620	590,700	382,746	207,954	35.2%	197,261	10,693	591		11,284	10,000
Mahnomen	On & Off Sale		1,216	589,060	395,198	193,862	32.9%	198,752	(4,890)	26,995		22,105	2
Menahga	On & Off Sale		1,135	579,507	366,800	212,707	36.7%	178,544	34,163	3,992		38,155	25,000
Watertown	On & Off Sale		2,586	570,828	341,321	229,507	40.2%	169,713	59,794	10,825		70,619	164,900
Cook	Off Sale Only		674	564,225	427,026	137,199	24.3%	134,092	3,107	4,234	11,772	(4,431)	
Maple Lake	Off Sale Only		1,441	560,576	434,230	126,346	22.5%	90,113	36,233	3,165		39,398	12,811
Silver Bay	On & Off Sale		1,957	550,430	296,705	253,725	46.1%	196,376	57,349	8,872		66,221	33,100
St. Francis	Off Sale Only		3,491	547,542	418,624	128,918	23.5%	106,468	22,450	2,442		24,892	8,250
Walker	Off Sale Only		981	534,124	393,509	140,615	26.3%	88,220	52,395	9,684		62,079	100,000
Lonsdale	On & Off Sale		1,340	529,547	345,780	183,767	34.7%	151,678	32,089	14,283	5,931	40,441	10,000
Granite Falls	Off Sale Only		3,054	528,145	379,015	149,130	28.2%	85,672	63,458	19,627	11,952	71,133	75,481
Longville	On & Off Sale	[0]	234	527,475	298,604	228,871	43.4%	184,869	44,002	6,336		50,338	61,066
Isle	On & Off Sale	[o]	612	504,922	321,580	183,342	36.3%	174,873	8,469	12,773		21,242	29,592
Pine Island	On & Off Sale		2,241	504,922	280,462	223,672	44.4%	183,705	39,967	25,451		65,418	14,000
Nevis	On & Off Sale		401	503,931	264,363	239,568	44.4%	171,873	67,695	5,449		73,144	85,003
Paynesville	Off Sale Only		2,301	497,316	370,284	127,032	25.5%	104,207	22,825	3,305		26,130	27,500
Blackduck	On & Off Sale		747	496,011	313,703	182,308	36.8%	127,045	55,263	16,390	5,823	65,830	42,211
Frazee	On & Off Sale		1,204	490,011	312,381	182,508	36.6%	203,123	(22,522)	5,400	3,823	(17,122)	15,000
Braham	On & Off Sale		1,204	489,760	312,381	112,071	22.9%	70,007	42,064	26,394	28,192	40,266	5,000
DIAHAHI	On & On Sale		1,100	409,700	311,009	112,0/1	44.9%	70,007	42,004	20,394	28,192	40,∠00	3,000

Table 5
Analysis of City Liquor Store Operations - 1996
Listed By Gross Sales

						Gross 1	Profit						To/(From)
		Foot-	Popu-		Cost		Percent	Opera	ating		perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Jackson	Off Sale Only		3,561	\$487,631	\$368,116	\$119,515	24.5%	\$96,121	\$23,394	\$6,224		\$29,618	\$5,000
Pelican Rapids	Off Sale Only		1,929	479,822	366,929	112,893	23.5%	96,950	15,943	1,999		17,942	42,600
Hackensack	On & Off Sale		254	468,268	282,030	186,238	39.8%	152,272	33,966	27		33,993	37,300
New York Mills	On & Off Sale		995	466,791	256,611	210,180	45.0%	124,183	85,997	3,634		89,631	34,000
Kasson	Off Sale Only		4,142	464,374	339,797	124,577	26.8%	109,328	15,249	4,190		19,439	10,000
St. James	Off Sale Only		4,440	458,076	317,717	140,359	30.6%	72,138	68,221	17,273		85,494	49,324
Luverne	Off Sale Only		4,575	452,693	332,585	120,108	26.5%	85,729	34,379	1,768		36,147	25,000
Plainview	On & Off Sale		2,911	440,569	253,425	187,144	42.5%	178,801	8,343	18,344		26,687	12,500
Battle Lake	Off Sale Only	[0]	726	433,479	337,402	96,077	22.2%	64,437	31,640	2,197		33,837	10,000
Kenyon	On & Off Sale	[0]	1,579	432,155	247,277	184,878	42.8%	151,847	33,031	5,015		38,046	24,000
Tracy	On & Off Sale		2,059	431,468	274,889	156,579	36.3%	158,931	(2,352)	9,636		7,284	25,000
Proctor	Off Sale Only		3,024	430,259	333,873	96,386	22.4%	92,355	4,031	2,962	7,319	(326)	
Lake Park	On & Off Sale		656	428,115	265,513	162,602	38.0%	159,667	2,935	96,838	89,334	10,439	
Randall	On & Off Sale		586	422,409	264,876	157,533	37.3%	111,310	46,223	5,447		51,670	24,000
Silver Lake	On & Off Sale		801	420,489	235,923	184,566	43.9%	169,940	14,626	4,713	5,739	13,600	20,192
Clearbrook	On & Off Sale		560	415,639	234,700	180,939	43.5%	150,961	29,978	1,681		31,659	50,000
Houston	On & Off Sale		1,018	409,282	203,437	205,845	50.3%	166,466	39,379	8,682		48,061	40,000
Orr	On & Off Sale		263	409,213	224,026	185,187	45.3%	148,146	37,041	9,507	2,940	43,608	7,500
Medford	On & Off Sale		767	407,299	246,049	161,250	39.6%	129,009	32,241	3,419	2,7.0	35,660	35,000
Ada	On & Off Sale		1,739	403,307	252,474	150,833	37.4%	150,612	221	708		929	5,000
Renville	On & Off Sale		1,380	391,453	234,246	157,207	40.2%	147,529	9,678	19,661	2,821	26,518	5,195
Oronoco	On & Off Sale		833	381,310	211,863	169,447	44.4%	169,436	11	16,306	499	15,818	15,000
Rushford	On & Off Sale		1,614	381,280	262,611	118,669	31.1%	106,198	12,471	9,927	65	22,333	1,000
Sleepy Eye	Off Sale Only		3,731	376,551	267,296	109,255	29.0%	82,196	27,059	14,301		41,360	40,000
St. Hilaire	On & Off Sale		297	376,015	203,132	172,883	46.0%	150,542	22,341	10,822		33,163	27,246
Miltona	On & Off Sale		221	374,551	226,048	148,503	39.6%	118,977	29,526	10,738		40,264	
Audubon	On & Off Sale		420	374,062	215,101	158,961	42.5%	144,704	14,257	1,222		15,479	7,000
Twin Valley	On & Off Sale		834	369,677	230,414	139,263	37.7%	122,781	16,482	10,045		26,527	
Pine River	On & Off Sale		947	366,026	243,239	122,787	33.5%	109,864	12,923	1,998		14,921	25,000
Ogilvie	On & Off Sale		529	364,748	201,252	163,496	44.8%	124,551	38,945	17,870		56,815	40,265
Osakis	On & Off Sale		1,335	364,382	209,315	155,067	42.6%	133,834	21,233	10,686		31,919	30,000
Remer	On & Off Sale		353	362,077	195,615	166,462	46.0%	116,630	49,832	0		49,832	46,500
Beaver Bay	On & Off Sale		150	356,289	161,987	194,302	54.5%	172,519	21,783	12,325		34,108	12,000
Darwin	Off Sale Only		243	350,519	265,947	84,572	24.1%	52,248	32,324	2,725		35,049	
Ranier	On & Off Sale		196	347,212	194,787	152,425	43.9%	135,774	16,651	8,347		24,998	52,500
Sebeka	On & Off Sale		647	346,872	223,159	123,713	35.7%	104,059	19,654	13,815		33,469	21,000
Finlayson	On & Off Sale		257	339,378	174,447	164,931	48.6%	134,227	30,704	4,539		35,243	
Winnebago	On & Off Sale		1,546	335,717	196,323	139,394	41.5%	130,700	8,694	4,625		13,319	7,000
Browerville	On & Off Sale		771	332,406	182,379	150,027	45.1%	139,794	10,233	1,800		12,033	6,812
Morgan	On & Off Sale		954	331,935	227,031	104,904	31.6%	151,230	(46,326)	6,582		(39,744)	
Waverly	On & Off Sale		638	324,074	204,913	119,161	36.8%	118,526	635	10,042		10,677	20,000
Brandon	On & Off Sale		455	321,728	186,994	134,734	41.9%	113,659	21,075	1,716		22,791	14,000
Arlington	On & Off Sale		1,897	321,626	222,667	98,959	30.8%	107,639	(8,680)	17,106		8,426	5,000
Buffalo Lake	On & Off Sale		730	316,689	212,092	104,597	33.0%	103,280	1,317	5,947		7,264	471
Stacy	On & Off Sale		1,191	313,042	174,833	138,209	44.2%	134,020	4,189	1,006		5,195	20,000
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Table 5
Analysis of City Liquor Store Operations - 1996
Listed By Gross Sales

						Gross 1	Profit						Transfers To/(From)
		Foot-	Popu-		Cost		Percent	Opera	iting	Non-o	perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Sherburn	On & Off Sale		1,092	\$310,554	\$205,098	\$105,456	34.0%	\$118,372	(\$12,916)	\$9,983		(\$2,933)	\$5,000
Cottonwood	On & Off Sale		1,055	309,828	190,677	119,151	38.5%	121,078	(1,927)	699		(1,228)	
Barnum	On & Off Sale		501	303,096	150,356	152,740	50.4%	142,839	9,901	10,986		20,887	12,200
West Concord	On & Off Sale		906	300,692	155,779	144,913	48.2%	138,718	6,195	10,859		17,054	25,000
Vergas	Off Sale Only		282	299,479	227,372	72,107	24.1%	51,098	21,009	3,832		24,841	8,700
Dawson	Off Sale Only		1,620	298,605	217,303	81,302	27.2%	71,385	9,917	6,831		16,748	
Clarissa	On & Off Sale		623	298,009	163,277	134,732	45.2%	106,472	28,260	3,533		31,793	17,500
Herman	On & Off Sale		473	295,983	182,331	113,652	38.4%	105,519	8,133	16,561		24,694	16,000
South Haven	On & Off Sale		201	295,828	164,347	131,481	44.4%	111,515	19,966	3,053		23,019	50,882
Fairfax	On & Off Sale		1,334	290,982	158,455	132,527	45.5%	137,667	(5,140)	17,153		12,013	100
Parkers Prairie	On & Off Sale		956	289,752	181,556	108,196	37.3%	84,946	23,250	9,499	27	32,722	40,000
Hanska	On & Off Sale		441	288,567	136,211	152,356	52.8%	119,140	33,216	4,680		37,896	20,000
Gilman	On & Off Sale		205	288,285	144,156	144,129	50.0%	141,084	3,045	14,736	2,655	15,126	8,000
Biscay	On & Off Sale		122	286,897	144,495	142,402	49.6%	129,741	12,661	28,893	4,183	37,371	31,389
Foreston	On & Off Sale		377	286,810	153,851	132,959	46.4%	117,340	15,619	19,517		35,136	10,000
Callaway	On & Off Sale		219	285,347	184,234	101,113	35.4%	87,601	13,512	12,714	7,291	18,935	23,350
Mantorville	On & Off Sale		980	280,707	140,988	139,719	49.8%	139,299	420	5,855		6,275	5,000
Holdingford	On & Off Sale		618	278,977	148,277	130,700	46.8%	97,192	33,508			33,508	31,093
Akeley	On & Off Sale		395	277,964	161,632	116,332	41.9%	81,885	34,447	329		34,776	46,405
Madelia	Off Sale Only		2,233	275,992	213,518	62,474	22.6%	38,305	24,169	9,692		33,861	17,000
Ivanhoe	On & Off Sale		746	275,219	157,329	117,890	42.8%	89,935	27,955	1,334		29,289	25,000
Madison	Off Sale Only		1,930	274,732	196,959	77,773	28.3%	60,699	17,074	2,932		20,006	
Wolf Lake	On & Off Sale		33	269,884	168,320	101,564	37.6%	103,700	(2,136)	7,869		5,733	22,000
Bigfork	On & Off Sale	[0]	381	269,507	162,949	106,558	39.5%	84,421	22,137	4,200		26,337	19,631
Caledonia	Off Sale Only	[~]	2,958	269,323	208,096	61,227	22.7%	42,050	19,177			19,177	5,000
Palisade	On & Off Sale		150	265,644	170,558	95,086	35.8%	75,942	19,144	2,425		21,569	20,000
Hitterdal	On & Off Sale		232	263,225	143,170	120,055	45.6%	94,920	25,135	2, .20		25,135	(30,000)
Mentor	On & Off Sale		180	262,750	134,723	128,027	48.7%	113,379	14,648	13,092		27,740	33,500
Mapleton	On & Off Sale		1,560	260,226	162,633	97,593	37.5%	117,482	(19,889)	18,968	383	(1,304)	
Ellendale	On & Off Sale		559	259,321	137,420	121,901	47.0%	95,501	26,400	8,165		34,565	24,000
Williams	On & Off Sale		213	256,783	142,240	114,543	44.6%	77,997	36,546	14,255	1,406	49,395	79,066
Balaton	On & Off Sale		729	255,191	140,871	114,320	44.8%	89,524	24,796	10,361	378	34,779	28,032
Maynard	On & Off Sale		427	251,717	134,698	117,019	46.5%	130,403	(13,384)	2,487		(10,897)	8,000
Millerville	On & Off Sale		100	249,534	154,499	95,035	38.1%	88,812	6,223	20,753		26,976	27,500
Underwood	Off Sale Only		284	246,749	187,666	59,083	23.9%	50,677	8,406	1,969		10,375	1,000
Kensington	On & Off Sale		293	245,419	132,560	112,859	46.0%	114,679	(1,820)	66,672	55,851	9,001	(5,475)
Belview	On & Off Sale		404	244,959	136,323	108,636	44.3%	101,695	6,941	1,930	366	8,505	(5, 1, 5)
Hawley	Off Sale Only		1,735	244,084	191,316	52,768	21.6%	53,802	(1,034)	1,459		425	6,200
Mabel	On & Off Sale		743	242,172	149,045	93,127	38.5%	76,104	17,023	4,971	3,494	18,500	15,000
Cromwell	On & Off Sale		213	241,482	137,451	104,031	43.1%	97,977	6,054	3,210		9,264	13,000
Gonvick	On & Off Sale		293	239,459	143,421	96,038	40.1%	96,672	(634)	2,916		2,282	(4,477)
Elizabeth	Off Sale Only		164	238,832	174,797	64,035	26.8%	63,232	803	1,396		2,199	(+,+//)
Littlefork	On & Off Sale		878	238,487	134,053	104,434	43.8%	100,902	3,532	2,136	1,091	4,577	
Mazeppa	On & Off Sale		751	235,336	140,942	94,394	40.1%	88,152	6,242	13,458	1,071	19,700	
Morton	On & Off Sale		440	231,785	122,581	109,204	47.1%	102,305	6,899	5,368		12,267	
iviorton	On & Off Sale		440	231,785	122,581	109,204	47.1%	102,305	6,899	5,368		12,267	

Table 5
Analysis of City Liquor Store Operations - 1996
Listed By Gross Sales

						Gross	Profit						To/(From)
		Foot-	Popu-		Cost		Percent	Opera	ting	Non-op	perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Spring Grove	On & Off Sale		1,240	\$231,303	\$141,739	\$89,564	38.7%	\$82,988	\$6,576	\$4,412		\$10,988	\$25,000
Big Falls	On & Off Sale		332	230,298	119,262	111,036	48.2%	97,814	13,222			13,222	9,800
Browns Valley	On & Off Sale		773	228,767	137,876	90,891	39.7%	80,211	10,680	2,903		13,583	
Verndale	On & Off Sale		557	227,783	122,601	105,182	46.2%	96,884	8,298	-,		8,298	
Lakefield	Off Sale Only		1,685	226,713	161,312	65,401	28.8%	55,727	9,674	7,016	62	16,628	
Ogema	On & Off Sale		157	225,543	150,274	75,269	33.4%	69,504	5,765	1,610		7,375	5,000
Boyd	On & Off Sale		226	220,381	112,551	107,830	48.9%	104,264	3,566	1,521	181	4,906	600
Erhard	Off Sale Only		175	219,526	168,168	51,358	23.4%	42,927	8,431	2,771		11,202	5,000
Wood Lake	On & Off Sale		410	219,369	122,582	96,787	44.1%	94,332	2,455	696		3,151	5,800
Eagle Bend	On & Off Sale		525	214,911	130,626	84,285	39.2%	96,819	(12,534)	11,161		(1,373)	
Sacred Heart	On & Off Sale		591	212,494	123,296	89,198	42.0%	97,545	(8,347)	18,113		9,766	5,000
Walnut Grove	On & Off Sale		626	209,613	105,981	103,632	49.4%	87,955	15,677	12,167		27,844	5,500
Barnesville	Off Sale Only		2,139	207,766	150,273	57,493	27.7%	42,801	14,692	647		15,339	16,700
Elbow Lake	Off Sale Only		1,181	205,344	145,034	60,310	29.4%	59,606	704	523		1,227	5,000
Fifty Lakes	On & Off Sale		389	205,038	106,606	98,432	48.0%	90,163	8,269	386		8,655	
Lake Benton	On & Off Sale		680	204,793	106,320	98,473	48.1%	106,758	(8,285)	5,924		(2,361)	
Elgin	On & Off Sale		776	203,759	132,477	71,282	35.0%	108,828	(37,546)	13,149		(24,397)	5,000
Clontarf	On & Off Sale		166	201,447	109,027	92,420	45.9%	81,213	11,207	104		11,311	15,084
Kelliher	On & Off Sale		366	199,963	104,491	95,472	47.7%	75,020	20,452	13,772		34,224	20,000
Leroy	Off Sale Only		65	196,879	160,186	36,693	18.6%	41,061	(4,368)	4,037		(331)	57,600
Lake Wilson	On & Off Sale		319	195,418	99,110	96,308	49.3%	82,646	13,662	11,618	1,601	23,679	1,000
Heron Lake	On & Off Sale		764	194,388	100,764	93,624	48.2%	72,523	21,101	2,178	·	23,279	5,000
Currie	On & Off Sale		294	193,546	117,984	75,562	39.0%	84,878	(9,316)	4,354	32	(4,994)	2,000
Bertha	On & Off Sale		502	189,981	108,306	81,675	43.0%	78,155	3,520	3,911		7,431	7,500
Lismore	On & Off Sale		249	189,379	100,982	88,397	46.7%	77,247	11,150	130	269	11,011	7,500
Lancaster	On & Off Sale		332	189,030	105,064	83,966	44.4%	81,447	2,519	348		2,867	10,000
Waldorf	On & Off Sale		246	187,766	117,859	69,907	37.2%	80,183	(10,276)	6,967		(3,309)	3,675
Russell	On & Off Sale		388	187,178	102,676	84,502	45.1%	73,970	10,532	7,097		17,629	2,000
Wilmont	On & Off Sale		351	186,642	96,170	90,472	48.5%	95,707	(5,235)	11,825	316	6,274	
Butterfield	Off Sale Only		570	186,563	141,076	45,487	24.4%	41,437	4,050	5,797		9,847	5,000
Avoca	On & Off Sale		142	186,350	105,119	81,231	43.6%	76,129	5,102	2,217		7,319	
Plummer	On & Off Sale		278	185,474	95,354	90,120	48.6%	86,319	3,801	6,991		10,792	7,500
Ulen	On & Off Sale		543	184,764	101,132	83,632	45.3%	75,935	7,697	6,954		14,651	10,000
Jasper	On & Off Sale		583	182,015	91,837	90,178	49.5%	88,607	1,571			1,571	500
De Graff	On & Off Sale		140	181,144	110,536	70,608	39.0%	57,733	12,875			12,875	11,000
Conger	On & Off Sale		131	178,387	116,972	61,415	34.4%	64,615	(3,200)	7,857		4,657	
Danvers	On & Off Sale		104	177,849	93,982	83,867	47.2%	84,048	(181)	3,953		3,772	100
Dalton	Off Sale Only		237	177,769	139,244	38,525	21.7%	36,910	1,615	2,207		3,822	
Okabena	On & Off Sale		216	175,536	104,511	71,025	40.5%	78,274	(7,249)	9,183		1,934	(2,000)
Lewisville	On & Off Sale		292	169,854	107,157	62,697	36.9%	70,072	(7,375)			(7,375)	2,800
Vesta	On & Off Sale		339	168,789	81,762	87,027	51.6%	83,340	3,687	2,304		5,991	3,000
Cleveland	On & Off Sale		730	165,559	104,112	61,447	37.1%	83,862	(22,415)	11,740		(10,675)	9,440
Winton	On & Off Sale		159	164,489	82,783	81,706	49.7%	83,478	(1,772)	18,118		16,346	8,000
Delavan	On & Off Sale		234	157,714	90,643	67,071	42.5%	85,268	(18,197)	10,701	4,943	(12,439)	
Goodridge	On & Off Sale		112	156,391	77,044	79,347	50.7%	87,657	(8,310)	14,656		6,346	1,500

Table 5
Analysis of City Liquor Store Operations - 1996
Listed By Gross Sales

						Gross 1	Profit						Transfers To/(From)
		Foot-	Popu-		Cost	G10551	Percent	Onei	rating	Non-or	perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Lake Crystal	On & Off Sale		2,157	\$156,136	\$98,374	\$57,762	37.0%	\$66,845	(\$9,083)	\$11,961		\$2,878	\$40,000
Lafayette	On & Off Sale		483	154,805	67,393	87,412	56.5%	91,308	(3,896)	616		(3,280)	
Trimont	Off Sale Only		740	142,901	106,331	36,570	25.6%	42,137	(5,567)	2,609		(2,958)	1
Hanley Falls	On & Off Sale		241	141,216	77,634	63,582	45.0%	63,551	31		462	(431)	(2,000)
Northome	On & Off Sale		296	138,691	80,817	57,874	41.7%	53,923	3,951	14,826		18,777	5,000
Grove City	On & Off Sale	[1]	586	137,218	103,434	33,784	24.6%	33,238	546	12,046		12,592	9,682
Clements	On & Off Sale		193	134,433	62,082	72,351	53.8%	70,365	1,986	3,837		5,823	4,200
Lake Lillian	Off Sale Only	[0]	227	130,932	100,206	30,726	23.5%	30,216	510			510	450
Holloway	On & Off Sale		119	129,495	68,222	61,273	47.3%	59,895	1,378	2,224		3,602	
Flensburg	On & Off Sale		213	128,570	67,272	61,298	47.7%	60,393	905	368		1,273	22,000
Oklee	On & Off Sale	[1]	427	125,199	75,881	49,318	39.4%	61,587	(12,269)	42,768		30,499	90,955
St. Leo	On & Off Sale		109	124,003	58,852	65,151	52.5%	58,050	7,101	9,175		16,276	3,000
Ellsworth	On & Off Sale		576	122,286	71,578	50,708	41.5%	51,256	(548)	12,174		11,626	5,000
Kellogg	On & Off Sale		430	120,858	55,147	65,711	54.4%	67,688	(1,977)	11,883		9,906	
Bellingham	On & Off Sale		238	119,488	68,989	50,499	42.3%	62,284	(11,785)	13,813		2,028	
Elmore	Off Sale Only		694	119,126	91,169	27,957	23.5%	25,216	2,741	495		3,236	100
Hadley	On & Off Sale		94	114,706	60,726	53,980	47.1%	60,336	(6,356)	8,950	816	1,778	500
Beaver Creek	On & Off Sale		249	111,074	49,531	61,543	55.4%	59,321	2,222	542	150	2,614	3,000
Dundee	On & Off Sale		102	106,577	54,947	51,630	48.4%	51,975	(345)	10,358		10,013	3,520
Graceville	On & Off Sale	[1]	659	106,255	73,239	33,016	31.1%	61,893	(28,877)	549		(28,328)	26,062
Kiester	Off Sale Only		594	103,767	78,673	25,094	24.2%	25,952	(858)	0	157	(1,015)	
Round Lake	Off Sale Only		470	102,190	76,320	25,870	25.3%	24,981	889	1,520		2,409	
Canton	Off Sale Only		361	86,469	68,770	17,699	20.5%	17,669	30	6,840		6,870	14,428
Gary	Off Sale Only	[1]	193	8,633	4,064	4,569	52.9%	1,703	2,866			2,866	
Appleton	Off Sale Only		2,123				Failed To	Report In Tin	ne For This Pub	olication			
Brownton	On & Off Sale	[1]	801							58,758		58,758	276,855
Hills	On & Off Sale	[1]	613					554	(554)	13,976		13,422	50,952
Off Sale Only			657,690	\$117,961,934	\$89,940,870	\$28,021,064	23.8%	\$18,371,609	\$9,649,455	\$1,307,791	\$250,434	\$10,706,812	\$7,301,962
On Sale & Off S	ale		147,626	\$56,442,420	\$34,158,840	\$22,283,580	39.5%	\$19,954,187	\$2,329,393	\$1,597,229	\$258,716	\$3,667,906	\$3,546,181
All Stores			805,316	\$174,404,354	\$124,099,710	\$50,304,644	28.8%	\$38,325,796	\$11,978,848	\$2,905,020	\$509,150	\$14,374,718	\$10,848,143

- [0] Cash basis of reporting.
- [1] Discontinued part or all of operations in 1996.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 1996

						Gross 1	Profit						Transfers To/(From)
		Foot-	Popu-		Cost	010551	Percent	Oper	ating	Non-on	erating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Anoka	Off Sale Only		17,693	\$2,539,825	\$1,927,521	\$612,304	24.1%	\$403,480	\$208,824	\$24,668		\$233,492	\$70,000
Apple Valley	Off Sale Only		41,578	4,009,624	2,986,763	1,022,861	25.5%	768,196	254,665	26,798		281,463	135,000
Brooklyn Center	Off Sale Only		28,502	2,850,307	2,157,659	692,648	24.3%	524,691	167,957	11,481	9,598	169,840	100,000
Columbia Heights	Off Sale Only		18,683	6,011,907	4,774,908	1,236,999	20.6%	880,994	356,005	46,018		402,023	285,321
Eden Prairie	Off Sale Only		47,840	4,813,208	3,651,982	1,161,226	24.1%	880,530	280,696	11,827	2,196	290,327	300,000
Edina	Off Sale Only		47,029	6,399,235	4,813,865	1,585,370	24.8%	989,910	595,460		612	594,848	500,000
Farmington	Off Sale Only		8,770	1,399,885	1,033,512	366,373	26.2%	292,049	74,324	2,766		77,090	24,059
Fridley	Off Sale Only		28,267	3,071,737	2,424,824	646,913	21.1%	503,678	143,235	66,599		209,834	75,000
Lakeville	Off Sale Only		36,002	5,299,843	4,017,639	1,282,204	24.2%	873,504	408,700	43,847	45,844	406,703	381,998
Lexington	Off Sale Only		2,237	1,825,889	1,484,908	340,981	18.7%	196,433	144,548	10,831		155,379	101,000
Mound	Off Sale Only		9,695	1,523,897	1,145,974	377,923	24.8%	213,867	164,056	13,495		177,551	173,850
Richfield	Off Sale Only		34,672	7,344,538	5,686,188	1,658,350	22.6%	1,019,900	638,450	81,649	15,066	705,033	545,670
Robbinsdale	On & Off Sale	[1]	14,196	1,756,937	1,270,481	486,456	27.7%	471,226	15,230	41,160		56,390	90,000
Rogers	On & Off Sale		1,364	823,448	542,631	280,817	34.1%	258,412	22,404	2,304		24,708	
Savage	Off Sale Only		15,152	2,181,666	1,665,571	516,095	23.7%	376,973	139,122	24,203		163,325	103,200
Shorewood	Off Sale Only		6,889	1,705,040	1,362,986	342,054	20.1%	374,876	(32,822)	5,902	1,483	(28,403)	
Spring Lake Park	Off Sale Only		6,742	2,957,505	2,340,040	617,465	20.9%	467,147	150,318	128,676	18,942	260,052	135,000
St. Anthony	On & Off Sale		8,400	3,549,887	2,506,160	1,043,727	29.4%	1,063,670	(19,943)	49,320	9,375	20,002	65,000
St. Francis	Off Sale Only		3,491	547,542	418,624	128,918	23.5%	106,468	22,450	2,442		24,892	8,250
Watertown	On & Off Sale		2,586	570,828	341,321	229,507	40.2%	169,713	59,794	10,825		70,619	164,900
Wayzata	On & Off Sale		4,027	2,410,058	1,516,808	893,250	37.1%	725,680	167,570	29,787	21,536	175,821	100,000
Off Sale Only			353,242	\$54,481,648	\$41,892,964	\$12,588,684	23.1%	\$8,872,696	\$3,715,988	\$501,202	\$93,741	\$4,123,449	\$2,938,348
On Sale & Off Sal	e		30,573	\$9,111,158	\$6,177,401	\$2,933,757	32.2%	\$2,688,701	\$245,056	\$133,396	\$30,911	\$347,541	\$419,900
All Stores			383,815	\$63,592,806	\$48,070,365	\$15,522,441	24.4%	\$11,561,397	\$3,961,044	\$634,598	\$124,652	\$4,470,990	\$3,358,248

<sup>[0]</sup> Cash basis of reporting.

<sup>[1]</sup> Discontinued part or all of operations in 1996.

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1996

		Foot-	Popu-		Cost	Gross l	Profit Percent	Opera	ating	Non o	perating	Net	Transfers To/(From) Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Ada	On & Off Sale		1,739	\$403,307	\$252,474	\$150,833	37.4%	\$150,612	\$221	\$708		\$929	\$5,000
Aitkin	Off Sale Only		1,739	636,140	502,572	133,568	21.0%	113,143	20,425	20,736	4,115	37,046	50,000
Akeley	On & Off Sale		395	277,964	161,632	116,332	41.9%	81,885	34,447	329		34,776	46,405
Alexandria	Off Sale Only		8,348	2,457,381	1,928,419	528,962	21.5%	298,588	230,374	11,381		241,755	240,000
Appleton	Off Sale Only		2,123					Report In Time					
Arlington	On & Off Sale		1,897	321,626	222,667	98,959	30.8%	107,639	(8,680)	17,106		8,426	5,000
Audubon	On & Off Sale		420	374,062	215,101	158,961	42.5%	144,704	14,257	1,222		15,479	7,000
Avoca	On & Off Sale		142	186,350	105,119	81,231	43.6%	76,129	5,102	2,217		7,319	
Bagley	Off Sale Only		1,412	629,755	479,719	150,036	23.8%	91,674	58,362	2,641		61,003	95,000
Balaton	On & Off Sale		729	255,191	140,871	114,320	44.8%	89,524	24,796	10,361	378	34,779	28,032
Barnesville	Off Sale Only		2,139	207,766	150,273	57,493	27.7%	42,801	14,692	647		15,339	16,700
Barnum	On & Off Sale		501	303,096	150,356	152,740	50.4%	142,839	9,901	10,986		20,887	12,200
Battle Lake	Off Sale Only	[0]	726	433,479	337,402	96,077	22.2%	64,437	31,640	2,197		33,837	10,000
Baudette	On & Off Sale	[1]	1,148	820,028	524,374	295,654	36.1%	181,308	114,346	6,007		120,353	100,880
Beaver Bay	On & Off Sale		150	356,289	161,987	194,302	54.5%	172,519	21,783	12,325		34,108	12,000
Beaver Creek	On & Off Sale		249	111,074	49,531	61,543	55.4%	59,321	2,222	542	150	2,614	3,000
Bellingham	On & Off Sale		238	119,488	68,989	50,499	42.3%	62,284	(11,785)	13,813		2,028	
Belview	On & Off Sale		404	244,959	136,323	108,636	44.3%	101,695	6,941	1,930	366	8,505	
Bemidji	Off Sale Only		11,509	2,685,724	2,009,867	675,857	25.2%	400,666	275,191	21,582		296,773	153,000
Benson	On & Off Sale		3,222	720,430	436,651	283,779	39.4%	233,330	50,449	16,026		66,475	50,000
Bertha	On & Off Sale		502	189,981	108,306	81,675	43.0%	78,155	3,520	3,911		7,431	7,500
Big Falls	On & Off Sale		332	230,298	119,262	111,036	48.2%	97,814	13,222			13,222	9,800
Big Lake	Off Sale Only		4,022	1,102,290	855,237	247,053	22.4%	165,046	82,007	8,499		90,506	72,000
Bigfork	On & Off Sale	[0]	381	269,507	162,949	106,558	39.5%	84,421	22,137	4,200		26,337	19,631
Biscay	On & Off Sale	. ,	122	286,897	144,495	142,402	49.6%	129,741	12,661	28,893	4,183	37,371	31,389
Blackduck	On & Off Sale		747	496,011	313,703	182,308	36.8%	127,045	55,263	16,390	5,823	65,830	42,211
Blue Earth	Off Sale Only		3,707	615,928	469,686	146,242	23.7%	119,802	26,440	9,029	500	34,969	17,000
Boyd	On & Off Sale		226	220,381	112,551	107,830	48.9%	104,264	3,566	1,521	181	4,906	600
Braham	On & Off Sale		1,183	489,760	377,689	112,071	22.9%	70,007	42,064	26,394	28,192	40,266	5,000
Brandon	On & Off Sale		455	321,728	186,994	134,734	41.9%	113,659	21,075	1,716		22,791	14,000
Browerville	On & Off Sale		771	332,406	182,379	150,027	45.1%	139,794	10,233	1,800		12,033	6,812
Browns Valley	On & Off Sale		773	228,767	137,876	90,891	39.7%	80,211	10,680	2,903		13,583	
Brownton	On & Off Sale	[1]	801							58,758		58,758	276,855
Buffalo	Off Sale Only	[1]	9,114	1,189,079	825,932	363,147	30.5%	165,115	198,032	7,126	173	204,985	150,000
Buffalo Lake	On & Off Sale		730	316,689	212,092	104,597	33.0%	103,113	1,317	5,947	173	7,264	471
Butterfield	Off Sale Only		570	186,563	141,076	45,487	24.4%	41,437	4,050	5,797		9,847	5,000
Caledonia	Off Sale Only		2,958	269,323	208,096	61,227	22.7%	42,050	19,177	3,777		19,177	5,000
Callaway	On & Off Sale		2,938	285,347	184,234	101,113	35.4%	42,030 87,601	13,512	12,714	7,291	18,935	23,350
•							21.7%						
Cambridge	Off Sale Only		5,356	1,744,704	1,365,881	378,823		269,227	109,596	47,630	26,182	131,044	45,000
Canton	Off Sale Only		361	86,469	68,770	17,699	20.5%	17,669	30	6,840		6,870	14,428
Clarissa	On & Off Sale		623	298,009	163,277	134,732	45.2%	106,472	28,260	3,533		31,793	17,500
Clearbrook	On & Off Sale		560	415,639	234,700	180,939	43.5%	150,961	29,978	1,681		31,659	50,000
Clements	On & Off Sale		193	134,433	62,082	72,351	53.8%	70,365	1,986	3,837		5,823	4,200
Cleveland	On & Off Sale		730	165,559	104,112	61,447	37.1%	83,862	(22,415)	11,740		(10,675)	9,440
Clontarf	On & Off Sale		166	201,447	109,027	92,420	45.9%	81,213	11,207	104		11,311	15,084
Conger	On & Off Sale		131	178,387	116,972	61,415	34.4%	64,615	(3,200)	7,857		4,657	

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1996

		Foot-	Popu-		Cost	Gross l	Profit Percent	Opera	iting	Non a	perating	Net	Transfers To/(From) Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
					* <b>* * * *</b> * * * * * * * * * * * * * *	****			*****	*****	****	(0.1.101)	
Cook	Off Sale Only		674	\$564,225	\$427,026	\$137,199	24.3%	\$134,092	\$3,107	\$4,234	\$11,772	(\$4,431)	
Cottonwood	On & Off Sale		1,055	309,828	190,677	119,151	38.5%	121,078	(1,927)	699		(1,228)	
Cromwell	On & Off Sale		213	241,482	137,451	104,031	43.1%	97,977	6,054	3,210		9,264	
Currie	On & Off Sale		294	193,546	117,984	75,562	39.0%	84,878	(9,316)	4,354	32	(4,994)	2,000
Dalton	Off Sale Only		237	177,769	139,244	38,525	21.7%	36,910	1,615	2,207		3,822	
Danvers	On & Off Sale		104	177,849	93,982	83,867	47.2%	84,048	(181)	3,953		3,772	100
Darwin	Off Sale Only		243	350,519	265,947	84,572	24.1%	52,248	32,324	2,725		35,049	
Dawson	Off Sale Only		1,620	298,605	217,303	81,302	27.2%	71,385	9,917	6,831		16,748	
De Graff	On & Off Sale		140	181,144	110,536	70,608	39.0%	57,733	12,875			12,875	11,000
Delano	On & Off Sale		3,125	1,000,991	677,878	323,113	32.3%	251,291	71,822	29,934		101,756	40,000
Delavan	On & Off Sale		234	157,714	90,643	67,071	42.5%	85,268	(18,197)	10,701	4,943	(12,439)	
Detroit Lakes	Off Sale Only		7,324	2,038,377	1,568,487	469,890	23.1%	273,200	196,690	26,812	951	222,551	160,000
Dundee	On & Off Sale		102	106,577	54,947	51,630	48.4%	51,975	(345)	10,358		10,013	3,520
Eagle Bend	On & Off Sale		525	214,911	130,626	84,285	39.2%	96,819	(12,534)	11,161		(1,373)	
Elbow Lake	Off Sale Only		1,181	205,344	145,034	60,310	29.4%	59,606	704	523		1,227	5,000
Elgin	On & Off Sale		776	203,759	132,477	71,282	35.0%	108,828	(37,546)	13,149		(24,397)	5,000
Elizabeth	Off Sale Only		164	238,832	174,797	64,035	26.8%	63,232	803	1,396		2,199	
Elk River	Off Sale Only		14,019	2,703,795	2,074,270	629,525	23.3%	292,064	337,461	30,819		368,280	163,450
Ellendale	On & Off Sale		559	259,321	137,420	121,901	47.0%	95,501	26,400	8,165		34,565	24,000
Ellsworth	On & Off Sale		576	122,286	71,578	50,708	41.5%	51,256	(548)	12,174		11,626	5,000
Elmore	Off Sale Only		694	119,126	91,169	27,957	23.5%	25,216	2,741	495		3,236	100
Erhard	Off Sale Only		175	219,526	168,168	51,358	23.4%	42,927	8,431	2,771		11,202	5,000
Fairfax	On & Off Sale		1,334	290,982	158,455	132,527	45.5%	137,667	(5,140)	17,153		12,013	100
Fairmont	Off Sale Only		11,337	1,633,247	1,213,343	419,904	25.7%	241,350	178,554	41,503		220,057	125,000
Fergus Falls	Off Sale Only		13,079	2,129,234	1,617,391	511,843	24.0%	279,734	232,109	41,716	2,315	271,510	221,271
Fifty Lakes	On & Off Sale		389	205,038	106,606	98,432	48.0%	90,163	8,269	386		8,655	
Finlayson	On & Off Sale		257	339,378	174,447	164,931	48.6%	134,227	30,704	4,539		35,243	
Flensburg	On & Off Sale		213	128,570	67,272	61,298	47.7%	60,393	905	368		1,273	22,000
Foreston	On & Off Sale		377	286,810	153,851	132,959	46.4%	117,340	15,619	19,517		35,136	10,000
Frazee	On & Off Sale		1,204	492,982	312,381	180,601	36.6%	203,123	(22,522)	5,400		(17,122)	15,000
Gary	Off Sale Only	[1]	193	8,633	4,064	4,569	52.9%	1,703	2,866			2,866	
Gilman	On & Off Sale		205	288,285	144,156	144,129	50.0%	141,084	3,045	14,736	2,655	15,126	8,000
Glencoe	Off Sale Only		5,196	793,603	629,945	163,658	20.6%	99,550	64,108	446	29,998	34,556	
Glenwood	Off Sale Only		2,593	598,461	459,909	138,552	23.2%	96,584	41,968	8,859		50,827	30,000
Gonvick	On & Off Sale		293	239,459	143,421	96,038	40.1%	96,672	(634)	2,916		2,282	(4,477)
Goodridge	On & Off Sale		112	156,391	77,044	79,347	50.7%	87,657	(8,310)	14,656		6,346	1,500
Graceville	On & Off Sale	[1]	659	106,255	73,239	33,016	31.1%	61,893	(28,877)	549		(28,328)	26,062
Grand Marais	Off Sale Only		1,231	905,200	611,520	293,680	32.4%	162,335	131,345	7,825		139,170	116,754
Granite Falls	Off Sale Only		3,054	528,145	379,015	149,130	28.2%	85,672	63,458	19,627	11,952	71,133	75,481
Grove City	On & Off Sale	[1]	586	137,218	103,434	33,784	24.6%	33,238	546	12,046		12,592	9,682
Hackensack	On & Off Sale		254	468,268	282,030	186,238	39.8%	152,272	33,966	27		33,993	37,300
Hadley	On & Off Sale		94	114,706	60,726	53,980	47.1%	60,336	(6,356)	8,950	816	1,778	500
Hanley Falls	On & Off Sale		241	141,216	77,634	63,582	45.0%	63,551	31		462	(431)	(2,000)
Hanska	On & Off Sale		441	288,567	136,211	152,356	52.8%	119,140	33,216	4,680		37,896	20,000
Hawley	Off Sale Only		1,735	244,084	191,316	52,768	21.6%	53,802	(1,034)	1,459		425	6,200
Herman	On & Off Sale		473	295,983	182,331	113,652	38.4%	105,519	8,133	16,561		24,694	16,000

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Analysis of Greater Minnesota City Liquor Store Operations - 1996

		Foot-	Popu-		Cost	Gross 1	Profit Percent	Opera	ıting	Non o	perating	Net	Transfers To/(From) Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
TT T 1	0.00001		764	¢104.200	Φ100.764	\$02.624	40.20/	ФПО 500	£21 101	£2.170		<b>#22.270</b>	Φ <b>7</b> 000
Heron Lake	On & Off Sale	£13	764	\$194,388	\$100,764	\$93,624	48.2%	\$72,523	\$21,101	\$2,178		\$23,279	\$5,000
Hills	On & Off Sale	[1]	613		445.560	162 117	26.00/	554	(554)	13,976		13,422	50,952
Hinckley	On & Off Sale		1,141	608,686	445,569	163,117	26.8%	142,066	21,051	2,201	566	22,686	(20,000)
Hitterdal	On & Off Sale		232	263,225	143,170	120,055	45.6%	94,920	25,135			25,135	(30,000)
Holdingford	On & Off Sale		618	278,977	148,277	130,700	46.8%	97,192	33,508			33,508	31,093
Holloway	On & Off Sale		119	129,495	68,222	61,273	47.3%	59,895	1,378	2,224		3,602	
Houston	On & Off Sale		1,018	409,282	203,437	205,845	50.3%	166,466	39,379	8,682		48,061	40,000
Howard Lake	On & Off Sale		1,628	647,593	420,010	227,583	35.1%	187,356	40,227	15,581		55,808	60,000
Hutchinson	Off Sale Only		12,587	2,340,417	1,784,794	555,623	23.7%	295,203	260,420	35,490	12,784	283,126	240,000
Isanti	Off Sale Only		1,966	867,248	634,031	233,217	26.9%	127,437	105,780	6,454		112,234	14,000
Isle	On & Off Sale		612	504,922	321,580	183,342	36.3%	174,873	8,469	12,773		21,242	29,592
Ivanhoe	On & Off Sale		746	275,219	157,329	117,890	42.8%	89,935	27,955	1,334		29,289	25,000
Jackson	Off Sale Only		3,561	487,631	368,116	119,515	24.5%	96,121	23,394	6,224		29,618	5,000
Jasper	On & Off Sale		583	182,015	91,837	90,178	49.5%	88,607	1,571			1,571	500
Kasson	Off Sale Only		4,142	464,374	339,797	124,577	26.8%	109,328	15,249	4,190		19,439	10,000
Kelliher	On & Off Sale		366	199,963	104,491	95,472	47.7%	75,020	20,452	13,772		34,224	20,000
Kellogg	On & Off Sale		430	120,858	55,147	65,711	54.4%	67,688	(1,977)	11,883		9,906	
Kensington	On & Off Sale		293	245,419	132,560	112,859	46.0%	114,679	(1,820)	66,672	55,851	9,001	(5,475)
Kenyon	On & Off Sale		1,579	432,155	247,277	184,878	42.8%	151,847	33,031	5,015		38,046	24,000
Kiester	Off Sale Only		594	103,767	78,673	25,094	24.2%	25,952	(858)	0	157	(1,015)	
Lafayette	On & Off Sale		483	154,805	67,393	87,412	56.5%	91,308	(3,896)	616		(3,280)	
Lake Benton	On & Off Sale		680	204,793	106,320	98,473	48.1%	106,758	(8,285)	5,924		(2,361)	
Lake Crystal	On & Off Sale		2,157	156,136	98,374	57,762	37.0%	66,845	(9,083)	11,961		2,878	40,000
Lake Lillian	Off Sale Only	[0]	227	130,932	100,206	30,726	23.5%	30,216	510			510	450
Lake Park	On & Off Sale	. ,	656	428,115	265,513	162,602	38.0%	159,667	2,935	96,838	89,334	10,439	
Lake Wilson	On & Off Sale		319	195,418	99,110	96,308	49.3%	82,646	13,662	11,618	1,601	23,679	1,000
Lakefield	Off Sale Only		1,685	226,713	161,312	65,401	28.8%	55,727	9,674	7,016	62	16,628	
Lancaster	On & Off Sale		332	189,030	105,064	83,966	44.4%	81,447	2,519	348		2,867	10,000
Le Center	On & Off Sale		2,105	602,733	393,341	209,392	34.7%	172,703	36,689	6,692		43,381	90,000
Leroy	Off Sale Only		65	196,879	160,186	36,693	18.6%	41,061	(4,368)	4,037		(331)	57,600
Lewisville	On & Off Sale		292	169,854	107,157	62,697	36.9%	70,072	(7,375)			(7,375)	2,800
Lindstrom	On & Off Sale		2,721	616,369	394,487	221,882	36.0%	188,868	33,014	14,230		47,244	8,982
Lismore	On & Off Sale		249	189,379	100,982	88,397	46.7%	77,247	11,150	130	269	11,011	7,500
Litchfield	Off Sale Only		6,138	1,090,166	863,064	227,102	20.8%	151,911	75,191	7,103		82,294	66,000
Littlefork	On & Off Sale		878	238,487	134,053	104,434	43.8%	100,902	3,532	2,136	1,091	4,577	
Long Prairie	Off Sale Only		2,836	656,441	497,942	158,499	24.1%	90,922	67,577	17,553	1,071	85,130	50,000
Longville	On & Off Sale	[0]	234	527,475	298,604	228,871	43.4%	184,869	44,002	6,336		50,338	61,066
Lonsdale	On & Off Sale	[O]	1,340	529,547	345,780	183,767	34.7%	151,678	32,089	14,283	5,931	40,441	10,000
Luverne	Off Sale Only		4,575	452,693	332,585	120,108	26.5%	85,729	34,379	1,768	2 404	36,147	25,000
Mabel	On & Off Sale		743	242,172	149,045	93,127	38.5%	76,104	17,023	4,971	3,494	18,500	15,000
Madelia	Off Sale Only		2,233	275,992	213,518	62,474	22.6%	38,305	24,169	9,692		33,861	17,000
Madison	Off Sale Only		1,930	274,732	196,959	77,773	28.3%	60,699	17,074	2,932		20,006	
Mahnomen	On & Off Sale		1,216	589,060	395,198	193,862	32.9%	198,752	(4,890)	26,995		22,105	2
Mantorville	On & Off Sale		980	280,707	140,988	139,719	49.8%	139,299	420	5,855		6,275	5,000
Maple Lake	Off Sale Only		1,441	560,576	434,230	126,346	22.5%	90,113	36,233	3,165		39,398	12,811
Mapleton	On & Off Sale		1,560	260,226	162,633	97,593	37.5%	117,482	(19,889)	18,968	383	(1,304)	

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Marshall	Off Sale Only		12,348	\$2,165,509	\$1,623,399	\$542,110	25.0%	\$200,112	\$341,998	\$14,653		\$356,651	\$300,000
Maynard	On & Off Sale		427	251,717	134,698	117,019	46.5%	130,403	(13,384)	2,487			8,000
•			751	235,336	140,942	94,394	40.3%	88,152	6,242	13,458		(10,897)	3,000
Mazeppa Medford	On & Off Sale On & Off Sale		767	407,299	246,049	161,250	39.6%	129,009	32,241	3,419		19,700 35,660	35,000
	On & Off Sale		1,135	579,507	366,800	212,707	36.7%	178,544	34,163	3,419		38,155	25,000
Menahga Mentor	On & Off Sale		1,133	262,750	134,723	128,027	48.7%	113,379		13,092		27,740	
Milaca	Off Sale Only		2,365	615,216	472,068	143,148	23.3%	113,379	14,648 24,853	8,736	17,940	15,649	33,500 19,000
	•		100	249,534		95,035			6,223	20,753	17,940	26,976	
Millerville Miltona	On & Off Sale On & Off Sale		221	374,551	154,499 226,048	148,503	38.1% 39.6%	88,812 118,977	29,526	10,738		40,264	27,500
Montevideo	Off Sale Only		5,524	1,096,361	824,908	271,453	24.8%	163,830	107,623	1,925		109,548	90,000
Monticello	Off Sale Only		6,334	1,852,661	1,401,908	450,753	24.8%	217,533	233,220	16,733	465	249,488	112,625
Moose Lake	On & Off Sale		1,687	627,004	374,481	252,523	40.3%	157,885	94,638	10,/33		94,638	160,000
Mora	Off Sale Only		2,999	1,437,344	1,116,099	321,245	22.3%	157,885	159,438	45,423		204,861	195,000
	On & Off Sale		954	331,935	227,031	104,904	31.6%	151,230	(46,326)	6,582		(39,744)	193,000
Morgan			5,663	682,178	510,052		25.2%			8,398			20,000
Morris	Off Sale Only		3,003	231,785	122,581	172,126		116,164	55,962			64,360	
Morton Nevis	On & Off Sale On & Off Sale		401	503,931	264,363	109,204 239,568	47.1% 47.5%	102,305 171,873	6,899 67,695	5,368 5,449		12,267 73,144	85,003
New York Mills	On & Off Sale		995	466,791	256,611	210,180	45.0%	171,873	85,997	3,634		89,631	34,000
Nisswa	On & Off Sale		1,540	892,232	540,545	351,687	39.4%	261,734	89,953	3,034		89,953	77,500
North Branch			5,726	663,727	531,436	132,291	19.9%	110,367	21,924	102	5,935	16,091	77,300
Northfield	Off Sale Only Off Sale Only		15,859	1,592,562	1,170,696	421,866	26.5%	245,085	176,781	37,696	3,933	214,477	170,000
Northome	On & Off Sale		296	138,691	80,817	57,874	41.7%	53,923	3,951	14,826		18,777	5,000
	On & Off Sale		157	225,543	150,274	75,269	33.4%	69,504	5,765	1,610		7,375	5,000
Ogema Ogilvie	On & Off Sale		529	364,748	201,252	163,496	44.8%	124,551	38,945	17,870		56,815	40,265
Okabena	On & Off Sale		216	175,536	104,511	71,025	40.5%	78,274	(7,249)	9,183		1,934	(2,000)
Oklee	On & Off Sale	[1]	427	125,199	75,881	49,318	39.4%	61,587	(12,269)	42,768		30,499	90,955
Olivia	On & Off Sale	[1]	2,620	590,700	382,746	207,954	35.2%	197,261	10,693	591		11,284	10,000
Oronoco	On & Off Sale		833	381,310	211,863	169,447	44.4%	169,436	10,093	16,306	499	15,818	15,000
Orr	On & Off Sale		263	409,213	224,026	185,187	45.3%	148,146	37,041	9,507	2,940	43,608	7,500
Osakis	On & Off Sale		1,335	364,382	209,315	155,067	42.6%	133,834	21,233	10,686	2,940	31,919	30,000
Palisade	On & Off Sale		1,333	265,644	170,558	95,086	35.8%	75,942	19,144	2,425		21,569	20,000
Park Rapids	Off Sale Only	[1]	3,003	1,907,812	1,466,719	441,093	23.1%	243,171	19,144	11,270		209,192	45,000
Parkers Prairie	On & Off Sale	[1]	956	289,752	181,556	108,196	37.3%	84,946	23,250	9,499	27	32,722	40,000
Paynesville	Off Sale Only		2,301	497,316	370,284	127,032	25.5%	104,207	22,825	3,305		26,130	27,500
Pelican Rapids	Off Sale Only		1,929	479,822	366,929	112,893	23.5%	96,950	15,943	1,999		17,942	42,600
Perham	Off Sale Only		2,297	776,871	575,051	201,820	26.0%	117,395	84,425	3,736	12,908	75,253	52,000
Pine City	Off Sale Only		2,297	916,876	731,345	185,531	20.0%	146,645	38,886	11,626	1,362	49,150	17,500
Pine Island	On & Off Sale		2,773	504,134	280,462	223,672	44.4%	183,705	39,967	25,451	1,302	65,418	14,000
			947						12,923	1,998			
Pine River	On & Off Sale Off Sale Only		4,543	366,026 606,295	243,239 446,467	122,787 159,828	33.5% 26.4%	109,864 103,919	55,909	2,304		14,921 58,213	25,000 38,000
Pipestone Plainview	On & Off Sale		2,911	440,569	253,425	139,828	42.5%	178,801	8,343	18,344		26,687	12,500
Plummer	On & Off Sale		2,911	185,474	253,425 95,354	90,120	42.5% 48.6%	86,319	3,801	6,991		10,792	7,500
Princeton			3,815	1,181,437	93,334 892,458	288,979	24.5%	158,727	130,252			162,362	
Princeton	Off Sale Only Off Sale Only		3,815	430,259	333,873	96,386	24.5%	92,355	4,031	32,110 2,962	7,319	(326)	93,000
Randall	On & Off Sale		586	422,409	264,876	157,533	37.3%	111,310	46,223	5,447	7,519	51,670	24,000
			196		194,787								
Ranier	On & Off Sale		190	347,212	194,/8/	152,425	43.9%	135,774	16,651	8,347		24,998	52,500

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1996

		Foot-	Popu-		Cost	Gross l	Profit Percent	Opera	ıting	Non o	perating	Net	Transfers To/(From) Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Dedoor d Fello	Off Cala Oalar		5.164	¢717.040	¢552.002	¢164755	22.00/	¢127.442	\$27.212	¢16.594	\$3	¢52.004	¢10,000
Redwood Falls	Off Sale Only		5,164 353	\$717,848	\$553,093	\$164,755	23.0%	\$127,442	\$37,313 49,832	\$16,584 0	\$3 	\$53,894	\$10,000
Remer	On & Off Sale			362,077	195,615	166,462	46.0%	116,630				49,832	46,500
Renville	On & Off Sale Off Sale Only		1,380	391,453 1,100,062	234,246 791,615	157,207 308,447	40.2% 28.0%	147,529 138,525	9,678 169,922	19,661 10,923	2,821	26,518	5,195 171,000
Roseau Round Lake	•		2,736 470		76,320	25,870	25.3%					180,845	1/1,000
	Off Sale Only			102,190		229,613		24,981	889 50 241	1,520		2,409	
Rush City Rushford	On & Off Sale		1,614 1,614	596,293	366,680 262,611	118,669	38.5%	170,372	59,241	11,936 9,927	65	71,177	160,000 1,000
Russell	On & Off Sale			381,280			31.1%	106,198	12,471	7,097		22,333	
	On & Off Sale		388	187,178	102,676	84,502	45.1% 42.0%	73,970	10,532			17,629	2,000
Sacred Heart	On & Off Sale		591 9,318	212,494	123,296	89,198		97,545	(8,347)	18,113 26,445	9,800	9,766	5,000
Sauk Rapids	Off Sale Only			1,371,751	1,104,242	267,509	19.5%	148,412	119,097			135,742	75,738
Sebeka	On & Off Sale		647	346,872	223,159	123,713	35.7%	104,059	19,654	13,815		33,469	21,000
Sherburn	On & Off Sale		1,092	310,554	205,098	105,456	34.0%	118,372	(12,916)	9,983		(2,933)	5,000
Silver Bay	On & Off Sale		1,957 801	550,430 420,489	296,705 235,923	253,725	46.1%	196,376	57,349	8,872 4,713	 5 720	66,221 13,600	33,100 20,192
Silver Lake	On & Off Sale					184,566	43.9%	169,940	14,626		5,739		
Sleepy Eye	Off Sale Only		3,731	376,551	267,296	109,255	29.0%	82,196	27,059	14,301		41,360	40,000
South Haven	On & Off Sale		201	295,828	164,347	131,481	44.4%	111,515	19,966	3,053		23,019	50,882
Spring Grove	On & Off Sale		1,240	231,303	141,739	89,564	38.7%	82,988	6,576	4,412		10,988	25,000
Stacy	On & Off Sale		1,191	313,042	174,833	138,209	44.2%	134,020	4,189	1,006		5,195	20,000
St. Hilaire	On & Off Sale		297	376,015	203,132	172,883	46.0%	150,542	22,341	10,822		33,163	27,246
St. James	Off Sale Only		4,440	458,076	317,717	140,359	30.6%	72,138	68,221	17,273		85,494	49,324
St. Leo	On & Off Sale		109	124,003	58,852	65,151	52.5%	58,050	7,101	9,175		16,276	3,000
Thief River Falls	Off Sale Only		8,285	2,217,720	1,700,476	517,244	23.3%	285,062	232,182	21,063		253,245	175,000
Tracy	On & Off Sale		2,059	431,468	274,889	156,579	36.3%	158,931	(2,352)	9,636		7,284	25,000
Trimont	Off Sale Only		740	142,901	106,331	36,570	25.6%	42,137	(5,567)	2,609		(2,958)	1
Twin Valley	On & Off Sale		834	369,677	230,414	139,263	37.7%	122,781	16,482	10,045		26,527	1.161
Two Harbors	Off Sale Only		3,597	1,111,126	833,277	277,849	25.0%	183,505	94,344	4,348		98,692	1,161
Ulen	On & Off Sale		543	184,764	101,132	83,632	45.3%	75,935	7,697	6,954		14,651	10,000
Underwood	Off Sale Only		284	246,749	187,666	59,083	23.9%	50,677	8,406	1,969		10,375	1,000
Vergas	Off Sale Only		282	299,479	227,372	72,107	24.1%	51,098	21,009	3,832		24,841	8,700
Verndale	On & Off Sale		557	227,783	122,601	105,182	46.2%	96,884	8,298			8,298	
Vesta	On & Off Sale		339	168,789	81,762	87,027	51.6%	83,340	3,687	2,304		5,991	3,000
Wadena	Off Sale Only		4,269	854,435	642,232	212,203	24.8%	120,757	91,446			91,446	35,000
Waldorf	On & Off Sale		246	187,766	117,859	69,907	37.2%	80,183	(10,276)	6,967		(3,309)	3,675
Walker	Off Sale Only		981	534,124	393,509	140,615	26.3%	88,220	52,395	9,684		62,079	100,000
Walnut Grove	On & Off Sale		626	209,613	105,981	103,632	49.4%	87,955	15,677	12,167		27,844	5,500
Warroad	Off Sale Only		1,840	955,059	695,871	259,188	27.1%	149,545	109,643	10.042		109,643	60,000
Waverly	On & Off Sale		638	324,074	204,913	119,161	36.8%	118,526	635	10,042		10,677	20,000
Wells	On & Off Sale		2,420	612,398	412,542	199,856	32.6%	180,085	19,771	12,060		31,831	48,743
West Concord	On & Off Sale		906	300,692	155,779	144,913	48.2%	138,718	6,195	10,859	1.406	17,054	25,000
Williams	On & Off Sale		213	256,783	142,240	114,543	44.6%	77,997	36,546	14,255	1,406	49,395	79,066
Wilmont	On & Off Sale		351	186,642	96,170	90,472	48.5%	95,707	(5,235)	11,825	316	6,274	25.000
Windom	Off Sale Only		4,582	791,880	558,517	233,363	29.5%	150,951	82,412	6,799		89,211	35,000
Winnebago	On & Off Sale		1,546	335,717	196,323	139,394	41.5%	130,700	8,694	4,625		13,319	7,000
Winton	On & Off Sale		159	164,489	82,783	81,706	49.7%	83,478	(1,772)	18,118		16,346	8,000
Wolf Lake	On & Off Sale		33	269,884	168,320	101,564	37.6%	103,700	(2,136)	7,869		5,733	22,000
Wood Lake	On & Off Sale		410	219,369	122,582	96,787	44.1%	94,332	2,455	696		3,151	5,800

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1996

						Gross I	Profit						Transfers To/(From)
		Foot-	Popu-		Cost		Percent	Oper			perating	Net	Other
Name of City	Type of Store	notes	lation	Sales	of Sales	Amount	of Sales	Expenses	Income	Revenues	Expenses	Income	Funds
Worthington	Off Sale Only		\$10,411	\$1,168,202	\$872,389	\$295,813	25.3%	\$184,716	\$111,097	\$16,284		\$127,381	\$100,220
Off Sale Only			304,448	\$63,480,286	\$48,047,906	\$15,432,380	24.3%	\$9,498,913	\$5,933,467	\$806,589	\$156,693	\$6,583,363	\$4,363,614
On Sale & Off Sa	ale		117,053	\$47,331,262	\$27,981,439	\$19,349,823	40.9%	\$17,265,486	\$2,084,337	\$1,463,833	\$227,805	\$3,320,365	\$3,126,281
All Stores			421,501	\$110,811,548	\$76,029,345	\$34,782,203	31.4%	\$26,764,399	\$8,017,804	\$2,270,422	\$384,498	\$9,903,728	\$7,489,895

- [0] Cash basis of reporting.
- [1] Discontinued part or all of operations in 1996.

## Appendix 2 Explanations of Tables and Charts

#### **Explanation of Tables and Charts**

The tables and charts throughout the report provide additional information on the financial activities of Minnesota's 252 cities with municipal liquor operations. Table 1 on page 3 lists those municipal liquor stores that reported net losses in 1996. Table 2 on page 4 compares off-sale liquor store total sales and total operating expenses. Table 3 on page 6 compares the operations of Minnesota's municipal liquor establishments in 1996 to their operation one year earlier. Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1988 to 1996. Figures 2 and 3 on page 7 examine the nine-year trends in the operating income and net income of municipal liquor stores. (Net income includes non-operating revenues and expenses such as interest income, interest expenses and/or sale of capital assets.) Table 4 on pages 11 through 16 provides detailed summaries of the financial activity of all municipal liquor operations in the 252 cities that owned and operated liquor stores in 1996. Table 5 on pages 17 through 22 lists municipal liquor stores based on their gross sales. Table 6 on page 23 examines metropolitan area liquor operations. Table 7, on pages 24 through 29, examines liquor stores in Greater Minnesota.