AFD's 67th Anniversary Banquet Celebrates Its Phenomenal Growth
Catch that Pepsi Spirit.
Drink it in!
THE FOOD DEALER

Official Publication of the Associated Food Dealers
125 West Eight Mile Road, Detroit, Michigan 48203 • Phone (313) 366-2400
Volume 57 — Number 1 — Copyright 1983

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The Food Dealer (USPS 082-970) is published quarterly by the Associated Food Dealers, at 125 West Eight Mile Road, Detroit, Michigan 48203. Subscription price for one year: $3 for members, $5 for non-members. Second Class postage paid at Detroit, Michigan. Send Form 3579 to 125 West Eight Mile Road Detroit, Michigan 48203.

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Better Off-Season Tomatoes Promised

A nine-year food technology research project, in Boston, funded in part by the United States Department of Energy, has resulted in the Northeast introduction of a revolutionary tomato line which eliminates the need for refrigeration both in transport and at home.

The new breakthrough, being marketed by the Casgard Co. under the trade name ‘TomAHtoes,’ was developed by Natural Pak Systems, Inc. (NPS) as a means of supplying tomatoes on a year-round basis with summertime flavor and appearance.

In order to preserve the home-grown qualities lost during the traditional refrigeration process, NPS president Dr. Karakian Bedrosian developed a patented process which enables tomatoes to ripen slowly in a controlled 68-to-72-degree temperature.

The new advance is anticipated to ease the dissatisfaction of American consumers for current out-of-season tomatoes, cited in a 1975 United States Department of Agriculture survey as number one on the list of fresh produce complaints.

“The problem has always been a frustrating one,” says Bedrosian, “With tomatoes having to travel from distant points (California, Florida and Mexico), refrigerated trucks were seen as the only answer for preventing over-ripening. Once that process of 42 to 55-degree cooling was begun, it had to be carried through at the market and at home or softening and decay would result. The problem is that full ripening can never take place under refrigeration and that means pale color, flat flavor and mealy texture. Non-refrigeration, on the other hand, meant the product could never make it to the market.”
Continued Success
And
Best Wishes To The
Members Of
Associated Food Dealers

Faygo Beverages, Inc.
3579 Gratiot Avenue, Detroit, Michigan 48207
Phone (313) 925-1600
Shooting At Party Store; Neighborhood Violence!

For the third time in two years, a shooting at a Detroit party store erupted in neighborhood violence, resulting finally in the torching of Bicentennial Market on Chene street on the city's east side. The store was owned by Thomas Dickow, who migrated to the U.S. from his native Iraq to try and realize the American dream as so many of his former countrymen did before him. He is charged with the March 1st beating and shooting death of Albert Wilson, 17, whom Dickow believed had helped firebomb his car the week before. According to court testimony, Dickow feuded for several months with Wilson and two other youths who were eventually barred from the store in January by Dickow for rowdiness. This current incident involving a store owner and shooting (for whatever reason) is the third resulting in the store being burned down in two years.

The AFD Board of Directors has asked for a meeting with Detroit Police Chief William Hart and Deputy Chief Bannon to solicit their help to provide more police patrols, which in turn would offer store owners and drivers delivering food products greater protection.

AFD board chairman Larry Joseph asked Bannon for an apology in a recent letter, when Bannon purportedly charged that all party store operators tend to be “trigger happy.” In various recent altercations between store owners and residents, AFD has long believed greater attention has centered around the merchant solely rather than events which led to the confrontation, and giving both sides of the story.

Three years ago New Detroit Inc. and AFD formed a Community Relations Task Force comprised of various community and industry leaders to help ease tensions between merchants and customers. The objective was to have both merchants and customers be more understanding of various problems which lead to confrontations. AFD and industry leaders are planning to meet soon with community leaders once again to bring greater understanding within the community, and help minimize any tensions which may still exist in the city.

FRESH 'N PURE JUICE COMPANY

6600 E. NINE MILE ROAD
WARREN, MICHIGAN 48091

Phone: 755-9500
COOLING TENSIONS

Periodically, certain situations occur in various towns and cities which fan the flames of tension and aggravation. Whatever the situation, both sides of the issue being debated begin blowing the facts out of proportion. Before you know it, an explosive situation is pending.

Oftentimes, the news media, in its zeal to report an incident, hurriedly puts together some incomplete information, which adds to the tensions, rather than calms things down. The same holds true with community and government leaders who are trying to be involved and resolve the problem.

Such was the case recently when the Bicentennial Party Store incident in Detroit ignited tensions in the neighborhood where the store was located. There have been similar other situation in the past two years.

Sociologists and economists will tell you that when times are bad, with high unemployment, community tensions and crime related problems increase. This, whether it be a family problem or a neighborhood community problem. It is a time when frustrations are verbalized, with more accusations, bad-mouthing, and impatient lack of understanding from both sides of the counter.

The situation is a sad one, and should never need happen. The community groups and leaders and government people should be doing all in their power to encourage peace and harmony. Most do. There are some however, who would rather prod, needle and cajole a more tense situation rather than to cool the tensions. This is what keeps fanning the flames of tension.

All of us, merchant, doctor, lawyer or factory worker, must do all humanly possible to bring and keep peace in our communities.

Working with our fellow grocery store operators, community groups and the local news media AFD last Summer hosted a Youth Fun and Sports Day which was a phenomenal success. Stores are supporting community groups, churches, block clubs, and youth activities today now more than ever. But still, the tensions keep coming.

The time has come for everyone to work together to keep cool heads which will help keep the tensions down. The AFD is doing its part, and will continue to work on behalf of our members in any way that will solve the problem.
The new Stroh: WE'RE READY.

Ready to grow. With you. With unique merchandising ideas, wide product variety, a commitment to retailer service, a national base for expansion.

Already in the "Top Three."
Stroh, Schlitz, Schaefer... 15 brands in all... strong and expanding in all the beer categories.

Already national.
One of only three brewers selling national brands. Wherever you are, we're already there.

Already strong in Premiums,
Premium Lights
and Supers.
We're there and ready: Stroh's, Stroh Light, Schlitz, Schlitz Light, Erlanger, Signature.

Already #1 in Malt Liquors.
Schlitz Malt Liquor leads the herd with 18 consecutive years of sales growth. A profitable category, already larger than imports.

Already #1 in Populars.
Old Milwaukee leads this growth category which already accounts for about 20% of industry volume. And there are seven other Stroh Populats.

All ready with ideas; committed to service.
Merchandising ideas selling more than beer... from people who know beer and more... people who listen and deliver.

THE STROH BREWERY COMPANY
Detroit, MI 48226
DEALING WITH CHALLENGE AND SURVIVABILITY

As we, as a viable organization look back over the past couple of years, we find that under the leadership of Tony Munaco we've made considerable progress in all areas, and signed up some 600 new members during that time.

This is a phenomenal accomplishment of AFD under the leadership of immediate past-president/chairman Munaco. It proves once again that teamwork — retailers, wholesalers, manufacturers, AFD members and board members working with the AFD association staff can indeed get the job done.

In having been elected chairman of AFD, in addition to running my store, I can assure you it is an honor and privilege to serve in this capacity and to follow the footsteps of Tony Munaco in attempting to continue our successes.

During my term of office, with all your help and encouragement, there are several areas we wish to strengthen, and others which we plan on getting into anew. They are as follows:

As in the past, we want to keep the work of the AFD more visible, through outstanding public relations programs, working closely as we do with the area news media.

During the next year, we hope to have the AFD be more accessible to our membership, by offering several new programs to encourage two-way communications with our members both in our office, and on the streets.

Of course, we will continue our close communication with the total industry, including our suppliers, the wholesalers, brokers and manufacturers, as well as our retailers.

We wish to implement a total community relations program which will hopefully once and for all provide an improved image of the independent grocers in society, including one of having quality merchandise, better service and being involved in the community.

We at AFD also wish to enhance the aura of a healthy environment by striving to further the cause of more employment in our industry ... and launching our educational training program with the help of Mayor Young, New Detroit and the City of Detroit, sometime this year.

Again, I look forward to working with our officers, directors, many of our retailer and supplier members, our attorney Peter Bellanca, James Karoub Associates, our Credit Union, Ed Deeb and the AFD staff, and all of you in our industry.

Let's keep AFD growing strong!
Good ideas will always be good ideas.

Time has a funny effect on some products. One day they can sell like crazy. And then the craze is gone.

At General Foods, we look for product ideas that will stand the test of time. Products that always answer a consumer need. Products that never stop selling.

At General Foods, we want to make sure good ideas stay good ideas.

Announcement from General Foods
Occasionally, General Foods offers advertising, merchandising and display payments, assistance and materials to all retail customers. For details see your local supplier or write directly to these General Foods divisions: Birds Eye Agricultural • Beverage • Breakfast • Desserts • Main Meal • Maxwell House and Pet Foods. 250 North St., White Plains, N.Y. 10625

GENERAL FOODS CORPORATION
The Grocer Has To Work Hard To Preserve His Deserved Good Image

The grocer is the man who, in the great depression when the banks froze what money there was, fed the nation from his inventory representing his life savings. In so doing he was endowed with an almost ecclesiastical mantle as bishop of his neighborhood flock in need.

He is the hapless merchandiser caught up in the war against inflation and the demand for lower retail food prices and the "something of nothing" syndrome that demand trading stamps everyday and double on Monday!

He is Madison Avenue’s guinea pig for market research on new products and the involuntary recipient and accountant for a flood of discount coupons that come upon him like flood waters from the weekly ads and the Sunday supplement.

He is the man who, more than any other merchant, has borne the outrageous eccentricities of government on his own payroll from wartime rationing to present day food stamps for the poor.

He is the only merchant in the neighborhood forced to cash a $10 check for a fifty cent purchase. His has become a subsidiary banking operation in some areas handling more checks on pay day than the local branch bank!

His is the first premises upon which descend the Girl Scouts with their cookies and the Ladies Aid with their cake sale as he watches his bakery tape drop accordingly in the so-called public service.

He has become the innocent target of monstrous charges of cheating caught helplessly between packager and a consumer militancy over measurements.

He is expected to anticipate the ethnic requirements of his customers and have the proper pinto beans for Mrs. Rodriguez and a complete kosher line for Mrs. Goldberg.

In the enormity of his diversification he has become an expert on Christmas tree flocking and preservation. He is a mechanic of some ability on rental waxing and shampoo machines.

He is an artist whose spray chilled produce shelves equal in beauty of arrangement to any floral display. His meat counter displays challenge the quantity and attractiveness of the most elegant gourmet restaurants. He is a traffic engineer for his vast parking area.

The cracker barrel may be gone with the cookie tins but his remains the central gathering point as way the general store of yesteryear for the grocery store is the great equalizer where mankind comes to grips with the ultimate realities of life like Drano and toilet tissue. And, presiding over his ritual of necessity this manifestation of modern civilization is the grocer!

YET...WE HAVEN'T TOLD OUR STORY EFFECTIVELY AND THE CONSUMER PUBLIC STILL HAS MISCONCEPTIONS ABOUT SUPERMARKETS AND THE FOOD INDUSTRY.

Worse yet...some persons in positions of leadership spread the wrong ideas about us. For example: a friend of ours taking a vocational education cooking class told us recently of remarks made by the teachers to her adult students. One of the teachers comments was: “Always drink orange juice with bacon so you won’t get cancer from the nitrates in bacon.” And another gem of information: “The supermarkets send all their dented cans of food to the central district stores where the poor people have to buy them.”

Now if we hear stories like these from just one class, what other misinformation is given to adults and teen-agers by other teachers? Somewhere along the way we people in the food industry must do a better job of education.

Newspaper writers as well as teachers mold the public opinion. A recent horrible example of a writer’s bad feelings about supermarkets was printed in a Seattle area newspaper column. The writer said:

“Grocers are seldom our favorite folks.

“If they’re not marking up prices even higher, they’re making a mistake at the checkout stand. If they’re not out of advertised specials, they’re remodeling to make sure familiar items can’t be found anymore. If they’re not letting people with too many items go through the quick check lane, they’re making announcements over the store intercom in a sickeningly cheery voice that says, ‘Good morning, shoppers, in our bakery department today, we have apple pies warm from the oven — and”

(continued on page 48)
It's nice when people know your name.

According to a recent study of well-known national trademarks by Public Relations Journal, Elsie was the most widely recognized. Over 93% of the people questioned identified Elsie with Borden.

For forty years, people have associated Elsie with Borden quality. She represents the flavor, freshness and value we've built our name on. And we're proud of the fact that she's so well-known.

If it's Borden, it's got to be good.

BORDEN
Make Your Advertising And Promotion Pay

Grocery advertising has come a long way since its introduction in the 20's, when ads were merely fact sheets listing prices with little distinction from one store to another. However, there still may be some room for improvement, since most grocers did not receive their training on Madison Avenue. Various studies have looked at what constitutes a good advertisement and what doesn’t.

ATTRACT ATTENTION

The most important factor that determines how many people will read a newspaper ad is the skillful technique that went into preparing the ad. Consumers will naturally turn their attention to the most eye-catching ad on the page, and you want that ad to be yours. It is important that the ad be easily recognizable by its distinctive use of layout techniques and typefaces. Try to keep it consistent from ad to ad so the customer can easily differentiate it from the competition’s. Simplicity is another key factor — avoid “decorative” borders and schizophrenic type faces that only get in the way.

STRESS BENEFITS

Along with being distinctive, your ads should make use of a large picture or headline to insure easy visibility. Good artwork or photographs will win more readership, as will a prominent headline that tells how the customer will benefit by shopping at your store. General claims of “quality” should be avoided, however, since they are too vague. A better appeal would stress such basic desires as thrift, leisure and health.

KEEP IT CLEAN

One of the largest complaints about grocery ads is that they are too cluttered. Ads should never be overcrowded. White space is an important layout element in newspaper advertising because most food pages are heavy with small type. White space also makes the headline and illustration stand out. William Solch, vice president of retail advertising for the Newspaper Advertising Bureau, likens the creative organization of ad copy layout to the physical layout of a successful store. The headline is like the door to the ad, good layout is like the wide aisles of a store, and creative use of white space is considered the lighting.

TALK TO CUSTOMERS

The ad copy should be simple, clear and persuasive; yet at the same time it should express complete ideas. Perhaps thrown in here and there don’t seem to work because they only confuse the customer. Select and sell the benefits that are most appealing to the customer, such as price, and keep it enthusiastic and sincere. After the copy is prepared, it should be gone over again and again and cut to the bare minimum for a stronger, tighter ad. Don’t forget to add the store’s address, name, telephone number and hours. Ads that stress immediacy, such as “limited supply” or “this week only” seem to get the best results. Avoid too much cleverness in the copy, since consumers distrust “clever” ads in the same way they distrust “clever” salespeople. Talk to the customers in their language, and don’t use trade or technical terms such as product sizes which only serve to confuse them.

KNOW WHO CUSTOMERS ARE

Many grocery are lax in their knowledge of who their customers are. It is necessary to get out into

(continued on page 20)
Scot Lad Foods
is now serving more and more independent retailers in "AFD Country"

Phone Gary Bishop, at Lima, to learn how Scot Lad's competitive edge can work for you!

Phone toll free: 800-537-7738
UNREASONABLE COMPENSATION

It is common practice of businessmen to utilize the protections of the corporation laws of the State of Michigan in the conduct of their business. Most storeowners know that operating their business in corporate form will protect the storeowner from personal liability as it relates to the operation of the business. Many stores are “closely-held” corporations. That is, that the stock is shared between 1, 2 or 3 individuals, usually family members. There are potential tax problems which might arise because a business is closely held if the compensation paid to the owner-shareholders is substantial.

The IRS has a strong interest in determining how much an owner/shareholder of a closely-held corporation should be paid. If a storeowner is a working owner and owns all or substantially all of the stock, that owner/shareholder can expect to be closely scrutinized by the IRS as to the reasonableness of his compensation. The IRS can collect more taxes if it keeps a lid on owner salaries and keep the company in the 46% tax bracket. Then they can try to force dividends, which is taxable at income tax rates up to 50%.

On the other hand, storeowners prefer to take out any profits made in their company as salaries and bonuses, which are deductible expenses and taxed only at personal income tax rates. On audit, if the IRS is successful in ruling that the compensation of an owner is unreasonable, that portion of the compensation which is deemed unreasonable is a non-deductible expense, which means that the company will pay income tax on it and then the owner who received the excess compensation is deemed to have received a dividend and pays a second tax on the money. This is called “double-dipping”.

If the owner holds excess profits in the corporation, then the IRS can spring another trap on him. An accumulated earnings tax ranging from 27.5% to 38.5% of the amount can be assessed against any accumulations which are excessive. The IRS has stated that an accumulation of earnings and profits is in excess of reasonable needs if it exceeds the amount that a prudent businessman would consider appropriate for the present business purposes, and for reasonably anticipated future needs of the business.

The Courts are not consistent in their determination of what is unreasonable, and each case is determined on the facts presented.

WHAT IS REASONABLE COMPENSATION:

Generally, reasonable compensation has been defined as that compensation paid for similar services and under similar circumstances. The Tax Courts will look at special qualifications of an owner, the nature, scope and extent of the work he performs, the size and complexity of business, the availability of replacements and the relationship between the compensation of the owner and the net income of the company, current economic conditions considered. Further, they will compare compensation of similar employees within the company and compensation of employees who are not owners of similar companies. If an owner has a high degree of expertise and experience, works a full workweek of 40 hours or more and is personally responsible for the majority of the business that is conducted, his compensation may be generally deemed to be adequate; provided, in addition, there is a history of paying dividends.

There is a fool-proof way in which an owner/employee situation in a closely-held corporation cannot be challenged for unreasonable compensation. If the corporation and the shareholder elect to be taxed as a “Subchapter S” corporation, then all profits are automatically charged against the individual shareholder, and taxes paid at the individual shareholder’s rate. Compensation paid to family members who work in the owner’s business can be deducted as expenses, so long as they are also ruled as being reasonable. However, the low compensation paid to some family members cannot be used to off-set high compensation paid to the owner. Each compensation arrangement must be determined on its own.

GUIDELINES:

If the owner follows the following guidelines, he will be better prepared to prove the reasonableness of his compensation:

1) The best defense is to demonstrate that the compensation paid to the owner is comparable with others who do similar work.
2) Compensation should not be based or computed on the basis of profits.
3) Compensation should be paid on a fixed-salary basis rather than (continued on page 16)
A SIGN OF GOOD TASTE.

When you open a package with the name Jays on it, you just know you're in for a treat.

Well, that name you've come to know and love is on a whole line of delicious snack foods, from Cheezelets to corn chips to tortilla chips and more. And you'll enjoy them all as much as you enjoy Jays Potato Chips.
Bonuses. Bonuses trigger IRS curiosity.

4) If a bonus arrangement is necessary, then, based on the bonus formula upon performance. Bonus arrangements should be agreed before the end of the fiscal year in which the bonus is paid. It should be earned in accordance with the formula and paid whether or not the corporation has had any profits from which to pay it. If the company has no profits, then it should be accrued for payment in the future.

5) Place “outsiders on your Board of Directors”. The independent vote of outsider/directors on bonus and compensation plans is most helpful in establishing “reasonableness”.

6) Pay dividends regularly. The dividends need only be minimal but a regular pattern of dividend payments, no matter how small, considerably weakens the “unreasonableness of compensation” arguments.

7) Finally, the owner should enter into an agreement with his company to pay back any part of his salary ruled unreasonable. This would eliminate the double tax dip of the IRS; however, the existence of such agreement might be used as evidence that there was a question as to the reasonableness of the compensation.

8) If challenged, the company should pay the alleged tax and file a protest.

Each situation should be viewed independently by the owner and you should contact your accountant or corporate attorney in making any decisions relative to owner compensation in order that you be assured to be on the best and safest side.

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Food Stamp Errors Rise In State

A total of $15.5 million in federal food stamps was paid out to ineligible Michigan families during 1980, and the sum rose to $21.5 million a year later, in 1981, the Government Accounting Office (GAO) recently reported to Congress. In the same period, GAO auditors found, eligible families received $10.4 million too much in food stamps for 1980 and $12 million too much in 1981. At the same time, GAO found that eligible families were shorted $7.5 million worth of food stamps in 1980 and some $10 million worth in 1981.

The figures are contained in an 81-page study completed this year, in which the GAO estimated that the federal government lost about $2 billion nationwide during 1980-81 on food stamps for ineligible recipients, or overpayments to those who qualified for lesser amounts of assistance. “The net drain ... could have provided benefits to about 1.7 million needy people for two years,” the GAO concluded, pointing to administrative and recipient errors and fraud as reasons for the shortage.
"The Best In The House"
ACCOUNTING TOPICS

by George Shamie, Jr., CPA/AFD Certified Public Accountant

HOW TO GET THE HIGHEST DEDUCTION FOR LEGAL FEES

Not all legal fees are tax deductible, but most which are connected with business transactions qualify. The importance of knowing which of these are or are not deductible was evidenced in a recent Tax Court decision (Richard H. and Sara B. Foster, et al., 80 T.C. No. 3).

Legal fees are deductible in a wide variety of situations. It is not necessary that actual litigation be involved. It is sufficient if the situation is one in which usual business custom requires the assistance of an attorney. Nor does the success or failure of your case affect the deduction.

Fees and expenses paid or incurred in the preparation of federal or local income tax returns or for litigating the tax liability are deductible. Since legal fees are deductible in connection with any federal or local tax return, the deduction also extends to advice relating to such liability, as well as to the cost of formal protests and litigation.

Legal fees relating to a divorce or for the preparation of your will are not deductible. However, a portion of the legal fees incurred in connection with a divorce proceeding may be deductible if it is related to advice concerning the tax consequences. Similarly, legal fees paid in connection with estate tax planning at the time your will is drafted are valid deductions.

Recently, the Tax Court held that a partnership, consisting of a father and his three sons, could deduct the full amount of $5,000 paid for legal fees because the entire fee was incurred for the partnership's real estate business, and no part of it was allocable to any individual partner's personal affairs.

It may be advisable for you to review the deductibility of any legal fees incurred by you during the year with your tax consultant because of the many complexities involved in this area of taxation.

GOOD RECORDS LEAD TO BUSINESS DEDUCTIONS

Can one have a "profit motive" when a business is operated on a part-time basis, at a loss, in an activity in which one has (continued on page 26)
We don't aim to make the most beer, only the best!
ADVERTISING
(from page 12)

the stores and talk to customers about how they feel and why. Researching your customers will help you to better gear your advertising towards what appeals to them. Although price will undoubtedly be an important factor to all, others may be concerned with late hours, food-to-go, or in-store specials. Few grocers ever realize what percentage of their ads are read by customers.

So far, we have only discussed newspaper advertising. However, more stores are turning towards both television and radio as alternative media. Many stores are advertising on shows that reach the right customers and are receiving a good response. Television can be a more creative medium than newspapers and offers unlimited possibilities.

STRESS NUTRITION AND TASTE

The elements of good nutrition should be built into the advertising, also. Food department promotions can be used with the theme of nutrition. In a Newspaper Advertising Bureau survey on American eating habits, people were asked whether supermarkets or fast food outlets had fresher food. Only three percent said that fast foods did, while 58 percent felt that supermarkets did. When asked about taste and flavor, 40 percent said supermarkets were superior and 10 percent favored fast food outlets. These figures give supermarket owners a distinct advantage over fast food chains which they need to take advantage of now. Some stores’ copy compares the cost of various meals fixed at home or purchased at a fast food outlet. They include hamburgers, fried chicken, spaghetti, and soup and sandwich lunches. The ads are run separately from regular advertising, and concentrate on price, although a few mention convenience. So far, the response has been favorable.

BUILD A STORE IMAGE

In-store signs also can emphasize the economy of home cooking. For example, signs placed near the ground beef can stress its good flavor and the economy of home cooking. Besides the store promotions, ads can also feature “fast foods” at reduced prices. It is as crucial to keep a consistent theme throughout your store as it is to keep it in your advertising.

In summary, it is important to know what appeals to your customers and to act accordingly. It isn’t necessary to take out full-page ads in the newspaper; a small ad will work just as well if done correctly. Keep the ads uncluttered and easy to read; however, if they must be “busy,” organize the products by department. Stay with a consistent and simple image, both in the ads and throughout the store, and your promotional dollars will be put to their best use.

How To Sink An Association

1. Don’t attend meetings, but if you do, come late.
2. Always leave before adjournment.
3. Never speak up at any meeting. Wait till you get outside.
4. Sit in the back of the room, where you can chat freely with other members.
5. Vote in favor of every action. Then go home and do nothing.
6. Find fault with the officers and other leaders every chance you get. It keeps them on their toes and enables you to say, “I told you so!”
7. Take all you can get in the way of benefits and services. Give as little as possible in return.
8. Keep your ideas to yourself. But be a good listener and pick up all the tips you can from others.
9. Never ask anyone to join. Only fall-guys serve on a membership committee.
10. Only serve on a committee if they make you chairman. Do as little as possible and try not to call a meeting. You can always report progress.
THE CLYDESDALES CELEBRATE
50 YEARS OF COMIN’ THROUGH.

INCREASE SALES BY DISPLAYING THIS
BUDWEISER POLE DISPLAY FEATURING
A FREE CLYDESDALES POSTER.

April is the 50th Anniversary of the world
famous Budweiser Clydesdales and we
want to celebrate by giving your custom­
ers this Clydesdale Commemorative Poster
free! This beautiful full color poster is
sure to become a collector’s item.
Feature this free poster in an end-aisle
display and you’ll not only increase in­
store traffic, you’ll also build sales of
Budweiser. There will be national

advertising announcing the Clydesdales’
50th Anniversary during the entire April
promotion period, highlighted by a special
Clydesdale 50th Anniversary TV
commercial. So jump on the Clydesdale
Bandwagon! Get all the details about the
Clydesdales’ 50th
Anniversary when you
see your local Budweiser
representative. This
offer will not be available
where prohibited by law.

For Additional
Information Contact:
Anheuser-Busch, Inc.
National Account Sales Dept.
One Busch Place
St. Louis, MO 63118

Budweiser
KING OF BEERS® • ANHEUSER-BUSCH INC. • ST. LOUIS

The Food Dealer, Spring 1983 / Page 21
YOUR 1983 OFFICERS

Aims and objectives of the Associated Food Dealers
"to improve and better the industry in which
do business, constantly offering the consuming pu
the best possible products and services at
possible prices, in the American tradition enterprise." The association also represents its
ers in the cause of justice and fair play at all levels
ment, business and in the community at-large.

Willie Cooper
S&D Variety Store

Sam Cosma
Atlas Super Market

Phil Lauri
Grub Street Hermit

Phil Mannone
Mannone’s Market

Louis Vescio
Vescio’s Super Markets

Harvey L. Weisberg
Chatham Super Markets

PHOTO
NOT AVAILABLE

Jacob Grant *
Farmer Grant’s Market

Al· Naimi
Young
Kato
Sarafa
S. Yono
Introducing the only tool you need to maintain your Hobart equipment

The new Hobart long-life maintenance plan

Now you can take the guesswork out of budgeting your service costs with the new Hobart Long-Life Maintenance Plan. You can purchase it for most Hobart equipment ... from one machine to an entire installation ... any time up to 60 days after your standard warranty expires. It covers replacement parts and labor during Hobart regular hours, plus travel time and mileage within 50 miles ... and as an added option, scheduled preventive maintenance inspections. You enjoy peace of mind from knowing your good investment is protected ... and that over 1700 factory-trained service technicians in more than 200 Hobart facilities nationwide are as close as your telephone. Ask your Hobart representative for all the details, or write Hobart Corporation, World Headquarters, Troy, Ohio 45374.

Best Wishes for Continued Success to the AFD

FRITO-LAY, INC.

1000 Enterprise Drive
Allen Park, 48101
Phone (313) 271-3000

Fontana Foods

365 VICTOR AVENUE
HIGHLAND PARK, MICHIGAN 48203

Michigan’s Full Service Supplier

Let Us Fill Your Order For

DRY GROCERIES
PAPER PRODUCTS
PET FOODS
HOUSEHOLD CHEMICALS
STORE SUPPLIES
CIGARETTEs
CIGARS, TOBACCO, & CANDY

Phone: (313) 365-8200

HOBABT
FOOD EQUIPMENT

TWO LOCATIONS

12750 Northend, Oak Park, Michigan 48237
Phone: 542-5938

43442 N. I-94 Service Drive
Belleville, Michigan 48111
Phone: 697-3070

Page 24 / The Food Dealer, Spring, 1983
QUICK.
WHO DO YOU CALL TO GET THE FOLLOWING BRANDS?

ANSWER

©DMC 1982
ACCOUNTING
(from page 18)

little knowledge? Yes! . . . ruled the Tax Court recently (Bernard W. Cox, T.C. Memo 1982-667).

With little knowledge of the industry, Mr. Cox went into business on a part-time basis as a gunsmith. Unfortunately, his venture resulted in a loss, the expenses of which were claimed by him as income tax deductions.

IRS disallowed the loss deduction maintaining that there was no business purpose involved and that the entire operation lacked the necessary profit motive.

However, the Tax Court disagreed and held that there was a proper business purpose and profit motive. The Court relied heavily on the facts that the gunsmith made serious efforts to educate himself in general and that he maintained meticulous businesslike records. As a result, the losses claimed were allowed.

The question of whether one intends to make a profit from a given activity is a question of fact which must be determined in each particular situation. Evidence that tends to indicate that there is the required profit motive includes such items as keeping accurate books and records, customer lists, active advertising, the filing of the necessary local business certificates, obtaining formal leases for the business property and maintaining all of the other legal documents pertaining to the business.

IRS has continually indicated that it will carefully review deductions in connection with "hobby-type" business activities with which many persons become involved especially when they are conducted on a part-time basis and at a loss.

In such cases it is of the utmost importance to establish a business purpose for the activity. Even though a venture operates at a loss, you may be able to deduct it if you are able to show it was your intention to make a profit.

Unique Promotion

An unusual promotion was carried out last summer by O'Malla Food Markets, a six-store chain in Indiana. The promotion was aimed at customers who bought at least $25 worth of food for 12 weeks, during a 14-week period. At the end of that time, they received $25 worth of groceries free.

"The results were fantastic," said Dan O'Malla, vice-president of the chain, "We gained a lot of customers who would not have come to the stores otherwise."

Do you know anybody who SHOULD be an AFD member, but isn't?

TALK TO HIM!
The Miller Brewing Company
Uncompromised quality
since 1855.
WE JUST ASKED THIS LADY
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home style cookies 
for two packages of 
another cookie brand...

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with the 
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You keep your independence... your respected place in the neighborhood... but you add the leverage you need to compete with the chains.

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The Strolling Violinists
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James Kothe, President, DAGMR
Lawrence Joseph, AFD Chairman

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Special Presentations
Installation of Officers and Directors
Entertainment — Dancing
PRIZES: First Intermission

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Allen Verbrugge; Iggy Galiante; Don Harrington and Phil Saverino.

IN APPRECIATION:
The Associated Food Dealers on behalf of our over 3,400 members who employ over 43,000 persons, is most appreciative of the interest and cooperation offered by many of the food and beverage suppliers in planning this event. In particular, we thank the following firms specifically, for their generous participation and co-sponsorship.

Cocktail Hour:
Pepsi-Cola Bottling Group

Snacks, Cocktail Hour:
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Kar-Nut Company
Kraft, Inc.
Wilson Dairy Company

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Country Fresh Dairy
Creative Risk Management Corporation
Peter Eckrich & Sons
Faygo Beverages
G. Heileman Brewing Company
Fred Sanders Company
Jay’s Foods, Inc.
Ludington News Company
Marks & Goergens, Inc.
Miller Brewing Company
Schlitz Brewing Company
Scot Lad Foods, Inc.
Stroh Brewery Company
Hiram Walker Company
Wayne By-Products Company
Abner Wolf Company
Velvet Food Products

Dinner Wines:
J. Lewis Cooper Company

Prizes:
AFD and Friends, drawing during first intermission
Associates, affiliated with the Associated Food Dealers, now offers our unique money order system to you.

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(b) No tally sheets;
(c) Agent retains a copy of every money order sold;
(d) The easiest reporting system in the industry.

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Marty Ries at (313) 386-8745
or contact Associated Food Dealers at (313) 366-2400

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So buy United States Savings Bonds. Automatically, through the Payroll Savings Plan.

You won’t even feel like you’re giving, until all those Bonds are yours for the taking.

Congratulations on your 67th Anniversary!
May we all have a happy and prosperous 1982

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 Phone: 521-8847
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Employees Should Be Made Aware Of Operating Costs

IT'S IMPORTANT - the checkout operation accounts for more than one-fourth of supermarket labor costs; it shapes the image of the store because it is frequently the only contact with customers.

During a recent meeting of store owners, discussion centered on shortcomings of employees concerning business operations costs. Management was extremely concerned about supply cost, store promotions and lack of profits from store operations. One operator was perturbed with his checkers and packers, since they "used bags like they grow on trees." To be sure, bags do cost money: but it's the responsibility of management to train employees in the proper use of supplies. Along with this training, employees should be informed of the cost of supplies, tacking different size bags on the information bulletin board for employees marked with cost per each.

Another way to reduce bag costs, not only at the checkstand, but in various departments where bags are used, is to be sure to have an assortment of sizes readily available for selection. Make sure an employee has the responsibility for keeping these bag racks full at all times. In the produce department, so customers will not pick up oversized bags, why not place a quantity of the correct sized bags right with the merchandising display? Customers will then be prone to use the bag conveniently at hand, rather than choosing an overly large one.

Getting back to the discussion, and management's responsibility, one operator told this story: The other morning I was in the front of the store while a customer was checking out. She told the checker, 'Say give me about ten of these big bags. I need some for garbage.' And I'll be a &*$@!! if the checker didn't give her the old bag the bags! Boy, did I tell that checker off." The retailer was wrong to chew out the checker. He should have remembered: "If the pupil hasn't learned, the teacher hasn't taught."

Congratulations to the Associated Food Dealers on your 67th Anniversary

REGAL PACKING, INC.
Wholesale Meats

1445 East Kirby
Detroit, Michigan 48211
Phone: 875-6777
Congratulations
To The Associated Food Dealers
On Your
67th Anniversary.

Let me also take this opportunity to announce my upcoming retirement. Thanks and best wishes to all my friends in the Association.

- Bob Cosgrove

General Mills
30800 Telegraph Road • Suite 2720 • Birmingham, MI 48010 • (313) 642-2896
Treat Produce As An Art

Award winning produce merchandiser Fred DeVries, nicknamed "the man in the green flannel smock" thinks there isn't much skill in being a good produce manager — it's an art.

The key, according to DeVries, is being creative. "There's not a heckuva lot of skill in displaying produce, but there's a tremendous amount of artistry. Display with a touch of class. Generally, to do a little bit better, it takes a little longer — but, it's well worth it."

The produce merchandiser said every job is a self-portrait. "Your attitude is important. There's something special about everyday in your department. There's no such thing as a bad day."

"It's the little things that make the difference in a produce department," DeVries said, noting managers have to use their heads and be creative with their merchandise.

"Dare to be different. What does a new idea cost? It doesn't cost anything. You're aware that an avocado needs a lemon, so give 'em a lemon free. What does a lemon cost? It helps promote avocados."

He also suggests putting a strawberry pie kit on display in the store. For example, putting together Dream Whip, strawberries and a pie crust.

"An idea is not a bolt of lightning. It's a thinking process. Let your mind soar. Do things someone else has never even thought of doing," DeVries said. "This is what makes produce retailing fun and challenging. And it is fun."

The size of the store is not important to merchandising, according to DeVries. He noted there is a myth in the business that says a produce department has to be big to be good.

"The size of your department has nothing to do with freshness. Size has nothing to do with performance. I don't believe you have to be big to be good. Actually, small can be quite beautiful."

DeVries said managers should "think fresh" since customers shop "with their eyes."

(continued on page 36)
We're Continuing To Give You Our Best.

Candy • Bakery • Ice Cream
Since 1875

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Detroit, Michigan 48203
Phone: 313 868 5700
Congratulations to the Associated Food Dealers on your 67th Anniversary.

"My idea of merchandising is a whole bunch of little things: clean, full, fresh, variety and friendliness. Merchandising is also selling what I want to sell," he said, noting managers can sell almost anything — within reason. The more he knows about what he is selling, the better he is at selling.

You can think as big as you want to think. Excitement breeds excitement. Enthusiasm breeds enthusiasm. And people get caught up in it.

Congratulations to the Officers, and Members of the ASSOCIATED FOOD DEALERS

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Phone (313) 833-3555

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Arlington, VA 22209

Employers Support The Guard & Reserve
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Ernest P. Worrell is our attention-getting new TV spokesman, and a symbol of our aggressive new support program for our members.

The long term brand awareness campaign, just launched in Michigan is designed to add even more sales support power to our time-tested marketing programs.

As ol' Ernest said, we're comin' on strong to help keep our members competitive.

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Embest Inc. 31740 Plymouth at Merriman, Livonia, MI 48150
SPaRtan sto:nes

the food people!

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OF INDIVIDUAL
MEMBERS
WORKING
TOGETHER TO
BETTER SERVE
THEIR
CUSTOMERS

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Monroe . . . . .242-3600
Muskegon . . .722-3936
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**FLEISCHMANN DISTILLING**

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**OLD MR. BOSTON**

GLENMORE
Desmond & Duff 86°
Ceiling Fans Save Energy; Pay For Themselves

Some of the world's greatest discoveries have been found by accident. The following article doesn't rank in this great category, but to a supermarket, anytime you can save on the fuel bill you are bucks ahead.

A few months ago, retailer Danny Helms, was changing lights and noticed how hot it was against the ceiling. He thought to himself how good it would be if he could get that heat down on the floor. The idea of the old time drug store fans to circulate the air was thought of and purchased. He bought 3-38" three blade commercial fans. After installation he bought 3 more to install.

The results have been phenomenal. The first month's operation reflected a savings of $300 from the previous months electric bills.

Each night all heaters are cut off and the next morning the thermostat is set for 68° and by mid-morning the fans are cut on the heat is cut off. The fans circulate the air and even on the coldest day, the cashiers are comfortable. Before the fan installation, most of the checkers had been using electric heaters to keep warm. Since the fan installation, they have not had to use extra heaters.

The fans are positioned in such a manner to transfer the heat in the ceiling as to make it even. This arrangement does not interfere with the refrigeration equipment. On the coldest day only 1 heater operates. Each fan is controlled independently.

Since Danny installed his fans, several other operators have installed fans similar. One store used to run four electric heaters and since the installation of 6 fans, now on the coldest day they only have to turn on one.

For a 15,000 square foot store, you would need 6 fans.

The first month's savings on the stores who have installed the fans has virtually paid for the fans. This would not include the installation. The theory of this system will work as well in summer as in winter, as long as you can circulate the air you can be comfortable.

Each fan runs independently of the others and runs on low speed.

AFD members and their employees can get FREE assistance with legal problems, in private, confidential sessions with members of Peter Bellanca's law firm. Phone AFD, 366-2400, for appointment.

BEST WISHES TO THE MEMBERS OF AFD

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Phone (313) 568-1900
Best Wishes
On Your
67th Anniversary

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Sales and Marketing

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Southfield, Michigan 48037
Phone (313) 354-1600

Branch Offices:
Saginaw
Grand Rapids
Toledo
Teens In The Kitchen

Teenagers are becoming a force to be reckoned with in the supermarket. According to a consumer study, teenage girls today spend more than $13 billion a year on food, more than one out of every three family food dollars.

There are many reasons for the increasing number of teenage cooks. Many young people take on meal preparation when parents work. Busy and often conflicting schedules of family members sometimes lead to individual meal preparation: each person cooking and eating at a time that is most convenient for him or her. This is especially true for teens who may be rushing from school to part-time employment to sports or other recreation.

The inexperienced cook of any age can rely on frozen foods for fast and easy meal preparation. Retailers should merchandise their frozen food cases with this new group of meal planners in mind.

Congratulations to the Members of The Associated Food Dealers!

We appreciate your business and hope you will continue to sell our popular Prince brand spaghetti, macaroni, egg noodles and sauces.

THE PRINCE COMPANY, INC.
26155 GROESBECK HWY. • WARREN, MICH. 48089

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or phone the AFD office (313) 366-2400

Robbery
What To Do In Case Of A Stickup

Employees should be trained in the actions they are to take during and following a robbery.

1. Do What The Robber Says To Do. Leave the heroics to TV crime fighters. Don't attempt to grab the robber's weapon and don't attempt to fight with him.

2. Don't Make Sudden Moves. The robber very likely will be nervous. Don't give him cause to pull the trigger or to slug someone.

3. Don't Delay. The robber may get nervous if the job takes longer than expected and he may get tough to speed things up.

4. Keep The Robber Informed. The bandit won't appreciate surprises, so try to inform him if you expect anything to occur which may frighten him. For example, if the armored car is due within five minutes, tell him about it.

5. Don't Chase The Robber. If the police arrive during a foot race across the parking lot, they may not know which are the good guys. Don't take a chance. Try to get a description of the car from outside or near the front of the store.

6. Call The Police Immediately. Give an accurate description of what has occurred and remember to give the store address. Be calm.

7. Develop A Mental Description. While the robber is in the store, develop a mental description of him. As soon as he leaves and the police have been called, each employee should jot down what he or she has seen.

8. Don't Tell Anyone How Much Money Was Taken. The news media more than likely will arrive at the store about the same time as the police. A store employee should refer all questions about the amount of money to the store manager.

---

IN THE NEXT issue of The Food Dealer we will review a program of security measures designed to discourage and PREVENT robberies.
Best Wishes
and
Good Reading
to
Associated Food Dealers Members
from Ludington

LUDINGTON NEWS COMPANY
1600 E. Grand Blvd. • Detroit 48211
Phone 925-7600

901 Water St.
Port Huron, Michigan 48060
Phone: 984-3807

2201 S. Dort Hwy.
Flint, Michigan 48507
Phone: 232-3121
everybody's favorite — maple bars.'

'It's little wonder that pet
peeves about supermarkets are
such a staple of conversation, such
a tie that binds consumers together
in shared feelings of us vs. them.'

The writer did go on to tell
some good news about stores
donating perishable foods to the
needy..., but how much harm did
his sarcastic introduction do?

The need to inform the public
is great. The image of the super­
market as the rip-off artist is still
with us. (I've heard radio disk
jockeys make slurring remarks
about supermarkets tempting us
with junk food.) The image isn't go­
ing to change without your help.

What can you do? You can
get closer to the people who
spread the news, for a beginning.
Know the newspaper, radio and TV
people in your community and
share your concerns. Letters to the
editor are effective and frequently
printed. Your own newspaper
advertising could have an image-
building corner. Perhaps a
newspaper would accept your own
writing contribution. One grocery-
store owner we know writes a ques­
tion and answer column about
food prices and how to save
money. He stresses the "we do care
at the supermarket level," and
backs up his concern with specific
suggestions, not empty slogans.

Reaching school teachers is a
challenge for you as a grocer. If
you are doing something construc­
tive with schools, please tell us so
we can share your efforts. This
generation of students is certainly
better informed about nutrition
than their parents, but their feeling
for the friendly neighborhood
grocer may be less than it should
be.

It's up to you in your own
community to earn the public's
respect. Of course, if you like be­
ing badmouthed, don't do anything
about it..., just "keep marking up
those prices."
Call today for a demonstration or information on our complete packaging supply program for Supermarkets, Delis, Produce & Meat Markets, and Bakeries.

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Our Congratulations to AFD on Your Anniversary. It is a Pleasure serving the Association and your Membership.

GEORGE R. SHAMIE, JR., C.P.A.

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Phone (313) 474-2000

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department of distributive education
western michigan university
kalamazoo, michigan 49008

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AFD MEMBER

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PEPSI-COLA SALUTES
THE
ASSOCIATED FOOD DEALERS
DURING YOUR 67th
ANNIVERSARY YEAR

It is a pleasure doing business with you and your members!

THE PEPSI-COLA BOTTLING GROUP