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EVALUATING FOOD STORE OPERATIONS

Series of Purdue Retailers, a monthly Extension release to the food trade, reporting results of research in food store operations.

"Profits From Your Income Tax Statement"

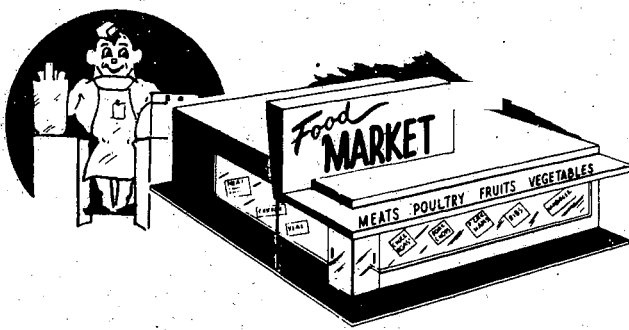
"Let's Take A Look At Departmental Sales and Gross Margins"

"Watch That Labor Expense"

"Know Your Balance Sheet"

"Guides To Better Layout"

DEPARTMENT OF AGRICULTURAL ECONOMICS
PURDUE UNIVERSITY
LAFAYETTE, INDIANA



Purdue Retailer

For Indiana Food Store Operators

Department of Agricultural Economics Purdue University, Lafayette, Indiana

July 1957

PROFITS

From Your Income Tax Statement

by Prof. Eric C. Oesterle

Editors note

At a recent Food Retailer Clinic at Purdue the independent food store managers were asked to state their outstanding problem. Eight out of ten named the lack of detailed operating data for use as a basis to evaluate their individual operations.

As a result of this request, Purdue University research personnel carried out a detailed study of one hundred Indiana independent food store operations. This sample included stores from the small neighborhood grocer to the large super market. Information from this study is now available and includes the following data, classified according to size of store:

- ...net profits
- ...departmental sales; gross margins
- ...expenses
- ...departmental labor costs and utilization
- ...allocation of floor space by department
- ...assets and liabilities

Findings will be summarized in this and subsequent issues of the Purdue Retailer. Additional information regarding these topics can be obtained by writing to the retailer extension specialists George Baker, Lee Ott, or myself, Eric Oesterle at the Department of Agricultural Economics, Purdue University.

This is one of several research projects in the area of food retailing now in progress at Purdue. Other studies involve labor costs and utilization in food stores, store record analysis of four Indiana super markets, and meat pricing methods - the effect of feature advertising on the movement of other meat items. Research studies such as these provide subject matter for the many schools, clinics, and publications for food retailers in Indiana.

Table 2. Income Statements of Indiana Independent Food Stores, According to Net Profits Earned, 1955.

Weekly Sales Volume	\$0 - 2,999		\$3,000 - 4,999		\$5,000 - 9,999		\$10,000 - 19,999		\$20,000 - over	
	Low	High	Low	High	Low	High	Low	High	Low	High
Sales	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Sales	84.0	84.6	86.9	83.8	85.6	83.6	84.6	85.4	84.8	83.1
Gross Margin	16.0%	15.4%	13.1%	16.2%	14.4%	16.4%	15.4%	14.6%	15.2%	16.9%
Expenses										
Wages	6.1%	5.4%	5.4%	5.2%	8.2%	5.9%	6.7%	5.8%	7.1%	6.9%
Managers Salary	3.3	2.7	2.3	2.1	1.5	1.5	1.1	.9	.4	.5
Advertising	.7	1.0	1.2	.8	.9	1.0	1.3	.8	1.9	1.2
Rent	1.1	.7	.9	.9	1.1	.7	1.0	.7	1.0	.9
Utilities	1.1	.8	.9	.8	.7	.7	.6	.6	.5	.3
Taxes	.8	.7	.6	.7	.8	.6	.8	.6	.7	.7
Depreciation	1.0	.8	.8	.7	.9	.7	.9	.7	.4	.6
Supplies	.7	.7	.6	.7	.6	.6	1.1	.7	.9	1.0
Other	1.5	.6	1.2	.8	1.1	.8	1.0	.5	1.1	.9
Total	16.3%	13.4%	13.9%	12.7%	15.8%	12.5%	14.5%	11.3%	14.0%	13.0%
Net Profit	-.3	2.0	-.8	3.5	-1.4	3.9	.9	3.3	1.2	3.9
(Yearly)	(\$-369)	(\$2,953)	(\$-1,552)	(\$7,332)	(\$-4,582)	(\$14,615)	(\$5,755)	(\$22,937)	(\$19,155)	(\$67,624)

Simple Adjustments Necessary by the Retailer

Before going further, it must be pointed out that you must make a few simple adjustments in your own records, if the Purdue figures are to serve as a meaningful basis for comparison. There are many different ways of keeping food store records. Hence, research personnel had to establish a "standard" and adjust all sample store records to this standard. There are four basic differences in most records: differences which must be adjusted for comparative purposes.

1- Rent

If you own your land and buildings, estimate the rental value. Convert this dollar rental to a percentage of total weekly store sales. Deduct this percentage from your net profit percentage; add to total expenses. If you are renting already, such an adjustment is not necessary.

2- Owner Operators Salary

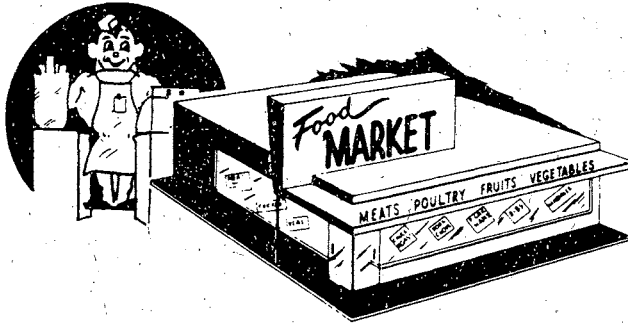
Pay yourself a salary! That is a tough one. Purdue, for simplification, merely added 10 percent to the wage of the highest paid employee in the store. After all, as a manager, you are certainly worth more than your top man. So if your butcher makes \$100 a week, pay yourself a salary of \$110 per week. Convert this dollar salary to a percentage of total weekly sales, deduct it from net profit; add it in your expenses.

3- Employee Wages

To be realistic about your costs, you should also estimate a salary for your family help who receive no regular weekly wage. Here again, a wage comparable to that needed to replace your wife or son, for example, with hired personnel, should be included in your wage expense and deducted from net profit.

4- Cost of Sales

Cost of sales in Table 1, includes the cost of delivery or freight. It is really the cost of merchandise delivered to the store! For those of you who are members of buying plans such as IGA or



Purdue Retailer

For Indiana Food Store Operators

Department of Agricultural Economics Purdue University, Lafayette, Indiana

August-September, 1957

Let's Take a Look At Departmental Sales and Gross Margin*

by

Eric C. Oesterle
Retailing Marketing Specialist

Departmental sales and gross margins are two of the most valuable measures available to food store management in appraising the performance of today's food store. In the July issue we saw that total sales and total gross margin figures present a rather dramatic picture of overall store operations. But departmental data detail and disclose the facts behind the scenes. In this respect, they are a keener tool of food store analysis

than total sales and total gross margin data.

So let's take a closer look at departmental sales and gross margins! But before we can do this, we must know what we are talking about. There are no such standards for items included in food store departments such as 12 inches in a foot or 3 feet in a yard.

*(EDITORS NOTE

This is the second article in a series reporting results of a recent Purdue study of Indiana independent food store operations. Detailed income statements and balance sheets were taken from 86 stores and broken down into the following weekly sales volume classification groups: Group I, \$0-2,999; Group II, \$3,000-4,999; Group III, \$5,000-9,999; Group IV \$10,000-19,999; and Group V, \$20,000 and over.

Detailed departmentalized sales and gross margin data were taken for the three major departments (grocery, meats and produce). In addition, dairy and frozen food data were separated from the grocery data, making possible a five-department breakdown of grocery, meats, produce, frozen foods, and dairy.

Certain adjustments in the departmental data and expenses were made to make the findings comparable and meaningful.

In addition to the financial information, physical layout and labor data were also collected, making it possible to report by department such indices as sales per linear foot and sales per manhour.)

three departmental data (grocery, meat, produce) adequate. However, the more detailed analysis summarized in the Purdue study provides data for you to spot check on the performance of either the frozen food or dairy departments.

Average departmental sales and gross margin data are not the best yardsticks. Stores in the five different sales volume classifications exhibited pronounced differences in their departmental sales breakdown and gross margin percentages.

SIZE OF STORE DOES AFFECT GROSS MARGINS
AND SALES PERCENTAGES

Table 2 SALES BREAKDOWN BY FIVE DEPARTMENTS

Group	I	II	III	IV	V	Average of
Average	\$0	\$3,000	\$5,000	\$10,000	\$20,000	All
Weekly	-	-	-	-	and	Groups
Sales	2,999	4,999	9,999	19,999	Over	
Volume						
Number of						
Food Stores	16	23	23	14	10	
			(Percentage of Sales)			
Grocery	49.7	52.7	52.3	52.6	55.0	52.5
Meat	25.8	26.6	25.8	26.7	24.0	25.8
Produce	9.2	7.3	9.0	8.1	9.1	8.5
Frozen Food	2.2	2.5	2.6	3.3	3.1	2.7
Dairy	13.1	10.9	10.3	9.3	8.8	10.5
Total	100.0	100.0	100.0	100.0	100.0	100.0

As size of store increased the percentage of sales:

INCREASED FOR THE GROCERY DEPARTMENT

Largest stores averaged 55 cents out of every dollar of sales in the grocery department; small stores averaged approximately 50 cents. This wide difference is probably due in part to the large amounts of non-food items carried by the supermarkets and included in the grocery sales.

REMAINED FAIRLY CONSTANT FOR THE MEAT DEPARTMENT

REMAINED FAIRLY CONSTANT FOR THE PRODUCE DEPARTMENT

INCREASED SLIGHTLY FOR THE FROZEN FOOD DEPARTMENT

Large stores usually have more display space in which to merchandise a wide assortment of frozen foods.

DECREASED FOR THE DAIRY DEPARTMENT

Studies indicate that small stores do a sizable business in fresh milk which accounts for the bulk of sales in the dairy department. Supermarket customers purchased milk too, but as part of a rather complete food order. Consequently, dairy sales were a smaller portion of total store sales.

For purposes of analysis, three departmental data is usually adequate. Table 4 and

table 5 contain a sales breakdown and gross margins for the three major departments.

Table 4 SALES BREAKDOWN BY THE THREE MAJOR DEPARTMENTS

Group Number	I	II	III	IV	V	Average of all Groups
Weekly Sales	0	3,000	5,000	10,000	20,000	
Volume	2,999	4,999	9,999	19,999	Over	
GROCERY	65.0	66.1	65.2	65.2	66.9	65.7
MEAT	25.8	26.6	25.8	26.7	24.0	25.8
PRODUCE	9.2	7.3	9.0	8.1	9.1	8.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0

Table 5 GROSS MARGINS BY THE FIVE MAJOR DEPARTMENTS

Group Number	I	II	III	IV	V	Average of all Groups
Weekly Sales	0	3,000	5,000	10,000	20,000	
Volume	2,999	4,999	9,999	19,999	Over	
GROCERY	13.6	13.6	12.0	12.6	11.8	12.7
MEAT	18.3	16.7	19.4	20.2	20.6	19.0
PRODUCE	20.7	21.2	20.5	22.7	27.4	22.4
TOTAL	15.5	14.9	14.6	15.4	15.2	15.1

However, as you will realize, departmental gross margins and sales go hand in hand. And by relating the two, you can quickly determine the contribution of one particular department to total gross profit.

This is especially important in evaluating various pricing policies in which one department is used as the price leader and supported by the other departments.

Looking at the other side of the coin, it would be necessary to increase meat gross margins approximately twice as much as grocery gross margins for the same effect.

In summary, the larger the departmental sales volume, the greater the effect on total gross margin of a small change in departmental gross margins.

SUMMARY

Departmentalized data as to sales and gross margins offer the progressive retailer a multitude of detailed information regarding the operation of his business. Simple analysis of facts pick out the strong and weak points of his operation.

Purdue research data indicated that the internal operations of a business changed as its sales volume increased. Most noticeable was the change in pricing policy. Larger stores had a higher gross

margin in the perishable departments and lower ones in their grocery departments than did smaller stores.

In comparing your store with the Purdue data, it is entirely possible that your total sales and gross margins might be in line, but that your departmental sales and gross margin balance are different. This is most likely to happen when the grocery gross margin is higher than reflected in the Purdue data.

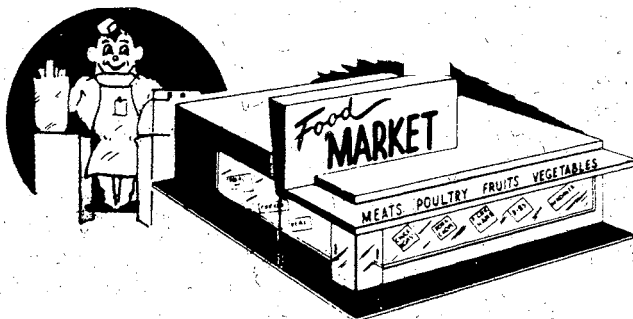
However, the pronounced trend on the Indiana grocery front seems to be toward a balance involving low grocery gross margins offset by higher gross margins in the produce and meat departments. A store with an old-fashioned departmental gross margin balance might find itself in serious trouble if confronted with competition whose advertising and pricing policy emphasizes low prices in the grocery department.

Four District Meetings To Be Held This Fall

For the past five years, Purdue has held a Food Retailer Clinic on the Purdue campus in the Spring. This Clinic has been a two day affair presenting talks, demonstrations, and discussions which a planning committee of retailers, wholesalers, and packers throughout the state have suggested. Due to the success of this Clinic, it was suggested that District Meetings be held in the four corners of the state to further acquaint the trade with these services.

As the Indiana Grocers and Meat Dealers Association has worked closely with Purdue in providing information and services for the retail food trade, they once again have joined forces with your University to present this series of programs. It is only through the cooperative spirit of the University, the Association, your wholesalers, your packers, and your other suppliers that make such programs possible.

FOR THE DATE AND PLACE OF THE MEETING NEAREST YOU, CHECK THE ANNOUNCEMENT ON THE NEXT PAGE.



Purdue Retailer

For Indiana Food Store Operators

Department of Agricultural Economics Purdue University, Lafayette, Indiana

December 1957

WATCH THAT LABOR EXPENSE!

by Eric C. Oesterle
Retail Marketing Specialist

Over 60 percent of the so called cost of doing business in food stores can be attributed to wage and salary expense alone. It is here that management can often tighten up with the results being shown in increased net profit.

True, many of your expenses fall into the so called "fixed" category. Accountants speak of fixed expenses as those costs incurred before you open up your doors to do business. Rent, depreciation, utilities, insurance, and a part of wages are examples of fixed expenses. Once you have decided on a location for your business, or purchased that new dairy case, rental and depreciation costs stick with you for a long time. Such big expenditures require careful consideration before the final decision to buy is reached. A little pencil pushing ahead of time to compare these long range costs with operating data of stores of similar size is well justified.

On the other hand, there are other expenses such as advertising, supplies, and the major part of wage costs which require more frequent decisions on the part of management. These current expenses, for the most part, vary from one business to another. And this variation can usually be traced to the store manager and his ability to keep tabs on his operation. You might well argue that there certainly is some element of "fix" in each of these so called "variable" expenses. And right you are. But, in each of these costs there is also an

element of "give". It is for this reason that we examine variable expenses closely. It is here that management can often put the squeeze on costs.

Take wages and salaries, your biggest expense item. A portion of this expense is definitely fixed. For example, we certainly need a basic crew to get the stock on the shelves and the meat ready for the display case before we open up our doors. The major part of the labor bill, however, can be controlled by management. Purdue studies have shown that stores with the lowest net profits paid approximately 7 cents out of every sales dollar for labor. Stores with the highest net profit paid 6 cents.

Total wage expense as a percent of total sales, like total sales or gross margin ratios, becomes more meaningful if broken down on a departmental basis. Such refinement often reveals the source of high labor expenses. For this reason, this article will concentrate on departmental wage and salary expense.

The July '57 issue of the Food Retailer detailed food store expenses by five sales volume classifications. This article urged you to compare your income statement with income statements from 87 food stores assembled in a Purdue research study. Such comparison uncovers the strength and weakness in an operation. Alert management can thereby capitalize on their strong points and seek to correct the weak points.

Cooperative Extension Work in Agriculture and Home Economics,
State of Indiana, Purdue University
and the United States Department of Agriculture Cooperating.
E. L. Butz, Director, Lafayette, Indiana.
Issued in furtherance of the Acts of May 8 and June 30, 1914.

Labor data is reported for the three major departments: grocery, meat, and produce. Departmental wage ratios are expressed as a percentage of departmental sales; checkout and management expenses are expressed as a percentage of total sales.

On the average, Indiana retailers spent about 2.7 cents out of every grocery sales dollar, 10 cents out of every meat sales dollar, and 11 cents out of every produce sales dollar for labor. The checkout crew was paid 1.6 cents out of every total sales dollar and managerial costs averaged .8 cents out of every dollar of sales. You will note that variation in departmental wage ratios was relatively small with the exception of small stores whose total sales volume averaged less than \$3,000 weekly. Both meat department

	Total	Grocery	Meat	Produce
Gross margin.....	15.1	12.7	19.0	22.4
Labor expense.....	7.9	2.7	10.0	11.1
Margin to cover	7.2	10.0	9.0	11.3
Net profit and other expenses				

Such a calculation indicates that much of the variation between gross margins can be explained by the labor costs for the various departments. No attempt will be made to break down other expenses by departments. However, a meat department showing a 14 percent gross and a 10 percent labor expense points up trouble. Four percent is hardly enough to cover depreciation costs on refrigerated displays, coolers, meat saws, etc. let alone the electricity to make this equipment run.

Many of you are interested in a more thorough analysis of your labor dollars and hours and are calculating ratios such as wage cost per hour, and sales per man hour. Refined data such as this point up the trouble area in a high departmental wage percentage. Either labor productivity on an hourly basis is too low -- or wages paid are too high. Wage cost per hour and sales per man-hour tell the sometimes bitter truth.

Operating data from the Purdue study

and checkout wage percentages were high for this group of stores as compared to the other four groups. Apparently, the sales volume of the small markets was not high enough to justify the services of a full time butcher. And the high wage percentage in the checkout for a small store further illustrates that the fixed element in the cost of labor in small stores is high!

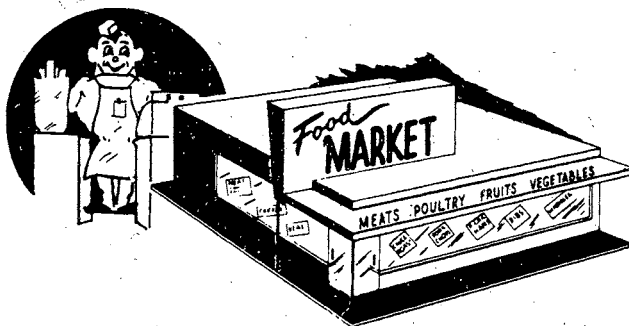
Departmental wage data as a percentage of departmental rather than total sales, is a very useful tool for examining gross margins. Let's take the average departmental gross margins as reflected by the Purdue study and deduct from these margins the respective departmental labor costs.

spells out these ratios on a departmental basis. The following paragraphs will merely illustrate the calculation of wage ratios. Later articles will illustrate the application of such information to actual case study stores. Standard data for comparative purposes is available for comparison (Table 2 on page 4 of this issue.) Again, how do you compare?

WAGE COST PER HOUR

$$\frac{\text{Wages}}{\text{Hours}} = \text{Wage Cost per Hour}$$

Wage cost per hour tells how much your help (total or departmental) costs on an hourly basis. Remember the old saying - "There's nothing so expensive as cheap help!" It is interesting to note that the average cost per hour as reported by the Purdue study (Table 2) increased as size of store increased. In other words, larger stores paid higher wages



Purdue Retailer

For Indiana Food Store Operators

Department of Agricultural Economics Purdue University, Lafayette, Indiana

April, 1958

Know Your Balance Sheet

by: Lee Ott and Eric C. Oesterle
Retail Marketing Specialist

If your banker asked to see a balance sheet for your business could you show him one? If so, you're the exception rather than the rule! A recent Purdue study of store records from 100 Indiana food stores disclosed that less than one third of these firms had prepared balance sheets.

Most of you rely mainly on your Profit and Loss Statement for the facts of life regarding your business. Yet an accountant or business analyst wouldn't think of evaluating an operation without both a profit and loss and a balance sheet at his disposal.

A balance sheet provides much vital information. Basically, such a statement states how well you have managed the money you have invested in your business. That's why a banker or lending agency requires a balance sheet when you apply for a substantial loan. Although your profit and loss statement reflects the day to day internal operation of your business, you'll need that balance sheet to evaluate its financial aspects and plan for future growth.

What is a balance sheet? The term defines itself. It is a statement of balance between the assets and liabilities of a business. Or more simply stated, a balance sheet lines up what a business owns

(cash, inventory, equipment) against what a business owes (accounts payable, notes payable, mortgage payable, investment of owner). Remember we are discussing a balance sheet of a business. And a business, as such, is liable not only to banks and wholesalers, whose capital is involved, but you the owner who have invested your capital in this enterprise. On a balance sheet ownership capital is called net worth.

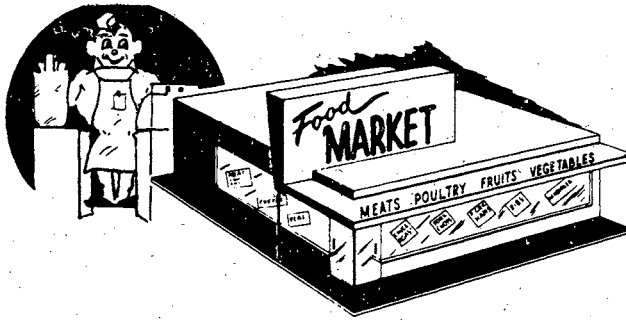
Examine the basic form of such a statement (figure 1). Each side of the sheet depicts the total dollars in the business from two different angles. The liability and net worth section shows how much of the money invested is borrowed and how much belongs to the owner. The asset section shows how this capital is used in the operation of the business. Since each dollar made available through liabilities and net worth is used simultaneously as an asset, both sides must always be equal or in "balance".

For example suppose you borrow \$100 from the bank for ninety days. This will increase the cash account on the asset side by \$100. At the same time notes payable on the liability side will increase by \$100. When the note is paid off, both the cash and notes payable accounts will be decreased by \$100. Thus, the balance is automatically maintained at all times.

Table 1. Balance Sheets, 86 Indiana Retail Food Stores, by Sales Volume.**

GROUP	I		II		III		IV		V		Your Store
Average Weekly Sales Volume	\$0-2,999		\$3,000-4,999		\$5,000-9,999		\$10,000-19,999		\$20,000 and over		
Number of Food Stores	16		23		23		14		10		
	Avg.	%	Avg.	%	Avg.	%	Avg.	%	Avg.	%	
Assets											
Cash	\$ 1,570	11	\$ 4,045	15	\$ 5,089	13	\$10,930	17	\$ 22,793	16	_____
Accounts receivable	1,637	11	1,688	6	1,443	4	2,469	4	5,909	4	_____
Inventory	5,748	39	9,277	34	13,917	36	21,609	34	46,136	32	_____
Total current assets	\$8,956	61	\$15,010	55	\$20,449	53	\$35,008	55	\$ 74,838	52	_____
Fixed Assets	5,649	39	11,931	44	17,216	45	27,733	43	67,880	46	_____
Other Assets	28	0	112	1	719	2	1,377	2	2,893	2	_____
Total Assets	<u>\$14,633</u>	<u>100</u>	<u>\$27,053</u>	<u>100</u>	<u>\$38,384</u>	<u>100</u>	<u>\$64,118</u>	<u>100</u>	<u>\$145,611</u>	<u>100</u>	=====
Liabilities											
Accounts payable	1,135	8	\$ 1,788	7	\$ 2,717	7	\$ 8,005	12	\$ 28,273	20	_____
Other current liabilities	549	4	903	3	2,601	7	6,893	11	14,836	10	_____
Total current liabilities	\$ 1,684	12	\$ 2,691	10	\$ 5,318	14	\$14,898	23	\$ 43,109	30	_____
Fixed liabilities	646	4	2,249	8	5,669	15	7,746	12	16,300	11	_____
Total liabilities	\$ 2,330	16	\$4,940	18	\$10,987	29	\$22,644	35	\$ 59,410	41	_____
Net Worth	<u>12,303</u>	<u>84</u>	<u>22,113</u>	<u>82</u>	<u>27,397</u>	<u>71</u>	<u>41,474</u>	<u>65</u>	<u>86,201</u>	<u>59</u>	_____
Total Liabilities and net worth	<u>\$14,633</u>	<u>100</u>	<u>\$27,053</u>	<u>100</u>	<u>\$38,384</u>	<u>100</u>	<u>\$64,118</u>	<u>100</u>	<u>\$145,611</u>	<u>100</u>	=====

**Source: 1955 Purdue Record Study.



Purdue Retailer

For Indiana Food Store Operators

Department of Agricultural Economics Purdue University, Lafayette, Indiana

March, 1958

Guides to Better Layout

by Eric C. Oesterle

Going to build a new market? Or are you considering remodeling the one you're operating now? How about your fixtures and equipment? Have you sufficient shelf area for those groceries; adequate space for frozen foods, dairy, produce or meats?

Decisions like these can involve large amounts of money. Once you've signed the contract, you've committed yourself and your business to a cost which will stay with you for quite awhile. So time spent gathering the facts, talking to your accountant, consulting equipment dealers, and just pushing a pencil might chart the course of profitable future business.

Purdue's job is to help provide you with the facts. Recent articles in the Retailer have made information available regarding store operations in terms of departmental sales, gross margins, and expenses. A thorough understanding and appraisal

of your business as to its performance dollarwise-forms the basis of any long range decision.

Let's turn, however, to the physical side of the picture-the square feet of selling area, the linear feet of equipment necessary to produce the sales and the profits.

Take for example, the situation of an operator who is considering building at a new location. His goal--\$12,000 sales per week. How large a store, in terms of square feet, should be built? Purdue studies (Table 1) indicate that firms producing \$10,000 to \$20,000 sales per week average about \$2.40 sales for every square foot of total store area. A quick calculation

(anticipated sales - 12,000)
(sales per square foot - 2.40)
and you've got a figure of 5,000 - the square footage that will handle \$12,000 sales per week.

Table 1. Weekly Sales per Square Foot of Total Store Area, 86 Indiana Retail Food Stores, by Sales Volume, 1955.

Group	Average Weekly Sales Volume	Total Store Area		Sales	
		Avg.	Range	Avg.	Range
		Square feet		\$/Square feet	
I	\$ 0-2,999	1857	1140-2697	\$1.30	\$1.06-1.80
II	\$ 3,000-4,999	2363	1632-3577	\$1.71	\$1.02-2.41
III	\$ 5,000-9,999	3743	2310-5260	\$1.86	\$1.16-2.88
IV	\$10,000-19,999	5402	3487-7130	\$2.39	\$1.29-3.76
V	\$20,000 and over	9761	8490-11543	\$3.30	\$2.50-4.45

Table 3. Utilization of Square Feet of Total Selling Area, 86 Indiana Retail Food Stores, Sales Volume, 1955.

Group	I		II		III		IV		V	
Average Weekly Sales Volume	\$0-2,999		\$3,000-4,999		\$5,000-9,999		\$10,000-19,999		\$20,000 and over	
Number of Food Stores	16		23		23		14		10	
	Square feet	Per Cent	Square feet	Per Cent	Square feet	Per Cent	Square feet	Per Cent	Square feet	Per Cent
Use										
Display equipment	565	45.3	771	47.7	1077	41.6	1546	40.8	2494	37.9
Aisles	<u>681</u>	<u>54.7</u>	<u>846</u>	<u>52.3</u>	<u>1510</u>	<u>58.4</u>	<u>2245</u>	<u>59.2</u>	<u>4095</u>	<u>62.1</u>
Selling Area	1246	100.0	1671	100.0	2587	100.0	3791	100.0	6589	100.0

Table 4. Linear Feet of Departmental Floor Space, 86 Indiana Food Stores, by Sales Volume, 1955.

Weekly Sales Volume	\$0-2,999		\$3,000-4,999		\$5,000-9,999		\$10,000-19,999		\$20,000 and over		Average Percent
	Feet	Percent	Feet	Percent	Feet	Percent	Feet	Percent	Feet	Percent	
Grocery	181	76.1	238	76.5	325	76.3	442	74.9	625	73.8	75.5
Meat	15	6.3	22	7.1	28	6.6	40	6.8	65	7.7	6.9
Produce	22	9.2	26	8.4	38	8.9	53	9.0	76	9.0	8.9
Frozen Foods	9	3.8	10	3.2	14	3.3	28	4.7	41	4.8	4.0
Dairy	<u>11</u>	<u>4.6</u>	<u>15</u>	<u>4.8</u>	<u>21</u>	<u>4.9</u>	<u>27</u>	<u>4.6</u>	<u>40</u>	<u>4.7</u>	<u>4.7</u>
Total	238	100.0	311	100.0	426	100.0	590	100.0	847	100.0	100.0