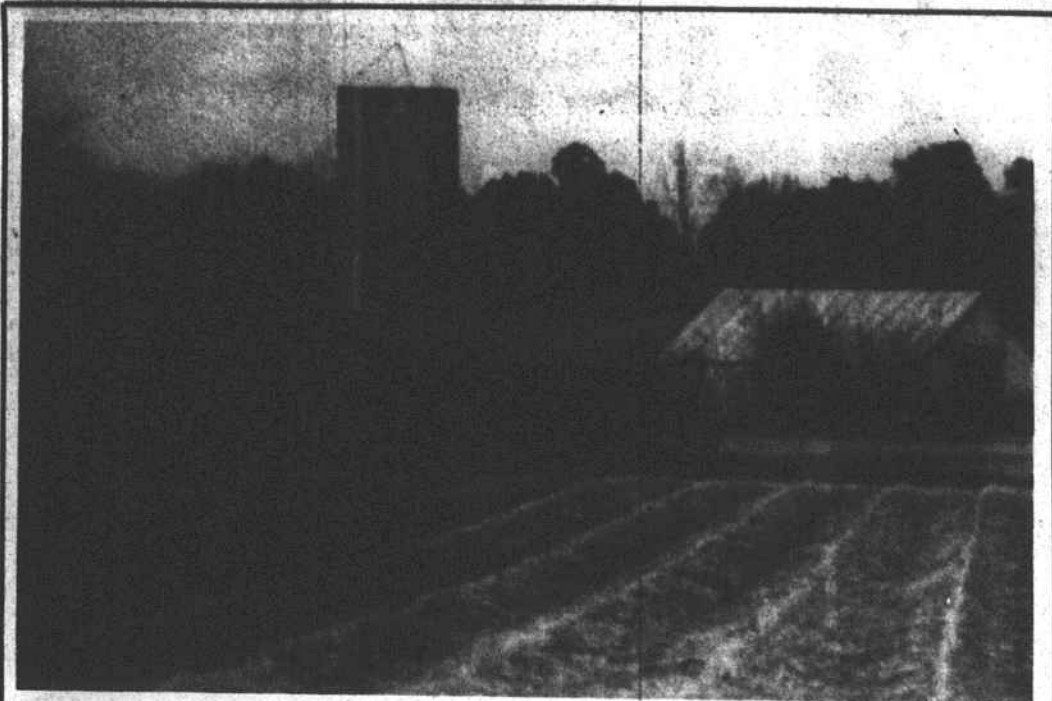


Lifestyles



Waiting for spring

Like most of us, these Hoke County fields seem to be waiting for warmer weather and spring planting. After temperatures dipped below 0° this week, the

wait now might be longer than one would have anticipated in December when the weather was causing flowers to bloom.

Supermarket game takes skill

Has going to the supermarket lost its appeal? If so, you're not alone.

Research studies indicate that consumers no longer view grocery shopping as being any fun.

One approach is to turn grocery shopping into a challenging supermarket game -- a game at which you, the consumer, can win in several ways.

Equipped with a basic game plan, you will save money without sacrificing good nutrition or variety. At the same time, shopping will become an interesting and rewarding experience rather than a chore.

The first step in developing a game plan is to learn how to comparison shop.

Many of the more than 14,000 items sold in the average supermarket are available in different sizes, shapes, forms and qualities. Apples, for example, can be purchased fresh, frozen, canned, dried, whole, sliced and as sauce, pie filling and juice.

During the fresh apple season, when the fruit is at peak quality and carries the lowest price, you will save money and increase eating enjoyment by purchasing fresh apples. During the summer, before the new crop becomes available, apples purchased in a form other than fresh may be a better buy.

The way in which you plan to use an apple or other fruit or vegetable will be a factor in your selection, too. If an apple will be served as part of a cheese and fruit dessert, appearance is important.

So, you will want to choose large, attractive, fresh apples because the end use justifies the higher price per pound. But if the

On the Front Burner

Alice Pettitt
Home Economics Agent



apple will be chopped and stirred into hot cereal, then smaller, less perfect apples at a more economical price would be a better choice.

The second step in developing a supermarket game plan is learning how to use unit pricing -- the per unit measure (i.e., the cost per ounce or pound). Consumers not familiar with unit pricing often are surprised to discover that an item with a high price tag really may not be as expensive as it first appears. How can you tell? Look at the shelf sticker near the product.

Many supermarkets include both the unit price and total price on this sticker. But if not, unit price can be quickly figured with a hand calculator or in your head. Simply divide the total price by the number of pounds or ounces the item contains.

Contrary to popular belief, the larger or "giant" size package is not always the best buy. Once you have used unit pricing to determine which size is least expensive, you need to make another judgement. Is the size right for you? Even if it costs less, the larger size is never a good buy if the food will spoil or family members will tire of it before it can be eaten.

Some foods, however, can be used in a variety of ways making the large package a good buy even for a small family. Rolled oats, for example, can be used as a cereal as an ingredient in both cooking and

baking. So, the large package is an exceptionally good value regardless of family size.

Cost per serving, a form of unit pricing, can be another useful tool. When buying meat, for example, the cost per serving is the best measure of value because bone and fat are not eaten.

When selecting meat, a boneless 3 ounce serving is considered average.

When selecting canned, packaged and frozen foods, read the label. It usually provides a recommended serving size and number of servings per container. The latter figure can be divided into the total price to determine the cost per serving.

Once comparison shopping and unit pricing have become second nature, don't forget the most important part of your game plan -- the game guidelines. Otherwise known as your shopping list, the game guidelines are written at home and taken along with you to the supermarket. Or, do you absentmindedly tuck the list into pocket or purse never to be referred to again?

By sticking to your shopping list you will be able to resist costly impulse buying. Don't be too inflexible, however, for you may encounter some great unadvertised bargains.

If pork chops are on the menu for Wednesday but you find chicken on sale, don't hesitate to make a substitution. At the same time, be wary of special store displays as they, too, can lead to impulse purchases. Toppings, for example, are purposely displayed near the ice cream section.

(See FRONT BURNER, page 5B)

Record rule complicates tax filing

The 1984 federal tax legislation requires that taxpayers substantiate the business use of certain listed property with adequate contemporaneous records.

Passenger automobiles are included as listed property.

The definition of a passenger automobile includes any four-wheeled vehicle designed for highway use and weighing 6,000 pounds or less. Light duty trucks may be defined as passenger automobiles.

"If a business deduction is to be claimed for any passenger automobile, the taxpayer is required to keep adequate contemporaneous records. This requirement became effective January 1, 1985," says W.D. Eickhoff, a North Carolina State University extension economist specializing in tax matters.

The "adequate contemporaneous records" rule can be satisfied, Eickhoff says, by keeping a log or diary for each vehicle with the content including the following information:

- Date of use of the property.
- Purpose for which vehicle was used.

•Name of user of vehicle.

- Number of miles recorded.

Information for each use of the listed property should be recorded. A round trip to purchase farm supplies, or feed cattle, can be considered a single use. Therefore, the mileage for a round trip could be accounted for by a single entry.

Here are examples of record keeping entries:

- 1-2-85 To Anywhere, N.C. 22 miles
Purchased tractor parts
Joe Smith
- 1-3-85 Farm use: Feeding cattle 4 miles
- 1-4-85 To Anywhere, N.C. 15 miles
Delivered feeder cattle
John Brown--hired hand
- To Anywhere, N.C. 40 miles
Purchased feed
Joe Smith

Taxpayers should have recorded the vehicle mileage on January 1, 1985. They are required to keep records on all business use. Then

Extension News

Willie Featherstone Jr.
County Extension Chairman



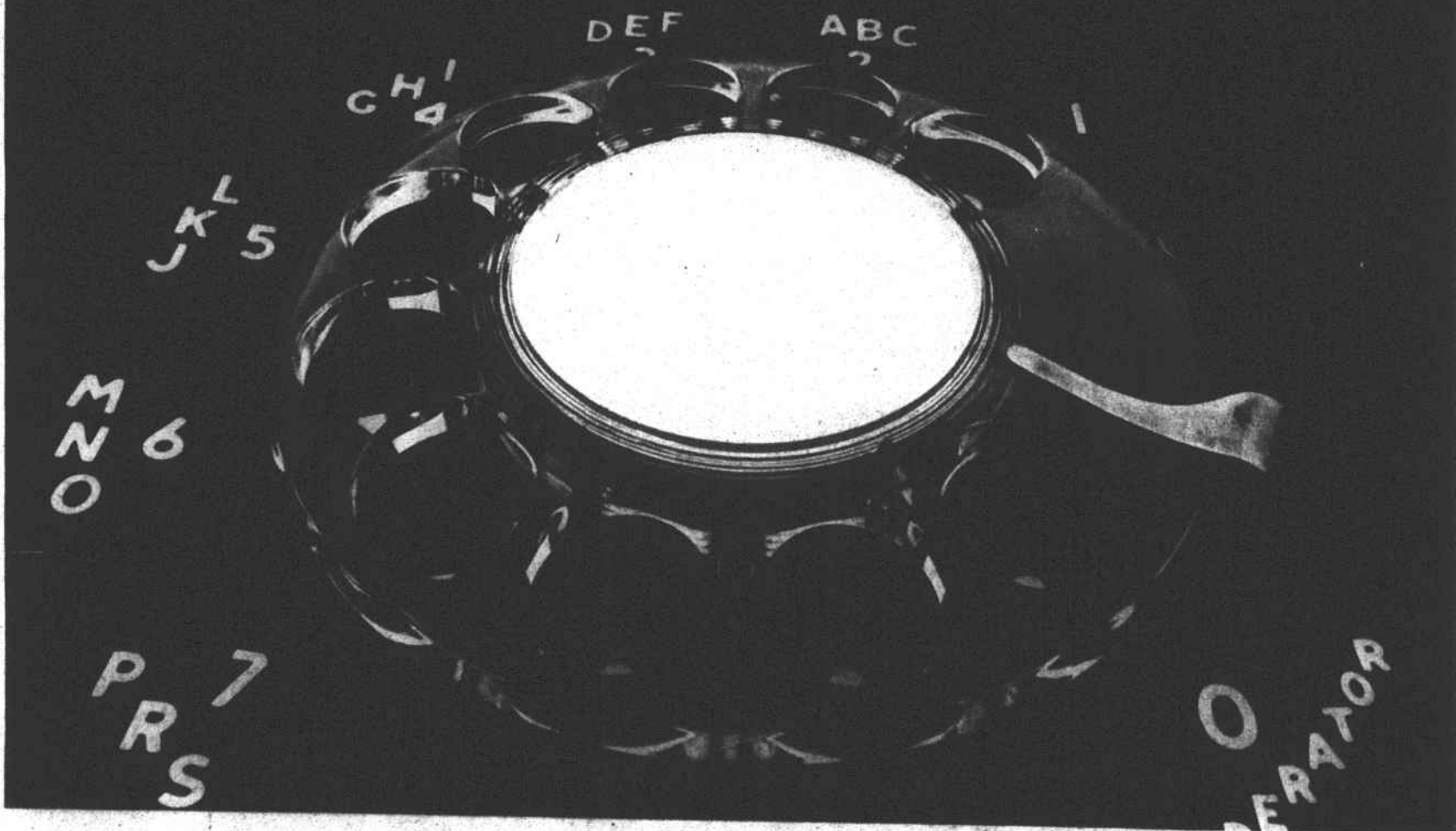
on December 31, 1985, they should record the ending mileage of the vehicle. These figures can then be

used to substantiate the business mileage.

Adequate contemporaneous records are required for all passenger autos. This includes vehicles that are used entirely for business purposes, Eickhoff said.

For more information consult with your tax preparer, accountant, or call your county extension office at 875-3461.

ARE YOU STILL GOING AROUND IN CIRCLES?



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Too big to handle

It may look like little Sherri Flowers is holding a melon of some sort, but she is not. The four-year-old is holding an orange that her uncle brought her from Florida. Sherri and her mother, Diane Flowers, say it is the biggest orange they have ever seen. Sherri is in the Head Start program at West Hoke School.

