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Discounts as a Barrier to Change in Our Food Systems

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Abstract

Despite the wealth of discussion and ideas on how food systems might change, and all the plans and schemes created to provide solutions to unsustainable food systems, very few researchers have examined the accounting practices that define socio-economic relationships around food. In this article, I show that the imperative for each entity in food supply networks to obtain a discount on costs involved in food supply to survive on very thin margins, inhibits large-scale change. The approach here is introductory, providing an explanation of the accounting issues involved for a non-accounting audience, and an illustrative case study is used to show the embeddedness of always 'getting a discount'. The case study is drawn from interview data with those involved in intermediary companies and in alternative food distribution in Canada and the USA. The difficulties faced by organisations distributing food on a more local level and the lack of lasting and widespread change despite their endeavours, is shown to linked to the inevitability that they too need to 'get discounts' to survive. This interdisciplinary study is important to provide context for sociological thinkers and activists seeking to understand the barriers to change in food behaviours and food strategies.

Keywords

accounting, embedded practices, food systems

Introduction

It is widely accepted by academics, governments, activists, and others that UK food systems are unsustainable, and that their design causes social and environmental harms (GFS/ESRC, 2012; EC, 2010; Lang, 2020). Yet food systems, defined by the United Nations Food and Agricultural Organisation (FAO, 2018) as encompassing 'the entire range of actors and their interlinked value-adding activities involved in the production, aggregation, processing, distribution, consumption, and disposal of food products that originate from agriculture, forestry or fisheries, and parts of the broader economic, societal and natural environments in which they are embedded', seem very resistant to

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fundamental change. On one hand, we have an apparent abundance of food in supermarket and catering. On the other hand, food banks, food deserts, and food poverty. There never seems to be sufficient money to facilitate meaningful change, even though £120.2 billion was contributed to the UK economy in terms of General Value Added in 2018 (DEFRA, 2019). Barriers to change exist in government regulatory regimes, individual behaviours, and other factors, but there are less well-recognised barriers to be found in the way in which transactions in food are made, particularly in monetary transactions, and the accounting involved.

Sociologies of food and accounting

Sociology in food is often portrayed as being about eating and the role of eating in society, often at a micro-level and through social discourses. On a macro-level, food insecurity and food justice as a result of food systems based in capitalism are rightly important issues. The following summary seems to me to be a succinct account of the field:

> Sociology of food shows that food is not only a biological or nutritional phenomenon, but an inherently social one, and studies its various contexts, from agriculture and production, through processing, marketing and distributing, to diverse aspects of consumption and waste. Food creates a vantage point to analyse symbolic meanings and materiality; issues pertaining to gender, race and ethnicity; socio-economic inequalities, power relations and social processes at different scales, from family dynamics to global systems. (Boni, 2019: 2)

The discussion below, with its illustrative case, demonstrates that accounting is a social practice, and part of the hard thought that Murcott and others recognise as part of the sociological project in food (Boni, 2019). Accounting is part of the organisational and supply network elements that hold the power relations and social processes of eating in place at the meso level. Rethinking how the accounting might work is a part of rethinking how we distribute food, to achieve a fair and affordable system. However, accounting is also very much below the radar for most people.

There is a strong qualitative research tradition in the accounting discipline that draws on sociological methods, developed largely by British scholars over the last 50 years but now practised by researchers worldwide. The aim is to put accounting into its social, political and organisational context (see, for example, Hopwood and Miller, 1994). Accounting numbers and knowledge, and the way that these are communicated, have power (Lewis, 2012; Porter, 1996), and influence everyday lives to an extent to which most people are unaware. Rather than being a technical, neutral device or tool that ‘merely documents and reports “the facts” of economic activity’, it is a ‘set of practices that affects the type of world that we live in’ (Miller, 1994: 1). In food systems and elsewhere, these are *calculative* practices that ‘create the costs and the returns whose reality actors and agents are asked to acknowledge and respond to’ (Miller, 1994).

Qualitative research in accounting

Qualitative work in accounting is diverse, with normative, positivist, and critical interpretations of the qualitative evidence. There is a strong normative school of writing that evaluates what the practice of accounting should be, particularly in terms of the national and international standards that govern financial reporting in the private and public sectors. For example, Napier (2009) and others were instrumental in setting out the changes needed for pension accounting from the 1980s. This work still influences how pensions are accounted for, and is used to highlight when the guidance is mis-used, as in the disputes over university and public pensions in the last few years (Stalebrink and Donatella, 2021). There are also positivist case studies drawing on qualitative secondary data, mixed with analyses of financial records, that have been used to critique corporate and government practice. Good examples of this are Shaoul's (1997) dissection of the privatisation of water utilities and Acerete et al. (2010) on the use of private finance in public road projects. Other work uses interviews, focus groups and similar qualitative techniques to derive material for case studies of accounting practices within business, government, and the third sector, and there is a strong ethnographic tradition with a recent emphasis on accounting by and in indigenous communities (Kalyta and Malsch, 2018).

The critical-interpretative school of accounting has been called the most important contribution to the accounting discipline from Britain (Mattessich, 2007) and draws on theories and methodologies in political economy, sociology, and philosophy. This work is often seen as an emancipatory project, to disabuse others of the notion that accounting is somehow a set of fixed mathematical relationships, with one ideal form, in which the outcome is what it is. In reality, the presentation of accounting numbers and narrative, and their use to communicate messages that benefit certain parties over others, and bolster those in power, is highly political and contested. It is not surprising that the work of Marx, Foucault, Habermas, and other social political thinkers has been appropriated for the critique of accounting practices. In less politically motivated studies too, concepts of structure and agency drawn from sociological thinking are used in research design and analysis, because as Stones reflects in Stones and Jack (2016) 'in accounting and management, . . . precision matters and real knowledge matters . . . the status and the adequacy of knowledge is probably more important for the sort of world you're in than it is for many of today's sociologists'. There is a strong interest in meso-level studies in accounting, as in organisational studies, which departs from the micro- and macro-level interests more often found in sociology. I have defined this elsewhere as being the study of the use, misuse, and abuse of accounting communications and the ways in which they effect relationships in society (Jack et al., 2018).

A brief outline of the essay

The aim of this article is to provide an understanding of the social practices of accounting in the food system that impedes social change. To lay out the issues involved for those not familiar with accounting practices or research, a straightforward illustrative case study approach has been taken, rather than a critical-interpretative one. As a starting point, the next section explores the underlying problem of the accounting practice of demanding discounts from suppliers. This is followed by an explanation of the accounting issues involved for the non-accountants among readers, and the previous research.

The illustrative case study is presented along with a short discussion about the implications for change in food systems.

The underlying problem

The aim here is to illustrate the extent to which accounting communications – the way in which the social practices of accounting are communicated – are predicated on obtaining ‘discounts’ and are embedded in the food system we have in developed countries. The evidence presented illustrates that these communications between peoples in food systems ensure the imperatives of accounting calculations are maintained, creating a structure from which it is very difficult to effect change. It provides one response to the question ‘why are food systems so difficult to change?’ It is presented as an explanation of the issues involved from an accounting, point of view for a non-accounting audience, supported by an illustrative case study in the style of the more realist school of qualitative accounting, to provide a critique of the current food system. To stimulate discussion between disciplines, the argument that I am putting forward here is based on literature, past projects, industry claims, financial reports, as well as 20 years of my own research in the field, and on the evidence presented here based on interviews with those attempting to create alternative food systems in Canada and the USA. However, as Howard (2016), Guthman (2011), and Burch and Lawrence (2007) show, the pressures in supermarket led systems in developed countries are very similar, and the issues described here have counterparts in the UK. Beneath the radar, there is a constant stream of transactions, communications, and enmeshed relationships that ensure ‘everyday low prices’ (EDLPs) and other mechanisms in a competitive, just in time food system (Berg and Roberts, 2012; Jack, 2021).

Low profit margins

The underlying problem-in-hand is related to the extremely narrow profitability margins that exist throughout the industry (Jack, 2021) and the almost universal, historical requirement to get a discount when buying the products that are going to be sold to achieve those margins. There are other accounting issues, but this one is central to understanding the institutionalism that makes survival rather than change the prevalent mode for food entities. My argument is that each entity in the food system holds on tightly to the frail resources that they have, and that each entity relies on other entities supplying them with foods, labour, premises, and so on, to cut their prices or more technically, to give a discount. Change, therefore, is unlikely because the different entities, from farm through to retailer, risk financial losses and business failure through even modest changes to practice. Collective action too, becomes less likely. Furthermore, alternative food enterprises, such as local food distribution hubs, will find themselves caught in the same structures, largely because they rely on free or discounted labour and/or overhead costs. This piece is an introduction to a very complex topic.

The immediate question that most people ask could be phrased as ‘We consumers pay so much money for food, where does it all go?’. The answer is straightforward: the system that we have, driven by supermarkets, is extremely costly. Analysing the financial statements of the big four supermarkets in the UK, for example, gives a very similar distribution of costs. Around 93% of income is used for the running costs to pay for stock, property, employees, distribution, handling, utility bills, petrol stations, and so on. Another 4% pays for head office costs and 2% goes on financing and taxation; 1% of income is left to pay shareholders and to reinvest in property and people, and this can easily be eroded or wiped out by unexpected costs or inflation. Large manufacturers and processors achieve slightly higher margins, particularly those with popular brands, such as Nestlé or Heinz, but profits still depend on selling high volumes at low prices. As Jack (2021) shows, payments from suppliers[1] in the form of marketing fees and volume discounts are how supermarkets maintain their profits, rather than income from consumers. Small and medium manufacturers do less well and farmers overall tend to make a loss or only break-even due to non-farming business activities being carried out alongside agriculture. Mass catering chains, such as Pizza Express, carry very high overheads due to property and staffing, and recently, are shown to suffer losses because too many customers come with vouchers for special offers – that is, to buy meals at a discounted price (Hancock, 2021).

Costing and pricing practices

There is a paucity of academic work in this area, as it is very difficult to get buyers from retail, catering and processing companies to talk to academics or the media. The reason is understandable: they do not wish to disclose practices surrounding pricing, discounting, margins, and payments from suppliers due to the highly competitive environment in which they operate. Usually, there is a confidentiality clause in buyer's contracts of employment. The buyers at the only food service company that agreed to participate in this project did so on the basis that the questions would concern principles of calculation rather than specific numbers.

However, the trigger for this analysis of discounts came from a casual comment by one of the buyers interviewed who had moved from a profit-making to a not-for-profit enterprise. They said that they were enjoying the new job because they 'didn't have to ask for discounts from suppliers all the time'. However, they did have to find cut-price transport and storage for the scheme they were running to be able to survive financially.

Using the very basics of accounting, it is often assumed that food is purchased at a price that reflects all costs and a fair margin for profit. This is typically referred to as 'cost plus pricing'. In recent years, Lang (2020) and others have called for 'full cost pricing', which would include the costs of environmental impact in food production, such as excessive water usage or pollution. However, it is more usual for food to be purchased throughout the supply chain at a less than full cost of production (Lang, 2020; Stones and Jack, 2016). Some specialist, luxury items are bought and sold at a higher price than production (at 'a premium'), but either way, cost plus pricing is rare, and full cost pricing almost non-existent.

Buying and selling is more usually based on a system known as 'marginal costing'. Technically, marginal costing concentrates on additional costs of making or providing goods and services, after the overheads have been covered (Jack, 2008). In the study Jack

"A fair average quality of Black Tea" (Dodd, 1856)		
		Pence
RSP 1lb of tea		54
Duty in 1856		26
Retailers price		28
Less broker/dealer margin		8
Overheads on delivery		
	Export duty in China	1.5
	Freight to England	2
	Insurance and small charges	2
	Interest on merchant's capital	0.5
Wholesalers price		14
Wholesalers profit		2
Shipside cost		12
Less profit to producer (estimated)		1
Producers target cost		11

Figure 1. The profit margin on tea in 1856, adapted from Dodds (1856).

et al. (2018), one respondent refers to marginal costing as 'the cancer of the industry', because negotiations with buyers involve only the costs of growing the food or processing but not the overheads of running the business. The buyer can set a price based on the marginal cost (excluding some or all of the overheads), which is in effect buying at a discount. In addition, they can demand an additional discount because of the high volumes that they are buying (Jack, 2021, Jack et al., 2018). The main problem is simple: if everything is negotiated in marginal terms, then the supplier can end up paying for overheads through savings on other parts of the business or through loans that make their operations more precarious.

A detailed explanation of the accounting issues

To exemplify the issues involved, I am going to present some costing examples. A point of interest is that the margins involved have changed very little in two centuries. The first of these is taken from George Dodd's highly informative book from 1856 called 'The Food of London' – see Figure 1. Dodd (1856) breaks down the cost of 1 pound of ordinary tea. I have reformulated his text as a 'target cost' calculation. This is reasonably self-explanatory – if the business wants to make a profit, it needs to be aware of the maximum costs that it can incur (the target cost) and still make the profit. In this case, the producer might make 1 penny profit on each pound of tea or a margin on revenue of around 2%.

Another useful illustration, shown in Figure 2, is drawn from a reputable set of benchmark costs for small-scale production of olive oil. This is also in target cost format and shows that at fairly standard rates, it is going to be difficult to make a profit of 5% as a producer. This is

Scenario 1				
Extra virgin olive oil at an average cost for retail and commodity price. Shows that if processor wants a net margin of 5% than the actual cost of production exceeds target cost.			Desired margin at each stage	Margin as a % of retail price
	Litres	£	%	%
Retail price	1	10.00		
Less retail margin		4.00	40%	40%
Distributor's price		6.00		
Less distribution margin		1.80	30%	18%
Processor's price		4.20		
Less processor's desired margin		0.21	5%	2%
Target cost of processor		3.99		
Cost of raw material	1	2.17		
Cost of processing		2.00		
Overheads		0.50		
Actual cost		4.67		
Cost gap		-0.68		

Figure 2. An illustration (authors' own) of the margins in olive oil production, adapted from Olive Oil Source (2020).

modest in profit terms but they need to settle for less profit, find a way of cutting costs, negotiate an unlikely higher price, or engage in fraudulent activity to boost profits.

Comparing the tables of profits and the target cost for olive oil in Figure 2, makes one thing very clear. Retailers and caterers build in significant margin − 40% or more – for their overhead expenses, yet only end up with net margins of 1–2% (Hegarty, 2020), as they have been designed to do since the 1940s (Charvat, 1961).[2]

The wider context of supermarket profits

To further illustrate the fragility of current food systems, in January 2021, Morrison's supermarket in the UK announced that the additional operational costs incurred in managing supply through Covid-19 and Brexit for 2020 amounted to £300 million. Profits were 143 million, which is less than the payments from suppliers received of £240 million, which indicates the fragility of the profitability of even major retailers. They were forecasting a net profit close to that of 2019, but this had been gained by what might be called 'philanthropic discounting' – attracting more shoppers by offering discounts to key workers and vulnerable members of the community – and by increasing their online business (Quinn, 2021). The outcome of helping communities may be laudable but it is still evidence that the accounting mentality in the system is based on discounts.

A further example is that of a wholesaler (or ‘broadliner’ in North American terms). Sysco is currently operating at a net margin of 1.5% overall for 2019–2020 but posting losses recently, which the directors say are due to the downturn in eating out following the Covid-19 crisis (Sysco, 2020). Their supply chain will also consist of processors and manufacturers who themselves will have to seek discounts from raw ingredient producers, cut overhead costs and pay low wages (Jack et al., 2018). This is an example of the ‘win–lose’ game that Cox and Chicksand (2005) and Hingley (2005) identify as played by all suppliers to survive. The system is very finely balanced, which means that any change by any one player could mean the demise of that business or organisation within a very short period of time. Therefore, although practices may be seen as detrimental to food security in the long run, they are very difficult to change (Jack, 2021).

Previous research in food and accounting

There are very few papers written on the role of accounting in the food industry, although the history of farm accounting is a small sub-field of its own (Jack, 2020). There are none on alternative food distribution systems, but there are three key qualitative, interpretative papers on the experiences of suppliers to retail and supermarket chains in the last 30 years. Jack et al. (2018) is a critical-interpretative study based on evidence from three major grower–packers supplying between them around 50% of the fruit and vegetables for sale in UK supermarkets. The accounting issues discussed include a reliance on marginal costing in food pricing by downstream customers; average net margins for suppliers of 1–2% and a reliance on personal financing and overdraft for many small and medium sized enterprises (SMEs); low wages for employees and high risk of insolvency for suppliers; lack of fair trading conditions with overseas producers (sometimes known as the ‘WalMart effect’); poor forecasting; and performance measurement practices and allegations of unfair practices in terms of commercial income extracted by retailers from their suppliers.

Similar findings, along with allegations of coercion and mis-treatment of suppliers, are found in the work of Bowman et al. (2013). They were able to investigate and present the case of a meat processor who had withdrawn from its supermarket customers because of the losses incurred from demands by the supermarkets for discounts and other supplier payments (such as marketing fees). Summing up both Bowman et al. (2013) and their own findings, Jack et al. (2018) find:

> . . . an opportunistic environment in which cost accounting and performance measurement are used minutely within individual businesses to maintain very slight margins and a positive cash flow, but where intermediaries are frustrated in their attempts to hold negotiations with customers [*i.e. their customers, the retailers/caterers – author addition*] using financial information.

In both studies, the researchers report that the case companies were forced to be 'price takers' rather than 'price setters' and that negotiations with supermarkets rarely include the opportunity to discuss rises in overhead and production costs. Earlier, analysing food retail at a point just before supermarkets moved to category management rather than buying committees, Frances and Garnsey (1996) showed how IT had the potential to increase the coercive power of supermarkets over fresh produce suppliers through direct intervention in ordering, forecasting, and invoicing. As Jack et al (2018) shows, this vision did not materialise as seamlessly as expected and the industry moved to working through grower–packers and processors, the 'super-middlemen' as Hingley (2005) calls them, rather than with individual farms and small businesses.

Socio-economic views on food systems

While research in many other disciplinary fields does analyse food systems extensively, the closest to the particular question of the role of accounting in food comes through economics. However, much of the work is on efficiency through pricing and costing, which tends to lead to the conclusion that the solution is continuous growth, findings which have informed agri-food policies in developed countries. Underpinning these issues is the dominant discourse of cheap food and the taken-for-granted notion that consumers should have access to cheap food measured in terms of retail prices. Carolan (2011, 2014) is the key antagonist in this area and sums up the issue by saying:

> At one level, then, we can think about cheap food as a euphemism for myopic accounting practices, exemplified by the thinking that the price of a food item at the grocery store reflects its full cost . . . (pp. 2–3)

Unless there is change, he argues, the winners will remain as the monopsonies that control prices through concentration of food processing, manufacturing, and retail (see, for example, Jack et al, 2018; Burch and Lawrence, 2007; Howard, 2016). I am arguing here that change will be difficult to achieve unless there is a way that different enterprises within the food system can extricate themselves from the practice of discounting and move, as Carolan (2011, 2014) says, to a notion of affordable rather than cheap food.

In Jack et al (2018), there is a crucial quote from an intermediary company, a grower–packer, who sums up the dealings that he has with supermarkets and other customers by saying 'they want the prices that come from trading and the service that comes from long term relationships'. That service includes providing the volume of foods to sustain an everyday, all day, all year round retail, catering, and food service businesses. Actual street traders and wholesale market traders succeed when they have the mental acuity that enables them to make a living, or even grow rich, in small increments. A rare essay that captures these practices concerns the Ontario Food Terminal in Toronto (Rogers, 2009). This is a fresh produce market similar to New Covent Garden in London where food wholesalers sell to the small retailers and caterers

Toronto at rates that compete with supermarkets, explaining the presence of so many greengrocers in Toronto. Explaining the success of the wholesalers, one replies ‘They are speculators, gamblers’, and need to be when ‘so many variable elements threaten their bottom line everyday: the weather, the price of oil, the fluctuating dollar’ (Rogers, 2009: 236).

Social histories of accounting and food

There are a small number of historical studies that capture the embeddedness of the trading mentality in food. One of the most important of these is based on a study of licences to trade, wills and court documents that reveal how the city of Salvador in Eastern Brazil was fed in the 18th and 19th centuries. Graham (2010) uncovers a society in which

> Those who distributed and sold food, from the poorest street vendors to the most prosperous traders – black and white, male and female, slave and free, Brazilian, Portuguese, and African – were connected in tangled ways to each other and to practically everyone else in the city . . .

Business success stories jostle with evidence of fraud, forestalling (buying up food to force prices to go higher), regrating (buying up goods in a market and then selling at the same market for higher prices), and engrossing (buying up all of one particular type of food to have a monopoly and thus force higher prices). As in England, there were laws against the middle men that engaged in these practices to manipulate food markets (Clark, 2015). These are also signs that everyone was trying to buy that little bit cheaper and sell at a little higher. Graham goes onto show that government regulation of food supplies in Salvador gradually faded and that ‘free trade’ in food took root.

What makes Graham’s (2010) book unusual is a detailed engagement with, rather than generalities about, the financial transactions and relationships underlying food supply. Two other historical studies of food supply in cities that also take an accounting angle are Scola’s (1992) study of food in Victorian Manchester in England, and Dodd’s (1856) detailed, if somewhat ad hoc, account of how 2.5 million people in London were fed through markets, shops and merchants. Despite the vast number of food studies across disciplines, very few allow an insight into the transactions that hold together the structures of food systems.

Moreover, there are virtually no histories of how food supply chains came to be established, and how relationships moved from trading to long-term supply (Jack, 2020), making it difficult to appreciate how the situation described in the work of Jack et al (2018) came to be institutionalised. Also, consumers, caterers, retailers, urban food activist groups, and primary producers, form the basis of nearly all food studies simply because access to participants is easier than getting access to retail buyers. But intermediaries are the most significant actors in modern food systems: distributors, packers, brokers and agents, manufacturers, wholesalers, and retail/catering buyers. For this reason, I collected data from non-retail and alternative distributors as prime examples of intermediary entities in the food system, and this article extends the sparse literature addressing the experiences of intermediaries.

An illustrative case study: alternative food systems in Canada and the USA

Methodology and methods

The evidence here draws on a set of 11 in-depth interviews, each between 90 and 180 minutes long, carried out in 2018–2019 in Canada and the USA. The interviewees were all drawn from intermediary or alternative enterprises. In other words, from outside the usual consumer–retailer–primary producer model or the broader social action model that forms the basis of most research papers in the field. The interviewees were chosen purposefully but 'snowballing' was needed to obtain introductions. The largest organisation taking part operated in food service (called contract catering in the UK). That is, as intermediaries who run catering operations largely for the public services and some private organisations. The three interviewees from this organisation held different buying roles within the organisation. Ethical approval was given by the author's Faculty Ethics Committee and consent was recorded using their standard consent form signed by each interviewee.

Of the remaining interviews, three were with former retail or food service buyers who had moved roles into civil society or social enterprises. They tended to speak more freely about their current and previous jobs. Another three had to learn buying skills while setting up an alternative food business, and two were advisors from government or quasi-governmental associations with extensive experience of helping alternative food hubs to develop, advising conventional growers about their supply chain relationships with retail and catering. The interviews were triangulated against documentation, previous studies and attendance at industry events. For example, a set of four substantial booklets produced by the US Department for Agriculture (USDA), based on several alternative hub projects, set out the financial issues faced by such enterprises. These both supported and extended findings already identified in the interview data (Feldstein and Barham, 2017).

A loosely structured interview protocol was because stated above. This was primarily designed to elicit knowledge and reflective comment from interviewees about how they used mental and written calculations in their work through narrative and stories. For example, an interviewee would be asked how they agreed a price, what targets they were set or set themselves, or how they ensured that their organisation stayed financially viable. Anecdotes were encouraged, as well as explanations of their role and different transactions that involved in their day-to-day activities. In these interviews, I was piloting an interviewing technique for accounting research that elicits how non-accountants make decisions based on accounting information, the accounting calculations that they make when buying, and how these are communicated to and by them. A key point though, is that the question 'do you (always) buy at a discount?' was never asked. The evidence that this was the case emerged in every interview organically from the narratives, explanations, and stories elicited. To preserve anonymity and confidentiality, the interviewees are referred to by their generic role, rather than actual job title.

The interviews were recorded and transcribed, then subjected to close reading. Because of the richness of the data, and the detail elicited, a thematic grouping was developed, and this article draws on just one of the strongest of those themes. As shown above, previous studies have indicated that the role of ‘getting a discount’ was taken-for-granted in negotiations in the industry. The novelty of these data is the extent to which it shows the notion is embedded in everyday agency and structure to ensure the survival of both entities and individuals.

Examples of accounting communications that demonstrate discounts as embedded social practices

The investigation began with the team from the food service corporation, a logistics manager and two buyers, who spoke about their practices in obtaining, sharing, and distributing food. It was clear that they followed patterns in trying to find cost-effective ways of working, and that they themselves worked on targets linked to pay and job retention. These targets were based on their effectiveness of maintaining or improving margins in their segment, which was largely through the negotiation of discount and commercial income. They explained the embeddedness of the discourse in this way, with the term ‘incentives’ standing in for discounts and supplier payments:

> There are incentives that we receive through our relationships with the manufacturers. There are volume incentives. If volume drives up to various levels, then we get an incentive for that. To bring on a member in a buying group, now their volume contributes to our volume target with that manufacturer and we get a reward for that . . . and it perpetuates itself. The more volume we bring on, the more leverage we have, the more incentive we receive, the . . . better pricing we get, the more members come on. (Food Service Operations Manager)

Furthermore,

> Our pricing has to bring value; otherwise, we wouldn’t have anything to sell. We have to effectively manage the total volume proposition that’s given to us, we have to manage between pricing and incentive, because if it’s too much into incentive, then it’s not going to be effective on pricing; if it’s too much on pricing, then we’re not going to make anything. There’s a balance that has to be overcome. (Food Service Category Manager)

The strong emphasis coming through the discussion is that this is what the business has to do to survive. The managers are extremely skilled at what they do, ensuring inventory that can be delivered to thousands of clients on a just-in-time basis. It is a complex role, and one that has been honed and transmitted over decades, as Berg and Roberts (2012) work on Walmart, and Charvat’s (1961) earlier work on how to make money as a supermarket show.

What happens then, if a corporation or a social enterprise, wants to do things otherwise, and concentrate on offering local foods that are seen as more environmentally and socially sustainable?

Providing local foods through corporations

The Food Service Buyer had a very particular brief. Many of their clients had made the decision to offer local foods to their customers. Their task was to source the local ingredient on an ongoing basis – in other words, a consistent supply for 365 days 24 hours a day per year. Here, there were concessions to seasonality. The availability of fresh seasonal produce in a country like Canada, is uneven. Ontario (south) produces one third of all fresh produce in Canada (OFVGA, 2020). Yukon in the far north obviously produces very little. And the definition of local is wide – Ontario alone is four times the land area of the UK. The logistics involved mapping distances between producers and clients, and more work was done with clients to find menus that could work with seasonality. The variation though, was that it was possible to charge a premium for the produce and that the clients tended to be 'high-end', able to afford the increased costs and decreased availability associated with local production. It brings an obvious tension that again illustrates the extent to which firms on tight margins (around 2.5% net profit after tax in this case) consider costs:

> On the other hand we want to try and answer that call for more local, so we face those challenges all the time. And of course, inherent in the whole idea of local is the idea that some of these suppliers are going to be smaller and more community-based and operated and everything else. Which means that they're not going to be able to offer the same kind of pricing or discounts or whatever as a Kraft, Heinz, or Cargyll or one of these massive international companies, right? (Food Service Buyer)

In promoting the local food agenda, one had to be pleased with the small wins, the client satisfaction and the reputation enhancement in lieu of increased profit. The food service business though, as the Buyer commented, was difficult to manoeuvre 'because of the way the economics have been structured within that business, and very heavily leveraged on the relationships that they have with these huge companies'.

Providing local foods through alternative food hubs

A similar observation comes from an USDA case study on the success or failure of alternative food hubs in the USA. Recognising that many wholesale food hubs, even on a smaller scale, are successful, they also saw the difficulties in recruiting universities and national retail chains to join local food hubs rather than food service corporations because of the behaviour change involved. The key point is this:

> Until local food hubs are brought to scale with significant volume, larger buyers will need to source from multiple hubs, each with its own operations and processes. This would require a shift in daily operations and a prioritization of local foods over profit margins in the short term . . . a robust regional food system will not be sustainable until the food hub industry can be brought to scale. (Feldstein and Barham, 2017: 34)

Another case study of a failed local hub provides further evidence of the universal problem:

> Since food hubs have very thin profit margins, even small miscalculations in costs, margins or revenue expectations can result in significant reoccurring losses that may even be worsened, not improved, by growth. (Feldstein and Barham, 2017: 22)

To follow the local food issue further, I spoke to a social enterprise based within a major city that was attempting to create an online system from which other charities and social enterprises could source their food. The visible issue that they wanted to address was that charity staff or volunteers were buying all food stocks from grocery stores. Across the city this amounted to tens of millions of dollars a year spent on food. The interviewee stated bluntly that 'It's completely inefficient, the food quality isn't good, there's no traceability to the products . . . The liability is ridiculous. The accounting is tiny little sheets, receipts and things' (Social Enterprise Director 1). The social enterprise aimed to become a food hub for charitable enterprises in the city, allowing healthy products to be sourced more cheaply and efficiently, simplifying the record keeping.

Social enterprises and 'the corporate' model

Two solutions were put forward. One, led by a former food service buyer, was to become part of a major purchasing group themselves through which businesses were able to negotiate bulk, discounted purchases of foods from 'broadliners' – a North American term for companies that deal in high volume at the cheaper end of a product line, that act as a 'one stop shop' for retailers and caterers. Membership, they stated, 'affords us access to the products that we want at seriously reduced pricing' (Social Enterprise Director 2). Much of the food bought would be pre-packaged and processed, and fresh produce needed to be obtained from wholesalers through weekly negotiations. Essentially, though, if they took this route, the social enterprise would become a purchasing group for other charitable endeavours. However, charities also find themselves the recipients of quantities of unsold food or high levels of donated processed foods, making purchasing in bulk erratic and less effective. Another interviewee (Not-For-Profit Financial Director) from a 'meals-on-wheels' not-for-profit in another city reported a similar plan. Caught into a system where they were the recipients of quantities of less healthy, pre-prepared foods due to presence of directors and sponsors from major processing and retail companies (a situation discussed at length by Fisher, 2017), they were trying to build an alternative buying co-operative whose members were all offering separate meals-on-wheels services. They needed to build up the volume of sales to drive negotiations for bulk discounts and to have sufficient influence to insist on healthier choices.

Social enterprises and 'the hub' model

The second solution in the social enterprise, within the remit of the charity, was to source more fresh produce and raw ingredients. They would also offer cookery and food handling classes to enable charities to safely offer freshly produced food – like the UK, Canada has strict regulatory requirements around food safety that need to be met. The lead on this solution was a former head chef of a group of restaurants, who had been responsible for purchasing through that role. The aim was to sign up suppliers to the hub, who would sell through the portal to the charities. The not-for-profit would add a smaller margin than a retailer would, to cover logistics and management costs, but overall, the cost to charities of shopping through the hub rather than by 'going shopping' would be much reduced. The biggest issue that Social Enterprise Director 1 faced was that you do not get rebates on fresh produce or wholesale sacks of flour or rice, for example. Even if the cost overall is lower than using pre-packed and prepared foods, the lure of a 'big discount' proposed by Director 2 was a very persuasive indicator for trustees and others. Where there were successes in getting smaller firms to produce and sell prepared products via the hub, it was because the firm was covering its overheads with its main customers and could afford to produce some foods at a lower (marginal) cost, foregoing their profit as another form of discount given to the charity.

When I spoke to them, the social enterprise was struggling with the IT and logistics requirements involved. They had an online portal full of recipes and tips, which was rarely visited by the charities they were seeking to help. The pricing and ordering systems were available, and a food bank was providing the delivery service at a reduced cost but they were not yet working efficiently or as planned. The initial grant funding that paid for the leaders and IT development was running low. However, by 2021, the social enterprise was operating through a more streamlined online portal, and was run by the food bank. They have a small range of local, SME suppliers, and offer only fresh produce, dairy, and bread. The warehousing and logistics are provided at low rates, supporting the notion that somewhere in the organisation, something is bought at a discount. The meals-on-wheels endeavour in the other city collapsed, and those trying to make the changes have left the organisation.

Other observations on discounts

Another set of conversations with an Alternative Distribution Group (ADG) where farmers could sell more directly to caterers and smaller retailers also suggests that the infrastructure used is where cost could be saved, or at least managed more effectively. As a former buyer in food service, one of the ADG interviewees recalled the large amount of waste generated through poorly refrigerated transport from California into Ontario, for produce that could otherwise be grown more locally (though not out of season). The discussion in these interviews turned to how to obtain a higher price for the grower but a lower price for the customer. I had similar discussions with a Growers Trade Association, a government official from USDA who had supported alternative food hubs during the Obama administration in the USA, and a scientist looking at robot technology to reduce costs in tending and picking crops.

Finally, as I had heard in previous studies in the UK, New Zealand, Australia, and the USA, Canadian farmers were described, by those trying to co-ordinate farmers into food hubs, as having a trading mentality for the inputs they buy and the commodities that they sell, holding items in storage in hope of a better price, and keen to take advantage of support schemes. If they work within food supply chains or wholesale commodity markets, rather than diversifying into selling direct to retailers and caterers, then they are prey to 'profit snatching' – a term used when the middleman or retailer observes that suppliers have made savings by implementing new techniques, for example, and demands a lower farm gate price for the produce. Persuasively, the discount thus obtained is 'for the consumer' but it prevents farmers from building reserves to reinvest or grow their enterprises without borrowings.

However, the situation is not always one of the 'bad retailers' pressing their farmer or supplier victims. As Free (2008) found, where open discussion do take place between supply change partners, each will be selective in the information that they choose to share and economy with the truth will take place to gain an small cost advantage of the other. What accounting information is shared and withheld in food supply is directly linked to whether or not fairness in food pricing can ever be achieved.

The wider discussion about costing and pricing

In Lang's (2020) analysis of the fragility of Britain's food systems and what needs to be done to make them sustainable, the arguments for and against full cost pricing (including a true cost of environmental impact) are set out. Mechanisms for taxation, subsidy or insurance have been tried throughout the 20th century and are a way of ensuring that consumers are able to buy food at less than its full cost. Consumer behaviour in relation to cheap food is outside the scope of this article but central to Carolan's (2014, 2011) analysis of the true cost of cheap food on society and the environment. Another mechanism that Lang (2020: 208) recommends is for 'benign authority (perhaps government) to "nudge" processors to improve and reform their pricing'. Lang (2020), Carolan (2014), and others would like to see a shift to full cost accounting that includes externalised costs, with increased incomes for the less affluent and shorter supply chains.

However, as indicated in the introduction, full cost accounting is almost non-existent in the sector. The strong theme emerging from this and previous projects is that whether the enterprise was wholly commercial, wholly not-for-profit or somewhere between, it relied on discounts – making purchases at below market price or full cost to produce the item or obtain a service.[3] The trading mentality, as seen in the previous research, has survived over centuries, despite the move to longer term relationships with suppliers.

Even where the organisation's members are committed to paying a fair price for the food purchased, another cost is mitigated. A number of civic and not-for-profit organisations rely to a greater or lesser extent on voluntary labour and/or unpaid overtime. Premises for not-for-profit entities are obtained at less than market rates by sharing or because the landlords are sympathetic or have surplus capacity. Vehicles were second-hand or shared, space being purchased on otherwise part-empty vehicles.

Where discounts are not given, for example, at farmers markets, advisors often report that sellers need to be talked into setting the higher prices that will cover costs and ensure survival, because they are imbued with the discourse that there is something immoral about higher prices for niche foods. However, they are then obliged to sell to more affluent customers, and this in turn perpetuates the capitalist mentality and negative health outcomes embedded in food systems (Guthman, 2011). This leads to two important observations. First, that few people have a complete understanding of the full cost of a food item (Lang, 2020). Second, that it suggests that almost every entity in a food system needs to get some form of discount on the costs that they incur to protect their thin margins, and to meet what can be termed a target cost for survival (Jack, 2008).

Can discount practices be changed or removed?

Several policy advisors wish to see a system where fewer participants 'take a cut' and where there are better rewards for primary producers and smaller processors (Lang, 2020: 460). However, although we cannot fully generalise from this project, I would contend that attention needs to be applied first to the reversing the deeply embedded demands for discount and to the better recognition of the costs of overheads in the system. From an accountant's point of view, target costing (Jack, 2008) could provide a framework with which to begin with a discussion. A consensus of what affordable food prices are would provide the starting point, to then work back through the layers to what can be taken fairly in terms of margin by the primary producers and the costs that can reasonably be incurred at each level. In keeping with its roots in Japanese management thinking (Jack, 2008; Jack and Jones, 2007), target costing would stimulate innovation to find ways of achieving cost reduction through overhead management, if policy was put in place to also curb practices around discounting and suppliers income. Changing the pattern of communication around accounting imperatives, maybe even establishing new imperatives, could be a starting point for fundamental change in food systems.

Through this ongoing project, the illumination that there is an imperative to obtain a discount on some or all of the costs of the enterprise, whether on the food itself or on the infrastructure needed to distribute it, is at the heart of the question of why genuine change is difficult in the food in systems. The findings show that alternative, locally based food distribution systems find it difficult to become established, even when subsidised by a larger company, as in the case of the Food Service business in the study. Even minor changes might involve additional costs that eradicate any surplus funds for emergencies or to reinvest in improving the business or the environment. The big food players, such as the food service corporation interviewed in this project, are themselves caught by the same imperative, and their power is more diffuse and fragmented than might appear from the outside.

Limitations and further study

The illustrative case study here is limited by the small size of the sample but on the issue of discounts, saturation was met very quickly. There are other factors that inhibit meaningful change in food systems, including individual behaviours, government policymaking, and corporate power, but very few people have explored how the day-to-day transactions in the food industry are driven by the way accounting is communicated. This article is designed to bring the issue to light, so that it can be included in future debates about how to create sustainable food systems. There is a deeper analysis to be developed on how the accounting imperatives communicated in nearly all transactions can be changed. How food can be distributed in ways that are affordable for consumers but do not rely on suppliers of the food and services needed to give a discount to the next entity in the chain buying the food is also part of this analysis. Another issue is that of food waste. The need for supermarkets and caterers to offer a wide range on a constant basis increases the imperative to buy at a discount and to overstock. Further analysis is needed to elucidate these transactions and the possibilities for changing practices.

Finally, there is also a further analysis on the profits made in the industry and to whom those profits go. In many ways, the distribution of year end profits to shareholders and executives, which is very visible, masks the everyday social problem that every entity buying in the food system needs to get lower prices from someone else to survive. That is the hidden reason why the food system is unsustainable, and why it is so difficult to change.

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Notes

1. Payments from suppliers are known as ‘commercial income’ or ‘suppliers payments’. They consist mainly of discounts for buying in bulk and marketing fees charged, including bonuses paid to supermarkets as rewards for achieving sales. They are levied as part of negotiations for purchasing food and apart from the cost of administration are a form of income that incurs almost no overheads for the supermarket.
2. Charvat (1961), writing about the lessons learned in 1920–1960 about how to run a supermarket effectively, shows that net profits are around 2% in the 1950s. As he states very plainly, ‘The marginal customer attracted or the extra dollar of sales to the established customer has a significant impact on the profits of a store’ (p. 74). He also recognises that these higher margins come from offering general merchandise alongside food, and enticing customers to buy more convenience and luxury foods, which means that just on staple foods, the supermarket barely breaks even. The remarkable thing about Charvat (1961) discussion of the evolution of supermarkets in the 1920s–1950s, which is one of the few analyses to give detailed costings and comparative financial results, is how close what he describes is to current practices in the 21st century (Jack, 2021; Khawaji, 2014).
3. An acknowledgement is needed that in the past, and in some countries now, slave labour or low wages keep costs down in commercial food businesses. However, this discussion is outside the scope of the study presented here.

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