

BEFORE THE UNITED STATES DEPARTMENT
OF AGRICULTURE
AGRICULTURE MARKETING SERVICE

In the Matter of Milk in California
Notice of Hearing on a Proposal to
Establish a Federal Milk Marketing
Order

7 CFR Part 1051
Docket No.: AO-15-0071
AMS-DA-14-0095

Clovis, California, November 2015

Exhibits of Rob Blaufuss

Part 4

Table 1

CONCENTRATED SKIM MILK WEIGHT CONVERSION TABLE

<u>% Total Solids in the Mixture</u>	<u>Butterfat Test</u>	<u>Weight Per Gallon</u>	<u>Product Skim Eq. Factor</u>	<u>Volume Factor</u>	<u>Class IV Fortification Factor</u>
Over 19.5, but not over 20.5	0.11	9.03	2.190	.956	1.234
Over 20.5, but not over 21.5	0.11	9.06	2.299	.951	1.348
Over 21.5, but not over 22.5	0.12	9.10	2.408	.947	1.461
Over 22.5, but not over 23.5	0.13	9.14	2.518	.943	1.575
Over 23.5, but not over 24.5	0.13	9.18	2.627	.939	1.688
Over 24.5, but not over 25.5	0.14	9.22	2.737	.935	1.802
Over 25.5, but not over 26.5	0.14	9.26	2.846	.931	1.915
Over 26.5, but not over 27.5	0.15	9.30	2.956	.927	2.029
Over 27.5, but not over 28.5	0.15	9.34	3.065	.923	2.142
Over 28.5, but not over 29.5	0.16	9.38	3.175	.920	2.255
Over 29.5, but not over 30.5	0.16	9.42	3.284	.915	2.369
Over 30.5, but not over 31.5	0.17	9.46	3.394	.912	2.482
Over 31.5, but not over 32.5	0.18	9.50	3.503	.907	2.596
Over 32.5, but not over 33.5	0.18	9.54	3.613	.904	2.709
Over 33.5, but not over 34.5	0.19	9.58	3.722	.899	2.823
Over 34.5, but not over 35.5	0.19	9.62	3.832	.896	2.936
Over 35.5, but not over 36.5	0.20	9.67	3.941	.892	3.049
Over 36.5, but not over 37.5	0.20	9.71	4.051	.888	3.163
Over 37.5, but not over 38.5	0.21	9.75	4.160	.884	3.276
Over 38.5, but not over 39.5	0.21	9.80	4.270	.880	3.390
Over 39.5, but not over 40.5	0.22	9.84	4.379	.876	3.503
Over 40.5, but not over 41.5	0.22	9.89	4.488	.871	3.617
Over 41.5, but not over 42.5	0.23	9.93	4.598	.868	3.730
Over 42.5, but not over 43.5	0.24	9.98	4.707	.863	3.844
Over 43.5, but not over 44.5	0.24	10.02	4.817	.860	3.957
Over 44.5, but not over 45.5	0.25	10.07	4.926	.856	4.070
Over 45.5, but not over 46.5	0.25	10.12	5.036	.852	4.184
Over 46.5, but not over 47.5	0.26	10.16	5.145	.848	4.297
Over 47.5, but not over 48.5	0.26	10.21	5.255	.844	4.411
Over 48.5, but not over 49.5	0.27	10.26	5.364	.840	4.524
Over 49.5, but not over 50.5	0.27	10.31	5.474	.836	4.638
Over 50.5, but not over 51.5	0.28	10.36	5.583	.832	4.751
Over 51.5, but not over 52.5	0.28	10.41	5.693	.828	4.865
Over 52.5, but not over 53.5	0.29	10.46	5.802	.824	4.978
Over 53.5, but not over 54.5	0.30	10.51	5.912	.821	5.091
Over 54.5, but not over 55.5	0.30	10.56	6.021	.816	5.205
Over 55.5, but not over 56.5	0.31	10.61	6.131	.813	5.318
Over 56.5, but not over 57.5	0.31	10.66	6.240	.808	5.432
Over 57.5, but not over 58.5	0.32	10.72	6.350	.805	5.545
Over 58.5, but not over 59.5	0.32	10.77	6.459	.800	5.659
Over 59.5, but not over 60.5	0.33	10.82	6.569	.797	5.772

Table 2

Per-Gallon Cost Sheets for High SNF, Actual SNF and Low SNF Milk

Per-Gallon Costs Using 2 Factor Class I Price and 3 Factor Class I Price at 9.2% SNF Milk									
Per-Gallon Costs w/FO Fortification (2010 - 2014) - Condensed Skim					Per-Gallon Costs w/FO & FC Fortification (2010 - 2014) - Condensed Skim				
	Whole	Reduced	Lowfat	Skim		Whole	Reduced	Lowfat	Skim
Milk Costs	\$ 20.69	\$ 17.36	\$ 15.03	\$ 14.40	Milk Costs	\$ 21.05	\$ 18.10	\$ 15.75	\$ 14.45
Fortification Cost (per cwt)	\$ -	\$ 0.84	\$ 2.03	\$ -	Fortification Cost (per cwt)	\$ -	\$ 0.84	\$ 2.03	\$ -
Displacement (per cwt)	\$ -	\$ 0.34	\$ 0.82	\$ -	Displacement (per cwt)	\$ -	\$ 0.34	\$ 0.83	\$ -
Raw Milk Cost	\$ 20.69	\$ 18.54	\$ 17.88	\$ 14.40	Raw Milk Cost	\$ 21.05	\$ 19.28	\$ 18.60	\$ 14.45
Shrink (1%)	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.17	Shrink (1%)	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.17
Fortification Credit (per gal)	\$ -	\$ (0.0055)	\$ (0.0133)	\$ -	Fortification Credit (per gal)	\$ -	\$ (0.0055)	\$ (0.0133)	\$ -
Total Milk Cost	\$ 20.86	\$ 18.71	\$ 18.07	\$ 14.56	Total Milk Cost	\$ 21.22	\$ 19.46	\$ 18.79	\$ 14.62
Per-Gallon Costs	\$ 1.7982	\$ 1.6171	\$ 1.5603	\$ 1.2584	Per-Gallon Costs	\$ 1.8292	\$ 1.6815	\$ 1.6234	\$ 1.2630

Per-Gallon Costs Using 2 Factor Class I Price and 3 Factor Class I Price at Actual SNF Milk									
Per-Gallon Costs w/FO Fortification (2010 - 2014) - Condensed Skim					Per-Gallon Costs w/FO & FC Fortification (2010 - 2014) - Condensed Skim				
	Whole	Reduced	Lowfat	Skim		Whole	Reduced	Lowfat	Skim
Milk Costs	\$ 20.29	\$ 17.18	\$ 14.85	\$ 13.97	Milk Costs	\$ 20.74	\$ 17.55	\$ 15.21	\$ 14.14
Fortification Cost (per cwt)	\$ -	\$ 1.24	\$ 2.42	\$ -	Fortification Cost (per cwt)	\$ -	\$ 1.24	\$ 2.42	\$ -
Displacement (per cwt)	\$ -	\$ 0.50	\$ 0.98	\$ -	Displacement (per cwt)	\$ -	\$ 0.51	\$ 0.99	\$ -
Raw Milk Cost	\$ 20.29	\$ 18.92	\$ 18.25	\$ 13.97	Raw Milk Cost	\$ 20.74	\$ 19.30	\$ 18.62	\$ 14.14
Shrink (1%)	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.17	Shrink (1%)	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.17
Fortification Credit (per gal)	\$ -	\$ (0.0082)	\$ (0.0161)	\$ -	Fortification Credit (per gal)	\$ -	\$ (0.0082)	\$ (0.0161)	\$ -
Total Milk Cost	\$ 20.45	\$ 19.11	\$ 18.45	\$ 14.14	Total Milk Cost	\$ 20.91	\$ 19.48	\$ 18.82	\$ 14.31
Per-Gallon Costs	\$ 1.7632	\$ 1.6482	\$ 1.5905	\$ 1.2220	Per-Gallon Costs	\$ 1.8025	\$ 1.6810	\$ 1.6229	\$ 1.2363

Per-Gallon Costs Using 2 Factor Class I Price and 3 Factor Class I Price at 8.8% SNF Milk									
Per-Gallon Costs w/FO Fortification (2010 - 2014) - Condensed Skim					Per-Gallon Costs w/FO & FC Fortification (2010 - 2014) - Condensed Skim				
	Whole	Reduced	Lowfat	Skim		Whole	Reduced	Lowfat	Skim
Milk Costs	\$ 20.18	\$ 17.13	\$ 14.80	\$ 13.86	Milk Costs	\$ 20.66	\$ 17.41	\$ 15.07	\$ 14.06
Fortification Cost (per cwt)	\$ -	\$ 1.35	\$ 2.52	\$ -	Fortification Cost (per cwt)	\$ -	\$ 1.35	\$ 2.52	\$ -
Displacement (per cwt)	\$ -	\$ 0.55	\$ 1.02	\$ -	Displacement (per cwt)	\$ -	\$ 0.55	\$ 1.03	\$ -
Raw Milk Cost	\$ 20.18	\$ 19.03	\$ 18.35	\$ 13.86	Raw Milk Cost	\$ 20.66	\$ 19.31	\$ 18.63	\$ 14.06
Shrink (1%)	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.17	Shrink (1%)	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.17
Fortification Credit (per gal)	\$ -	\$ (0.0089)	\$ (0.0168)	\$ -	Fortification Credit (per gal)	\$ -	\$ (0.0089)	\$ (0.0168)	\$ -
Total Milk Cost	\$ 20.34	\$ 19.21	\$ 18.55	\$ 14.03	Total Milk Cost	\$ 20.83	\$ 19.49	\$ 18.82	\$ 14.22
Per-Gallon Costs	\$ 1.7537	\$ 1.6565	\$ 1.5985	\$ 1.2122	Per-Gallon Costs	\$ 1.7953	\$ 1.6810	\$ 1.6228	\$ 1.2290

Table 3

Costing at Actual California Skim Test (2 Factor Formula)

A	B C		D	E	F	G	H	I	J	K	L	M	N	O	P
	(per CDFA Milk Production data)		(1-C)/1	B/1	E/D	.1/(1-.02)	.11/(1-.01)	100*(G-H)/(F-.335)	(100-I)	100*(F-H)/(F-.335)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)
	MSNF - Farm Production	BF - Farm Production	% SNF in cwt of Farm Milk	Skim SNF test of market milk	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product	
Jan-10	8.86%	3.76%	0.9624	0.0886	9.2062%	10.2041%	11.1111%	4.11	95.89	7.84	92.16	4.03	93.97	7.76	91.24
Feb-10	8.83%	3.70%	0.9630	0.0883	9.1693%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.17	93.83	7.90	91.10
Mar-10	8.83%	3.65%	0.9635	0.0883	9.1645%	10.2041%	11.1111%	4.27	95.73	8.00	92.00	4.19	93.81	7.92	91.08
Apr-10	8.84%	3.60%	0.9640	0.0884	9.1701%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.16	93.84	7.90	91.10
May-10	8.84%	3.56%	0.9644	0.0884	9.1663%	10.2041%	11.1111%	4.26	95.74	7.99	92.01	4.18	93.82	7.91	91.09
Jun-10	8.81%	3.52%	0.9648	0.0881	9.1314%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Jul-10	8.77%	3.49%	0.9651	0.0877	9.0871%	10.2041%	11.1111%	4.58	95.42	8.29	91.71	4.48	93.52	8.21	90.79
Aug-10	8.79%	3.54%	0.9646	0.0879	9.1126%	10.2041%	11.1111%	4.48	95.52	8.19	91.81	4.39	93.61	8.11	90.89
Sep-10	8.84%	3.61%	0.9639	0.0884	9.1711%	10.2041%	11.1111%	4.25	95.75	7.97	92.03	4.16	93.84	7.89	91.11
Oct-10	8.85%	3.66%	0.9634	0.0885	9.1862%	10.2041%	11.1111%	4.19	95.81	7.92	92.08	4.10	93.90	7.84	91.16
Nov-10	8.92%	3.76%	0.9624	0.0892	9.2685%	10.2041%	11.1111%	3.86	96.14	7.60	92.40	3.78	94.22	7.53	91.47
Dec-10	8.93%	3.82%	0.9618	0.0893	9.2847%	10.2041%	11.1111%	3.80	96.20	7.54	92.46	3.72	94.28	7.47	91.53
Jan-11	8.90%	3.84%	0.9616	0.0890	9.2554%	10.2041%	11.1111%	3.91	96.09	7.65	92.35	3.83	94.17	7.58	91.42
Feb-11	8.87%	3.79%	0.9621	0.0887	9.2194%	10.2041%	11.1111%	4.06	95.94	7.79	92.21	3.97	94.03	7.71	91.29
Mar-11	8.86%	3.74%	0.9626	0.0886	9.2042%	10.2041%	11.1111%	4.12	95.88	7.85	92.15	4.03	93.97	7.77	91.23
Apr-11	8.84%	3.69%	0.9631	0.0884	9.1787%	10.2041%	11.1111%	4.22	95.78	7.95	92.05	4.13	93.87	7.87	91.13
May-11	8.84%	3.65%	0.9635	0.0884	9.1749%	10.2041%	11.1111%	4.23	95.77	7.96	92.04	4.15	93.85	7.88	91.12
Jun-11	8.81%	3.64%	0.9636	0.0881	9.1428%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00
Jul-11	8.77%	3.57%	0.9643	0.0877	9.0947%	10.2041%	11.1111%	4.55	95.45	8.26	91.74	4.45	93.55	8.18	90.82
Aug-11	8.80%	3.60%	0.9640	0.0880	9.1286%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Sep-11	8.83%	3.63%	0.9637	0.0883	9.1626%	10.2041%	11.1111%	4.28	95.72	8.01	91.99	4.19	93.81	7.93	91.07
Oct-11	8.88%	3.70%	0.9630	0.0888	9.2212%	10.2041%	11.1111%	4.05	95.95	7.78	92.22	3.97	94.03	7.71	91.29
Nov-11	8.97%	3.79%	0.9621	0.0897	9.3234%	10.2041%	11.1111%	3.64	96.36	7.39	92.61	3.57	94.43	7.32	91.68
Dec-11	8.98%	3.83%	0.9617	0.0898	9.3376%	10.2041%	11.1111%	3.59	96.41	7.34	92.66	3.51	94.49	7.27	91.73
Jan-12	8.93%	3.79%	0.9621	0.0893	9.2818%	10.2041%	11.1111%	3.81	96.19	7.55	92.45	3.73	94.27	7.48	91.52
Feb-12	8.89%	3.74%	0.9626	0.0889	9.2354%	10.2041%	11.1111%	3.99	96.01	7.73	92.27	3.91	94.09	7.65	91.35
Mar-12	8.88%	3.73%	0.9627	0.0888	9.2241%	10.2041%	11.1111%	4.04	95.96	7.77	92.23	3.96	94.04	7.70	91.30
Apr-12	8.87%	3.68%	0.9632	0.0887	9.2089%	10.2041%	11.1111%	4.10	95.90	7.83	92.17	4.02	93.98	7.75	91.25
May-12	8.84%	3.61%	0.9639	0.0884	9.1711%	10.2041%	11.1111%	4.25	95.75	7.97	92.03	4.16	93.84	7.89	91.11
Jun-12	8.83%	3.62%	0.9638	0.0883	9.1617%	10.2041%	11.1111%	4.28	95.72	8.01	91.99	4.20	93.80	7.93	91.07
Jul-12	8.79%	3.63%	0.9637	0.0879	9.1211%	10.2041%	11.1111%	4.44	95.56	8.16	91.84	4.35	93.65	8.08	90.92
Aug-12	8.74%	3.68%	0.9632	0.0874	9.0739%	10.2041%	11.1111%	4.63	95.37	8.34	91.66	4.53	93.47	8.26	90.74
Sep-12	8.83%	3.71%	0.9629	0.0883	9.1702%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.16	93.84	7.90	91.10
Oct-12	8.90%	3.77%	0.9623	0.0890	9.2487%	10.2041%	11.1111%	3.94	96.06	7.68	92.32	3.86	94.14	7.60	91.40
Nov-12	8.96%	3.84%	0.9616	0.0896	9.3178%	10.2041%	11.1111%	3.67	96.33	7.42	92.58	3.59	94.41	7.34	91.66
Dec-12	8.96%	3.86%	0.9614	0.0896	9.3197%	10.2041%	11.1111%	3.66	96.34	7.41	92.59	3.58	94.42	7.33	91.67

Costing at Actual California Skim Test (2 Factor Formula)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
			(1-C)/1	B/1	E/D	.1/(1-.02)	.11/(1-.01)	$100 * \frac{E-H}{(F-.335)}$ (100-I)	(100-I)	$100 * \frac{F-H}{(F-.335)}$ (100-K)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)
	(per CDFA Milk Production data)		Targets					FGF Pearson Square 2 %		Pearson Square 1%		2%		1%	
	MSNF - Farm Production	BF - Farm Production	% SNF in cwt of Farm Milk	% SNF	Skim SNF test of market milk	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product
Jan-13	8.94%	3.88%	0.9612	0.0894	9.3009%	10.2041%	11.1111%	3.73	96.27	7.48	92.52	3.66	94.34	7.41	91.59
Feb-13	8.92%	3.80%	0.9620	0.0892	9.2723%	10.2041%	11.1111%	3.85	96.15	7.59	92.41	3.77	94.23	7.51	91.49
Mar-13	8.88%	3.73%	0.9627	0.0888	9.2241%	10.2041%	11.1111%	4.04	95.96	7.77	92.23	3.96	94.04	7.70	91.30
Apr-13	8.88%	3.68%	0.9632	0.0888	9.2193%	10.2041%	11.1111%	4.06	95.94	7.79	92.21	3.97	94.03	7.71	91.29
May-13	8.86%	3.64%	0.9636	0.0886	9.1947%	10.2041%	11.1111%	4.15	95.85	7.88	92.12	4.07	93.93	7.81	91.19
Jun-13	8.83%	3.63%	0.9637	0.0883	9.1626%	10.2041%	11.1111%	4.28	95.72	8.01	91.99	4.19	93.81	7.93	91.07
Jul-13	8.78%	3.61%	0.9639	0.0878	9.1088%	10.2041%	11.1111%	4.49	95.51	8.21	91.79	4.40	93.60	8.13	90.87
Aug-13	8.85%	3.64%	0.9636	0.0885	9.1843%	10.2041%	11.1111%	4.19	95.81	7.92	92.08	4.11	93.89	7.84	91.16
Sep-13	8.88%	3.70%	0.9630	0.0888	9.2212%	10.2041%	11.1111%	4.05	95.95	7.78	92.22	3.97	94.03	7.71	91.29
Oct-13	8.99%	3.81%	0.9619	0.0899	9.3461%	10.2041%	11.1111%	3.55	96.45	7.31	92.69	3.48	94.52	7.23	91.77
Nov-13	9.03%	3.83%	0.9617	0.0903	9.3896%	10.2041%	11.1111%	3.38	96.62	7.14	92.86	3.31	94.69	7.07	91.93
Dec-13	9.02%	3.86%	0.9614	0.0902	9.3822%	10.2041%	11.1111%	3.41	96.59	7.17	92.83	3.34	94.66	7.10	91.90
Jan-14	8.97%	3.81%	0.9619	0.0897	9.3253%	10.2041%	11.1111%	3.64	96.36	7.39	92.61	3.56	94.44	7.31	91.69
Feb-14	8.93%	3.74%	0.9626	0.0893	9.2770%	10.2041%	11.1111%	3.83	96.17	7.57	92.43	3.75	94.25	7.50	91.50
Mar-14	8.93%	3.70%	0.9630	0.0893	9.2731%	10.2041%	11.1111%	3.84	96.16	7.59	92.41	3.77	94.23	7.51	91.49
Apr-14	8.91%	3.66%	0.9634	0.0891	9.2485%	10.2041%	11.1111%	3.94	96.06	7.68	92.32	3.86	94.14	7.60	91.40
May-14	8.89%	3.62%	0.9638	0.0889	9.2239%	10.2041%	11.1111%	4.04	95.96	7.77	92.23	3.96	94.04	7.70	91.30
Jun-14	8.88%	3.59%	0.9641	0.0888	9.2107%	10.2041%	11.1111%	4.09	95.91	7.82	92.18	4.01	93.99	7.75	91.25
Jul-14	8.84%	3.59%	0.9641	0.0884	9.1692%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.17	93.83	7.90	91.10
Aug-14	8.86%	3.61%	0.9639	0.0886	9.1918%	10.2041%	11.1111%	4.16	95.84	7.90	92.10	4.08	93.92	7.82	91.18
Sep-14	8.87%	3.66%	0.9634	0.0887	9.2070%	10.2041%	11.1111%	4.10	95.90	7.84	92.16	4.02	93.98	7.76	91.24
Oct-14	8.96%	3.74%	0.9626	0.0896	9.3081%	10.2041%	11.1111%	3.70	96.30	7.45	92.55	3.63	94.37	7.38	91.62
Nov-14	9.01%	3.80%	0.9620	0.0901	9.3659%	10.2041%	11.1111%	3.47	96.53	7.23	92.77	3.40	94.60	7.16	91.84
Dec-14	8.99%	3.81%	0.9619	0.0899	9.3461%	10.2041%	11.1111%	3.55	96.45	7.31	92.69	3.48	94.52	7.23	91.77

Costing at Actual California Skim Test (2 Factor Formula)

Q	R S		T U V W				X Y	
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-10	0.904	2.709	3.64	10.91	7.02	21.03	\$ 11.70	\$ 8.92
Feb-10	0.904	2.709	3.77	11.29	7.14	21.40	\$ 12.15	\$ 7.92
Mar-10	0.904	2.709	3.78	11.34	7.16	21.45	\$ 10.75	\$ 7.60
Apr-10	0.904	2.709	3.76	11.28	7.14	21.40	\$ 9.72	\$ 8.27
May-10	0.904	2.709	3.78	11.32	7.15	21.43	\$ 10.41	\$ 9.44
Jun-10	0.904	2.709	3.90	11.69	7.27	21.79	\$ 11.49	\$ 9.54
Jul-10	0.904	2.709	4.05	12.15	7.42	22.23	\$ 12.00	\$ 9.23
Aug-10	0.904	2.709	3.97	11.88	7.33	21.98	\$ 11.38	\$ 8.59
Sep-10	0.904	2.709	3.76	11.27	7.14	21.39	\$ 10.67	\$ 8.43
Oct-10	0.904	2.709	3.71	11.11	7.09	21.23	\$ 10.50	\$ 8.69
Nov-10	0.904	2.709	3.42	10.25	6.81	20.39	\$ 10.86	\$ 8.94
Dec-10	0.904	2.709	3.36	10.08	6.75	20.23	\$ 10.99	\$ 8.84
Jan-11	0.904	2.709	3.47	10.39	6.85	20.53	\$ 11.21	\$ 9.45
Feb-11	0.904	2.709	3.59	10.77	6.97	20.89	\$ 11.46	\$ 10.52
Mar-11	0.904	2.709	3.65	10.93	7.02	21.05	\$ 12.39	\$ 11.60
Apr-11	0.904	2.709	3.74	11.19	7.11	21.31	\$ 13.51	\$ 12.26
May-11	0.904	2.709	3.75	11.23	7.12	21.35	\$ 14.37	\$ 12.65
Jun-11	0.904	2.709	3.86	11.57	7.23	21.67	\$ 14.70	\$ 13.01
Jul-11	0.904	2.709	4.03	12.07	7.39	22.16	\$ 15.06	\$ 12.69
Aug-11	0.904	2.709	3.91	11.72	7.28	21.82	\$ 15.42	\$ 12.31
Sep-11	0.904	2.709	3.79	11.36	7.17	21.47	\$ 15.36	\$ 12.04
Oct-11	0.904	2.709	3.59	10.75	6.97	20.88	\$ 14.16	\$ 11.75
Nov-11	0.904	2.709	3.23	9.67	6.62	19.83	\$ 14.04	\$ 11.23
Dec-11	0.904	2.709	3.18	9.52	6.57	19.68	\$ 13.56	\$ 10.94

Costing at Actual California Skim Test (2 Factor Formula)

Q	R	S	T	U	V	W	X	Y
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-12	0.904	2.709	3.37	10.11	6.76	20.26	\$ 14.66	\$ 10.71
Feb-12	0.904	2.709	3.54	10.60	6.92	20.73	\$ 13.00	\$ 10.58
Mar-12	0.904	2.709	3.58	10.72	6.96	20.85	\$ 12.80	\$ 10.15
Apr-12	0.904	2.709	3.63	10.88	7.01	21.00	\$ 12.27	\$ 9.44
May-12	0.904	2.709	3.76	11.27	7.14	21.39	\$ 12.09	\$ 8.58
Jun-12	0.904	2.709	3.79	11.37	7.17	21.48	\$ 12.08	\$ 8.11
Jul-12	0.904	2.709	3.94	11.79	7.31	21.89	\$ 12.23	\$ 8.75
Aug-12	0.904	2.709	4.10	12.28	7.46	22.37	\$ 12.31	\$ 9.46
Sep-12	0.904	2.709	3.76	11.28	7.14	21.39	\$ 12.83	\$ 10.56
Oct-12	0.904	2.709	3.49	10.46	6.87	20.60	\$ 13.73	\$ 11.33
Nov-12	0.904	2.709	3.25	9.73	6.64	19.89	\$ 14.98	\$ 11.78
Dec-12	0.904	2.709	3.24	9.71	6.63	19.87	\$ 16.56	\$ 11.99
Jan-13	0.904	2.709	3.31	9.91	6.69	20.06	\$ 14.93	\$ 12.19
Feb-13	0.904	2.709	3.41	10.21	6.79	20.35	\$ 14.33	\$ 12.15
Mar-13	0.904	2.709	3.58	10.72	6.96	20.85	\$ 14.33	\$ 11.84
Apr-13	0.904	2.709	3.59	10.77	6.97	20.90	\$ 13.95	\$ 11.93
May-13	0.904	2.709	3.68	11.03	7.06	21.15	\$ 13.77	\$ 12.88
Jun-13	0.904	2.709	3.79	11.36	7.17	21.47	\$ 14.97	\$ 13.33
Jul-13	0.904	2.709	3.98	11.92	7.35	22.02	\$ 15.38	\$ 13.68
Aug-13	0.904	2.709	3.72	11.13	7.09	21.25	\$ 15.65	\$ 14.06
Sep-13	0.904	2.709	3.59	10.75	6.97	20.88	\$ 16.14	\$ 14.40
Oct-13	0.904	2.709	3.15	9.43	6.54	19.60	\$ 16.43	\$ 14.65
Nov-13	0.904	2.709	2.99	8.97	6.39	19.15	\$ 16.74	\$ 15.12
Dec-13	0.904	2.709	3.02	9.05	6.42	19.23	\$ 17.19	\$ 15.70

Costing at Actual California Skim Test (2 Factor Formula)

Q	R	S	T	U	V	W	X	Y
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
Volume Factor Fortification Factor			Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-14	0.904	2.709	3.22	9.65	6.61	19.81	\$ 17.69	\$ 16.41
Feb-14	0.904	2.709	3.39	10.16	6.78	20.31	\$ 18.45	\$ 16.80
Mar-14	0.904	2.709	3.40	10.20	6.79	20.35	\$ 18.85	\$ 16.91
Apr-14	0.904	2.709	3.49	10.46	6.87	20.60	\$ 19.10	\$ 16.28
May-14	0.904	2.709	3.58	10.72	6.96	20.85	\$ 19.08	\$ 15.01
Jun-14	0.904	2.709	3.62	10.86	7.00	20.98	\$ 17.11	\$ 14.89
Jul-14	0.904	2.709	3.77	11.29	7.14	21.41	\$ 16.89	\$ 14.88
Aug-14	0.904	2.709	3.69	11.06	7.07	21.18	\$ 17.11	\$ 14.22
Sep-14	0.904	2.709	3.64	10.90	7.01	21.02	\$ 16.44	\$ 11.40
Oct-14	0.904	2.709	3.28	9.83	6.67	19.99	\$ 14.65	\$ 11.56
Nov-14	0.904	2.709	3.08	9.22	6.47	19.39	\$ 14.71	\$ 10.67
Dec-14	0.904	2.709	3.15	9.43	6.54	19.60	\$ 17.13	\$ 9.47

Costing at Actual California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	
	X*(T/100) Y*(U/100)		X*(V/100) Y*(W/100)			X*N/100		BF\$/lb*2	AF+AG	X*P/100	BF\$/lb*1	AI+AJ
	Value of Fortification					Value of Milk			Value of Milk			
	2%		1%			2%			1%			
	Volume	Fortification	Volume	Fortification		Skim	Butterfat	Total	Skim	Butterfat	Total	
Jan-10	\$ 0.4258	\$ 0.9728	\$ 0.8211	\$ 1.8759	Jan-10	\$ 11.00	\$ 3.1618	\$ 14.16	\$ 10.67	\$ 1.5809	\$ 12.26	
Feb-10	\$ 0.4578	\$ 0.8943	\$ 0.8678	\$ 1.6952	Feb-10	\$ 11.40	\$ 2.8050	\$ 14.21	\$ 11.07	\$ 1.4025	\$ 12.47	
Mar-10	\$ 0.4068	\$ 0.8619	\$ 0.7696	\$ 1.6304	Mar-10	\$ 10.08	\$ 2.8900	\$ 12.97	\$ 9.79	\$ 1.4450	\$ 11.24	
Apr-10	\$ 0.3660	\$ 0.9330	\$ 0.6940	\$ 1.7694	Apr-10	\$ 9.12	\$ 3.0228	\$ 12.14	\$ 8.86	\$ 1.5114	\$ 10.37	
May-10	\$ 0.3933	\$ 1.0688	\$ 0.7446	\$ 2.0234	May-10	\$ 9.77	\$ 3.1710	\$ 12.94	\$ 9.48	\$ 1.5855	\$ 11.07	
Jun-10	\$ 0.4481	\$ 1.1148	\$ 0.8354	\$ 2.0785	Jun-10	\$ 10.76	\$ 3.4180	\$ 14.18	\$ 10.45	\$ 1.7090	\$ 12.16	
Jul-10	\$ 0.4864	\$ 1.1211	\$ 0.8904	\$ 2.0523	Jul-10	\$ 11.22	\$ 3.3548	\$ 14.58	\$ 10.90	\$ 1.6774	\$ 12.57	
Aug-10	\$ 0.4512	\$ 1.0207	\$ 0.8346	\$ 1.8879	Aug-10	\$ 10.65	\$ 3.7668	\$ 14.42	\$ 10.34	\$ 1.8834	\$ 12.23	
Sep-10	\$ 0.4014	\$ 0.9503	\$ 0.7615	\$ 1.8028	Sep-10	\$ 10.01	\$ 3.9964	\$ 14.01	\$ 9.72	\$ 1.9982	\$ 11.72	
Oct-10	\$ 0.3894	\$ 0.9658	\$ 0.7440	\$ 1.8451	Oct-10	\$ 9.86	\$ 4.7058	\$ 14.57	\$ 9.57	\$ 2.3529	\$ 11.92	
Nov-10	\$ 0.3715	\$ 0.9164	\$ 0.7391	\$ 1.8232	Nov-10	\$ 10.23	\$ 4.8860	\$ 15.12	\$ 9.93	\$ 2.4430	\$ 12.38	
Dec-10	\$ 0.3697	\$ 0.8911	\$ 0.7418	\$ 1.7882	Dec-10	\$ 10.36	\$ 4.6566	\$ 15.02	\$ 10.06	\$ 2.3283	\$ 12.39	
Jan-11	\$ 0.3886	\$ 0.9817	\$ 0.7679	\$ 1.9399	Jan-11	\$ 10.56	\$ 3.5262	\$ 14.08	\$ 10.25	\$ 1.7631	\$ 12.01	
Feb-11	\$ 0.4117	\$ 1.1326	\$ 0.7991	\$ 2.1981	Feb-11	\$ 10.78	\$ 3.7876	\$ 14.56	\$ 10.46	\$ 1.8938	\$ 12.36	
Mar-11	\$ 0.4517	\$ 1.2673	\$ 0.8703	\$ 2.4417	Mar-11	\$ 11.64	\$ 4.6142	\$ 16.26	\$ 11.30	\$ 2.3071	\$ 13.61	
Apr-11	\$ 0.5046	\$ 1.3722	\$ 0.9607	\$ 2.6125	Apr-11	\$ 12.68	\$ 4.5036	\$ 17.19	\$ 12.31	\$ 2.2518	\$ 14.56	
May-11	\$ 0.5386	\$ 1.4209	\$ 1.0237	\$ 2.7005	May-11	\$ 13.49	\$ 4.3840	\$ 17.87	\$ 13.09	\$ 2.1920	\$ 15.29	
Jun-11	\$ 0.5674	\$ 1.5049	\$ 1.0631	\$ 2.8196	Jun-11	\$ 13.78	\$ 4.5270	\$ 18.31	\$ 13.38	\$ 2.2635	\$ 15.64	
Jul-11	\$ 0.6065	\$ 1.5314	\$ 1.1136	\$ 2.8119	Jul-11	\$ 14.09	\$ 4.7410	\$ 18.83	\$ 13.68	\$ 2.3705	\$ 16.05	
Aug-11	\$ 0.6028	\$ 1.4421	\$ 1.1226	\$ 2.6855	Aug-11	\$ 14.44	\$ 4.4862	\$ 18.93	\$ 14.02	\$ 2.2431	\$ 16.27	
Sep-11	\$ 0.5823	\$ 1.3678	\$ 1.1006	\$ 2.5852	Sep-11	\$ 14.41	\$ 4.6220	\$ 19.03	\$ 13.99	\$ 2.3110	\$ 16.30	
Oct-11	\$ 0.5079	\$ 1.2629	\$ 0.9865	\$ 2.4530	Oct-11	\$ 13.32	\$ 4.3898	\$ 17.70	\$ 12.93	\$ 2.1949	\$ 15.12	
Nov-11	\$ 0.4531	\$ 1.0861	\$ 0.9291	\$ 2.2271	Nov-11	\$ 13.26	\$ 3.8228	\$ 17.08	\$ 12.87	\$ 1.9114	\$ 14.78	
Dec-11	\$ 0.4308	\$ 1.0415	\$ 0.8907	\$ 2.1535	Dec-11	\$ 12.81	\$ 4.0252	\$ 16.84	\$ 12.44	\$ 2.0126	\$ 14.45	

Costing at Actual California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
	$X*(T/100)$	$Y*(U/100)$	$X*(V/100)$	$Y*(W/100)$		$X*N/100$	BF\$/lb*2	AF+AG	$X*P/100$	BF\$/lb*1	AI+AJ
	Value of Fortification					Value of Milk			Value of Milk		
	2%		1%			2%			1%		
	Volume	Fortification	Volume	Fortification		Skim	Butterfat	Total	Skim	Butterfat	Total
Jan-12	\$ 0.4946	\$ 1.0828	\$ 0.9910	\$ 2.1696	Jan-12	\$ 13.82	\$ 3.4660	\$ 17.29	\$ 13.42	\$ 1.7330	\$ 15.15
Feb-12	\$ 0.4598	\$ 1.1213	\$ 0.8994	\$ 2.1934	Feb-12	\$ 12.23	\$ 3.4210	\$ 15.65	\$ 11.88	\$ 1.7105	\$ 13.59
Mar-12	\$ 0.4578	\$ 1.0878	\$ 0.8905	\$ 2.1160	Mar-12	\$ 12.04	\$ 3.2580	\$ 15.30	\$ 11.69	\$ 1.6290	\$ 13.32
Apr-12	\$ 0.4453	\$ 1.0268	\$ 0.8599	\$ 1.9826	Apr-12	\$ 11.53	\$ 3.0348	\$ 14.57	\$ 11.20	\$ 1.5174	\$ 12.71
May-12	\$ 0.4548	\$ 0.9672	\$ 0.8628	\$ 1.8349	May-12	\$ 11.35	\$ 3.1136	\$ 14.46	\$ 11.01	\$ 1.5568	\$ 12.57
Jun-12	\$ 0.4584	\$ 0.9222	\$ 0.8660	\$ 1.7422	Jun-12	\$ 11.33	\$ 2.8428	\$ 14.17	\$ 11.00	\$ 1.4214	\$ 12.42
Jul-12	\$ 0.4813	\$ 1.0319	\$ 0.8935	\$ 1.9156	Jul-12	\$ 11.45	\$ 2.9058	\$ 14.36	\$ 11.12	\$ 1.4529	\$ 12.57
Aug-12	\$ 0.5046	\$ 1.1620	\$ 0.9188	\$ 2.1160	Aug-12	\$ 11.51	\$ 3.2642	\$ 14.77	\$ 11.17	\$ 1.6321	\$ 12.80
Sep-12	\$ 0.4830	\$ 1.1913	\$ 0.9160	\$ 2.2593	Sep-12	\$ 12.04	\$ 3.6592	\$ 15.70	\$ 11.69	\$ 1.8296	\$ 13.52
Oct-12	\$ 0.4792	\$ 1.1850	\$ 0.9437	\$ 2.3336	Oct-12	\$ 12.93	\$ 3.9886	\$ 16.91	\$ 12.55	\$ 1.9943	\$ 14.54
Nov-12	\$ 0.4864	\$ 1.1462	\$ 0.9942	\$ 2.3429	Nov-12	\$ 14.14	\$ 4.2212	\$ 18.36	\$ 13.73	\$ 2.1106	\$ 15.84
Dec-12	\$ 0.5366	\$ 1.1642	\$ 1.0980	\$ 2.3823	Dec-12	\$ 15.64	\$ 4.1396	\$ 19.77	\$ 15.18	\$ 2.0698	\$ 17.25
Jan-13	\$ 0.4937	\$ 1.2079	\$ 0.9995	\$ 2.4456	Jan-13	\$ 14.09	\$ 3.4774	\$ 17.56	\$ 13.68	\$ 1.7387	\$ 15.41
Feb-13	\$ 0.4882	\$ 1.2405	\$ 0.9733	\$ 2.4731	Feb-13	\$ 13.50	\$ 3.2724	\$ 16.78	\$ 13.11	\$ 1.6362	\$ 14.75
Mar-13	\$ 0.5125	\$ 1.2690	\$ 0.9969	\$ 2.4683	Mar-13	\$ 13.48	\$ 3.2998	\$ 16.78	\$ 13.08	\$ 1.6499	\$ 14.73
Apr-13	\$ 0.5013	\$ 1.2846	\$ 0.9727	\$ 2.4929	Apr-13	\$ 13.12	\$ 3.4248	\$ 16.54	\$ 12.73	\$ 1.7124	\$ 14.45
May-13	\$ 0.5066	\$ 1.4201	\$ 0.9717	\$ 2.7236	May-13	\$ 12.93	\$ 3.5782	\$ 16.51	\$ 12.56	\$ 1.7891	\$ 14.35
Jun-13	\$ 0.5675	\$ 1.5144	\$ 1.0726	\$ 2.8622	Jun-13	\$ 14.04	\$ 3.5870	\$ 17.63	\$ 13.63	\$ 1.7935	\$ 15.43
Jul-13	\$ 0.6118	\$ 1.6308	\$ 1.1299	\$ 3.0118	Jul-13	\$ 14.40	\$ 3.3476	\$ 17.74	\$ 13.98	\$ 1.6738	\$ 15.65
Aug-13	\$ 0.5815	\$ 1.5654	\$ 1.1099	\$ 2.9880	Aug-13	\$ 14.69	\$ 3.1810	\$ 17.87	\$ 14.27	\$ 1.5905	\$ 15.86
Sep-13	\$ 0.5789	\$ 1.5477	\$ 1.1244	\$ 3.0062	Sep-13	\$ 15.18	\$ 3.0710	\$ 18.25	\$ 14.73	\$ 1.5355	\$ 16.27
Oct-13	\$ 0.5170	\$ 1.3816	\$ 1.0745	\$ 2.8711	Oct-13	\$ 15.53	\$ 2.9324	\$ 18.46	\$ 15.08	\$ 1.4662	\$ 16.54
Nov-13	\$ 0.5010	\$ 1.3560	\$ 1.0697	\$ 2.8953	Nov-13	\$ 15.85	\$ 3.3380	\$ 19.19	\$ 15.39	\$ 1.6690	\$ 17.06
Dec-13	\$ 0.5190	\$ 1.4205	\$ 1.1029	\$ 3.0185	Dec-13	\$ 16.27	\$ 3.1844	\$ 19.46	\$ 15.80	\$ 1.5922	\$ 17.39

Costing at Actual California Skim Test (2 Factor Formula)

Z	AA		AB		AC		AD		AE	AF		AG		AH		AI		AJ		AK	
	X*(T/100)		Y*(U/100)		X*(V/100)		Y*(W/100)			X*N/100		BF\$/lb*2		AF+AG		X*P/100		BF\$/lb*1		AI+AJ	
	Value of Fortification									Value of Milk						Value of Milk					
	2%				1%					2%						1%					
	Volume	Fortification	Volume	Fortification					Skim	Butterfat	Total	Skim	Butterfat	Total	Skim	Butterfat	Total	Skim	Butterfat	Total	
Jan-14	\$ 0.5697	\$ 1.5837	\$ 1.1695	\$ 3.2511	Jan-14	\$ 16.71	\$ 3.5452	\$ 20.25	\$ 16.22	\$ 1.7726	\$ 17.99										
Feb-14	\$ 0.6256	\$ 1.7071	\$ 1.2503	\$ 3.4116	Feb-14	\$ 17.39	\$ 3.4320	\$ 20.82	\$ 16.88	\$ 1.7160	\$ 18.60										
Mar-14	\$ 0.6417	\$ 1.7251	\$ 1.2799	\$ 3.4406	Mar-14	\$ 17.76	\$ 4.0466	\$ 21.81	\$ 17.25	\$ 2.0233	\$ 19.27										
Apr-14	\$ 0.6667	\$ 1.7030	\$ 1.3129	\$ 3.3534	Apr-14	\$ 17.98	\$ 4.0058	\$ 21.99	\$ 17.46	\$ 2.0029	\$ 19.46										
May-14	\$ 0.6825	\$ 1.6089	\$ 1.3275	\$ 3.1294	May-14	\$ 17.94	\$ 4.3450	\$ 22.29	\$ 17.42	\$ 2.1725	\$ 19.59										
Jun-14	\$ 0.6200	\$ 1.6168	\$ 1.1981	\$ 3.1245	Jun-14	\$ 16.08	\$ 4.4582	\$ 20.54	\$ 15.61	\$ 2.2291	\$ 17.84										
Jul-14	\$ 0.6365	\$ 1.6803	\$ 1.2065	\$ 3.1851	Jul-14	\$ 15.85	\$ 4.8626	\$ 20.71	\$ 15.39	\$ 2.4313	\$ 17.82										
Aug-14	\$ 0.6312	\$ 1.5721	\$ 1.2090	\$ 3.0111	Aug-14	\$ 16.07	\$ 5.2340	\$ 21.30	\$ 15.60	\$ 2.6170	\$ 18.22										
Sep-14	\$ 0.5978	\$ 1.2422	\$ 1.1532	\$ 2.3964	Sep-14	\$ 15.45	\$ 5.4618	\$ 20.91	\$ 15.00	\$ 2.7309	\$ 17.73										
Oct-14	\$ 0.4807	\$ 1.1366	\$ 0.9772	\$ 2.3106	Oct-14	\$ 13.83	\$ 6.2690	\$ 20.09	\$ 13.42	\$ 3.1345	\$ 16.56										
Nov-14	\$ 0.4526	\$ 0.9838	\$ 0.9520	\$ 2.0693	Nov-14	\$ 13.92	\$ 6.4302	\$ 20.35	\$ 13.51	\$ 3.2151	\$ 16.72										
Dec-14	\$ 0.5391	\$ 0.8931	\$ 1.1203	\$ 1.8559	Dec-14	\$ 16.19	\$ 4.3740	\$ 20.57	\$ 15.72	\$ 2.1870	\$ 17.91										
2010 - 2014 Avg	\$ 0.5046	\$ 1.2417	\$ 0.9827	\$ 2.4181	2010 - 2014 Avg	\$ 13.30	\$ 3.8790	\$ 17.18	\$ 12.91	\$ 1.9395	\$ 14.85										
2014 Avg	\$ 0.5953	\$ 1.4544	\$ 1.1797	\$ 2.8783	2014 Avg	\$ 16.26	\$ 4.7054	\$ 20.97	\$ 15.79	\$ 2.3527	\$ 18.14										

Table 4

Costing at Actual California Skim Test (3 Factor Formula)

A	B		C		D	E	F	G		H		I	J	K	L	M	N	O	P							
	(per CDFA Milk Production data)		(1-C)/1	B/1				E/D	.1/(1-.02)	.11/(1-.01)	100*(F-G)/(F-.335)									(100-I)	100*(F-H)/(F-.335)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)
	MSNF - At Market	BF - At Market	Targets					Skim SNF test of market milk		Pearson Square 2%										Pearson Square 1%		2%		1%		
		% SNF in cwt of Farm Milk	% SNF	% SNF	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product												
Jan-10	8.86%	3.76%	0.9624	0.0886	9.21%	10.2041%	11.1111%	4.11	95.89	7.84	92.16	4.03	93.97	7.76	91.24											
Feb-10	8.83%	3.70%	0.9630	0.0883	9.17%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.17	93.83	7.90	91.10											
Mar-10	8.83%	3.65%	0.9635	0.0883	9.16%	10.2041%	11.1111%	4.27	95.73	8.00	92.00	4.19	93.81	7.92	91.08											
Apr-10	8.84%	3.60%	0.9640	0.0884	9.17%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.16	93.84	7.90	91.10											
May-10	8.84%	3.56%	0.9644	0.0884	9.17%	10.2041%	11.1111%	4.26	95.74	7.99	92.01	4.18	93.82	7.91	91.09											
Jun-10	8.81%	3.52%	0.9648	0.0881	9.13%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96											
Jul-10	8.77%	3.49%	0.9651	0.0877	9.09%	10.2041%	11.1111%	4.58	95.42	8.29	91.71	4.48	93.52	8.21	90.79											
Aug-10	8.79%	3.54%	0.9646	0.0879	9.11%	10.2041%	11.1111%	4.48	95.52	8.19	91.81	4.39	93.61	8.11	90.89											
Sep-10	8.84%	3.61%	0.9639	0.0884	9.17%	10.2041%	11.1111%	4.25	95.75	7.97	92.03	4.16	93.84	7.89	91.11											
Oct-10	8.85%	3.66%	0.9634	0.0885	9.19%	10.2041%	11.1111%	4.19	95.81	7.92	92.08	4.10	93.90	7.84	91.16											
Nov-10	8.92%	3.76%	0.9624	0.0892	9.27%	10.2041%	11.1111%	3.86	96.14	7.60	92.40	3.78	94.22	7.53	91.47											
Dec-10	8.93%	3.82%	0.9618	0.0893	9.28%	10.2041%	11.1111%	3.80	96.20	7.54	92.46	3.72	94.28	7.47	91.53											
Jan-11	8.90%	3.84%	0.9616	0.0890	9.26%	10.2041%	11.1111%	3.91	96.09	7.65	92.35	3.83	94.17	7.58	91.42											
Feb-11	8.87%	3.79%	0.9621	0.0887	9.22%	10.2041%	11.1111%	4.06	95.94	7.79	92.21	3.97	94.03	7.71	91.29											
Mar-11	8.86%	3.74%	0.9626	0.0886	9.20%	10.2041%	11.1111%	4.12	95.88	7.85	92.15	4.03	93.97	7.77	91.23											
Apr-11	8.84%	3.69%	0.9631	0.0884	9.18%	10.2041%	11.1111%	4.22	95.78	7.95	92.05	4.13	93.87	7.87	91.13											
May-11	8.84%	3.65%	0.9635	0.0884	9.17%	10.2041%	11.1111%	4.23	95.77	7.96	92.04	4.15	93.85	7.88	91.12											
Jun-11	8.81%	3.64%	0.9636	0.0881	9.14%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00											
Jul-11	8.77%	3.57%	0.9643	0.0877	9.09%	10.2041%	11.1111%	4.55	95.45	8.26	91.74	4.45	93.55	8.18	90.82											
Aug-11	8.80%	3.60%	0.9640	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95											
Sep-11	8.83%	3.63%	0.9637	0.0883	9.16%	10.2041%	11.1111%	4.28	95.72	8.01	91.99	4.19	93.81	7.93	91.07											
Oct-11	8.88%	3.70%	0.9630	0.0888	9.22%	10.2041%	11.1111%	4.05	95.95	7.78	92.22	3.97	94.03	7.71	91.29											
Nov-11	8.97%	3.79%	0.9621	0.0897	9.32%	10.2041%	11.1111%	3.64	96.36	7.39	92.61	3.57	94.43	7.32	91.68											
Dec-11	8.98%	3.83%	0.9617	0.0898	9.34%	10.2041%	11.1111%	3.59	96.41	7.34	92.66	3.51	94.49	7.27	91.73											
Jan-12	8.93%	3.79%	0.9621	0.0893	9.28%	10.2041%	11.1111%	3.81	96.19	7.55	92.45	3.73	94.27	7.48	91.52											
Feb-12	8.89%	3.74%	0.9626	0.0889	9.24%	10.2041%	11.1111%	3.99	96.01	7.73	92.27	3.91	94.09	7.65	91.35											
Mar-12	8.88%	3.73%	0.9627	0.0888	9.22%	10.2041%	11.1111%	4.04	95.96	7.77	92.23	3.96	94.04	7.70	91.30											
Apr-12	8.87%	3.68%	0.9632	0.0887	9.21%	10.2041%	11.1111%	4.10	95.90	7.83	92.17	4.02	93.98	7.75	91.25											
May-12	8.84%	3.61%	0.9639	0.0884	9.17%	10.2041%	11.1111%	4.25	95.75	7.97	92.03	4.16	93.84	7.89	91.11											
Jun-12	8.83%	3.62%	0.9638	0.0883	9.16%	10.2041%	11.1111%	4.28	95.72	8.01	91.99	4.20	93.80	7.93	91.07											
Jul-12	8.79%	3.63%	0.9637	0.0879	9.12%	10.2041%	11.1111%	4.44	95.56	8.16	91.84	4.35	93.65	8.08	90.92											
Aug-12	8.74%	3.68%	0.9632	0.0874	9.07%	10.2041%	11.1111%	4.63	95.37	8.34	91.66	4.53	93.47	8.26	90.74											
Sep-12	8.83%	3.71%	0.9629	0.0883	9.17%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.16	93.84	7.90	91.10											
Oct-12	8.90%	3.77%	0.9623	0.0890	9.25%	10.2041%	11.1111%	3.94	96.06	7.68	92.32	3.86	94.14	7.60	91.40											
Nov-12	8.96%	3.84%	0.9616	0.0896	9.32%	10.2041%	11.1111%	3.67	96.33	7.42	92.58	3.59	94.41	7.34	91.66											
Dec-12	8.96%	3.86%	0.9614	0.0896	9.32%	10.2041%	11.1111%	3.66	96.34	7.41	92.59	3.58	94.42	7.33	91.67											

Costing at Actual California Skim Test (3 Factor Formula)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
(per CDFA Milk Production data)			Targets				Pearson Square 2 %		Pearson Square 1%		2%		1%		
MSNF - At Market	BF - At Market		% SNF in cwt of Farm Milk	% SNF	Skim SNF test of market milk	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product
Jan-13	8.94%	3.88%	0.9612	0.0894	9.30%	10.2041%	11.1111%	3.73	96.27	7.48	92.52	3.66	94.34	7.41	91.59
Feb-13	8.92%	3.80%	0.9620	0.0892	9.27%	10.2041%	11.1111%	3.85	96.15	7.59	92.41	3.77	94.23	7.51	91.49
Mar-13	8.88%	3.73%	0.9627	0.0888	9.22%	10.2041%	11.1111%	4.04	95.96	7.77	92.23	3.96	94.04	7.70	91.30
Apr-13	8.88%	3.68%	0.9632	0.0888	9.22%	10.2041%	11.1111%	4.06	95.94	7.79	92.21	3.97	94.03	7.71	91.29
May-13	8.86%	3.64%	0.9636	0.0886	9.19%	10.2041%	11.1111%	4.15	95.85	7.88	92.12	4.07	93.93	7.81	91.19
Jun-13	8.83%	3.63%	0.9637	0.0883	9.16%	10.2041%	11.1111%	4.28	95.72	8.01	91.99	4.19	93.81	7.93	91.07
Jul-13	8.78%	3.61%	0.9639	0.0878	9.11%	10.2041%	11.1111%	4.49	95.51	8.21	91.79	4.40	93.60	8.13	90.87
Aug-13	8.85%	3.64%	0.9636	0.0885	9.18%	10.2041%	11.1111%	4.19	95.81	7.92	92.08	4.11	93.89	7.84	91.16
Sep-13	8.88%	3.70%	0.9630	0.0888	9.22%	10.2041%	11.1111%	4.05	95.95	7.78	92.22	3.97	94.03	7.71	91.29
Oct-13	8.99%	3.81%	0.9619	0.0899	9.35%	10.2041%	11.1111%	3.55	96.45	7.31	92.69	3.48	94.52	7.23	91.77
Nov-13	9.03%	3.83%	0.9617	0.0903	9.39%	10.2041%	11.1111%	3.38	96.62	7.14	92.86	3.31	94.69	7.07	91.93
Dec-13	9.02%	3.86%	0.9614	0.0902	9.38%	10.2041%	11.1111%	3.41	96.59	7.17	92.83	3.34	94.66	7.10	91.90
Jan-14	8.97%	3.81%	0.9619	0.0897	9.33%	10.2041%	11.1111%	3.64	96.36	7.39	92.61	3.56	94.44	7.31	91.69
Feb-14	8.93%	3.74%	0.9626	0.0893	9.28%	10.2041%	11.1111%	3.83	96.17	7.57	92.43	3.75	94.25	7.50	91.50
Mar-14	8.93%	3.70%	0.9630	0.0893	9.27%	10.2041%	11.1111%	3.84	96.16	7.59	92.41	3.77	94.23	7.51	91.49
Apr-14	8.91%	3.66%	0.9634	0.0891	9.25%	10.2041%	11.1111%	3.94	96.06	7.68	92.32	3.86	94.14	7.60	91.40
May-14	8.89%	3.62%	0.9638	0.0889	9.22%	10.2041%	11.1111%	4.04	95.96	7.77	92.23	3.96	94.04	7.70	91.30
Jun-14	8.88%	3.59%	0.9641	0.0888	9.21%	10.2041%	11.1111%	4.09	95.91	7.82	92.18	4.01	93.99	7.75	91.25
Jul-14	8.84%	3.59%	0.9641	0.0884	9.17%	10.2041%	11.1111%	4.25	95.75	7.98	92.02	4.17	93.83	7.90	91.10
Aug-14	8.86%	3.61%	0.9639	0.0886	9.19%	10.2041%	11.1111%	4.16	95.84	7.90	92.10	4.08	93.92	7.82	91.18
Sep-14	8.87%	3.66%	0.9634	0.0887	9.21%	10.2041%	11.1111%	4.10	95.90	7.84	92.16	4.02	93.98	7.76	91.24
Oct-14	8.96%	3.74%	0.9626	0.0896	9.31%	10.2041%	11.1111%	3.70	96.30	7.45	92.55	3.63	94.37	7.38	91.62
Nov-14	9.01%	3.80%	0.9620	0.0901	9.37%	10.2041%	11.1111%	3.47	96.53	7.23	92.77	3.40	94.60	7.16	91.84
Dec-14	8.99%	3.81%	0.9619	0.0899	9.35%	10.2041%	11.1111%	3.55	96.45	7.31	92.69	3.48	94.52	7.23	91.77

Costing at Actual California Skim Test (3 Factor Formula)

Q	R	S	T	U	V	W	X	Y	Z	AA	AB
			R*M	S*M	R*O	S*O	(X*.76/9)	(X*.24/87.5)	AA/9		
			Skim Equivalent of Fortifying Agent								
			2%		1%						
Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class I SNF	Fluid Carrier Cost	Class IV Skim Cost	Class IV SNF	
Jan-10	0.904	2.709	3.64	10.91	7.02	21.03	\$ 11.70	\$0.9880	\$0.0321	\$ 8.92	\$ 0.9907
Feb-10	0.904	2.709	3.77	11.29	7.14	21.40	\$ 12.15	\$1.0260	\$0.0333	\$ 7.92	\$ 0.8801
Mar-10	0.904	2.709	3.78	11.34	7.16	21.45	\$ 10.75	\$0.9078	\$0.0295	\$ 7.60	\$ 0.8447
Apr-10	0.904	2.709	3.76	11.28	7.14	21.40	\$ 9.72	\$0.8208	\$0.0267	\$ 8.27	\$ 0.9193
May-10	0.904	2.709	3.78	11.32	7.15	21.43	\$ 10.41	\$0.8791	\$0.0286	\$ 9.44	\$ 1.0492
Jun-10	0.904	2.709	3.90	11.69	7.27	21.79	\$ 11.49	\$0.9703	\$0.0315	\$ 9.54	\$ 1.0602
Jul-10	0.904	2.709	4.05	12.15	7.42	22.23	\$ 12.00	\$1.0133	\$0.0329	\$ 9.23	\$ 1.0251
Aug-10	0.904	2.709	3.97	11.88	7.33	21.98	\$ 11.38	\$0.9610	\$0.0312	\$ 8.59	\$ 0.9539
Sep-10	0.904	2.709	3.76	11.27	7.14	21.39	\$ 10.67	\$0.9010	\$0.0293	\$ 8.43	\$ 0.9366
Oct-10	0.904	2.709	3.71	11.11	7.09	21.23	\$ 10.50	\$0.8867	\$0.0288	\$ 8.69	\$ 0.9654
Nov-10	0.904	2.709	3.42	10.25	6.81	20.39	\$ 10.86	\$0.9171	\$0.0298	\$ 8.94	\$ 0.9931
Dec-10	0.904	2.709	3.36	10.08	6.75	20.23	\$ 10.99	\$0.9280	\$0.0301	\$ 8.84	\$ 0.9827
Jan-11	0.904	2.709	3.47	10.39	6.85	20.53	\$ 11.21	\$0.9466	\$0.0307	\$ 9.45	\$ 1.0502
Feb-11	0.904	2.709	3.59	10.77	6.97	20.89	\$ 11.46	\$0.9677	\$0.0314	\$ 10.52	\$ 1.1688
Mar-11	0.904	2.709	3.65	10.93	7.02	21.05	\$ 12.39	\$1.0463	\$0.0340	\$ 11.60	\$ 1.2893
Apr-11	0.904	2.709	3.74	11.19	7.11	21.31	\$ 13.51	\$1.1408	\$0.0371	\$ 12.26	\$ 1.3620
May-11	0.904	2.709	3.75	11.23	7.12	21.35	\$ 14.37	\$1.2135	\$0.0394	\$ 12.65	\$ 1.4056
Jun-11	0.904	2.709	3.86	11.57	7.23	21.67	\$ 14.70	\$1.2413	\$0.0403	\$ 13.01	\$ 1.4452
Jul-11	0.904	2.709	4.03	12.07	7.39	22.16	\$ 15.06	\$1.2717	\$0.0413	\$ 12.69	\$ 1.4095
Aug-11	0.904	2.709	3.91	11.72	7.28	21.82	\$ 15.42	\$1.3021	\$0.0423	\$ 12.31	\$ 1.3679
Sep-11	0.904	2.709	3.79	11.36	7.17	21.47	\$ 15.36	\$1.2971	\$0.0421	\$ 12.04	\$ 1.3382
Oct-11	0.904	2.709	3.59	10.75	6.97	20.88	\$ 14.16	\$1.1957	\$0.0388	\$ 11.75	\$ 1.3055
Nov-11	0.904	2.709	3.23	9.67	6.62	19.83	\$ 14.04	\$1.1856	\$0.0385	\$ 11.23	\$ 1.2474
Dec-11	0.904	2.709	3.18	9.52	6.57	19.68	\$ 13.56	\$1.1451	\$0.0372	\$ 10.94	\$ 1.2156

Costing at Actual California Skim Test (3 Factor Formula)

Q	R		S		T		U		V		W		X	Y (X*.76/9)	Z (X*.24/87.5)	AA	AB AA/9		
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	R*M		S*M		R*O							S*O	
							Skim Equivalent of Fortifying Agent				2%							1%	
							Class I Skim Milk		Class I SNF		Fluid Carrier Cost							Class IV Skim Cost	
Jan-12	0.904	2.709	3.37	10.11	6.76	20.26	\$	14.66	\$	1.2380	\$	0.0402	\$	10.71	\$	1.1900			
Feb-12	0.904	2.709	3.54	10.60	6.92	20.73	\$	13.00	\$	1.0978	\$	0.0357	\$	10.58	\$	1.1751			
Mar-12	0.904	2.709	3.58	10.72	6.96	20.85	\$	12.80	\$	1.0809	\$	0.0351	\$	10.15	\$	1.1274			
Apr-12	0.904	2.709	3.63	10.88	7.01	21.00	\$	12.27	\$	1.0361	\$	0.0337	\$	9.44	\$	1.0486			
May-12	0.904	2.709	3.76	11.27	7.14	21.39	\$	12.09	\$	1.0209	\$	0.0332	\$	8.58	\$	0.9533			
Jun-12	0.904	2.709	3.79	11.37	7.17	21.48	\$	12.08	\$	1.0201	\$	0.0331	\$	8.11	\$	0.9010			
Jul-12	0.904	2.709	3.94	11.79	7.31	21.89	\$	12.23	\$	1.0328	\$	0.0335	\$	8.75	\$	0.9724			
Aug-12	0.904	2.709	4.10	12.28	7.46	22.37	\$	12.31	\$	1.0395	\$	0.0338	\$	9.46	\$	1.0515			
Sep-12	0.904	2.709	3.76	11.28	7.14	21.39	\$	12.83	\$	1.0834	\$	0.0352	\$	10.56	\$	1.1728			
Oct-12	0.904	2.709	3.49	10.46	6.87	20.60	\$	13.73	\$	1.1594	\$	0.0377	\$	11.33	\$	1.2587			
Nov-12	0.904	2.709	3.25	9.73	6.64	19.89	\$	14.98	\$	1.2650	\$	0.0411	\$	11.78	\$	1.3089			
Dec-12	0.904	2.709	3.24	9.71	6.63	19.87	\$	16.56	\$	1.3984	\$	0.0454	\$	11.99	\$	1.3327			
Jan-13	0.904	2.709	3.31	9.91	6.69	20.06	\$	14.93	\$	1.2608	\$	0.0410	\$	12.19	\$	1.3542			
Feb-13	0.904	2.709	3.41	10.21	6.79	20.35	\$	14.33	\$	1.2101	\$	0.0393	\$	12.15	\$	1.3501			
Mar-13	0.904	2.709	3.58	10.72	6.96	20.85	\$	14.33	\$	1.2101	\$	0.0393	\$	11.84	\$	1.3153			
Apr-13	0.904	2.709	3.59	10.77	6.97	20.90	\$	13.95	\$	1.1780	\$	0.0383	\$	11.93	\$	1.3256			
May-13	0.904	2.709	3.68	11.03	7.06	21.15	\$	13.77	\$	1.1628	\$	0.0378	\$	12.88	\$	1.4307			
Jun-13	0.904	2.709	3.79	11.36	7.17	21.47	\$	14.97	\$	1.2641	\$	0.0411	\$	13.33	\$	1.4806			
Jul-13	0.904	2.709	3.98	11.92	7.35	22.02	\$	15.38	\$	1.2988	\$	0.0422	\$	13.68	\$	1.5197			
Aug-13	0.904	2.709	3.72	11.13	7.09	21.25	\$	15.65	\$	1.3216	\$	0.0429	\$	14.06	\$	1.5626			
Sep-13	0.904	2.709	3.59	10.75	6.97	20.88	\$	16.14	\$	1.3629	\$	0.0443	\$	14.40	\$	1.6001			
Oct-13	0.904	2.709	3.15	9.43	6.54	19.60	\$	16.43	\$	1.3874	\$	0.0451	\$	14.65	\$	1.6280			
Nov-13	0.904	2.709	2.99	8.97	6.39	19.15	\$	16.74	\$	1.4136	\$	0.0459	\$	15.12	\$	1.6800			
Dec-13	0.904	2.709	3.02	9.05	6.42	19.23	\$	17.19	\$	1.4516	\$	0.0471	\$	15.70	\$	1.7439			

Costing at Actual California Skim Test (3 Factor Formula)

Q	R		S		T		U		V		W		X	Y (X*.76/9)	Z (X*.24/87.5)	AA	AB AA/9
	R*M		S*M		R*O		S*O		Skim Equivalent of Fortifying Agent								
			2%				1%										
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class I SNF	Fluid Carrier Cost	Class IV Skim Cost					
Jan-14	0.904	2.709	3.22	9.65	6.61	19.81	\$ 17.69	\$1.4938	\$0.0485	\$ 16.41	\$ 1.8229						
Feb-14	0.904	2.709	3.39	10.16	6.78	20.31	\$ 18.45	\$1.5580	\$0.0506	\$ 16.80	\$ 1.8672						
Mar-14	0.904	2.709	3.40	10.20	6.79	20.35	\$ 18.85	\$1.5918	\$0.0517	\$ 16.91	\$ 1.8785						
Apr-14	0.904	2.709	3.49	10.46	6.87	20.60	\$ 19.10	\$1.6129	\$0.0524	\$ 16.28	\$ 1.8086						
May-14	0.904	2.709	3.58	10.72	6.96	20.85	\$ 19.08	\$1.6112	\$0.0523	\$ 15.01	\$ 1.6678						
Jun-14	0.904	2.709	3.62	10.86	7.00	20.98	\$ 17.11	\$1.4448	\$0.0469	\$ 14.89	\$ 1.6544						
Jul-14	0.904	2.709	3.77	11.29	7.14	21.41	\$ 16.89	\$1.4263	\$0.0463	\$ 14.88	\$ 1.6528						
Aug-14	0.904	2.709	3.69	11.06	7.07	21.18	\$ 17.11	\$1.4448	\$0.0469	\$ 14.22	\$ 1.5805						
Sep-14	0.904	2.709	3.64	10.90	7.01	21.02	\$ 16.44	\$1.3883	\$0.0451	\$ 11.40	\$ 1.2668						
Oct-14	0.904	2.709	3.28	9.83	6.67	19.99	\$ 14.65	\$1.2371	\$0.0402	\$ 11.56	\$ 1.2848						
Nov-14	0.904	2.709	3.08	9.22	6.47	19.39	\$ 14.71	\$1.2422	\$0.0403	\$ 10.67	\$ 1.1860						
Dec-14	0.904	2.709	3.15	9.43	6.54	19.60	\$ 17.13	\$1.4465	\$0.0470	\$ 9.47	\$ 1.0526						

Costing at Actual California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	$T*Y*.09$	$T*Z*(1-.09)$	$U*AB*.09$	$V*Y*.09$	$V*Z*(1-.09)$	$W*AB*.09$
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-10	\$ 0.3236	\$ 0.1063	\$ 0.9724	\$ 0.6240	\$ 0.2050	\$ 1.8751
Feb-10	\$ 0.3479	\$ 0.1142	\$ 0.8944	\$ 0.6596	\$ 0.2164	\$ 1.6954
Mar-10	\$ 0.3092	\$ 0.1016	\$ 0.8622	\$ 0.5849	\$ 0.1922	\$ 1.6309
Apr-10	\$ 0.2781	\$ 0.0915	\$ 0.9335	\$ 0.5274	\$ 0.1735	\$ 1.7702
May-10	\$ 0.2989	\$ 0.0983	\$ 1.0691	\$ 0.5659	\$ 0.1862	\$ 2.0240
Jun-10	\$ 0.3405	\$ 0.1118	\$ 1.1151	\$ 0.6349	\$ 0.2084	\$ 2.0789
Jul-10	\$ 0.3696	\$ 0.1214	\$ 1.1206	\$ 0.6767	\$ 0.2221	\$ 2.0513
Aug-10	\$ 0.3429	\$ 0.1126	\$ 1.0201	\$ 0.6343	\$ 0.2082	\$ 1.8868
Sep-10	\$ 0.3050	\$ 0.1003	\$ 0.9502	\$ 0.5787	\$ 0.1903	\$ 1.8027
Oct-10	\$ 0.2960	\$ 0.0972	\$ 0.9657	\$ 0.5654	\$ 0.1857	\$ 1.8448
Nov-10	\$ 0.2823	\$ 0.0928	\$ 0.9162	\$ 0.5617	\$ 0.1846	\$ 1.8228
Dec-10	\$ 0.2809	\$ 0.0921	\$ 0.8915	\$ 0.5638	\$ 0.1849	\$ 1.7890
Jan-11	\$ 0.2953	\$ 0.0968	\$ 0.9819	\$ 0.5836	\$ 0.1914	\$ 1.9402
Feb-11	\$ 0.3129	\$ 0.1027	\$ 1.1325	\$ 0.6073	\$ 0.1992	\$ 2.1980
Mar-11	\$ 0.3433	\$ 0.1128	\$ 1.2677	\$ 0.6614	\$ 0.2173	\$ 2.4425
Apr-11	\$ 0.3835	\$ 0.1261	\$ 1.3720	\$ 0.7301	\$ 0.2401	\$ 2.6120
May-11	\$ 0.4094	\$ 0.1344	\$ 1.4210	\$ 0.7780	\$ 0.2554	\$ 2.7005
Jun-11	\$ 0.4312	\$ 0.1416	\$ 1.5046	\$ 0.8080	\$ 0.2652	\$ 2.8189
Jul-11	\$ 0.4609	\$ 0.1514	\$ 1.5309	\$ 0.8463	\$ 0.2779	\$ 2.8109
Aug-11	\$ 0.4581	\$ 0.1505	\$ 1.4423	\$ 0.8531	\$ 0.2802	\$ 2.6858
Sep-11	\$ 0.4426	\$ 0.1452	\$ 1.3683	\$ 0.8365	\$ 0.2745	\$ 2.5860
Oct-11	\$ 0.3860	\$ 0.1266	\$ 1.2628	\$ 0.7497	\$ 0.2460	\$ 2.4529
Nov-11	\$ 0.3444	\$ 0.1131	\$ 1.0857	\$ 0.7061	\$ 0.2319	\$ 2.2264
Dec-11	\$ 0.3274	\$ 0.1075	\$ 1.0415	\$ 0.6770	\$ 0.2224	\$ 2.1536

Costing at Actual California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	$T*Y*.09$	$T*Z*(1-.09)$	$U*AB*.09$	$V*Y*.09$	$V*Z*(1-.09)$	$W*AB*.09$
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-12	\$ 0.3759	\$ 0.1234	\$ 1.0828	\$ 0.7532	\$ 0.2473	\$ 2.1696
Feb-12	\$ 0.3494	\$ 0.1149	\$ 1.1209	\$ 0.6835	\$ 0.2248	\$ 2.1926
Mar-12	\$ 0.3479	\$ 0.1142	\$ 1.0875	\$ 0.6768	\$ 0.2222	\$ 2.1153
Apr-12	\$ 0.3385	\$ 0.1113	\$ 1.0265	\$ 0.6535	\$ 0.2149	\$ 1.9820
May-12	\$ 0.3456	\$ 0.1136	\$ 0.9671	\$ 0.6557	\$ 0.2156	\$ 1.8349
Jun-12	\$ 0.3484	\$ 0.1143	\$ 0.9221	\$ 0.6581	\$ 0.2159	\$ 1.7419
Jul-12	\$ 0.3658	\$ 0.1200	\$ 1.0321	\$ 0.6791	\$ 0.2227	\$ 1.9159
Aug-12	\$ 0.3835	\$ 0.1261	\$ 1.1624	\$ 0.6983	\$ 0.2296	\$ 2.1168
Sep-12	\$ 0.3671	\$ 0.1206	\$ 1.1908	\$ 0.6961	\$ 0.2287	\$ 2.2583
Oct-12	\$ 0.3642	\$ 0.1197	\$ 1.1848	\$ 0.7172	\$ 0.2358	\$ 2.3332
Nov-12	\$ 0.3697	\$ 0.1214	\$ 1.1462	\$ 0.7556	\$ 0.2482	\$ 2.3429
Dec-12	\$ 0.4078	\$ 0.1339	\$ 1.1646	\$ 0.8345	\$ 0.2739	\$ 2.3831
Jan-13	\$ 0.3752	\$ 0.1234	\$ 1.2077	\$ 0.7597	\$ 0.2498	\$ 2.4451
Feb-13	\$ 0.3711	\$ 0.1218	\$ 1.2406	\$ 0.7397	\$ 0.2429	\$ 2.4732
Mar-13	\$ 0.3895	\$ 0.1279	\$ 1.2687	\$ 0.7577	\$ 0.2488	\$ 2.4679
Apr-13	\$ 0.3810	\$ 0.1252	\$ 1.2846	\$ 0.7393	\$ 0.2430	\$ 2.4930
May-13	\$ 0.3850	\$ 0.1266	\$ 1.4197	\$ 0.7385	\$ 0.2427	\$ 2.7229
Jun-13	\$ 0.4313	\$ 0.1418	\$ 1.5139	\$ 0.8152	\$ 0.2680	\$ 2.8612
Jul-13	\$ 0.4650	\$ 0.1528	\$ 1.6305	\$ 0.8588	\$ 0.2821	\$ 3.0112
Aug-13	\$ 0.4419	\$ 0.1450	\$ 1.5658	\$ 0.8435	\$ 0.2769	\$ 2.9887
Sep-13	\$ 0.4399	\$ 0.1446	\$ 1.5478	\$ 0.8545	\$ 0.2808	\$ 3.0064
Oct-13	\$ 0.3929	\$ 0.1292	\$ 1.3818	\$ 0.8166	\$ 0.2684	\$ 2.8715
Nov-13	\$ 0.3807	\$ 0.1250	\$ 1.3560	\$ 0.8130	\$ 0.2669	\$ 2.8953
Dec-13	\$ 0.3944	\$ 0.1294	\$ 1.4200	\$ 0.8382	\$ 0.2750	\$ 3.0176

Costing at Actual California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	T*Y*.09	T*Z*(1-.09)	U*AB*.09	V*Y*.09	V*Z*(1-.09)	W*AB*.09
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-14	\$ 0.4330	\$ 0.1421	\$ 1.5833	\$ 0.8888	\$ 0.2918	\$ 3.2503
Feb-14	\$ 0.4755	\$ 0.1561	\$ 1.7076	\$ 0.9502	\$ 0.3120	\$ 3.4126
Mar-14	\$ 0.4877	\$ 0.1602	\$ 1.7248	\$ 0.9727	\$ 0.3194	\$ 3.4399
Apr-14	\$ 0.5067	\$ 0.1665	\$ 1.7028	\$ 0.9978	\$ 0.3278	\$ 3.3528
May-14	\$ 0.5187	\$ 0.1702	\$ 1.6090	\$ 1.0089	\$ 0.3311	\$ 3.1295
Jun-14	\$ 0.4712	\$ 0.1546	\$ 1.6167	\$ 0.9105	\$ 0.2989	\$ 3.1244
Jul-14	\$ 0.4837	\$ 0.1588	\$ 1.6797	\$ 0.9169	\$ 0.3010	\$ 3.1841
Aug-14	\$ 0.4797	\$ 0.1575	\$ 1.5726	\$ 0.9188	\$ 0.3016	\$ 3.0121
Sep-14	\$ 0.4543	\$ 0.1492	\$ 1.2424	\$ 0.8765	\$ 0.2879	\$ 2.3967
Oct-14	\$ 0.3653	\$ 0.1200	\$ 1.1369	\$ 0.7426	\$ 0.2440	\$ 2.3112
Nov-14	\$ 0.3440	\$ 0.1128	\$ 0.9842	\$ 0.7235	\$ 0.2373	\$ 2.0701
Dec-14	\$ 0.4097	\$ 0.1346	\$ 0.8934	\$ 0.8514	\$ 0.2797	\$ 1.8566
2010 - 2014 Avg	\$ 0.3835	\$ 0.1260	\$ 1.2417	\$ 0.7468	\$ 0.2453	\$ 2.4180
2014 Avg	\$ 0.4525	\$ 0.1486	\$ 1.4544	\$ 0.8966	\$ 0.2944	\$ 2.8784

Costing at Actual California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-10	\$ 8.55	\$ 2.7389	\$ 3.1618	\$ 14.45	\$ 8.30	\$ 2.6591	\$ 1.5809	\$ 12.54
Feb-10	\$ 8.83	\$ 2.8381	\$ 2.8050	\$ 14.47	\$ 8.57	\$ 2.7554	\$ 1.4025	\$ 12.73
Mar-10	\$ 7.80	\$ 2.5139	\$ 2.8900	\$ 13.21	\$ 7.58	\$ 2.4406	\$ 1.4450	\$ 11.46
Apr-10	\$ 7.06	\$ 2.2757	\$ 3.0228	\$ 12.36	\$ 6.86	\$ 2.2094	\$ 1.5114	\$ 10.58
May-10	\$ 7.56	\$ 2.4373	\$ 3.1710	\$ 13.17	\$ 7.34	\$ 2.3663	\$ 1.5855	\$ 11.29
Jun-10	\$ 8.30	\$ 2.6816	\$ 3.4180	\$ 14.40	\$ 8.06	\$ 2.6035	\$ 1.7090	\$ 12.37
Jul-10	\$ 8.61	\$ 2.7971	\$ 3.3548	\$ 14.76	\$ 8.36	\$ 2.7156	\$ 1.6774	\$ 12.75
Aug-10	\$ 8.20	\$ 2.6546	\$ 3.7668	\$ 14.62	\$ 7.96	\$ 2.5773	\$ 1.8834	\$ 12.42
Sep-10	\$ 7.75	\$ 2.4973	\$ 3.9964	\$ 14.25	\$ 7.53	\$ 2.4246	\$ 1.9982	\$ 11.95
Oct-10	\$ 7.65	\$ 2.4558	\$ 4.7058	\$ 14.81	\$ 7.43	\$ 2.3843	\$ 2.3529	\$ 12.16
Nov-10	\$ 8.01	\$ 2.5474	\$ 4.8860	\$ 15.44	\$ 7.78	\$ 2.4732	\$ 2.4430	\$ 12.69
Dec-10	\$ 8.12	\$ 2.5743	\$ 4.6566	\$ 15.35	\$ 7.89	\$ 2.4993	\$ 2.3283	\$ 12.71
Jan-11	\$ 8.25	\$ 2.6233	\$ 3.5262	\$ 14.40	\$ 8.01	\$ 2.5469	\$ 1.7631	\$ 12.32
Feb-11	\$ 8.39	\$ 2.6802	\$ 3.7876	\$ 14.86	\$ 8.14	\$ 2.6021	\$ 1.8938	\$ 12.64
Mar-11	\$ 9.05	\$ 2.9008	\$ 4.6142	\$ 16.56	\$ 8.79	\$ 2.8163	\$ 2.3071	\$ 13.91
Apr-11	\$ 9.83	\$ 3.1629	\$ 4.5036	\$ 17.50	\$ 9.54	\$ 3.0707	\$ 2.2518	\$ 14.87
May-11	\$ 10.45	\$ 3.3586	\$ 4.3840	\$ 18.19	\$ 10.15	\$ 3.2607	\$ 2.1920	\$ 15.60
Jun-11	\$ 10.64	\$ 3.4320	\$ 4.5270	\$ 18.60	\$ 10.33	\$ 3.3320	\$ 2.2635	\$ 15.92
Jul-11	\$ 10.82	\$ 3.5121	\$ 4.7410	\$ 19.07	\$ 10.50	\$ 3.4098	\$ 2.3705	\$ 16.28
Aug-11	\$ 11.13	\$ 3.6008	\$ 4.4862	\$ 19.22	\$ 10.81	\$ 3.4959	\$ 2.2431	\$ 16.55
Sep-11	\$ 11.15	\$ 3.5874	\$ 4.6220	\$ 19.36	\$ 10.82	\$ 3.4829	\$ 2.3110	\$ 16.62
Oct-11	\$ 10.37	\$ 3.3120	\$ 4.3898	\$ 18.07	\$ 10.07	\$ 3.2156	\$ 2.1949	\$ 15.48
Nov-11	\$ 10.44	\$ 3.2966	\$ 3.8228	\$ 17.56	\$ 10.13	\$ 3.2006	\$ 1.9114	\$ 15.25
Dec-11	\$ 10.10	\$ 3.1867	\$ 4.0252	\$ 17.31	\$ 9.81	\$ 3.0938	\$ 2.0126	\$ 14.92

Costing at Actual California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-12	\$ 10.83	\$ 3.4378	\$ 3.4660	\$ 17.74	\$ 10.52	\$ 3.3377	\$ 1.7330	\$ 15.59
Feb-12	\$ 9.54	\$ 3.0487	\$ 3.4210	\$ 16.01	\$ 9.26	\$ 2.9599	\$ 1.7105	\$ 13.93
Mar-12	\$ 9.38	\$ 2.9965	\$ 3.2580	\$ 15.63	\$ 9.10	\$ 2.9092	\$ 1.6290	\$ 13.64
Apr-12	\$ 8.97	\$ 2.8756	\$ 3.0348	\$ 14.88	\$ 8.71	\$ 2.7919	\$ 1.5174	\$ 13.02
May-12	\$ 8.79	\$ 2.8297	\$ 3.1136	\$ 14.73	\$ 8.53	\$ 2.7473	\$ 1.5568	\$ 12.83
Jun-12	\$ 8.77	\$ 2.8204	\$ 2.8428	\$ 14.43	\$ 8.51	\$ 2.7383	\$ 1.4214	\$ 12.67
Jul-12	\$ 8.82	\$ 2.8510	\$ 2.9058	\$ 14.58	\$ 8.56	\$ 2.7680	\$ 1.4529	\$ 12.79
Aug-12	\$ 8.82	\$ 2.8725	\$ 3.2642	\$ 14.95	\$ 8.56	\$ 2.7888	\$ 1.6321	\$ 12.98
Sep-12	\$ 9.32	\$ 3.0001	\$ 3.6592	\$ 15.98	\$ 9.05	\$ 2.9127	\$ 1.8296	\$ 13.79
Oct-12	\$ 10.09	\$ 3.2208	\$ 3.9886	\$ 17.30	\$ 9.80	\$ 3.1270	\$ 1.9943	\$ 14.92
Nov-12	\$ 11.13	\$ 3.5186	\$ 4.2212	\$ 18.87	\$ 10.80	\$ 3.4161	\$ 2.1106	\$ 16.33
Dec-12	\$ 12.30	\$ 3.8870	\$ 4.1396	\$ 20.33	\$ 11.95	\$ 3.7738	\$ 2.0698	\$ 17.79
Jan-13	\$ 11.06	\$ 3.5083	\$ 3.4774	\$ 18.05	\$ 10.74	\$ 3.4061	\$ 1.7387	\$ 15.89
Feb-13	\$ 10.57	\$ 3.3599	\$ 3.2724	\$ 17.21	\$ 10.27	\$ 3.2620	\$ 1.6362	\$ 15.16
Mar-13	\$ 10.50	\$ 3.3550	\$ 3.2998	\$ 17.15	\$ 10.19	\$ 3.2573	\$ 1.6499	\$ 15.10
Apr-13	\$ 10.21	\$ 3.2692	\$ 3.4248	\$ 16.91	\$ 9.91	\$ 3.1739	\$ 1.7124	\$ 14.80
May-13	\$ 10.04	\$ 3.2241	\$ 3.5782	\$ 16.84	\$ 9.75	\$ 3.1302	\$ 1.7891	\$ 14.67
Jun-13	\$ 10.87	\$ 3.5022	\$ 3.5870	\$ 17.95	\$ 10.55	\$ 3.4002	\$ 1.7935	\$ 15.74
Jul-13	\$ 11.07	\$ 3.5901	\$ 3.3476	\$ 18.01	\$ 10.75	\$ 3.4855	\$ 1.6738	\$ 15.91
Aug-13	\$ 11.40	\$ 3.6579	\$ 3.1810	\$ 18.24	\$ 11.06	\$ 3.5514	\$ 1.5905	\$ 16.21
Sep-13	\$ 11.82	\$ 3.7815	\$ 3.0710	\$ 18.67	\$ 11.47	\$ 3.6714	\$ 1.5355	\$ 16.68
Oct-13	\$ 12.26	\$ 3.8644	\$ 2.9324	\$ 19.05	\$ 11.90	\$ 3.7518	\$ 1.4662	\$ 17.12
Nov-13	\$ 12.57	\$ 3.9382	\$ 3.3380	\$ 19.84	\$ 12.20	\$ 3.8234	\$ 1.6690	\$ 17.69
Dec-13	\$ 12.89	\$ 4.0402	\$ 3.1844	\$ 20.12	\$ 12.52	\$ 3.9225	\$ 1.5922	\$ 18.03

Costing at Actual California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	$Y*N*F$	$Z*N*(1-F)$	$BF\$/lb*2$	$AK+AL+AM$	$Y*P*F$	$Z*P*(1-F)$	$BF\$/lb*1$	$AO+AP+AQ$
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-14	\$ 13.16	\$ 4.1531	\$ 3.5452	\$ 20.85	\$ 12.77	\$ 4.0321	\$ 1.7726	\$ 18.58
Feb-14	\$ 13.62	\$ 4.3266	\$ 3.4320	\$ 21.38	\$ 13.23	\$ 4.2006	\$ 1.7160	\$ 19.14
Mar-14	\$ 13.91	\$ 4.4201	\$ 4.0466	\$ 22.38	\$ 13.50	\$ 4.2914	\$ 2.0233	\$ 19.82
Apr-14	\$ 14.04	\$ 4.4766	\$ 4.0058	\$ 22.52	\$ 13.63	\$ 4.3462	\$ 2.0029	\$ 19.98
May-14	\$ 13.98	\$ 4.4648	\$ 4.3450	\$ 22.79	\$ 13.57	\$ 4.3347	\$ 2.1725	\$ 20.08
Jun-14	\$ 12.51	\$ 4.0022	\$ 4.4582	\$ 20.97	\$ 12.14	\$ 3.8856	\$ 2.2291	\$ 18.26
Jul-14	\$ 12.27	\$ 3.9461	\$ 4.8626	\$ 21.08	\$ 11.91	\$ 3.8311	\$ 2.4313	\$ 18.18
Aug-14	\$ 12.47	\$ 3.9999	\$ 5.2340	\$ 21.71	\$ 12.11	\$ 3.8834	\$ 2.6170	\$ 18.61
Sep-14	\$ 12.01	\$ 3.8482	\$ 5.4618	\$ 21.32	\$ 11.66	\$ 3.7361	\$ 2.7309	\$ 18.13
Oct-14	\$ 10.87	\$ 3.4406	\$ 6.2690	\$ 20.58	\$ 10.55	\$ 3.3404	\$ 3.1345	\$ 17.03
Nov-14	\$ 11.01	\$ 3.4552	\$ 6.4302	\$ 20.89	\$ 10.69	\$ 3.3545	\$ 3.2151	\$ 17.25
Dec-14	\$ 12.78	\$ 4.0272	\$ 4.3740	\$ 21.18	\$ 12.41	\$ 3.9099	\$ 2.1870	\$ 18.50
2010 - 2014 Avg	\$ 10.36	\$ 3.3113	\$ 3.8790	\$ 17.55	\$ 10.06	\$ 3.2148	\$ 1.9395	\$ 15.21
2014 Avg	\$ 12.72	\$ 4.0467	\$ 4.7054	\$ 21.47	\$ 12.35	\$ 3.9288	\$ 2.3527	\$ 18.63

Table 5

Costing at 9.2% California Skim Test (2 Factor Formula)

A	B		C	D	E	E/D	F		G		H		I		J		K		L		M		N		O		P	
	(per CDFA Milk Production data)	MSNF - Farm Production					BF - Farm Production	(1-C)/1	B/1	.1/(1-.02)	.11/(1-.01)	100*(G-H)/(E-.335)	(100-I)	100*(F-H)/(F-.335)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)	Cond in product	skim in product	Cond in product	skim in product					
			Targets				Pearson Square 2 %				Pearson Square 1%				2%		1%											
			% SNF in cwt of Farm Milk		Skim SNF test of market milk		2%		1%		Cond Pounds		Skim Pounds		Cond Pounds		Skim Pounds		Cond in product		skim in product		Cond in product		skim in product			
Jan-10	9.20%	3.76%	0.9624	0.0920	9.5594%	10.2041%	11.1111%	2.69	97.31	6.48	93.52	2.64	95.36	6.42	92.58													
Feb-10	9.20%	3.70%	0.9630	0.0920	9.5535%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56													
Mar-10	9.20%	3.65%	0.9635	0.0920	9.5485%	10.2041%	11.1111%	2.74	97.26	6.52	93.48	2.68	95.32	6.46	92.54													
Apr-10	9.20%	3.60%	0.9640	0.0920	9.5436%	10.2041%	11.1111%	2.76	97.24	6.54	93.46	2.70	95.30	6.48	92.52													
May-10	9.20%	3.56%	0.9644	0.0920	9.5396%	10.2041%	11.1111%	2.77	97.23	6.56	93.44	2.72	95.28	6.49	92.51													
Jun-10	9.20%	3.52%	0.9648	0.0920	9.5357%	10.2041%	11.1111%	2.79	97.21	6.57	93.43	2.73	95.27	6.51	92.49													
Jul-10	9.20%	3.49%	0.9651	0.0920	9.5327%	10.2041%	11.1111%	2.80	97.20	6.59	93.41	2.75	95.25	6.52	92.48													
Aug-10	9.20%	3.54%	0.9646	0.0920	9.5376%	10.2041%	11.1111%	2.78	97.22	6.57	93.43	2.73	95.27	6.50	92.50													
Sep-10	9.20%	3.61%	0.9639	0.0920	9.5446%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53													
Oct-10	9.20%	3.66%	0.9634	0.0920	9.5495%	10.2041%	11.1111%	2.73	97.27	6.52	93.48	2.68	95.32	6.45	92.55													
Nov-10	9.20%	3.76%	0.9624	0.0920	9.5594%	10.2041%	11.1111%	2.69	97.31	6.48	93.52	2.64	95.36	6.42	92.58													
Dec-10	9.20%	3.82%	0.9618	0.0920	9.5654%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.39	92.61													
Jan-11	9.20%	3.84%	0.9616	0.0920	9.5674%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61													
Feb-11	9.20%	3.79%	0.9621	0.0920	9.5624%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.63	95.37	6.41	92.59													
Mar-11	9.20%	3.74%	0.9626	0.0920	9.5574%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58													
Apr-11	9.20%	3.69%	0.9631	0.0920	9.5525%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.44	92.56													
May-11	9.20%	3.65%	0.9635	0.0920	9.5485%	10.2041%	11.1111%	2.74	97.26	6.52	93.48	2.68	95.32	6.46	92.54													
Jun-11	9.20%	3.64%	0.9636	0.0920	9.5475%	10.2041%	11.1111%	2.74	97.26	6.53	93.47	2.69	95.31	6.46	92.54													
Jul-11	9.20%	3.57%	0.9643	0.0920	9.5406%	10.2041%	11.1111%	2.77	97.23	6.55	93.45	2.71	95.29	6.49	92.51													
Aug-11	9.20%	3.60%	0.9640	0.0920	9.5436%	10.2041%	11.1111%	2.76	97.24	6.54	93.46	2.70	95.30	6.48	92.52													
Sep-11	9.20%	3.63%	0.9637	0.0920	9.5465%	10.2041%	11.1111%	2.75	97.25	6.53	93.47	2.69	95.31	6.47	92.53													
Oct-11	9.20%	3.70%	0.9630	0.0920	9.5535%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56													
Nov-11	9.20%	3.79%	0.9621	0.0920	9.5624%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.63	95.37	6.41	92.59													
Dec-11	9.20%	3.83%	0.9617	0.0920	9.5664%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61													
Jan-12	9.20%	3.79%	0.9621	0.0920	9.5624%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.63	95.37	6.41	92.59													
Feb-12	9.20%	3.74%	0.9626	0.0920	9.5574%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58													
Mar-12	9.20%	3.73%	0.9627	0.0920	9.5565%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.43	92.57													
Apr-12	9.20%	3.68%	0.9632	0.0920	9.5515%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.45	92.55													
May-12	9.20%	3.61%	0.9639	0.0920	9.5446%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53													
Jun-12	9.20%	3.62%	0.9638	0.0920	9.5455%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.69	95.31	6.47	92.53													
Jul-12	9.20%	3.63%	0.9637	0.0920	9.5465%	10.2041%	11.1111%	2.75	97.25	6.53	93.47	2.69	95.31	6.47	92.53													
Aug-12	9.20%	3.68%	0.9632	0.0920	9.5515%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.45	92.55													
Sep-12	9.20%	3.71%	0.9629	0.0920	9.5545%	10.2041%	11.1111%	2.71	97.29	6.50	93.50	2.66	95.34	6.44	92.56													
Oct-12	9.20%	3.77%	0.9623	0.0920	9.5604%	10.2041%	11.1111%	2.69	97.31	6.48	93.52	2.63	95.37	6.41	92.59													
Nov-12	9.20%	3.84%	0.9616	0.0920	9.5674%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61													
Dec-12	9.20%	3.86%	0.9614	0.0920	9.5694%	10.2041%	11.1111%	2.65	97.35	6.44	93.56	2.60	95.40	6.38	92.62													

Costing at 9.2% California Skim Test (2 Factor Formula)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
			(1-C)/1	B/1	E/D	.1/(1-.02)	.11/(1-.01)	$100 * (G-H) / (I - .335)$	(100-I)	$100 * (F-H) / (I - .335)$	(100-K)	$I * (1-.02)$	$J * (1-.02)$	$K * (1-.01)$	$L * (1-.01)$
	(per CDFA Milk Production data)					Targets		Pearson Square 2 %		Pearson Square 1%		2%		1%	
	MSNF - Farm Production	BF - Farm Production	% SNF in cwt of Farm Milk	% SNF	Skim SNF test of market milk	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product
Jan-13	9.20%	3.88%	0.9612	0.0920	9.5714%	10.2041%	11.1111%	2.64	97.36	6.43	93.57	2.59	95.41	6.37	92.63
Feb-13	9.20%	3.80%	0.9620	0.0920	9.5634%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.62	95.38	6.40	92.60
Mar-13	9.20%	3.73%	0.9627	0.0920	9.5565%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.43	92.57
Apr-13	9.20%	3.68%	0.9632	0.0920	9.5515%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.45	92.55
May-13	9.20%	3.64%	0.9636	0.0920	9.5475%	10.2041%	11.1111%	2.74	97.26	6.53	93.47	2.69	95.31	6.46	92.54
Jun-13	9.20%	3.63%	0.9637	0.0920	9.5465%	10.2041%	11.1111%	2.75	97.25	6.53	93.47	2.69	95.31	6.47	92.53
Jul-13	9.20%	3.61%	0.9639	0.0920	9.5446%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53
Aug-13	9.20%	3.64%	0.9636	0.0920	9.5475%	10.2041%	11.1111%	2.74	97.26	6.53	93.47	2.69	95.31	6.46	92.54
Sep-13	9.20%	3.70%	0.9630	0.0920	9.5535%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56
Oct-13	9.20%	3.81%	0.9619	0.0920	9.5644%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.40	92.60
Nov-13	9.20%	3.83%	0.9617	0.0920	9.5664%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61
Dec-13	9.20%	3.86%	0.9614	0.0920	9.5694%	10.2041%	11.1111%	2.65	97.35	6.44	93.56	2.60	95.40	6.38	92.62
Jan-14	9.20%	3.81%	0.9619	0.0920	9.5644%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.40	92.60
Feb-14	9.20%	3.74%	0.9626	0.0920	9.5574%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58
Mar-14	9.20%	3.70%	0.9630	0.0920	9.5535%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56
Apr-14	9.20%	3.66%	0.9634	0.0920	9.5495%	10.2041%	11.1111%	2.73	97.27	6.52	93.48	2.68	95.32	6.45	92.55
May-14	9.20%	3.62%	0.9638	0.0920	9.5455%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.69	95.31	6.47	92.53
Jun-14	9.20%	3.59%	0.9641	0.0920	9.5426%	10.2041%	11.1111%	2.76	97.24	6.55	93.45	2.71	95.29	6.48	92.52
Jul-14	9.20%	3.59%	0.9641	0.0920	9.5426%	10.2041%	11.1111%	2.76	97.24	6.55	93.45	2.71	95.29	6.48	92.52
Aug-14	9.20%	3.61%	0.9639	0.0920	9.5446%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53
Sep-14	9.20%	3.66%	0.9634	0.0920	9.5495%	10.2041%	11.1111%	2.73	97.27	6.52	93.48	2.68	95.32	6.45	92.55
Oct-14	9.20%	3.74%	0.9626	0.0920	9.5574%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58
Nov-14	9.20%	3.80%	0.9620	0.0920	9.5634%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.62	95.38	6.40	92.60
Dec-14	9.20%	3.81%	0.9619	0.0920	9.5644%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.40	92.60

Costing at 9.2% California Skim Test (2 Factor Formula)

Q	R	S	T	U	V	W	X	Y
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-10	0.904	2.709	2.39	7.15	5.80	17.38	\$ 11.70	\$ 8.92
Feb-10	0.904	2.709	2.41	7.21	5.82	17.44	\$ 12.15	\$ 7.92
Mar-10	0.904	2.709	2.42	7.27	5.84	17.50	\$ 10.75	\$ 7.60
Apr-10	0.904	2.709	2.44	7.32	5.86	17.55	\$ 9.72	\$ 8.27
May-10	0.904	2.709	2.46	7.36	5.87	17.59	\$ 10.41	\$ 9.44
Jun-10	0.904	2.709	2.47	7.40	5.88	17.63	\$ 11.49	\$ 9.54
Jul-10	0.904	2.709	2.48	7.44	5.89	17.66	\$ 12.00	\$ 9.23
Aug-10	0.904	2.709	2.46	7.38	5.88	17.61	\$ 11.38	\$ 8.59
Sep-10	0.904	2.709	2.44	7.31	5.85	17.54	\$ 10.67	\$ 8.43
Oct-10	0.904	2.709	2.42	7.26	5.84	17.49	\$ 10.50	\$ 8.69
Nov-10	0.904	2.709	2.39	7.15	5.80	17.38	\$ 10.86	\$ 8.94
Dec-10	0.904	2.709	2.36	7.08	5.78	17.32	\$ 10.99	\$ 8.84
Jan-11	0.904	2.709	2.36	7.06	5.77	17.30	\$ 11.21	\$ 9.45
Feb-11	0.904	2.709	2.37	7.12	5.79	17.35	\$ 11.46	\$ 10.52
Mar-11	0.904	2.709	2.39	7.17	5.81	17.40	\$ 12.39	\$ 11.60
Apr-11	0.904	2.709	2.41	7.22	5.82	17.46	\$ 13.51	\$ 12.26
May-11	0.904	2.709	2.42	7.27	5.84	17.50	\$ 14.37	\$ 12.65
Jun-11	0.904	2.709	2.43	7.28	5.84	17.51	\$ 14.70	\$ 13.01
Jul-11	0.904	2.709	2.45	7.35	5.87	17.58	\$ 15.06	\$ 12.69
Aug-11	0.904	2.709	2.44	7.32	5.86	17.55	\$ 15.42	\$ 12.31
Sep-11	0.904	2.709	2.43	7.29	5.85	17.52	\$ 15.36	\$ 12.04
Oct-11	0.904	2.709	2.41	7.21	5.82	17.44	\$ 14.16	\$ 11.75
Nov-11	0.904	2.709	2.37	7.12	5.79	17.35	\$ 14.04	\$ 11.23
Dec-11	0.904	2.709	2.36	7.07	5.78	17.31	\$ 13.56	\$ 10.94

Costing at 9.2% California Skim Test (2 Factor Formula)

Q	R	S	T	U	V	W	X	Y
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-12	0.904	2.709	2.37	7.12	5.79	17.35	\$ 14.66	\$ 10.71
Feb-12	0.904	2.709	2.39	7.17	5.81	17.40	\$ 13.00	\$ 10.58
Mar-12	0.904	2.709	2.40	7.18	5.81	17.41	\$ 12.80	\$ 10.15
Apr-12	0.904	2.709	2.41	7.23	5.83	17.47	\$ 12.27	\$ 9.44
May-12	0.904	2.709	2.44	7.31	5.85	17.54	\$ 12.09	\$ 8.58
Jun-12	0.904	2.709	2.44	7.30	5.85	17.53	\$ 12.08	\$ 8.11
Jul-12	0.904	2.709	2.43	7.29	5.85	17.52	\$ 12.23	\$ 8.75
Aug-12	0.904	2.709	2.41	7.23	5.83	17.47	\$ 12.31	\$ 9.46
Sep-12	0.904	2.709	2.40	7.20	5.82	17.43	\$ 12.83	\$ 10.56
Oct-12	0.904	2.709	2.38	7.14	5.80	17.37	\$ 13.73	\$ 11.33
Nov-12	0.904	2.709	2.36	7.06	5.77	17.30	\$ 14.98	\$ 11.78
Dec-12	0.904	2.709	2.35	7.04	5.77	17.28	\$ 16.56	\$ 11.99
Jan-13	0.904	2.709	2.34	7.02	5.76	17.26	\$ 14.93	\$ 12.19
Feb-13	0.904	2.709	2.37	7.11	5.79	17.34	\$ 14.33	\$ 12.15
Mar-13	0.904	2.709	2.40	7.18	5.81	17.41	\$ 14.33	\$ 11.84
Apr-13	0.904	2.709	2.41	7.23	5.83	17.47	\$ 13.95	\$ 11.93
May-13	0.904	2.709	2.43	7.28	5.84	17.51	\$ 13.77	\$ 12.88
Jun-13	0.904	2.709	2.43	7.29	5.85	17.52	\$ 14.97	\$ 13.33
Jul-13	0.904	2.709	2.44	7.31	5.85	17.54	\$ 15.38	\$ 13.68
Aug-13	0.904	2.709	2.43	7.28	5.84	17.51	\$ 15.65	\$ 14.06
Sep-13	0.904	2.709	2.41	7.21	5.82	17.44	\$ 16.14	\$ 14.40
Oct-13	0.904	2.709	2.37	7.09	5.78	17.33	\$ 16.43	\$ 14.65
Nov-13	0.904	2.709	2.36	7.07	5.78	17.31	\$ 16.74	\$ 15.12
Dec-13	0.904	2.709	2.35	7.04	5.77	17.28	\$ 17.19	\$ 15.70

Costing at 9.2% California Skim Test (2 Factor Formula)

Q	R S		T	U	V	W	X Y	
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-14	0.904	2.709	2.37	7.09	5.78	17.33	\$ 17.69	\$ 16.41
Feb-14	0.904	2.709	2.39	7.17	5.81	17.40	\$ 18.45	\$ 16.80
Mar-14	0.904	2.709	2.41	7.21	5.82	17.44	\$ 18.85	\$ 16.91
Apr-14	0.904	2.709	2.42	7.26	5.84	17.49	\$ 19.10	\$ 16.28
May-14	0.904	2.709	2.44	7.30	5.85	17.53	\$ 19.08	\$ 15.01
Jun-14	0.904	2.709	2.45	7.33	5.86	17.56	\$ 17.11	\$ 14.89
Jul-14	0.904	2.709	2.45	7.33	5.86	17.56	\$ 16.89	\$ 14.88
Aug-14	0.904	2.709	2.44	7.31	5.85	17.54	\$ 17.11	\$ 14.22
Sep-14	0.904	2.709	2.42	7.26	5.84	17.49	\$ 16.44	\$ 11.40
Oct-14	0.904	2.709	2.39	7.17	5.81	17.40	\$ 14.65	\$ 11.56
Nov-14	0.904	2.709	2.37	7.11	5.79	17.34	\$ 14.71	\$ 10.67
Dec-14	0.904	2.709	2.37	7.09	5.78	17.33	\$ 17.13	\$ 9.47

Costing at 9.2% California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
	X*(T/100)	Y*(U/100)	X*(V/100)	Y*(W/100)		X*N/100	BF\$/lb*2	AF+AG	X*P/100	BF\$/lb*1	AI+AJ
	Value of Fortification					Value of Milk			Value of Milk		
	2%		1%			2%			1%		
	Volume	Fortification	Volume	Fortification		Skim	Butterfat	Total	Skim	Butterfat	Total
Jan-10	\$ 0.2791	\$ 0.6377	\$ 0.6787	\$ 1.5505	Jan-10	\$ 11.16	\$ 3.1618	\$ 14.32	\$ 10.83	\$ 1.5809	\$ 12.41
Feb-10	\$ 0.2924	\$ 0.5713	\$ 0.7073	\$ 1.3816	Feb-10	\$ 11.58	\$ 2.8050	\$ 14.39	\$ 11.25	\$ 1.4025	\$ 12.65
Mar-10	\$ 0.2607	\$ 0.5522	\$ 0.6277	\$ 1.3298	Mar-10	\$ 10.25	\$ 2.8900	\$ 13.14	\$ 9.95	\$ 1.4450	\$ 11.39
Apr-10	\$ 0.2374	\$ 0.6053	\$ 0.5692	\$ 1.4513	Apr-10	\$ 9.26	\$ 3.0228	\$ 12.29	\$ 8.99	\$ 1.5114	\$ 10.50
May-10	\$ 0.2558	\$ 0.6950	\$ 0.6110	\$ 1.6605	May-10	\$ 9.92	\$ 3.1710	\$ 13.09	\$ 9.63	\$ 1.5855	\$ 11.22
Jun-10	\$ 0.2839	\$ 0.7064	\$ 0.6760	\$ 1.6820	Jun-10	\$ 10.95	\$ 3.4180	\$ 14.36	\$ 10.63	\$ 1.7090	\$ 12.34
Jul-10	\$ 0.2978	\$ 0.6864	\$ 0.7073	\$ 1.6302	Jul-10	\$ 11.43	\$ 3.3548	\$ 14.79	\$ 11.10	\$ 1.6774	\$ 12.78
Aug-10	\$ 0.2804	\$ 0.6343	\$ 0.6688	\$ 1.5128	Aug-10	\$ 10.84	\$ 3.7668	\$ 14.61	\$ 10.53	\$ 1.8834	\$ 12.41
Sep-10	\$ 0.2602	\$ 0.6162	\$ 0.6245	\$ 1.4785	Sep-10	\$ 10.17	\$ 3.9964	\$ 14.17	\$ 9.87	\$ 1.9982	\$ 11.87
Oct-10	\$ 0.2542	\$ 0.6305	\$ 0.6127	\$ 1.5196	Oct-10	\$ 10.01	\$ 4.7058	\$ 14.71	\$ 9.72	\$ 2.3529	\$ 12.07
Nov-10	\$ 0.2591	\$ 0.6391	\$ 0.6299	\$ 1.5540	Nov-10	\$ 10.36	\$ 4.8860	\$ 15.24	\$ 10.05	\$ 2.4430	\$ 12.50
Dec-10	\$ 0.2598	\$ 0.6262	\$ 0.6352	\$ 1.5311	Dec-10	\$ 10.48	\$ 4.6566	\$ 15.14	\$ 10.18	\$ 2.3283	\$ 12.51
Jan-11	\$ 0.2642	\$ 0.6674	\$ 0.6471	\$ 1.6348	Jan-11	\$ 10.69	\$ 3.5262	\$ 14.22	\$ 10.38	\$ 1.7631	\$ 12.15
Feb-11	\$ 0.2721	\$ 0.7487	\$ 0.6636	\$ 1.8253	Feb-11	\$ 10.93	\$ 3.7876	\$ 14.72	\$ 10.61	\$ 1.8938	\$ 12.51
Mar-11	\$ 0.2965	\$ 0.8317	\$ 0.7196	\$ 2.0188	Mar-11	\$ 11.81	\$ 4.6142	\$ 16.43	\$ 11.47	\$ 2.3071	\$ 13.78
Apr-11	\$ 0.3257	\$ 0.8856	\$ 0.7869	\$ 2.1400	Apr-11	\$ 12.88	\$ 4.5036	\$ 17.38	\$ 12.50	\$ 2.2518	\$ 14.76
May-11	\$ 0.3484	\$ 0.9192	\$ 0.8390	\$ 2.2133	May-11	\$ 13.70	\$ 4.3840	\$ 18.08	\$ 13.30	\$ 2.1920	\$ 15.49
Jun-11	\$ 0.3570	\$ 0.9467	\$ 0.8588	\$ 2.2777	Jun-11	\$ 14.01	\$ 4.5270	\$ 18.54	\$ 13.60	\$ 2.2635	\$ 15.87
Jul-11	\$ 0.3695	\$ 0.9329	\$ 0.8835	\$ 2.2309	Jul-11	\$ 14.35	\$ 4.7410	\$ 19.09	\$ 13.93	\$ 2.3705	\$ 16.30
Aug-11	\$ 0.3767	\$ 0.9011	\$ 0.9030	\$ 2.1602	Aug-11	\$ 14.69	\$ 4.4862	\$ 19.18	\$ 14.27	\$ 2.2431	\$ 16.51
Sep-11	\$ 0.3735	\$ 0.8774	\$ 0.8979	\$ 2.1091	Sep-11	\$ 14.64	\$ 4.6220	\$ 19.26	\$ 14.21	\$ 2.3110	\$ 16.52
Oct-11	\$ 0.3408	\$ 0.8475	\$ 0.8243	\$ 2.0498	Oct-11	\$ 13.50	\$ 4.3898	\$ 17.89	\$ 13.11	\$ 2.1949	\$ 15.30
Nov-11	\$ 0.3334	\$ 0.7992	\$ 0.8129	\$ 1.9485	Nov-11	\$ 13.39	\$ 3.8228	\$ 17.21	\$ 13.00	\$ 1.9114	\$ 14.91
Dec-11	\$ 0.3201	\$ 0.7738	\$ 0.7833	\$ 1.8937	Dec-11	\$ 12.93	\$ 4.0252	\$ 16.96	\$ 12.56	\$ 2.0126	\$ 14.57

Costing at 9.2% California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
	X*(T/100)	Y*(U/100)	X*(V/100)	Y*(W/100)		X*N/100	BF\$/lb*2	AF+AG	X*P/100	BF\$/lb*1	AI+AJ
	Value of Fortification					Value of Milk			Value of Milk		
	2%		1%			2%			1%		
Volume	Fortification	Volume	Fortification	Skim	Butterfat	Total	Skim	Butterfat	Total		
Jan-12	\$ 0.3481	\$ 0.7622	\$ 0.8488	\$ 1.8583	Jan-12	\$ 13.98	\$ 3.4660	\$ 17.45	\$ 13.57	\$ 1.7330	\$ 15.31
Feb-12	\$ 0.3110	\$ 0.7586	\$ 0.7550	\$ 1.8413	Feb-12	\$ 12.40	\$ 3.4210	\$ 15.82	\$ 12.03	\$ 1.7105	\$ 13.75
Mar-12	\$ 0.3067	\$ 0.7288	\$ 0.7438	\$ 1.7675	Mar-12	\$ 12.20	\$ 3.2580	\$ 15.46	\$ 11.85	\$ 1.6290	\$ 13.48
Apr-12	\$ 0.2962	\$ 0.6829	\$ 0.7151	\$ 1.6488	Apr-12	\$ 11.70	\$ 3.0348	\$ 14.73	\$ 11.36	\$ 1.5174	\$ 12.87
May-12	\$ 0.2949	\$ 0.6271	\$ 0.7076	\$ 1.5048	May-12	\$ 11.52	\$ 3.1136	\$ 14.64	\$ 11.19	\$ 1.5568	\$ 12.74
Jun-12	\$ 0.2942	\$ 0.5919	\$ 0.7066	\$ 1.4215	Jun-12	\$ 11.51	\$ 2.8428	\$ 14.36	\$ 11.18	\$ 1.4214	\$ 12.60
Jul-12	\$ 0.2974	\$ 0.6377	\$ 0.7149	\$ 1.5328	Jul-12	\$ 11.66	\$ 2.9058	\$ 14.56	\$ 11.32	\$ 1.4529	\$ 12.77
Aug-12	\$ 0.2972	\$ 0.6844	\$ 0.7175	\$ 1.6522	Aug-12	\$ 11.74	\$ 3.2642	\$ 15.00	\$ 11.39	\$ 1.6321	\$ 13.03
Sep-12	\$ 0.3084	\$ 0.7606	\$ 0.7464	\$ 1.8411	Sep-12	\$ 12.23	\$ 3.6592	\$ 15.89	\$ 11.88	\$ 1.8296	\$ 13.71
Oct-12	\$ 0.3270	\$ 0.8087	\$ 0.7959	\$ 1.9683	Oct-12	\$ 13.09	\$ 3.9886	\$ 17.08	\$ 12.71	\$ 1.9943	\$ 14.71
Nov-12	\$ 0.3531	\$ 0.8320	\$ 0.8648	\$ 2.0378	Nov-12	\$ 14.29	\$ 4.2212	\$ 18.51	\$ 13.87	\$ 2.1106	\$ 15.98
Dec-12	\$ 0.3891	\$ 0.8443	\$ 0.9548	\$ 2.0717	Dec-12	\$ 15.80	\$ 4.1396	\$ 19.94	\$ 15.34	\$ 2.0698	\$ 17.41
Jan-13	\$ 0.3497	\$ 0.8557	\$ 0.8598	\$ 2.1037	Jan-13	\$ 14.24	\$ 3.4774	\$ 17.72	\$ 13.83	\$ 1.7387	\$ 15.57
Feb-13	\$ 0.3398	\$ 0.8633	\$ 0.8292	\$ 2.1069	Feb-13	\$ 13.67	\$ 3.2724	\$ 16.94	\$ 13.27	\$ 1.6362	\$ 14.91
Mar-13	\$ 0.3434	\$ 0.8502	\$ 0.8327	\$ 2.0618	Mar-13	\$ 13.66	\$ 3.2998	\$ 16.96	\$ 13.27	\$ 1.6499	\$ 14.92
Apr-13	\$ 0.3368	\$ 0.8630	\$ 0.8130	\$ 2.0836	Apr-13	\$ 13.30	\$ 3.4248	\$ 16.72	\$ 12.91	\$ 1.7124	\$ 14.62
May-13	\$ 0.3344	\$ 0.9373	\$ 0.8045	\$ 2.2549	May-13	\$ 13.12	\$ 3.5782	\$ 16.70	\$ 12.74	\$ 1.7891	\$ 14.53
Jun-13	\$ 0.3641	\$ 0.9715	\$ 0.8751	\$ 2.3351	Jun-13	\$ 14.27	\$ 3.5870	\$ 17.85	\$ 13.85	\$ 1.7935	\$ 15.65
Jul-13	\$ 0.3751	\$ 0.9999	\$ 0.9001	\$ 2.3992	Jul-13	\$ 14.66	\$ 3.3476	\$ 18.01	\$ 14.23	\$ 1.6738	\$ 15.90
Aug-13	\$ 0.3800	\$ 1.0231	\$ 0.9143	\$ 2.4615	Aug-13	\$ 14.92	\$ 3.1810	\$ 18.10	\$ 14.48	\$ 1.5905	\$ 16.07
Sep-13	\$ 0.3885	\$ 1.0387	\$ 0.9396	\$ 2.5121	Sep-13	\$ 15.39	\$ 3.0710	\$ 18.46	\$ 14.94	\$ 1.5355	\$ 16.47
Oct-13	\$ 0.3890	\$ 1.0394	\$ 0.9502	\$ 2.5389	Oct-13	\$ 15.67	\$ 2.9324	\$ 18.60	\$ 15.21	\$ 1.4662	\$ 16.68
Nov-13	\$ 0.3951	\$ 1.0695	\$ 0.9669	\$ 2.6172	Nov-13	\$ 15.97	\$ 3.3380	\$ 19.31	\$ 15.50	\$ 1.6690	\$ 17.17
Dec-13	\$ 0.4039	\$ 1.1055	\$ 0.9911	\$ 2.7127	Dec-13	\$ 16.40	\$ 3.1844	\$ 19.58	\$ 15.92	\$ 1.5922	\$ 17.51

Costing at 9.2% California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	
	$X*(T/100)$		$Y*(U/100)$			$X*N/100$		$BF\$/lb*2$	$AF+AG$	$X*P/100$	$BF\$/lb*1$	$AI+AJ$
	Value of Fortification					Value of Milk			Value of Milk			
	2%		1%			2%			1%			
	Volume	Fortification	Volume	Fortification		Skim	Butterfat	Total	Skim	Butterfat	Total	
Jan-14	\$ 0.4188	\$ 1.1643	\$ 1.0230	\$ 2.8439	Jan-14	\$ 16.87	\$ 3.5452	\$ 20.42	\$ 16.38	\$ 1.7726	\$ 18.15	
Feb-14	\$ 0.4414	\$ 1.2046	\$ 1.0715	\$ 2.9237	Feb-14	\$ 17.59	\$ 3.4320	\$ 21.02	\$ 17.08	\$ 1.7160	\$ 18.80	
Mar-14	\$ 0.4537	\$ 1.2197	\$ 1.0973	\$ 2.9499	Mar-14	\$ 17.97	\$ 4.0466	\$ 22.02	\$ 17.45	\$ 2.0233	\$ 19.47	
Apr-14	\$ 0.4625	\$ 1.1812	\$ 1.1145	\$ 2.8468	Apr-14	\$ 18.21	\$ 4.0058	\$ 22.21	\$ 17.68	\$ 2.0029	\$ 19.68	
May-14	\$ 0.4647	\$ 1.0955	\$ 1.1160	\$ 2.6309	May-14	\$ 18.18	\$ 4.3450	\$ 22.53	\$ 17.65	\$ 2.1725	\$ 19.83	
Jun-14	\$ 0.4185	\$ 1.0915	\$ 1.0026	\$ 2.6145	Jun-14	\$ 16.30	\$ 4.4582	\$ 20.76	\$ 15.83	\$ 2.2291	\$ 18.06	
Jul-14	\$ 0.4132	\$ 1.0908	\$ 0.9897	\$ 2.6128	Jul-14	\$ 16.10	\$ 4.8626	\$ 20.96	\$ 15.63	\$ 2.4313	\$ 18.06	
Aug-14	\$ 0.4173	\$ 1.0393	\$ 1.0014	\$ 2.4939	Aug-14	\$ 16.31	\$ 5.2340	\$ 21.54	\$ 15.83	\$ 2.6170	\$ 18.45	
Sep-14	\$ 0.3981	\$ 0.8271	\$ 0.9593	\$ 1.9934	Sep-14	\$ 15.67	\$ 5.4618	\$ 21.13	\$ 15.21	\$ 2.7309	\$ 17.95	
Oct-14	\$ 0.3505	\$ 0.8289	\$ 0.8508	\$ 2.0118	Oct-14	\$ 13.97	\$ 6.2690	\$ 20.24	\$ 13.56	\$ 3.1345	\$ 16.70	
Nov-14	\$ 0.3488	\$ 0.7582	\$ 0.8512	\$ 1.8503	Nov-14	\$ 14.03	\$ 6.4302	\$ 20.46	\$ 13.62	\$ 3.2151	\$ 16.84	
Dec-14	\$ 0.4056	\$ 0.6719	\$ 0.9907	\$ 1.6412	Dec-14	\$ 16.34	\$ 4.3740	\$ 20.71	\$ 15.86	\$ 2.1870	\$ 18.05	
2010 - 2014 Avg	\$ 0.3403	\$ 0.8374	\$ 0.8231	\$ 2.0255	2010 - 2014 Avg	\$ 13.48	\$ 3.8790	\$ 17.36	\$ 13.09	\$ 1.9395	\$ 15.03	
2014 Avg	\$ 0.4161	\$ 1.0144	\$ 1.0057	\$ 2.4511	2014 Avg	\$ 16.46	\$ 4.7054	\$ 21.17	\$ 15.98	\$ 2.3527	\$ 18.34	

Costing at 9.2% California Skim Test (3 Factor Formula)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
			(1-C)/1	B/1	E/D	.1/(1-.02)	.11/(1-.01)	100*(F-G)/(F-.335)	(100-I)	100*(F-H)/(F-.335)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)	
	(per CDFA Milk Production data)						Targets		Pearson Square 2 %		Pearson Square 1%		2%		1%	
	MSNF - At Market	BF - At Market	% SNF in cwt of Farm Milk	% SNF	Skim SNF test of market milk	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product	
Jan-10	9.20%	3.76%	0.9624	0.0920	9.56%	10.2041%	11.1111%	2.69	97.31	6.48	93.52	2.64	95.36	6.42	92.58	
Feb-10	9.20%	3.70%	0.9630	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56	
Mar-10	9.20%	3.65%	0.9635	0.0920	9.55%	10.2041%	11.1111%	2.74	97.26	6.52	93.48	2.68	95.32	6.46	92.54	
Apr-10	9.20%	3.60%	0.9640	0.0920	9.54%	10.2041%	11.1111%	2.76	97.24	6.54	93.46	2.70	95.30	6.48	92.52	
May-10	9.20%	3.56%	0.9644	0.0920	9.54%	10.2041%	11.1111%	2.77	97.23	6.56	93.44	2.72	95.28	6.49	92.51	
Jun-10	9.20%	3.52%	0.9648	0.0920	9.54%	10.2041%	11.1111%	2.79	97.21	6.57	93.43	2.73	95.27	6.51	92.49	
Jul-10	9.20%	3.49%	0.9651	0.0920	9.53%	10.2041%	11.1111%	2.80	97.20	6.59	93.41	2.75	95.25	6.52	92.48	
Aug-10	9.20%	3.54%	0.9646	0.0920	9.54%	10.2041%	11.1111%	2.78	97.22	6.57	93.43	2.73	95.27	6.50	92.50	
Sep-10	9.20%	3.61%	0.9639	0.0920	9.54%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53	
Oct-10	9.20%	3.66%	0.9634	0.0920	9.55%	10.2041%	11.1111%	2.73	97.27	6.52	93.48	2.68	95.32	6.45	92.55	
Nov-10	9.20%	3.76%	0.9624	0.0920	9.56%	10.2041%	11.1111%	2.69	97.31	6.48	93.52	2.64	95.36	6.42	92.58	
Dec-10	9.20%	3.82%	0.9618	0.0920	9.57%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.39	92.61	
Jan-11	9.20%	3.84%	0.9616	0.0920	9.57%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61	
Feb-11	9.20%	3.79%	0.9621	0.0920	9.56%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.63	95.37	6.41	92.59	
Mar-11	9.20%	3.74%	0.9626	0.0920	9.56%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58	
Apr-11	9.20%	3.69%	0.9631	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.44	92.56	
May-11	9.20%	3.65%	0.9635	0.0920	9.55%	10.2041%	11.1111%	2.74	97.26	6.52	93.48	2.68	95.32	6.46	92.54	
Jun-11	9.20%	3.64%	0.9636	0.0920	9.55%	10.2041%	11.1111%	2.74	97.26	6.53	93.47	2.69	95.31	6.46	92.54	
Jul-11	9.20%	3.57%	0.9643	0.0920	9.54%	10.2041%	11.1111%	2.77	97.23	6.55	93.45	2.71	95.29	6.49	92.51	
Aug-11	9.20%	3.60%	0.9640	0.0920	9.54%	10.2041%	11.1111%	2.76	97.24	6.54	93.46	2.70	95.30	6.48	92.52	
Sep-11	9.20%	3.63%	0.9637	0.0920	9.55%	10.2041%	11.1111%	2.75	97.25	6.53	93.47	2.69	95.31	6.47	92.53	
Oct-11	9.20%	3.70%	0.9630	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56	
Nov-11	9.20%	3.79%	0.9621	0.0920	9.56%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.63	95.37	6.41	92.59	
Dec-11	9.20%	3.83%	0.9617	0.0920	9.57%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61	
Jan-12	9.20%	3.79%	0.9621	0.0920	9.56%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.63	95.37	6.41	92.59	
Feb-12	9.20%	3.74%	0.9626	0.0920	9.56%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58	
Mar-12	9.20%	3.73%	0.9627	0.0920	9.56%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.43	92.57	
Apr-12	9.20%	3.68%	0.9632	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.45	92.55	
May-12	9.20%	3.61%	0.9639	0.0920	9.54%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53	
Jun-12	9.20%	3.62%	0.9638	0.0920	9.55%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.69	95.31	6.47	92.53	
Jul-12	9.20%	3.63%	0.9637	0.0920	9.55%	10.2041%	11.1111%	2.75	97.25	6.53	93.47	2.69	95.31	6.47	92.53	
Aug-12	9.20%	3.68%	0.9632	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.45	92.55	
Sep-12	9.20%	3.71%	0.9629	0.0920	9.55%	10.2041%	11.1111%	2.71	97.29	6.50	93.50	2.66	95.34	6.44	92.56	
Oct-12	9.20%	3.77%	0.9623	0.0920	9.56%	10.2041%	11.1111%	2.69	97.31	6.48	93.52	2.63	95.37	6.41	92.59	
Nov-12	9.20%	3.84%	0.9616	0.0920	9.57%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61	
Dec-12	9.20%	3.86%	0.9614	0.0920	9.57%	10.2041%	11.1111%	2.65	97.35	6.44	93.56	2.60	95.40	6.38	92.62	

Table 6

Costing at 9.2% California Skim Test (3 Factor Formula)

A	B		C		D	E	F	G	H	I	J	K	L	M	N	O	P
	(per CDFA Milk Production data)		(1-C)/1	B/1	E/D	.1/(1-.02)	.11/(1-.01)	Targets		100*(F-G)/(F-.335)	(100-I)	100*(F-H)/(F-.335)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)
	MSNF - At Market	BF - At Market	% SNF in cwt of Farm Milk	% SNF	Skim SNF test of market milk	2%	1%	Pearson Square 2 %		Pearson Square 1%		2%	1%	Cond in product	skim in product	Cond in product	skim in product
Jan-13	9.20%	3.88%	0.9612	0.0920	9.57%	10.2041%	11.1111%	2.64	97.36	6.43	93.57	2.59	95.41	6.37	92.63		
Feb-13	9.20%	3.80%	0.9620	0.0920	9.56%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.62	95.38	6.40	92.60		
Mar-13	9.20%	3.73%	0.9627	0.0920	9.56%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.43	92.57		
Apr-13	9.20%	3.68%	0.9632	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.51	93.49	2.67	95.33	6.45	92.55		
May-13	9.20%	3.64%	0.9636	0.0920	9.55%	10.2041%	11.1111%	2.74	97.26	6.53	93.47	2.69	95.31	6.46	92.54		
Jun-13	9.20%	3.63%	0.9637	0.0920	9.55%	10.2041%	11.1111%	2.75	97.25	6.53	93.47	2.69	95.31	6.47	92.53		
Jul-13	9.20%	3.61%	0.9639	0.0920	9.54%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53		
Aug-13	9.20%	3.64%	0.9636	0.0920	9.55%	10.2041%	11.1111%	2.74	97.26	6.53	93.47	2.69	95.31	6.46	92.54		
Sep-13	9.20%	3.70%	0.9630	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56		
Oct-13	9.20%	3.81%	0.9619	0.0920	9.56%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.40	92.60		
Nov-13	9.20%	3.83%	0.9617	0.0920	9.57%	10.2041%	11.1111%	2.66	97.34	6.45	93.55	2.61	95.39	6.39	92.61		
Dec-13	9.20%	3.86%	0.9614	0.0920	9.57%	10.2041%	11.1111%	2.65	97.35	6.44	93.56	2.60	95.40	6.38	92.62		
Jan-14	9.20%	3.81%	0.9619	0.0920	9.56%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.40	92.60		
Feb-14	9.20%	3.74%	0.9626	0.0920	9.56%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58		
Mar-14	9.20%	3.70%	0.9630	0.0920	9.55%	10.2041%	11.1111%	2.72	97.28	6.50	93.50	2.66	95.34	6.44	92.56		
Apr-14	9.20%	3.66%	0.9634	0.0920	9.55%	10.2041%	11.1111%	2.73	97.27	6.52	93.48	2.68	95.32	6.45	92.55		
May-14	9.20%	3.62%	0.9638	0.0920	9.55%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.69	95.31	6.47	92.53		
Jun-14	9.20%	3.59%	0.9641	0.0920	9.54%	10.2041%	11.1111%	2.76	97.24	6.55	93.45	2.71	95.29	6.48	92.52		
Jul-14	9.20%	3.59%	0.9641	0.0920	9.54%	10.2041%	11.1111%	2.76	97.24	6.55	93.45	2.71	95.29	6.48	92.52		
Aug-14	9.20%	3.61%	0.9639	0.0920	9.54%	10.2041%	11.1111%	2.75	97.25	6.54	93.46	2.70	95.30	6.47	92.53		
Sep-14	9.20%	3.66%	0.9634	0.0920	9.55%	10.2041%	11.1111%	2.73	97.27	6.52	93.48	2.68	95.32	6.45	92.55		
Oct-14	9.20%	3.74%	0.9626	0.0920	9.56%	10.2041%	11.1111%	2.70	97.30	6.49	93.51	2.65	95.35	6.42	92.58		
Nov-14	9.20%	3.80%	0.9620	0.0920	9.56%	10.2041%	11.1111%	2.68	97.32	6.47	93.53	2.62	95.38	6.40	92.60		
Dec-14	9.20%	3.81%	0.9619	0.0920	9.56%	10.2041%	11.1111%	2.67	97.33	6.46	93.54	2.62	95.38	6.40	92.60		

Costing at 9.2% California Skim Test (3 Factor Formula)

Q	R		S		T		U		V		W		X	Y (X*.76/9)	Z (X*.24/87.5)	AA	AB AA/9
	R*M		S*M		R*O		S*O		Skim Equivalent of Fortifying Agent								
	2%		1%														
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class I SNF	Fluid Carrier Cost	Class IV Skim Cost	Class IV SNF						
Jan-10	0.904	2.709	2.39	7.15	5.80	17.38	\$ 11.70	\$0.9880	\$0.0321	\$ 8.92	\$ 0.9907						
Feb-10	0.904	2.709	2.41	7.21	5.82	17.44	\$ 12.15	\$1.0260	\$0.0333	\$ 7.92	\$ 0.8801						
Mar-10	0.904	2.709	2.42	7.27	5.84	17.50	\$ 10.75	\$0.9078	\$0.0295	\$ 7.60	\$ 0.8447						
Apr-10	0.904	2.709	2.44	7.32	5.86	17.55	\$ 9.72	\$0.8208	\$0.0267	\$ 8.27	\$ 0.9193						
May-10	0.904	2.709	2.46	7.36	5.87	17.59	\$ 10.41	\$0.8791	\$0.0286	\$ 9.44	\$ 1.0492						
Jun-10	0.904	2.709	2.47	7.40	5.88	17.63	\$ 11.49	\$0.9703	\$0.0315	\$ 9.54	\$ 1.0602						
Jul-10	0.904	2.709	2.48	7.44	5.89	17.66	\$ 12.00	\$1.0133	\$0.0329	\$ 9.23	\$ 1.0251						
Aug-10	0.904	2.709	2.46	7.38	5.88	17.61	\$ 11.38	\$0.9610	\$0.0312	\$ 8.59	\$ 0.9539						
Sep-10	0.904	2.709	2.44	7.31	5.85	17.54	\$ 10.67	\$0.9010	\$0.0293	\$ 8.43	\$ 0.9366						
Oct-10	0.904	2.709	2.42	7.26	5.84	17.49	\$ 10.50	\$0.8867	\$0.0288	\$ 8.69	\$ 0.9654						
Nov-10	0.904	2.709	2.39	7.15	5.80	17.38	\$ 10.86	\$0.9171	\$0.0298	\$ 8.94	\$ 0.9931						
Dec-10	0.904	2.709	2.36	7.08	5.78	17.32	\$ 10.99	\$0.9280	\$0.0301	\$ 8.84	\$ 0.9827						
Jan-11	0.904	2.709	2.36	7.06	5.77	17.30	\$ 11.21	\$0.9466	\$0.0307	\$ 9.45	\$ 1.0502						
Feb-11	0.904	2.709	2.37	7.12	5.79	17.35	\$ 11.46	\$0.9677	\$0.0314	\$ 10.52	\$ 1.1688						
Mar-11	0.904	2.709	2.39	7.17	5.81	17.40	\$ 12.39	\$1.0463	\$0.0340	\$ 11.60	\$ 1.2893						
Apr-11	0.904	2.709	2.41	7.22	5.82	17.46	\$ 13.51	\$1.1408	\$0.0371	\$ 12.26	\$ 1.3620						
May-11	0.904	2.709	2.42	7.27	5.84	17.50	\$ 14.37	\$1.2135	\$0.0394	\$ 12.65	\$ 1.4056						
Jun-11	0.904	2.709	2.43	7.28	5.84	17.51	\$ 14.70	\$1.2413	\$0.0403	\$ 13.01	\$ 1.4452						
Jul-11	0.904	2.709	2.45	7.35	5.87	17.58	\$ 15.06	\$1.2717	\$0.0413	\$ 12.69	\$ 1.4095						
Aug-11	0.904	2.709	2.44	7.32	5.86	17.55	\$ 15.42	\$1.3021	\$0.0423	\$ 12.31	\$ 1.3679						
Sep-11	0.904	2.709	2.43	7.29	5.85	17.52	\$ 15.36	\$1.2971	\$0.0421	\$ 12.04	\$ 1.3382						
Oct-11	0.904	2.709	2.41	7.21	5.82	17.44	\$ 14.16	\$1.1957	\$0.0388	\$ 11.75	\$ 1.3055						
Nov-11	0.904	2.709	2.37	7.12	5.79	17.35	\$ 14.04	\$1.1856	\$0.0385	\$ 11.23	\$ 1.2474						
Dec-11	0.904	2.709	2.36	7.07	5.78	17.31	\$ 13.56	\$1.1451	\$0.0372	\$ 10.94	\$ 1.2156						

Costing at 9.2% California Skim Test (3 Factor Formula)

Q	R		S		T		U		V		W		X	Y (X*.76/9)	Z (X*.24/87.5)	AA	AB AA/9
	R*M		S*M		R*O		S*O		Skim Equivalent of Fortifying Agent								
	2%		1%		Volume		Fortification		Volume		Fortification						
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Volume	Fortification	Volume	Fortification							
Class I Skim Milk		Class I SNF		Fluid Carrier Cost		Class IV Skim Cost		Class IV SNF									
Jan-12	0.904	2.709	2.37	7.12	5.79	17.35	\$ 14.66	\$1.2380	\$0.0402	\$ 10.71	\$ 1.1900						
Feb-12	0.904	2.709	2.39	7.17	5.81	17.40	\$ 13.00	\$1.0978	\$0.0357	\$ 10.58	\$ 1.1751						
Mar-12	0.904	2.709	2.40	7.18	5.81	17.41	\$ 12.80	\$1.0809	\$0.0351	\$ 10.15	\$ 1.1274						
Apr-12	0.904	2.709	2.41	7.23	5.83	17.47	\$ 12.27	\$1.0361	\$0.0337	\$ 9.44	\$ 1.0486						
May-12	0.904	2.709	2.44	7.31	5.85	17.54	\$ 12.09	\$1.0209	\$0.0332	\$ 8.58	\$ 0.9533						
Jun-12	0.904	2.709	2.44	7.30	5.85	17.53	\$ 12.08	\$1.0201	\$0.0331	\$ 8.11	\$ 0.9010						
Jul-12	0.904	2.709	2.43	7.29	5.85	17.52	\$ 12.23	\$1.0328	\$0.0335	\$ 8.75	\$ 0.9724						
Aug-12	0.904	2.709	2.41	7.23	5.83	17.47	\$ 12.31	\$1.0395	\$0.0338	\$ 9.46	\$ 1.0515						
Sep-12	0.904	2.709	2.40	7.20	5.82	17.43	\$ 12.83	\$1.0834	\$0.0352	\$ 10.56	\$ 1.1728						
Oct-12	0.904	2.709	2.38	7.14	5.80	17.37	\$ 13.73	\$1.1594	\$0.0377	\$ 11.33	\$ 1.2587						
Nov-12	0.904	2.709	2.36	7.06	5.77	17.30	\$ 14.98	\$1.2650	\$0.0411	\$ 11.78	\$ 1.3089						
Dec-12	0.904	2.709	2.35	7.04	5.77	17.28	\$ 16.56	\$1.3984	\$0.0454	\$ 11.99	\$ 1.3327						
Jan-13	0.904	2.709	2.34	7.02	5.76	17.26	\$ 14.93	\$1.2608	\$0.0410	\$ 12.19	\$ 1.3542						
Feb-13	0.904	2.709	2.37	7.11	5.79	17.34	\$ 14.33	\$1.2101	\$0.0393	\$ 12.15	\$ 1.3501						
Mar-13	0.904	2.709	2.40	7.18	5.81	17.41	\$ 14.33	\$1.2101	\$0.0393	\$ 11.84	\$ 1.3153						
Apr-13	0.904	2.709	2.41	7.23	5.83	17.47	\$ 13.95	\$1.1780	\$0.0383	\$ 11.93	\$ 1.3256						
May-13	0.904	2.709	2.43	7.28	5.84	17.51	\$ 13.77	\$1.1628	\$0.0378	\$ 12.88	\$ 1.4307						
Jun-13	0.904	2.709	2.43	7.29	5.85	17.52	\$ 14.97	\$1.2641	\$0.0411	\$ 13.33	\$ 1.4806						
Jul-13	0.904	2.709	2.44	7.31	5.85	17.54	\$ 15.38	\$1.2988	\$0.0422	\$ 13.68	\$ 1.5197						
Aug-13	0.904	2.709	2.43	7.28	5.84	17.51	\$ 15.65	\$1.3216	\$0.0429	\$ 14.06	\$ 1.5626						
Sep-13	0.904	2.709	2.41	7.21	5.82	17.44	\$ 16.14	\$1.3629	\$0.0443	\$ 14.40	\$ 1.6001						
Oct-13	0.904	2.709	2.37	7.09	5.78	17.33	\$ 16.43	\$1.3874	\$0.0451	\$ 14.65	\$ 1.6280						
Nov-13	0.904	2.709	2.36	7.07	5.78	17.31	\$ 16.74	\$1.4136	\$0.0459	\$ 15.12	\$ 1.6800						
Dec-13	0.904	2.709	2.35	7.04	5.77	17.28	\$ 17.19	\$1.4516	\$0.0471	\$ 15.70	\$ 1.7439						

Costing at 9.2% California Skim Test (3 Factor Formula)

Q	R	S	T	U	V	W	X	Y	Z	AA	AB
			R*M	S*M	R*O	S*O	(X*.76/9)	(X*.24/87.5)	AA/9		
			Skim Equivalent of Fortifying Agent								
			2%		1%						
Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class I SNF	Fluid Carrier Cost	Class IV Skim Cost	Class IV SNF	
Jan-14	0.904	2.709	2.37	7.09	5.78	17.33	\$ 17.69	\$1.4938	\$0.0485	\$ 16.41	\$ 1.8229
Feb-14	0.904	2.709	2.39	7.17	5.81	17.40	\$ 18.45	\$1.5580	\$0.0506	\$ 16.80	\$ 1.8672
Mar-14	0.904	2.709	2.41	7.21	5.82	17.44	\$ 18.85	\$1.5918	\$0.0517	\$ 16.91	\$ 1.8785
Apr-14	0.904	2.709	2.42	7.26	5.84	17.49	\$ 19.10	\$1.6129	\$0.0524	\$ 16.28	\$ 1.8086
May-14	0.904	2.709	2.44	7.30	5.85	17.53	\$ 19.08	\$1.6112	\$0.0523	\$ 15.01	\$ 1.6678
Jun-14	0.904	2.709	2.45	7.33	5.86	17.56	\$ 17.11	\$1.4448	\$0.0469	\$ 14.89	\$ 1.6544
Jul-14	0.904	2.709	2.45	7.33	5.86	17.56	\$ 16.89	\$1.4263	\$0.0463	\$ 14.88	\$ 1.6528
Aug-14	0.904	2.709	2.44	7.31	5.85	17.54	\$ 17.11	\$1.4448	\$0.0469	\$ 14.22	\$ 1.5805
Sep-14	0.904	2.709	2.42	7.26	5.84	17.49	\$ 16.44	\$1.3883	\$0.0451	\$ 11.40	\$ 1.2668
Oct-14	0.904	2.709	2.39	7.17	5.81	17.40	\$ 14.65	\$1.2371	\$0.0402	\$ 11.56	\$ 1.2848
Nov-14	0.904	2.709	2.37	7.11	5.79	17.34	\$ 14.71	\$1.2422	\$0.0403	\$ 10.67	\$ 1.1860
Dec-14	0.904	2.709	2.37	7.09	5.78	17.33	\$ 17.13	\$1.4465	\$0.0470	\$ 9.47	\$ 1.0526

Costing at 9.2% California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	$T*Y*.09$	$T*Z*(1-.09)$	$U*AB*.09$	$V*Y*.09$	$V*Z*(1-.09)$	$W*AB*.09$
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-10	\$ 0.2121	\$ 0.0697	\$ 0.6374	\$ 0.5158	\$ 0.1694	\$ 1.5499
Feb-10	\$ 0.2223	\$ 0.0729	\$ 0.5713	\$ 0.5375	\$ 0.1764	\$ 1.3818
Mar-10	\$ 0.1981	\$ 0.0651	\$ 0.5524	\$ 0.4770	\$ 0.1567	\$ 1.3302
Apr-10	\$ 0.1804	\$ 0.0593	\$ 0.6056	\$ 0.4326	\$ 0.1423	\$ 1.4519
May-10	\$ 0.1944	\$ 0.0639	\$ 0.6952	\$ 0.4644	\$ 0.1528	\$ 1.6610
Jun-10	\$ 0.2158	\$ 0.0708	\$ 0.7066	\$ 0.5138	\$ 0.1687	\$ 1.6823
Jul-10	\$ 0.2263	\$ 0.0743	\$ 0.6861	\$ 0.5375	\$ 0.1765	\$ 1.6295
Aug-10	\$ 0.2131	\$ 0.0700	\$ 0.6339	\$ 0.5083	\$ 0.1669	\$ 1.5119
Sep-10	\$ 0.1978	\$ 0.0650	\$ 0.6161	\$ 0.4746	\$ 0.1560	\$ 1.4784
Oct-10	\$ 0.1932	\$ 0.0635	\$ 0.6304	\$ 0.4657	\$ 0.1529	\$ 1.5193
Nov-10	\$ 0.1969	\$ 0.0647	\$ 0.6389	\$ 0.4788	\$ 0.1573	\$ 1.5536
Dec-10	\$ 0.1974	\$ 0.0648	\$ 0.6266	\$ 0.4827	\$ 0.1583	\$ 1.5318
Jan-11	\$ 0.2008	\$ 0.0658	\$ 0.6676	\$ 0.4918	\$ 0.1613	\$ 1.6351
Feb-11	\$ 0.2068	\$ 0.0679	\$ 0.7486	\$ 0.5043	\$ 0.1654	\$ 1.8252
Mar-11	\$ 0.2253	\$ 0.0740	\$ 0.8320	\$ 0.5469	\$ 0.1797	\$ 2.0194
Apr-11	\$ 0.2475	\$ 0.0814	\$ 0.8855	\$ 0.5980	\$ 0.1967	\$ 2.1397
May-11	\$ 0.2648	\$ 0.0869	\$ 0.9192	\$ 0.6377	\$ 0.2093	\$ 2.2134
Jun-11	\$ 0.2713	\$ 0.0891	\$ 0.9465	\$ 0.6527	\$ 0.2142	\$ 2.2771
Jul-11	\$ 0.2808	\$ 0.0922	\$ 0.9326	\$ 0.6714	\$ 0.2205	\$ 2.2301
Aug-11	\$ 0.2862	\$ 0.0940	\$ 0.9011	\$ 0.6863	\$ 0.2254	\$ 2.1604
Sep-11	\$ 0.2839	\$ 0.0932	\$ 0.8777	\$ 0.6824	\$ 0.2240	\$ 2.1098
Oct-11	\$ 0.2590	\$ 0.0850	\$ 0.8475	\$ 0.6265	\$ 0.2055	\$ 2.0497
Nov-11	\$ 0.2534	\$ 0.0832	\$ 0.7989	\$ 0.6178	\$ 0.2029	\$ 1.9480
Dec-11	\$ 0.2433	\$ 0.0799	\$ 0.7739	\$ 0.5953	\$ 0.1955	\$ 1.8937

Costing at 9.2% California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	$T*Y*.09$	$T*Z*(1-.09)$	$U*AB*.09$	$V*Y*.09$	$V*Z*(1-.09)$	$W*AB*.09$
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-12	\$ 0.2646	\$ 0.0869	\$ 0.7622	\$ 0.6451	\$ 0.2118	\$ 1.8583
Feb-12	\$ 0.2364	\$ 0.0777	\$ 0.7583	\$ 0.5738	\$ 0.1887	\$ 1.8406
Mar-12	\$ 0.2331	\$ 0.0765	\$ 0.7286	\$ 0.5653	\$ 0.1856	\$ 1.7669
Apr-12	\$ 0.2251	\$ 0.0740	\$ 0.6827	\$ 0.5435	\$ 0.1787	\$ 1.6483
May-12	\$ 0.2241	\$ 0.0737	\$ 0.6271	\$ 0.5377	\$ 0.1768	\$ 1.5047
Jun-12	\$ 0.2236	\$ 0.0734	\$ 0.5918	\$ 0.5370	\$ 0.1762	\$ 1.4213
Jul-12	\$ 0.2261	\$ 0.0741	\$ 0.6378	\$ 0.5434	\$ 0.1782	\$ 1.5331
Aug-12	\$ 0.2259	\$ 0.0743	\$ 0.6846	\$ 0.5453	\$ 0.1793	\$ 1.6529
Sep-12	\$ 0.2343	\$ 0.0770	\$ 0.7602	\$ 0.5673	\$ 0.1864	\$ 1.8402
Oct-12	\$ 0.2485	\$ 0.0817	\$ 0.8086	\$ 0.6049	\$ 0.1989	\$ 1.9680
Nov-12	\$ 0.2683	\$ 0.0881	\$ 0.8320	\$ 0.6572	\$ 0.2159	\$ 2.0379
Dec-12	\$ 0.2957	\$ 0.0971	\$ 0.8446	\$ 0.7257	\$ 0.2382	\$ 2.0724
Jan-13	\$ 0.2658	\$ 0.0874	\$ 0.8556	\$ 0.6535	\$ 0.2149	\$ 2.1033
Feb-13	\$ 0.2582	\$ 0.0848	\$ 0.8634	\$ 0.6302	\$ 0.2069	\$ 2.1071
Mar-13	\$ 0.2610	\$ 0.0857	\$ 0.8500	\$ 0.6329	\$ 0.2078	\$ 2.0614
Apr-13	\$ 0.2559	\$ 0.0841	\$ 0.8631	\$ 0.6179	\$ 0.2031	\$ 2.0837
May-13	\$ 0.2541	\$ 0.0835	\$ 0.9370	\$ 0.6114	\$ 0.2010	\$ 2.2543
Jun-13	\$ 0.2767	\$ 0.0910	\$ 0.9711	\$ 0.6651	\$ 0.2186	\$ 2.3343
Jul-13	\$ 0.2851	\$ 0.0937	\$ 0.9997	\$ 0.6841	\$ 0.2247	\$ 2.3988
Aug-13	\$ 0.2888	\$ 0.0948	\$ 1.0234	\$ 0.6949	\$ 0.2281	\$ 2.4621
Sep-13	\$ 0.2952	\$ 0.0970	\$ 1.0387	\$ 0.7141	\$ 0.2347	\$ 2.5122
Oct-13	\$ 0.2956	\$ 0.0972	\$ 1.0396	\$ 0.7221	\$ 0.2373	\$ 2.5392
Nov-13	\$ 0.3003	\$ 0.0986	\$ 1.0695	\$ 0.7349	\$ 0.2413	\$ 2.6172
Dec-13	\$ 0.3070	\$ 0.1007	\$ 1.1051	\$ 0.7533	\$ 0.2471	\$ 2.7118

Costing at 9.2% California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	$T*Y*.09$	$T*Z*(1-.09)$	$U*AB*.09$	$V*Y*.09$	$V*Z*(1-.09)$	$W*AB*.09$
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-14	\$ 0.3183	\$ 0.1045	\$ 1.1640	\$ 0.7775	\$ 0.2552	\$ 2.8432
Feb-14	\$ 0.3355	\$ 0.1102	\$ 1.2049	\$ 0.8143	\$ 0.2674	\$ 2.9246
Mar-14	\$ 0.3448	\$ 0.1132	\$ 1.2194	\$ 0.8340	\$ 0.2739	\$ 2.9493
Apr-14	\$ 0.3515	\$ 0.1155	\$ 1.1810	\$ 0.8470	\$ 0.2782	\$ 2.8463
May-14	\$ 0.3532	\$ 0.1159	\$ 1.0955	\$ 0.8482	\$ 0.2784	\$ 2.6310
Jun-14	\$ 0.3181	\$ 0.1044	\$ 1.0915	\$ 0.7619	\$ 0.2501	\$ 2.6145
Jul-14	\$ 0.3140	\$ 0.1031	\$ 1.0904	\$ 0.7522	\$ 0.2469	\$ 2.6119
Aug-14	\$ 0.3172	\$ 0.1041	\$ 1.0397	\$ 0.7610	\$ 0.2498	\$ 2.4947
Sep-14	\$ 0.3025	\$ 0.0994	\$ 0.8272	\$ 0.7291	\$ 0.2395	\$ 1.9937
Oct-14	\$ 0.2664	\$ 0.0875	\$ 0.8291	\$ 0.6466	\$ 0.2125	\$ 2.0124
Nov-14	\$ 0.2651	\$ 0.0870	\$ 0.7585	\$ 0.6469	\$ 0.2122	\$ 1.8510
Dec-14	\$ 0.3082	\$ 0.1013	\$ 0.6721	\$ 0.7529	\$ 0.2473	\$ 1.6418
2010 - 2014 Avg	\$ 0.2586	\$ 0.0849	\$ 0.8373	\$ 0.6255	\$ 0.2054	\$ 2.0255
2014 Avg	\$ 0.3162	\$ 0.1038	\$ 1.0144	\$ 0.7643	\$ 0.2509	\$ 2.4512

Costing at 9.2% California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-10	\$ 9.01	\$ 2.7685	\$ 3.1618	\$ 14.94	\$ 8.74	\$ 2.6878	\$ 1.5809	\$ 13.01
Feb-10	\$ 9.34	\$ 2.8714	\$ 2.8050	\$ 15.02	\$ 9.07	\$ 2.7878	\$ 1.4025	\$ 13.26
Mar-10	\$ 8.26	\$ 2.5434	\$ 2.8900	\$ 13.70	\$ 8.02	\$ 2.4693	\$ 1.4450	\$ 11.94
Apr-10	\$ 7.47	\$ 2.3016	\$ 3.0228	\$ 12.79	\$ 7.25	\$ 2.2346	\$ 1.5114	\$ 10.99
May-10	\$ 7.99	\$ 2.4651	\$ 3.1710	\$ 13.63	\$ 7.76	\$ 2.3933	\$ 1.5855	\$ 11.74
Jun-10	\$ 8.81	\$ 2.7147	\$ 3.4180	\$ 14.95	\$ 8.56	\$ 2.6357	\$ 1.7090	\$ 12.90
Jul-10	\$ 9.20	\$ 2.8351	\$ 3.3548	\$ 15.39	\$ 8.93	\$ 2.7526	\$ 1.6774	\$ 13.36
Aug-10	\$ 8.73	\$ 2.6890	\$ 3.7668	\$ 15.19	\$ 8.48	\$ 2.6107	\$ 1.8834	\$ 12.97
Sep-10	\$ 8.20	\$ 2.5258	\$ 3.9964	\$ 14.72	\$ 7.96	\$ 2.4523	\$ 1.9982	\$ 12.41
Oct-10	\$ 8.07	\$ 2.4831	\$ 4.7058	\$ 15.26	\$ 7.84	\$ 2.4108	\$ 2.3529	\$ 12.60
Nov-10	\$ 8.36	\$ 2.5701	\$ 4.8860	\$ 15.82	\$ 8.12	\$ 2.4952	\$ 2.4430	\$ 13.05
Dec-10	\$ 8.47	\$ 2.5965	\$ 4.6566	\$ 15.72	\$ 8.22	\$ 2.5208	\$ 2.3283	\$ 13.07
Jan-11	\$ 8.64	\$ 2.6484	\$ 3.5262	\$ 14.81	\$ 8.39	\$ 2.5712	\$ 1.7631	\$ 12.72
Feb-11	\$ 8.83	\$ 2.7083	\$ 3.7876	\$ 15.32	\$ 8.57	\$ 2.6295	\$ 1.8938	\$ 13.09
Mar-11	\$ 9.54	\$ 2.9322	\$ 4.6142	\$ 17.08	\$ 9.26	\$ 2.8467	\$ 2.3071	\$ 14.41
Apr-11	\$ 10.39	\$ 3.1990	\$ 4.5036	\$ 18.09	\$ 10.09	\$ 3.1058	\$ 2.2518	\$ 15.44
May-11	\$ 11.04	\$ 3.3969	\$ 4.3840	\$ 18.83	\$ 10.72	\$ 3.2980	\$ 2.1920	\$ 16.21
Jun-11	\$ 11.30	\$ 3.4744	\$ 4.5270	\$ 19.30	\$ 10.97	\$ 3.3732	\$ 2.2635	\$ 16.60
Jul-11	\$ 11.56	\$ 3.5599	\$ 4.7410	\$ 19.86	\$ 11.22	\$ 3.4562	\$ 2.3705	\$ 17.05
Aug-11	\$ 11.84	\$ 3.6464	\$ 4.4862	\$ 19.97	\$ 11.50	\$ 3.5402	\$ 2.2431	\$ 17.28
Sep-11	\$ 11.80	\$ 3.6295	\$ 4.6220	\$ 20.05	\$ 11.46	\$ 3.5238	\$ 2.3110	\$ 17.29
Oct-11	\$ 10.89	\$ 3.3457	\$ 4.3898	\$ 18.63	\$ 10.57	\$ 3.2482	\$ 2.1949	\$ 16.02
Nov-11	\$ 10.81	\$ 3.3207	\$ 3.8228	\$ 17.96	\$ 10.50	\$ 3.2240	\$ 1.9114	\$ 15.63
Dec-11	\$ 10.45	\$ 3.2090	\$ 4.0252	\$ 17.68	\$ 10.14	\$ 3.1155	\$ 2.0126	\$ 15.27

Costing at 9.2% California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-12	\$ 11.29	\$ 3.4674	\$ 3.4660	\$ 18.22	\$ 10.96	\$ 3.3664	\$ 1.7330	\$ 16.06
Feb-12	\$ 10.00	\$ 3.0788	\$ 3.4210	\$ 16.50	\$ 9.71	\$ 2.9891	\$ 1.7105	\$ 14.41
Mar-12	\$ 9.85	\$ 3.0269	\$ 3.2580	\$ 16.13	\$ 9.56	\$ 2.9388	\$ 1.6290	\$ 14.13
Apr-12	\$ 9.43	\$ 2.9058	\$ 3.0348	\$ 15.37	\$ 9.16	\$ 2.8211	\$ 1.5174	\$ 13.50
May-12	\$ 9.29	\$ 2.8620	\$ 3.1136	\$ 15.26	\$ 9.02	\$ 2.7787	\$ 1.5568	\$ 13.35
Jun-12	\$ 9.28	\$ 2.8535	\$ 2.8428	\$ 14.98	\$ 9.01	\$ 2.7704	\$ 1.4214	\$ 13.20
Jul-12	\$ 9.40	\$ 2.8881	\$ 2.9058	\$ 15.19	\$ 9.12	\$ 2.8039	\$ 1.4529	\$ 13.38
Aug-12	\$ 9.47	\$ 2.9144	\$ 3.2642	\$ 15.64	\$ 9.19	\$ 2.8295	\$ 1.6321	\$ 13.65
Sep-12	\$ 9.87	\$ 3.0354	\$ 3.6592	\$ 16.56	\$ 9.58	\$ 2.9470	\$ 1.8296	\$ 14.36
Oct-12	\$ 10.57	\$ 3.2515	\$ 3.9886	\$ 17.81	\$ 10.26	\$ 3.1568	\$ 1.9943	\$ 15.41
Nov-12	\$ 11.55	\$ 3.5455	\$ 4.2212	\$ 19.31	\$ 11.21	\$ 3.4423	\$ 2.1106	\$ 16.76
Dec-12	\$ 12.77	\$ 3.9167	\$ 4.1396	\$ 20.82	\$ 12.39	\$ 3.8026	\$ 2.0698	\$ 18.27
Jan-13	\$ 11.51	\$ 3.5373	\$ 3.4774	\$ 18.53	\$ 11.18	\$ 3.4343	\$ 1.7387	\$ 16.35
Feb-13	\$ 11.04	\$ 3.3898	\$ 3.2724	\$ 17.70	\$ 10.72	\$ 3.2911	\$ 1.6362	\$ 15.64
Mar-13	\$ 11.03	\$ 3.3891	\$ 3.2998	\$ 17.72	\$ 10.71	\$ 3.2904	\$ 1.6499	\$ 15.65
Apr-13	\$ 10.73	\$ 3.3024	\$ 3.4248	\$ 17.45	\$ 10.41	\$ 3.2062	\$ 1.7124	\$ 15.33
May-13	\$ 10.58	\$ 3.2589	\$ 3.5782	\$ 17.42	\$ 10.27	\$ 3.1640	\$ 1.7891	\$ 15.23
Jun-13	\$ 11.50	\$ 3.5433	\$ 3.5870	\$ 18.63	\$ 11.17	\$ 3.4401	\$ 1.7935	\$ 16.40
Jul-13	\$ 11.81	\$ 3.6379	\$ 3.3476	\$ 18.80	\$ 11.47	\$ 3.5319	\$ 1.6738	\$ 16.68
Aug-13	\$ 12.03	\$ 3.6986	\$ 3.1810	\$ 18.91	\$ 11.68	\$ 3.5908	\$ 1.5905	\$ 16.86
Sep-13	\$ 12.41	\$ 3.8200	\$ 3.0710	\$ 19.30	\$ 12.05	\$ 3.7087	\$ 1.5355	\$ 17.30
Oct-13	\$ 12.66	\$ 3.8903	\$ 2.9324	\$ 19.48	\$ 12.29	\$ 3.7769	\$ 1.4662	\$ 17.53
Nov-13	\$ 12.90	\$ 3.9595	\$ 3.3380	\$ 20.20	\$ 12.52	\$ 3.8442	\$ 1.6690	\$ 18.04
Dec-13	\$ 13.25	\$ 4.0634	\$ 3.1844	\$ 20.50	\$ 12.87	\$ 3.9450	\$ 1.5922	\$ 18.40

Costing at 9.2% California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-14	\$ 13.63	\$ 4.1835	\$ 3.5452	\$ 21.36	\$ 13.23	\$ 4.0617	\$ 1.7726	\$ 19.06
Feb-14	\$ 14.20	\$ 4.3637	\$ 3.4320	\$ 21.99	\$ 13.78	\$ 4.2366	\$ 1.7160	\$ 19.74
Mar-14	\$ 14.50	\$ 4.4581	\$ 4.0466	\$ 23.00	\$ 14.08	\$ 4.3282	\$ 2.0233	\$ 20.43
Apr-14	\$ 14.68	\$ 4.5179	\$ 4.0058	\$ 23.21	\$ 14.25	\$ 4.3863	\$ 2.0029	\$ 20.64
May-14	\$ 14.66	\$ 4.5087	\$ 4.3450	\$ 23.51	\$ 14.23	\$ 4.3774	\$ 2.1725	\$ 20.78
Jun-14	\$ 13.14	\$ 4.0428	\$ 4.4582	\$ 21.64	\$ 12.76	\$ 3.9250	\$ 2.2291	\$ 18.91
Jul-14	\$ 12.97	\$ 3.9911	\$ 4.8626	\$ 21.82	\$ 12.59	\$ 3.8748	\$ 2.4313	\$ 18.90
Aug-14	\$ 13.14	\$ 4.0431	\$ 5.2340	\$ 22.42	\$ 12.76	\$ 3.9253	\$ 2.6170	\$ 19.30
Sep-14	\$ 12.64	\$ 3.8885	\$ 5.4618	\$ 21.99	\$ 12.27	\$ 3.7752	\$ 2.7309	\$ 18.78
Oct-14	\$ 11.27	\$ 3.4668	\$ 6.2690	\$ 21.01	\$ 10.95	\$ 3.3659	\$ 3.1345	\$ 17.45
Nov-14	\$ 11.33	\$ 3.4761	\$ 6.4302	\$ 21.24	\$ 11.00	\$ 3.3749	\$ 3.2151	\$ 17.59
Dec-14	\$ 13.20	\$ 4.0541	\$ 4.3740	\$ 21.62	\$ 12.81	\$ 3.9361	\$ 2.1870	\$ 18.93
2010 - 2014 Avg	\$ 10.88	\$ 3.3444	\$ 3.8790	\$ 18.10	\$ 10.56	\$ 3.2470	\$ 1.9395	\$ 15.75
2014 Avg	\$ 13.28	\$ 4.0829	\$ 4.7054	\$ 22.07	\$ 12.89	\$ 3.9639	\$ 2.3527	\$ 19.21

Table 7

Costing at 8.8% California Skim Test (2 Factor Formula)

A	B C		D	E	F	G H		I	J	K L		M	N	O	P
	(per CDFA Milk Production data)					(1-C)/1	B/1			E/D	.1/(1-.02)				
		MSNF - Farm Production	BF - Farm Production	% SNF in cwt of Farm Milk		Skim SNF test of market milk		Cond Pounds		Skim Pounds		Cond Pounds		Skim Pounds	
				2%	1%	Targets		Pearson Square 2 %		Pearson Square 1%		2%		1%	
												Cond in product	skim in product	Cond in product	skim in product
Jan-10	8.80%	3.76%	0.9624	0.0880	9.1438%	10.2041%	11.1111%	4.35	95.65	8.08	91.92	4.27	93.73	8.00	91.00
Feb-10	8.80%	3.70%	0.9630	0.0880	9.1381%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98
Mar-10	8.80%	3.65%	0.9635	0.0880	9.1334%	10.2041%	11.1111%	4.39	95.61	8.12	91.88	4.31	93.69	8.04	90.96
Apr-10	8.80%	3.60%	0.9640	0.0880	9.1286%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
May-10	8.80%	3.56%	0.9644	0.0880	9.1248%	10.2041%	11.1111%	4.43	95.57	8.15	91.85	4.34	93.66	8.07	90.93
Jun-10	8.80%	3.52%	0.9648	0.0880	9.1211%	10.2041%	11.1111%	4.44	95.56	8.16	91.84	4.35	93.65	8.08	90.92
Jul-10	8.80%	3.49%	0.9651	0.0880	9.1182%	10.2041%	11.1111%	4.45	95.55	8.17	91.83	4.36	93.64	8.09	90.91
Aug-10	8.80%	3.54%	0.9646	0.0880	9.1230%	10.2041%	11.1111%	4.44	95.56	8.16	91.84	4.35	93.65	8.07	90.93
Sep-10	8.80%	3.61%	0.9639	0.0880	9.1296%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Oct-10	8.80%	3.66%	0.9634	0.0880	9.1343%	10.2041%	11.1111%	4.39	95.61	8.11	91.89	4.30	93.70	8.03	90.97
Nov-10	8.80%	3.76%	0.9624	0.0880	9.1438%	10.2041%	11.1111%	4.35	95.65	8.08	91.92	4.27	93.73	8.00	91.00
Dec-10	8.80%	3.82%	0.9618	0.0880	9.1495%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.24	93.76	7.98	91.02
Jan-11	8.80%	3.84%	0.9616	0.0880	9.1514%	10.2041%	11.1111%	4.32	95.68	8.05	91.95	4.24	93.76	7.97	91.03
Feb-11	8.80%	3.79%	0.9621	0.0880	9.1467%	10.2041%	11.1111%	4.34	95.66	8.07	91.93	4.26	93.74	7.99	91.01
Mar-11	8.80%	3.74%	0.9626	0.0880	9.1419%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00
Apr-11	8.80%	3.69%	0.9631	0.0880	9.1372%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98
May-11	8.80%	3.65%	0.9635	0.0880	9.1334%	10.2041%	11.1111%	4.39	95.61	8.12	91.88	4.31	93.69	8.04	90.96
Jun-11	8.80%	3.64%	0.9636	0.0880	9.1324%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Jul-11	8.80%	3.57%	0.9643	0.0880	9.1258%	10.2041%	11.1111%	4.42	95.58	8.15	91.85	4.34	93.66	8.06	90.94
Aug-11	8.80%	3.60%	0.9640	0.0880	9.1286%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Sep-11	8.80%	3.63%	0.9637	0.0880	9.1315%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Oct-11	8.80%	3.70%	0.9630	0.0880	9.1381%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98
Nov-11	8.80%	3.79%	0.9621	0.0880	9.1467%	10.2041%	11.1111%	4.34	95.66	8.07	91.93	4.26	93.74	7.99	91.01
Dec-11	8.80%	3.83%	0.9617	0.0880	9.1505%	10.2041%	11.1111%	4.33	95.67	8.05	91.95	4.24	93.76	7.97	91.03
Jan-12	8.80%	3.79%	0.9621	0.0880	9.1467%	10.2041%	11.1111%	4.34	95.66	8.07	91.93	4.26	93.74	7.99	91.01
Feb-12	8.80%	3.74%	0.9626	0.0880	9.1419%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00
Mar-12	8.80%	3.73%	0.9627	0.0880	9.1410%	10.2041%	11.1111%	4.36	95.64	8.09	91.91	4.28	93.72	8.01	90.99
Apr-12	8.80%	3.68%	0.9632	0.0880	9.1362%	10.2041%	11.1111%	4.38	95.62	8.11	91.89	4.30	93.70	8.02	90.98
May-12	8.80%	3.61%	0.9639	0.0880	9.1296%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Jun-12	8.80%	3.62%	0.9638	0.0880	9.1305%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Jul-12	8.80%	3.63%	0.9637	0.0880	9.1315%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Aug-12	8.80%	3.68%	0.9632	0.0880	9.1362%	10.2041%	11.1111%	4.38	95.62	8.11	91.89	4.30	93.70	8.02	90.98
Sep-12	8.80%	3.71%	0.9629	0.0880	9.1391%	10.2041%	11.1111%	4.37	95.63	8.10	91.90	4.28	93.72	8.01	90.99
Oct-12	8.80%	3.77%	0.9623	0.0880	9.1448%	10.2041%	11.1111%	4.35	95.65	8.07	91.93	4.26	93.74	7.99	91.01
Nov-12	8.80%	3.84%	0.9616	0.0880	9.1514%	10.2041%	11.1111%	4.32	95.68	8.05	91.95	4.24	93.76	7.97	91.03
Dec-12	8.80%	3.86%	0.9614	0.0880	9.1533%	10.2041%	11.1111%	4.32	95.68	8.04	91.96	4.23	93.77	7.96	91.04

Costing at 8.8% California Skim Test (2 Factor Formula)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
			(1-C)/1	B/1	E/D	.1/(1-.02)	.11/(1-.01)	100*(G-I)/(G-.335)	(100-I)	100*(F-H)/(F-.335)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)
	(per CDFA Milk Production data)		Targets					FGT Pearson Square 2 %		Pearson Square 1%		2%		1%	
	MSNF - Farm Production	BF - Farm Production	% SNF in cwt of Farm Milk	% SNF	Skim SNF test of market milk	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product
Jan-13	8.80%	3.88%	0.9612	0.0880	9.1552%	10.2041%	11.1111%	4.31	95.69	8.03	91.97	4.22	93.78	7.95	91.05
Feb-13	8.80%	3.80%	0.9620	0.0880	9.1476%	10.2041%	11.1111%	4.34	95.66	8.06	91.94	4.25	93.75	7.98	91.02
Mar-13	8.80%	3.73%	0.9627	0.0880	9.1410%	10.2041%	11.1111%	4.36	95.64	8.09	91.91	4.28	93.72	8.01	90.99
Apr-13	8.80%	3.68%	0.9632	0.0880	9.1362%	10.2041%	11.1111%	4.38	95.62	8.11	91.89	4.30	93.70	8.02	90.98
May-13	8.80%	3.64%	0.9636	0.0880	9.1324%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Jun-13	8.80%	3.63%	0.9637	0.0880	9.1315%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Jul-13	8.80%	3.61%	0.9639	0.0880	9.1296%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Aug-13	8.80%	3.64%	0.9636	0.0880	9.1324%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Sep-13	8.80%	3.70%	0.9630	0.0880	9.1381%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98
Oct-13	8.80%	3.81%	0.9619	0.0880	9.1486%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.25	93.75	7.98	91.02
Nov-13	8.80%	3.83%	0.9617	0.0880	9.1505%	10.2041%	11.1111%	4.33	95.67	8.05	91.95	4.24	93.76	7.97	91.03
Dec-13	8.80%	3.86%	0.9614	0.0880	9.1533%	10.2041%	11.1111%	4.32	95.68	8.04	91.96	4.23	93.77	7.96	91.04
Jan-14	8.80%	3.81%	0.9619	0.0880	9.1486%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.25	93.75	7.98	91.02
Feb-14	8.80%	3.74%	0.9626	0.0880	9.1419%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00
Mar-14	8.80%	3.70%	0.9630	0.0880	9.1381%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98
Apr-14	8.80%	3.66%	0.9634	0.0880	9.1343%	10.2041%	11.1111%	4.39	95.61	8.11	91.89	4.30	93.70	8.03	90.97
May-14	8.80%	3.62%	0.9638	0.0880	9.1305%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Jun-14	8.80%	3.59%	0.9641	0.0880	9.1277%	10.2041%	11.1111%	4.42	95.58	8.14	91.86	4.33	93.67	8.06	90.94
Jul-14	8.80%	3.59%	0.9641	0.0880	9.1277%	10.2041%	11.1111%	4.42	95.58	8.14	91.86	4.33	93.67	8.06	90.94
Aug-14	8.80%	3.61%	0.9639	0.0880	9.1296%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Sep-14	8.80%	3.66%	0.9634	0.0880	9.1343%	10.2041%	11.1111%	4.39	95.61	8.11	91.89	4.30	93.70	8.03	90.97
Oct-14	8.80%	3.74%	0.9626	0.0880	9.1419%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00
Nov-14	8.80%	3.80%	0.9620	0.0880	9.1476%	10.2041%	11.1111%	4.34	95.66	8.06	91.94	4.25	93.75	7.98	91.02
Dec-14	8.80%	3.81%	0.9619	0.0880	9.1486%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.25	93.75	7.98	91.02

Costing at 8.8% California Skim Test (2 Factor Formula)

Q	R		S		T		U		V		W		X		Y	
	Volume	Factor	Fortification	Factor	R*M	S*M	R*O	S*O	Skim Equivalent of Fortifying Agent				Class I Skim Milk	Class IV Skim Cost		
					2%		1%									
					Volume	Fortification	Volume	Fortification								
Jan-10	0.904	2.709	3.86	11.56	7.23	21.66	\$	11.70	\$	8.92						
Feb-10	0.904	2.709	3.88	11.62	7.25	21.72	\$	12.15	\$	7.92						
Mar-10	0.904	2.709	3.89	11.67	7.26	21.77	\$	10.75	\$	7.60						
Apr-10	0.904	2.709	3.91	11.72	7.28	21.82	\$	9.72	\$	8.27						
May-10	0.904	2.709	3.92	11.75	7.29	21.85	\$	10.41	\$	9.44						
Jun-10	0.904	2.709	3.94	11.79	7.31	21.89	\$	11.49	\$	9.54						
Jul-10	0.904	2.709	3.95	11.82	7.32	21.92	\$	12.00	\$	9.23						
Aug-10	0.904	2.709	3.93	11.77	7.30	21.87	\$	11.38	\$	8.59						
Sep-10	0.904	2.709	3.91	11.71	7.28	21.81	\$	10.67	\$	8.43						
Oct-10	0.904	2.709	3.89	11.66	7.26	21.76	\$	10.50	\$	8.69						
Nov-10	0.904	2.709	3.86	11.56	7.23	21.66	\$	10.86	\$	8.94						
Dec-10	0.904	2.709	3.84	11.50	7.21	21.60	\$	10.99	\$	8.84						
Jan-11	0.904	2.709	3.83	11.48	7.20	21.59	\$	11.21	\$	9.45						
Feb-11	0.904	2.709	3.85	11.53	7.22	21.63	\$	11.46	\$	10.52						
Mar-11	0.904	2.709	3.86	11.58	7.24	21.68	\$	12.39	\$	11.60						
Apr-11	0.904	2.709	3.88	11.63	7.25	21.73	\$	13.51	\$	12.26						
May-11	0.904	2.709	3.89	11.67	7.26	21.77	\$	14.37	\$	12.65						
Jun-11	0.904	2.709	3.90	11.68	7.27	21.78	\$	14.70	\$	13.01						
Jul-11	0.904	2.709	3.92	11.74	7.29	21.84	\$	15.06	\$	12.69						
Aug-11	0.904	2.709	3.91	11.72	7.28	21.82	\$	15.42	\$	12.31						
Sep-11	0.904	2.709	3.90	11.69	7.27	21.79	\$	15.36	\$	12.04						
Oct-11	0.904	2.709	3.88	11.62	7.25	21.72	\$	14.16	\$	11.75						
Nov-11	0.904	2.709	3.85	11.53	7.22	21.63	\$	14.04	\$	11.23						
Dec-11	0.904	2.709	3.83	11.49	7.21	21.59	\$	13.56	\$	10.94						

Costing at 8.8% California Skim Test (2 Factor Formula)

Q	R	S	T	U	V	W	X	Y
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-12	0.904	2.709	3.85	11.53	7.22	21.63	\$ 14.66	\$ 10.71
Feb-12	0.904	2.709	3.86	11.58	7.24	21.68	\$ 13.00	\$ 10.58
Mar-12	0.904	2.709	3.87	11.59	7.24	21.69	\$ 12.80	\$ 10.15
Apr-12	0.904	2.709	3.88	11.64	7.25	21.74	\$ 12.27	\$ 9.44
May-12	0.904	2.709	3.91	11.71	7.28	21.81	\$ 12.09	\$ 8.58
Jun-12	0.904	2.709	3.90	11.70	7.27	21.80	\$ 12.08	\$ 8.11
Jul-12	0.904	2.709	3.90	11.69	7.27	21.79	\$ 12.23	\$ 8.75
Aug-12	0.904	2.709	3.88	11.64	7.25	21.74	\$ 12.31	\$ 9.46
Sep-12	0.904	2.709	3.87	11.61	7.24	21.71	\$ 12.83	\$ 10.56
Oct-12	0.904	2.709	3.85	11.55	7.23	21.65	\$ 13.73	\$ 11.33
Nov-12	0.904	2.709	3.83	11.48	7.20	21.59	\$ 14.98	\$ 11.78
Dec-12	0.904	2.709	3.82	11.46	7.20	21.57	\$ 16.56	\$ 11.99
Jan-13	0.904	2.709	3.82	11.44	7.19	21.55	\$ 14.93	\$ 12.19
Feb-13	0.904	2.709	3.84	11.52	7.22	21.62	\$ 14.33	\$ 12.15
Mar-13	0.904	2.709	3.87	11.59	7.24	21.69	\$ 14.33	\$ 11.84
Apr-13	0.904	2.709	3.88	11.64	7.25	21.74	\$ 13.95	\$ 11.93
May-13	0.904	2.709	3.90	11.68	7.27	21.78	\$ 13.77	\$ 12.88
Jun-13	0.904	2.709	3.90	11.69	7.27	21.79	\$ 14.97	\$ 13.33
Jul-13	0.904	2.709	3.91	11.71	7.28	21.81	\$ 15.38	\$ 13.68
Aug-13	0.904	2.709	3.90	11.68	7.27	21.78	\$ 15.65	\$ 14.06
Sep-13	0.904	2.709	3.88	11.62	7.25	21.72	\$ 16.14	\$ 14.40
Oct-13	0.904	2.709	3.84	11.51	7.21	21.61	\$ 16.43	\$ 14.65
Nov-13	0.904	2.709	3.83	11.49	7.21	21.59	\$ 16.74	\$ 15.12
Dec-13	0.904	2.709	3.82	11.46	7.20	21.57	\$ 17.19	\$ 15.70

Costing at 8.8% California Skim Test (2 Factor Formula)

Q	R	S	T	U	V	W	X	Y
			R*M	S*M	R*O	S*O		
			Skim Equivalent of Fortifying Agent					
			2%		1%			
Volume Factor Fortification Factor			Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class IV Skim Cost
Jan-14	0.904	2.709	3.84	11.51	7.21	21.61	\$ 17.69	\$ 16.41
Feb-14	0.904	2.709	3.86	11.58	7.24	21.68	\$ 18.45	\$ 16.80
Mar-14	0.904	2.709	3.88	11.62	7.25	21.72	\$ 18.85	\$ 16.91
Apr-14	0.904	2.709	3.89	11.66	7.26	21.76	\$ 19.10	\$ 16.28
May-14	0.904	2.709	3.90	11.70	7.27	21.80	\$ 19.08	\$ 15.01
Jun-14	0.904	2.709	3.91	11.72	7.28	21.83	\$ 17.11	\$ 14.89
Jul-14	0.904	2.709	3.91	11.72	7.28	21.83	\$ 16.89	\$ 14.88
Aug-14	0.904	2.709	3.91	11.71	7.28	21.81	\$ 17.11	\$ 14.22
Sep-14	0.904	2.709	3.89	11.66	7.26	21.76	\$ 16.44	\$ 11.40
Oct-14	0.904	2.709	3.86	11.58	7.24	21.68	\$ 14.65	\$ 11.56
Nov-14	0.904	2.709	3.84	11.52	7.22	21.62	\$ 14.71	\$ 10.67
Dec-14	0.904	2.709	3.84	11.51	7.21	21.61	\$ 17.13	\$ 9.47

Costing at 8.8% California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	
	$X*(T/100)$		$Y*(U/100)$			$X*N/100$		$BF\$/lb*2$	$AF+AG$	$X*P/100$	$BF\$/lb*1$	$AI+AJ$
	Value of Fortification					Value of Milk			Value of Milk			
	2%		1%			2%			1%			
	Volume	Fortification	Volume	Fortification		Skim	Butterfat	Total	Skim	Butterfat	Total	
Jan-10	\$ 0.4512	\$ 1.0309	\$ 0.8458	\$ 1.9323	Jan-10	\$ 10.97	\$ 3.1618	\$ 14.13	\$ 10.65	\$ 1.5809	\$ 12.23	
Feb-10	\$ 0.4710	\$ 0.9200	\$ 0.8806	\$ 1.7202	Feb-10	\$ 11.39	\$ 2.8050	\$ 14.19	\$ 11.05	\$ 1.4025	\$ 12.46	
Mar-10	\$ 0.4185	\$ 0.8866	\$ 0.7809	\$ 1.6544	Mar-10	\$ 10.07	\$ 2.8900	\$ 12.96	\$ 9.78	\$ 1.4450	\$ 11.22	
Apr-10	\$ 0.3800	\$ 0.9688	\$ 0.7076	\$ 1.8042	Apr-10	\$ 9.11	\$ 3.0228	\$ 12.13	\$ 8.84	\$ 1.5114	\$ 10.35	
May-10	\$ 0.4083	\$ 1.1096	\$ 0.7592	\$ 2.0630	May-10	\$ 9.75	\$ 3.1710	\$ 12.92	\$ 9.47	\$ 1.5855	\$ 11.05	
Jun-10	\$ 0.4522	\$ 1.1251	\$ 0.8394	\$ 2.0885	Jun-10	\$ 10.76	\$ 3.4180	\$ 14.18	\$ 10.45	\$ 1.7090	\$ 12.16	
Jul-10	\$ 0.4735	\$ 1.0913	\$ 0.8778	\$ 2.0233	Jul-10	\$ 11.24	\$ 3.3548	\$ 14.59	\$ 10.91	\$ 1.6774	\$ 12.59	
Aug-10	\$ 0.4471	\$ 1.0114	\$ 0.8306	\$ 1.8789	Aug-10	\$ 10.66	\$ 3.7668	\$ 14.42	\$ 10.35	\$ 1.8834	\$ 12.23	
Sep-10	\$ 0.4168	\$ 0.9868	\$ 0.7764	\$ 1.8383	Sep-10	\$ 10.00	\$ 3.9964	\$ 13.99	\$ 9.70	\$ 1.9982	\$ 11.70	
Oct-10	\$ 0.4084	\$ 1.0129	\$ 0.7624	\$ 1.8908	Oct-10	\$ 9.84	\$ 4.7058	\$ 14.54	\$ 9.55	\$ 2.3529	\$ 11.90	
Nov-10	\$ 0.4188	\$ 1.0332	\$ 0.7850	\$ 1.9366	Nov-10	\$ 10.18	\$ 4.8860	\$ 15.07	\$ 9.88	\$ 2.4430	\$ 12.33	
Dec-10	\$ 0.4217	\$ 1.0164	\$ 0.7923	\$ 1.9098	Dec-10	\$ 10.30	\$ 4.6566	\$ 14.96	\$ 10.00	\$ 2.3283	\$ 12.33	
Jan-11	\$ 0.4294	\$ 1.0846	\$ 0.8075	\$ 2.0398	Jan-11	\$ 10.51	\$ 3.5262	\$ 14.04	\$ 10.20	\$ 1.7631	\$ 11.97	
Feb-11	\$ 0.4408	\$ 1.2127	\$ 0.8273	\$ 2.2758	Feb-11	\$ 10.74	\$ 3.7876	\$ 14.53	\$ 10.43	\$ 1.8938	\$ 12.32	
Mar-11	\$ 0.4787	\$ 1.3429	\$ 0.8964	\$ 2.5151	Mar-11	\$ 11.61	\$ 4.6142	\$ 16.23	\$ 11.27	\$ 2.3071	\$ 13.58	
Apr-11	\$ 0.5241	\$ 1.4254	\$ 0.9796	\$ 2.6641	Apr-11	\$ 12.66	\$ 4.5036	\$ 17.16	\$ 12.29	\$ 2.2518	\$ 14.54	
May-11	\$ 0.5594	\$ 1.4757	\$ 1.0438	\$ 2.7537	May-11	\$ 13.46	\$ 4.3840	\$ 17.85	\$ 13.07	\$ 2.1920	\$ 15.26	
Jun-11	\$ 0.5727	\$ 1.5190	\$ 1.0683	\$ 2.8333	Jun-11	\$ 13.77	\$ 4.5270	\$ 18.30	\$ 13.37	\$ 2.2635	\$ 15.63	
Jul-11	\$ 0.5902	\$ 1.4904	\$ 1.0978	\$ 2.7721	Jul-11	\$ 14.11	\$ 4.7410	\$ 18.85	\$ 13.70	\$ 2.3705	\$ 16.07	
Aug-11	\$ 0.6028	\$ 1.4421	\$ 1.1226	\$ 2.6855	Aug-11	\$ 14.44	\$ 4.4862	\$ 18.93	\$ 14.02	\$ 2.2431	\$ 16.27	
Sep-11	\$ 0.5990	\$ 1.4069	\$ 1.1167	\$ 2.6232	Sep-11	\$ 14.39	\$ 4.6220	\$ 19.01	\$ 13.97	\$ 2.3110	\$ 16.28	
Oct-11	\$ 0.5489	\$ 1.3649	\$ 1.0263	\$ 2.5521	Oct-11	\$ 13.27	\$ 4.3898	\$ 17.66	\$ 12.88	\$ 2.1949	\$ 15.08	
Nov-11	\$ 0.5401	\$ 1.2945	\$ 1.0136	\$ 2.4294	Nov-11	\$ 13.16	\$ 3.8228	\$ 16.98	\$ 12.78	\$ 1.9114	\$ 14.69	
Dec-11	\$ 0.5198	\$ 1.2567	\$ 0.9772	\$ 2.3625	Dec-11	\$ 12.71	\$ 4.0252	\$ 16.74	\$ 12.34	\$ 2.0126	\$ 14.36	

Costing at 8.8% California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK				
	$X*(T/100)$		$Y*(U/100)$			$X*(V/100)$		$Y*(W/100)$		$X*N/100$	$BF\$/lb*2$	$AF+AG$	$X*P/100$	$BF\$/lb*1$	$AI+AJ$
	Value of Fortification					Value of Milk				Value of Milk					
	2%		1%			2%				1%					
	Volume	Fortification	Volume	Fortification		Skim	Butterfat	Total	Skim	Butterfat	Total				
Jan-12	\$ 0.5639	\$ 1.2346	\$ 1.0583	\$ 2.3170	Jan-12	\$ 13.74	\$ 3.4660	\$ 17.21	\$ 13.34	\$ 1.7330	\$ 15.08				
Feb-12	\$ 0.5022	\$ 1.2248	\$ 0.9406	\$ 2.2939	Feb-12	\$ 12.18	\$ 3.4210	\$ 15.61	\$ 11.83	\$ 1.7105	\$ 13.54				
Mar-12	\$ 0.4949	\$ 1.1760	\$ 0.9265	\$ 2.2017	Mar-12	\$ 12.00	\$ 3.2580	\$ 15.25	\$ 11.65	\$ 1.6290	\$ 13.28				
Apr-12	\$ 0.4764	\$ 1.0984	\$ 0.8901	\$ 2.0522	Apr-12	\$ 11.50	\$ 3.0348	\$ 14.53	\$ 11.16	\$ 1.5174	\$ 12.68				
May-12	\$ 0.4722	\$ 1.0043	\$ 0.8798	\$ 1.8710	May-12	\$ 11.33	\$ 3.1136	\$ 14.44	\$ 11.00	\$ 1.5568	\$ 12.55				
Jun-12	\$ 0.4715	\$ 0.9485	\$ 0.8787	\$ 1.7677	Jun-12	\$ 11.32	\$ 2.8428	\$ 14.16	\$ 10.99	\$ 1.4214	\$ 12.41				
Jul-12	\$ 0.4769	\$ 1.0225	\$ 0.8892	\$ 1.9064	Jul-12	\$ 11.46	\$ 2.9058	\$ 14.36	\$ 11.12	\$ 1.4529	\$ 12.58				
Aug-12	\$ 0.4780	\$ 1.1008	\$ 0.8930	\$ 2.0565	Aug-12	\$ 11.54	\$ 3.2642	\$ 14.80	\$ 11.20	\$ 1.6321	\$ 12.83				
Sep-12	\$ 0.4969	\$ 1.2256	\$ 0.9295	\$ 2.2926	Sep-12	\$ 12.02	\$ 3.6592	\$ 15.68	\$ 11.67	\$ 1.8296	\$ 13.50				
Oct-12	\$ 0.5291	\$ 1.3083	\$ 0.9921	\$ 2.4533	Oct-12	\$ 12.87	\$ 3.9886	\$ 16.86	\$ 12.50	\$ 1.9943	\$ 14.49				
Nov-12	\$ 0.5738	\$ 1.3521	\$ 1.0790	\$ 2.5428	Nov-12	\$ 14.05	\$ 4.2212	\$ 18.27	\$ 13.64	\$ 2.1106	\$ 15.75				
Dec-12	\$ 0.6332	\$ 1.3738	\$ 1.1918	\$ 2.5858	Dec-12	\$ 15.53	\$ 4.1396	\$ 19.67	\$ 15.08	\$ 2.0698	\$ 17.15				
Jan-13	\$ 0.5699	\$ 1.3943	\$ 1.0735	\$ 2.6266	Jan-13	\$ 14.00	\$ 3.4774	\$ 17.48	\$ 13.59	\$ 1.7387	\$ 15.33				
Feb-13	\$ 0.5508	\$ 1.3994	\$ 1.0340	\$ 2.6273	Feb-13	\$ 13.43	\$ 3.2724	\$ 16.71	\$ 13.04	\$ 1.6362	\$ 14.68				
Mar-13	\$ 0.5541	\$ 1.3719	\$ 1.0373	\$ 2.5682	Mar-13	\$ 13.43	\$ 3.2998	\$ 16.73	\$ 13.04	\$ 1.6499	\$ 14.69				
Apr-13	\$ 0.5417	\$ 1.3882	\$ 1.0120	\$ 2.5935	Apr-13	\$ 13.07	\$ 3.4248	\$ 16.50	\$ 12.69	\$ 1.7124	\$ 14.40				
May-13	\$ 0.5365	\$ 1.5038	\$ 1.0007	\$ 2.8050	May-13	\$ 12.90	\$ 3.5782	\$ 16.48	\$ 12.53	\$ 1.7891	\$ 14.31				
Jun-13	\$ 0.5838	\$ 1.5577	\$ 1.0884	\$ 2.9042	Jun-13	\$ 14.02	\$ 3.5870	\$ 17.61	\$ 13.62	\$ 1.7935	\$ 15.41				
Jul-13	\$ 0.6008	\$ 1.6013	\$ 1.1192	\$ 2.9831	Jul-13	\$ 14.41	\$ 3.3476	\$ 17.76	\$ 13.99	\$ 1.6738	\$ 15.66				
Aug-13	\$ 0.6098	\$ 1.6416	\$ 1.1373	\$ 3.0619	Aug-13	\$ 14.66	\$ 3.1810	\$ 17.84	\$ 14.24	\$ 1.5905	\$ 15.83				
Sep-13	\$ 0.6257	\$ 1.6728	\$ 1.1698	\$ 3.1277	Sep-13	\$ 15.13	\$ 3.0710	\$ 18.20	\$ 14.68	\$ 1.5355	\$ 16.22				
Oct-13	\$ 0.6309	\$ 1.6858	\$ 1.1851	\$ 3.1665	Oct-13	\$ 15.40	\$ 2.9324	\$ 18.34	\$ 14.95	\$ 1.4662	\$ 16.42				
Nov-13	\$ 0.6417	\$ 1.7369	\$ 1.2063	\$ 3.2652	Nov-13	\$ 15.70	\$ 3.3380	\$ 19.03	\$ 15.24	\$ 1.6690	\$ 16.91				
Dec-13	\$ 0.6573	\$ 1.7989	\$ 1.2371	\$ 3.3859	Dec-13	\$ 16.12	\$ 3.1844	\$ 19.30	\$ 15.65	\$ 1.5922	\$ 17.24				

Costing at 8.8% California Skim Test (2 Factor Formula)

Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
	$X*(T/100)$	$Y*(U/100)$	$X*(V/100)$	$Y*(W/100)$		$X*N/100$	BF\$/lb*2	AF+AG	$X*P/100$	BF\$/lb*1	AI+AJ
	Value of Fortification					Value of Milk			Value of Milk		
	2%		1%			2%			1%		
	Volume	Fortification	Volume	Fortification		Skim	Butterfat	Total	Skim	Butterfat	Total
Jan-14	\$ 0.6793	\$ 1.8884	\$ 1.2759	\$ 3.5469	Jan-14	\$ 16.58	\$ 3.5452	\$ 20.13	\$ 16.10	\$ 1.7726	\$ 17.87
Feb-14	\$ 0.7128	\$ 1.9449	\$ 1.3349	\$ 3.6425	Feb-14	\$ 17.29	\$ 3.4320	\$ 20.72	\$ 16.79	\$ 1.7160	\$ 18.50
Mar-14	\$ 0.7307	\$ 1.9643	\$ 1.3663	\$ 3.6729	Mar-14	\$ 17.66	\$ 4.0466	\$ 21.71	\$ 17.15	\$ 2.0233	\$ 19.17
Apr-14	\$ 0.7429	\$ 1.8976	\$ 1.3868	\$ 3.5423	Apr-14	\$ 17.90	\$ 4.0058	\$ 21.90	\$ 17.37	\$ 2.0029	\$ 19.38
May-14	\$ 0.7446	\$ 1.7555	\$ 1.3878	\$ 3.2717	May-14	\$ 17.87	\$ 4.3450	\$ 22.22	\$ 17.35	\$ 2.1725	\$ 19.53
Jun-14	\$ 0.6695	\$ 1.7458	\$ 1.2462	\$ 3.2498	Jun-14	\$ 16.03	\$ 4.4582	\$ 20.49	\$ 15.56	\$ 2.2291	\$ 17.79
Jul-14	\$ 0.6608	\$ 1.7447	\$ 1.2301	\$ 3.2476	Jul-14	\$ 15.82	\$ 4.8626	\$ 20.68	\$ 15.36	\$ 2.4313	\$ 17.79
Aug-14	\$ 0.6683	\$ 1.6645	\$ 1.2451	\$ 3.1009	Aug-14	\$ 16.03	\$ 5.2340	\$ 21.26	\$ 15.56	\$ 2.6170	\$ 18.18
Sep-14	\$ 0.6394	\$ 1.3288	\$ 1.1937	\$ 2.4805	Sep-14	\$ 15.40	\$ 5.4618	\$ 20.87	\$ 14.96	\$ 2.7309	\$ 17.69
Oct-14	\$ 0.5660	\$ 1.3383	\$ 1.0600	\$ 2.5064	Oct-14	\$ 13.73	\$ 6.2690	\$ 20.00	\$ 13.33	\$ 3.1345	\$ 16.47
Nov-14	\$ 0.5654	\$ 1.2289	\$ 1.0615	\$ 2.3073	Nov-14	\$ 13.79	\$ 6.4302	\$ 20.22	\$ 13.39	\$ 3.2151	\$ 16.60
Dec-14	\$ 0.6578	\$ 1.0898	\$ 1.2355	\$ 2.0469	Dec-14	\$ 16.06	\$ 4.3740	\$ 20.43	\$ 15.59	\$ 2.1870	\$ 17.78
2010 - 2014 Avg	\$ 0.5480	\$ 1.3487	\$ 1.0248	\$ 2.5220	2010 - 2014 Avg	\$ 13.25	\$ 3.8790	\$ 17.13	\$ 12.87	\$ 1.9395	\$ 14.80
2014 Avg	\$ 0.6698	\$ 1.6326	\$ 1.2520	\$ 3.0513	2014 Avg	\$ 16.18	\$ 4.7054	\$ 20.89	\$ 15.71	\$ 2.3527	\$ 18.06

Table 8

Costing at 8.8% California Skim Test (3 Factor Formula)

A	B		C		D (1-C)/1	E B/1	F E/D	G		H		I 100*(F-G)/(F-.335)	J (100-I)	K		L (100-K)	M I*(1-.02)	N J*(1-.02)	O K*(1-.01)	P L*(1-.01)					
	(per CDFA Milk Production data)							Targets		Pearson Square 2%				Pearson Square 1%							2%		1%		
	MSNF - At Market	BF - At Market	% SNF in cwt of Farm Milk	% SNF				Skim SNF test of market milk	2%	1%	Cond Pounds			Skim Pounds	Cond Pounds						Skim Pounds	Cond in product	skim in product	Cond in product	skim in product
Jan-10	8.80%	3.76%	0.9624	0.0880	9.14%	10.2041%	11.1111%	4.35	95.65	8.08	91.92	4.27	93.73	8.00	91.00										
Feb-10	8.80%	3.70%	0.9630	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98										
Mar-10	8.80%	3.65%	0.9635	0.0880	9.13%	10.2041%	11.1111%	4.39	95.61	8.12	91.88	4.31	93.69	8.04	90.96										
Apr-10	8.80%	3.60%	0.9640	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95										
May-10	8.80%	3.56%	0.9644	0.0880	9.12%	10.2041%	11.1111%	4.43	95.57	8.15	91.85	4.34	93.66	8.07	90.93										
Jun-10	8.80%	3.52%	0.9648	0.0880	9.12%	10.2041%	11.1111%	4.44	95.56	8.16	91.84	4.35	93.65	8.08	90.92										
Jul-10	8.80%	3.49%	0.9651	0.0880	9.12%	10.2041%	11.1111%	4.45	95.55	8.17	91.83	4.36	93.64	8.09	90.91										
Aug-10	8.80%	3.54%	0.9646	0.0880	9.12%	10.2041%	11.1111%	4.44	95.56	8.16	91.84	4.35	93.65	8.07	90.93										
Sep-10	8.80%	3.61%	0.9639	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95										
Oct-10	8.80%	3.66%	0.9634	0.0880	9.13%	10.2041%	11.1111%	4.39	95.61	8.11	91.89	4.30	93.70	8.03	90.97										
Nov-10	8.80%	3.76%	0.9624	0.0880	9.14%	10.2041%	11.1111%	4.35	95.65	8.08	91.92	4.27	93.73	8.00	91.00										
Dec-10	8.80%	3.82%	0.9618	0.0880	9.15%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.24	93.76	7.98	91.02										
Jan-11	8.80%	3.84%	0.9616	0.0880	9.15%	10.2041%	11.1111%	4.32	95.68	8.05	91.95	4.24	93.76	7.97	91.03										
Feb-11	8.80%	3.79%	0.9621	0.0880	9.15%	10.2041%	11.1111%	4.34	95.66	8.07	91.93	4.26	93.74	7.99	91.01										
Mar-11	8.80%	3.74%	0.9626	0.0880	9.14%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00										
Apr-11	8.80%	3.69%	0.9631	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98										
May-11	8.80%	3.65%	0.9635	0.0880	9.13%	10.2041%	11.1111%	4.39	95.61	8.12	91.88	4.31	93.69	8.04	90.96										
Jun-11	8.80%	3.64%	0.9636	0.0880	9.13%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96										
Jul-11	8.80%	3.57%	0.9643	0.0880	9.13%	10.2041%	11.1111%	4.42	95.58	8.15	91.85	4.34	93.66	8.06	90.94										
Aug-11	8.80%	3.60%	0.9640	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95										
Sep-11	8.80%	3.63%	0.9637	0.0880	9.13%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96										
Oct-11	8.80%	3.70%	0.9630	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98										
Nov-11	8.80%	3.79%	0.9621	0.0880	9.15%	10.2041%	11.1111%	4.34	95.66	8.07	91.93	4.26	93.74	7.99	91.01										
Dec-11	8.80%	3.83%	0.9617	0.0880	9.15%	10.2041%	11.1111%	4.33	95.67	8.05	91.95	4.24	93.76	7.97	91.03										
Jan-12	8.80%	3.79%	0.9621	0.0880	9.15%	10.2041%	11.1111%	4.34	95.66	8.07	91.93	4.26	93.74	7.99	91.01										
Feb-12	8.80%	3.74%	0.9626	0.0880	9.14%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00										
Mar-12	8.80%	3.73%	0.9627	0.0880	9.14%	10.2041%	11.1111%	4.36	95.64	8.09	91.91	4.28	93.72	8.01	90.99										
Apr-12	8.80%	3.68%	0.9632	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.11	91.89	4.30	93.70	8.02	90.98										
May-12	8.80%	3.61%	0.9639	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95										
Jun-12	8.80%	3.62%	0.9638	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95										
Jul-12	8.80%	3.63%	0.9637	0.0880	9.13%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96										
Aug-12	8.80%	3.68%	0.9632	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.11	91.89	4.30	93.70	8.02	90.98										
Sep-12	8.80%	3.71%	0.9629	0.0880	9.14%	10.2041%	11.1111%	4.37	95.63	8.10	91.90	4.28	93.72	8.01	90.99										
Oct-12	8.80%	3.77%	0.9623	0.0880	9.14%	10.2041%	11.1111%	4.35	95.65	8.07	91.93	4.26	93.74	7.99	91.01										
Nov-12	8.80%	3.84%	0.9616	0.0880	9.15%	10.2041%	11.1111%	4.32	95.68	8.05	91.95	4.24	93.76	7.97	91.03										
Dec-12	8.80%	3.86%	0.9614	0.0880	9.15%	10.2041%	11.1111%	4.32	95.68	8.04	91.96	4.23	93.77	7.96	91.04										

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Costing at 8.8% California Skim Test (3 Factor Formula)

A	B C		D	E	F	G	H	I	J	K	L	M	N	O	P
	(per CDFA Milk Production data)		(1-C)/1	B/1	E/D	.1/(1-.02)	.11/(1-.01)	100*(F-G)/(F-.335)	(100-I)	100*(F-H)/(F-.335)	(100-K)	I*(1-.02)	J*(1-.02)	K*(1-.01)	L*(1-.01)
MSNF - At Market		BF - At Market	% SNF in cwt of Farm Milk	% SNF	Skim SNF test of market milk	2%	1%	Cond Pounds	Skim Pounds	Cond Pounds	Skim Pounds	Cond in product	skim in product	Cond in product	skim in product
			Targets				Pearson Square 2 %		Pearson Square 1%		2%		1%		
Jan-13	8.80%	3.88%	0.9612	0.0880	9.16%	10.2041%	11.1111%	4.31	95.69	8.03	91.97	4.22	93.78	7.95	91.05
Feb-13	8.80%	3.80%	0.9620	0.0880	9.15%	10.2041%	11.1111%	4.34	95.66	8.06	91.94	4.25	93.75	7.98	91.02
Mar-13	8.80%	3.73%	0.9627	0.0880	9.14%	10.2041%	11.1111%	4.36	95.64	8.09	91.91	4.28	93.72	8.01	90.99
Apr-13	8.80%	3.68%	0.9632	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.11	91.89	4.30	93.70	8.02	90.98
May-13	8.80%	3.64%	0.9636	0.0880	9.13%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Jun-13	8.80%	3.63%	0.9637	0.0880	9.13%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Jul-13	8.80%	3.61%	0.9639	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Aug-13	8.80%	3.64%	0.9636	0.0880	9.13%	10.2041%	11.1111%	4.40	95.60	8.12	91.88	4.31	93.69	8.04	90.96
Sep-13	8.80%	3.70%	0.9630	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98
Oct-13	8.80%	3.81%	0.9619	0.0880	9.15%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.25	93.75	7.98	91.02
Nov-13	8.80%	3.83%	0.9617	0.0880	9.15%	10.2041%	11.1111%	4.33	95.67	8.05	91.95	4.24	93.76	7.97	91.03
Dec-13	8.80%	3.86%	0.9614	0.0880	9.15%	10.2041%	11.1111%	4.32	95.68	8.04	91.96	4.23	93.77	7.96	91.04
Jan-14	8.80%	3.81%	0.9619	0.0880	9.15%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.25	93.75	7.98	91.02
Feb-14	8.80%	3.74%	0.9626	0.0880	9.14%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00
Mar-14	8.80%	3.70%	0.9630	0.0880	9.14%	10.2041%	11.1111%	4.38	95.62	8.10	91.90	4.29	93.71	8.02	90.98
Apr-14	8.80%	3.66%	0.9634	0.0880	9.13%	10.2041%	11.1111%	4.39	95.61	8.11	91.89	4.30	93.70	8.03	90.97
May-14	8.80%	3.62%	0.9638	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Jun-14	8.80%	3.59%	0.9641	0.0880	9.13%	10.2041%	11.1111%	4.42	95.58	8.14	91.86	4.33	93.67	8.06	90.94
Jul-14	8.80%	3.59%	0.9641	0.0880	9.13%	10.2041%	11.1111%	4.42	95.58	8.14	91.86	4.33	93.67	8.06	90.94
Aug-14	8.80%	3.61%	0.9639	0.0880	9.13%	10.2041%	11.1111%	4.41	95.59	8.13	91.87	4.32	93.68	8.05	90.95
Sep-14	8.80%	3.66%	0.9634	0.0880	9.13%	10.2041%	11.1111%	4.39	95.61	8.11	91.89	4.30	93.70	8.03	90.97
Oct-14	8.80%	3.74%	0.9626	0.0880	9.14%	10.2041%	11.1111%	4.36	95.64	8.08	91.92	4.27	93.73	8.00	91.00
Nov-14	8.80%	3.80%	0.9620	0.0880	9.15%	10.2041%	11.1111%	4.34	95.66	8.06	91.94	4.25	93.75	7.98	91.02
Dec-14	8.80%	3.81%	0.9619	0.0880	9.15%	10.2041%	11.1111%	4.33	95.67	8.06	91.94	4.25	93.75	7.98	91.02

Costing at 8.8% California Skim Test (3 Factor Formula)

Q	R		S		T		U		V		W		X	Y (X*.76/9)	Z (X*.24/87.5)	AA	AB AA/9
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	R*M	S*M	R*O	S*O							
							Skim Equivalent of Fortifying Agent										
							2%		1%								
Volume	Fortification	Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class I SNF	Fluid Carrier Cost	Class IV Skim Cost	Class IV SNF							
Jan-10	0.904	2.709	3.86	11.56	7.23	21.66	\$ 11.70	\$0.9880	\$0.0321	\$ 8.92	\$ 0.9907						
Feb-10	0.904	2.709	3.88	11.62	7.25	21.72	\$ 12.15	\$1.0260	\$0.0333	\$ 7.92	\$ 0.8801						
Mar-10	0.904	2.709	3.89	11.67	7.26	21.77	\$ 10.75	\$0.9078	\$0.0295	\$ 7.60	\$ 0.8447						
Apr-10	0.904	2.709	3.91	11.72	7.28	21.82	\$ 9.72	\$0.8208	\$0.0267	\$ 8.27	\$ 0.9193						
May-10	0.904	2.709	3.92	11.75	7.29	21.85	\$ 10.41	\$0.8791	\$0.0286	\$ 9.44	\$ 1.0492						
Jun-10	0.904	2.709	3.94	11.79	7.31	21.89	\$ 11.49	\$0.9703	\$0.0315	\$ 9.54	\$ 1.0602						
Jul-10	0.904	2.709	3.95	11.82	7.32	21.92	\$ 12.00	\$1.0133	\$0.0329	\$ 9.23	\$ 1.0251						
Aug-10	0.904	2.709	3.93	11.77	7.30	21.87	\$ 11.38	\$0.9610	\$0.0312	\$ 8.59	\$ 0.9539						
Sep-10	0.904	2.709	3.91	11.71	7.28	21.81	\$ 10.67	\$0.9010	\$0.0293	\$ 8.43	\$ 0.9366						
Oct-10	0.904	2.709	3.89	11.66	7.26	21.76	\$ 10.50	\$0.8867	\$0.0288	\$ 8.69	\$ 0.9654						
Nov-10	0.904	2.709	3.86	11.56	7.23	21.66	\$ 10.86	\$0.9171	\$0.0298	\$ 8.94	\$ 0.9931						
Dec-10	0.904	2.709	3.84	11.50	7.21	21.60	\$ 10.99	\$0.9280	\$0.0301	\$ 8.84	\$ 0.9827						
Jan-11	0.904	2.709	3.83	11.48	7.20	21.59	\$ 11.21	\$0.9466	\$0.0307	\$ 9.45	\$ 1.0502						
Feb-11	0.904	2.709	3.85	11.53	7.22	21.63	\$ 11.46	\$0.9677	\$0.0314	\$ 10.52	\$ 1.1688						
Mar-11	0.904	2.709	3.86	11.58	7.24	21.68	\$ 12.39	\$1.0463	\$0.0340	\$ 11.60	\$ 1.2893						
Apr-11	0.904	2.709	3.88	11.63	7.25	21.73	\$ 13.51	\$1.1408	\$0.0371	\$ 12.26	\$ 1.3620						
May-11	0.904	2.709	3.89	11.67	7.26	21.77	\$ 14.37	\$1.2135	\$0.0394	\$ 12.65	\$ 1.4056						
Jun-11	0.904	2.709	3.90	11.68	7.27	21.78	\$ 14.70	\$1.2413	\$0.0403	\$ 13.01	\$ 1.4452						
Jul-11	0.904	2.709	3.92	11.74	7.29	21.84	\$ 15.06	\$1.2717	\$0.0413	\$ 12.69	\$ 1.4095						
Aug-11	0.904	2.709	3.91	11.72	7.28	21.82	\$ 15.42	\$1.3021	\$0.0423	\$ 12.31	\$ 1.3679						
Sep-11	0.904	2.709	3.90	11.69	7.27	21.79	\$ 15.36	\$1.2971	\$0.0421	\$ 12.04	\$ 1.3382						
Oct-11	0.904	2.709	3.88	11.62	7.25	21.72	\$ 14.16	\$1.1957	\$0.0388	\$ 11.75	\$ 1.3055						
Nov-11	0.904	2.709	3.85	11.53	7.22	21.63	\$ 14.04	\$1.1856	\$0.0385	\$ 11.23	\$ 1.2474						
Dec-11	0.904	2.709	3.83	11.49	7.21	21.59	\$ 13.56	\$1.1451	\$0.0372	\$ 10.94	\$ 1.2156						

Costing at 8.8% California Skim Test (3 Factor Formula)

Q	R	S	T				U		V		W	X	Y (X*.76/9)	Z (X*.24/87.5)	AA	AB AA/9
			R*M	S*M	R*O	S*O	Skim Equivalent of Fortifying Agent									
			2%		1%											
			Volume	Fortification	Volume	Fortification	Class I Skim Milk	Class I SNF	Fluid Carrier Cost	Class IV Skim Cost						
Jan-12	0.904	2.709	3.85	11.53	7.22	21.63	\$ 14.66	\$1.2380	\$0.0402	\$ 10.71	\$ 1.1900					
Feb-12	0.904	2.709	3.86	11.58	7.24	21.68	\$ 13.00	\$1.0978	\$0.0357	\$ 10.58	\$ 1.1751					
Mar-12	0.904	2.709	3.87	11.59	7.24	21.69	\$ 12.80	\$1.0809	\$0.0351	\$ 10.15	\$ 1.1274					
Apr-12	0.904	2.709	3.88	11.64	7.25	21.74	\$ 12.27	\$1.0361	\$0.0337	\$ 9.44	\$ 1.0486					
May-12	0.904	2.709	3.91	11.71	7.28	21.81	\$ 12.09	\$1.0209	\$0.0332	\$ 8.58	\$ 0.9533					
Jun-12	0.904	2.709	3.90	11.70	7.27	21.80	\$ 12.08	\$1.0201	\$0.0331	\$ 8.11	\$ 0.9010					
Jul-12	0.904	2.709	3.90	11.69	7.27	21.79	\$ 12.23	\$1.0328	\$0.0335	\$ 8.75	\$ 0.9724					
Aug-12	0.904	2.709	3.88	11.64	7.25	21.74	\$ 12.31	\$1.0395	\$0.0338	\$ 9.46	\$ 1.0515					
Sep-12	0.904	2.709	3.87	11.61	7.24	21.71	\$ 12.83	\$1.0834	\$0.0352	\$ 10.56	\$ 1.1728					
Oct-12	0.904	2.709	3.85	11.55	7.23	21.65	\$ 13.73	\$1.1594	\$0.0377	\$ 11.33	\$ 1.2587					
Nov-12	0.904	2.709	3.83	11.48	7.20	21.59	\$ 14.98	\$1.2650	\$0.0411	\$ 11.78	\$ 1.3089					
Dec-12	0.904	2.709	3.82	11.46	7.20	21.57	\$ 16.56	\$1.3984	\$0.0454	\$ 11.99	\$ 1.3327					
Jan-13	0.904	2.709	3.82	11.44	7.19	21.55	\$ 14.93	\$1.2608	\$0.0410	\$ 12.19	\$ 1.3542					
Feb-13	0.904	2.709	3.84	11.52	7.22	21.62	\$ 14.33	\$1.2101	\$0.0393	\$ 12.15	\$ 1.3501					
Mar-13	0.904	2.709	3.87	11.59	7.24	21.69	\$ 14.33	\$1.2101	\$0.0393	\$ 11.84	\$ 1.3153					
Apr-13	0.904	2.709	3.88	11.64	7.25	21.74	\$ 13.95	\$1.1780	\$0.0383	\$ 11.93	\$ 1.3256					
May-13	0.904	2.709	3.90	11.68	7.27	21.78	\$ 13.77	\$1.1628	\$0.0378	\$ 12.88	\$ 1.4307					
Jun-13	0.904	2.709	3.90	11.69	7.27	21.79	\$ 14.97	\$1.2641	\$0.0411	\$ 13.33	\$ 1.4806					
Jul-13	0.904	2.709	3.91	11.71	7.28	21.81	\$ 15.38	\$1.2988	\$0.0422	\$ 13.68	\$ 1.5197					
Aug-13	0.904	2.709	3.90	11.68	7.27	21.78	\$ 15.65	\$1.3216	\$0.0429	\$ 14.06	\$ 1.5626					
Sep-13	0.904	2.709	3.88	11.62	7.25	21.72	\$ 16.14	\$1.3629	\$0.0443	\$ 14.40	\$ 1.6001					
Oct-13	0.904	2.709	3.84	11.51	7.21	21.61	\$ 16.43	\$1.3874	\$0.0451	\$ 14.65	\$ 1.6280					
Nov-13	0.904	2.709	3.83	11.49	7.21	21.59	\$ 16.74	\$1.4136	\$0.0459	\$ 15.12	\$ 1.6800					
Dec-13	0.904	2.709	3.82	11.46	7.20	21.57	\$ 17.19	\$1.4516	\$0.0471	\$ 15.70	\$ 1.7439					

Costing at 8.8% California Skim Test (3 Factor Formula)

Q	R		S		T		U		V		W		X	Y (X*.76/9)	Z (X*.24/87.5)	AA	AB AA/9	
	Volume Factor	Fortification Factor	Volume	Fortification	Volume	Fortification	Skim Equivalent of Fortifying Agent		Class I Skim Milk	Class I SNF	Fluid Carrier Cost	Class IV Skim Cost						Class IV SNF
							R*M	S*M										
Jan-14	0.904	2.709	3.84	11.51	7.21	21.61		2%		1%			\$ 17.69	\$1.4938	\$0.0485	\$ 16.41	\$ 1.8229	
Feb-14	0.904	2.709	3.86	11.58	7.24	21.68							\$ 18.45	\$1.5580	\$0.0506	\$ 16.80	\$ 1.8672	
Mar-14	0.904	2.709	3.88	11.62	7.25	21.72							\$ 18.85	\$1.5918	\$0.0517	\$ 16.91	\$ 1.8785	
Apr-14	0.904	2.709	3.89	11.66	7.26	21.76							\$ 19.10	\$1.6129	\$0.0524	\$ 16.28	\$ 1.8086	
May-14	0.904	2.709	3.90	11.70	7.27	21.80							\$ 19.08	\$1.6112	\$0.0523	\$ 15.01	\$ 1.6678	
Jun-14	0.904	2.709	3.91	11.72	7.28	21.83							\$ 17.11	\$1.4448	\$0.0469	\$ 14.89	\$ 1.6544	
Jul-14	0.904	2.709	3.91	11.72	7.28	21.83							\$ 16.89	\$1.4263	\$0.0463	\$ 14.88	\$ 1.6528	
Aug-14	0.904	2.709	3.91	11.71	7.28	21.81							\$ 17.11	\$1.4448	\$0.0469	\$ 14.22	\$ 1.5805	
Sep-14	0.904	2.709	3.89	11.66	7.26	21.76							\$ 16.44	\$1.3883	\$0.0451	\$ 11.40	\$ 1.2668	
Oct-14	0.904	2.709	3.86	11.58	7.24	21.68							\$ 14.65	\$1.2371	\$0.0402	\$ 11.56	\$ 1.2848	
Nov-14	0.904	2.709	3.84	11.52	7.22	21.62							\$ 14.71	\$1.2422	\$0.0403	\$ 10.67	\$ 1.1860	
Dec-14	0.904	2.709	3.84	11.51	7.21	21.61							\$ 17.13	\$1.4465	\$0.0470	\$ 9.47	\$ 1.0526	

Costing at 8.8% California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	$T*Y*.09$	$T*Z*(1-.09)$	$U*AB*.09$	$V*Y*.09$	$V*Z*(1-.09)$	$W*AB*.09$
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-10	\$ 0.3429	\$ 0.1127	\$ 1.0305	\$ 0.6428	\$ 0.2112	\$ 1.9315
Feb-10	\$ 0.3579	\$ 0.1175	\$ 0.9201	\$ 0.6693	\$ 0.2196	\$ 1.7204
Mar-10	\$ 0.3181	\$ 0.1045	\$ 0.8869	\$ 0.5935	\$ 0.1950	\$ 1.6549
Apr-10	\$ 0.2888	\$ 0.0950	\$ 0.9693	\$ 0.5378	\$ 0.1769	\$ 1.8050
May-10	\$ 0.3103	\$ 0.1021	\$ 1.1100	\$ 0.5770	\$ 0.1898	\$ 2.0636
Jun-10	\$ 0.3437	\$ 0.1128	\$ 1.1253	\$ 0.6380	\$ 0.2094	\$ 2.0889
Jul-10	\$ 0.3598	\$ 0.1181	\$ 1.0908	\$ 0.6671	\$ 0.2190	\$ 2.0224
Aug-10	\$ 0.3398	\$ 0.1116	\$ 1.0108	\$ 0.6313	\$ 0.2072	\$ 1.8778
Sep-10	\$ 0.3167	\$ 0.1041	\$ 0.9867	\$ 0.5901	\$ 0.1940	\$ 1.8381
Oct-10	\$ 0.3104	\$ 0.1019	\$ 1.0127	\$ 0.5794	\$ 0.1903	\$ 1.8905
Nov-10	\$ 0.3183	\$ 0.1046	\$ 1.0330	\$ 0.5967	\$ 0.1960	\$ 1.9362
Dec-10	\$ 0.3204	\$ 0.1051	\$ 1.0169	\$ 0.6021	\$ 0.1975	\$ 1.9108
Jan-11	\$ 0.3263	\$ 0.1070	\$ 1.0848	\$ 0.6137	\$ 0.2012	\$ 2.0402
Feb-11	\$ 0.3350	\$ 0.1099	\$ 1.2126	\$ 0.6287	\$ 0.2063	\$ 2.2757
Mar-11	\$ 0.3638	\$ 0.1195	\$ 1.3433	\$ 0.6813	\$ 0.2239	\$ 2.5159
Apr-11	\$ 0.3983	\$ 0.1310	\$ 1.4251	\$ 0.7445	\$ 0.2448	\$ 2.6636
May-11	\$ 0.4252	\$ 0.1396	\$ 1.4758	\$ 0.7933	\$ 0.2604	\$ 2.7537
Jun-11	\$ 0.4353	\$ 0.1429	\$ 1.5186	\$ 0.8119	\$ 0.2665	\$ 2.8326
Jul-11	\$ 0.4486	\$ 0.1473	\$ 1.4899	\$ 0.8343	\$ 0.2740	\$ 2.7711
Aug-11	\$ 0.4581	\$ 0.1505	\$ 1.4423	\$ 0.8531	\$ 0.2802	\$ 2.6858
Sep-11	\$ 0.4552	\$ 0.1494	\$ 1.4074	\$ 0.8487	\$ 0.2785	\$ 2.6240
Oct-11	\$ 0.4172	\$ 0.1369	\$ 1.3649	\$ 0.7800	\$ 0.2559	\$ 2.5520
Nov-11	\$ 0.4105	\$ 0.1348	\$ 1.2941	\$ 0.7703	\$ 0.2529	\$ 2.4287
Dec-11	\$ 0.3951	\$ 0.1298	\$ 1.2568	\$ 0.7427	\$ 0.2439	\$ 2.3626

Costing at 8.8% California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	T*Y*.09	T*Z*(1-.09)	U*AB*.09	V*Y*.09	V*Z*(1-.09)	W*AB*.09
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-12	\$ 0.4286	\$ 0.1407	\$ 1.2346	\$ 0.8044	\$ 0.2641	\$ 2.3170
Feb-12	\$ 0.3817	\$ 0.1255	\$ 1.2243	\$ 0.7149	\$ 0.2351	\$ 2.2930
Mar-12	\$ 0.3761	\$ 0.1235	\$ 1.1757	\$ 0.7042	\$ 0.2312	\$ 2.2009
Apr-12	\$ 0.3621	\$ 0.1191	\$ 1.0981	\$ 0.6765	\$ 0.2225	\$ 2.0516
May-12	\$ 0.3589	\$ 0.1180	\$ 1.0043	\$ 0.6686	\$ 0.2198	\$ 1.8709
Jun-12	\$ 0.3583	\$ 0.1176	\$ 0.9484	\$ 0.6678	\$ 0.2191	\$ 1.7675
Jul-12	\$ 0.3625	\$ 0.1189	\$ 1.0227	\$ 0.6758	\$ 0.2216	\$ 1.9067
Aug-12	\$ 0.3633	\$ 0.1194	\$ 1.1012	\$ 0.6787	\$ 0.2231	\$ 2.0573
Sep-12	\$ 0.3777	\$ 0.1241	\$ 1.2251	\$ 0.7064	\$ 0.2321	\$ 2.2916
Oct-12	\$ 0.4021	\$ 0.1322	\$ 1.3081	\$ 0.7540	\$ 0.2479	\$ 2.4529
Nov-12	\$ 0.4361	\$ 0.1433	\$ 1.3521	\$ 0.8201	\$ 0.2694	\$ 2.5428
Dec-12	\$ 0.4812	\$ 0.1580	\$ 1.3743	\$ 0.9057	\$ 0.2973	\$ 2.5867
Jan-13	\$ 0.4331	\$ 0.1424	\$ 1.3940	\$ 0.8159	\$ 0.2683	\$ 2.6261
Feb-13	\$ 0.4186	\$ 0.1375	\$ 1.3995	\$ 0.7859	\$ 0.2581	\$ 2.6275
Mar-13	\$ 0.4211	\$ 0.1383	\$ 1.3716	\$ 0.7883	\$ 0.2589	\$ 2.5677
Apr-13	\$ 0.4117	\$ 0.1353	\$ 1.3882	\$ 0.7691	\$ 0.2528	\$ 2.5936
May-13	\$ 0.4077	\$ 0.1340	\$ 1.5034	\$ 0.7605	\$ 0.2500	\$ 2.8041
Jun-13	\$ 0.4436	\$ 0.1458	\$ 1.5571	\$ 0.8271	\$ 0.2719	\$ 2.9032
Jul-13	\$ 0.4566	\$ 0.1500	\$ 1.6010	\$ 0.8506	\$ 0.2794	\$ 2.9825
Aug-13	\$ 0.4634	\$ 0.1521	\$ 1.6420	\$ 0.8644	\$ 0.2837	\$ 3.0627
Sep-13	\$ 0.4755	\$ 0.1563	\$ 1.6729	\$ 0.8891	\$ 0.2922	\$ 3.1279
Oct-13	\$ 0.4795	\$ 0.1576	\$ 1.6861	\$ 0.9006	\$ 0.2960	\$ 3.1669
Nov-13	\$ 0.4877	\$ 0.1601	\$ 1.7369	\$ 0.9168	\$ 0.3010	\$ 3.2652
Dec-13	\$ 0.4995	\$ 0.1639	\$ 1.7983	\$ 0.9402	\$ 0.3085	\$ 3.3848

Costing at 8.8% California Skim Test (3 Factor Formula)

AC	AD	AE	AF	AG	AH	AI
	T*Y*.09	T*Z*(1-.09)	U*AB*.09	V*Y*.09	V*Z*(1-.09)	W*AB*.09
	Value of Fortification					
	2%			1%		
	Volume - SNF	Volume - FC	Fortification	Volume - SNF	Volume - FC	Fortification
Jan-14	\$ 0.5163	\$ 0.1695	\$ 1.8879	\$ 0.9697	\$ 0.3183	\$ 3.5461
Feb-14	\$ 0.5417	\$ 0.1779	\$ 1.9455	\$ 1.0145	\$ 0.3332	\$ 3.6436
Mar-14	\$ 0.5553	\$ 0.1824	\$ 1.9639	\$ 1.0384	\$ 0.3410	\$ 3.6721
Apr-14	\$ 0.5646	\$ 0.1855	\$ 1.8973	\$ 1.0540	\$ 0.3462	\$ 3.5417
May-14	\$ 0.5659	\$ 0.1857	\$ 1.7555	\$ 1.0547	\$ 0.3462	\$ 3.2717
Jun-14	\$ 0.5088	\$ 0.1670	\$ 1.7458	\$ 0.9471	\$ 0.3108	\$ 3.2497
Jul-14	\$ 0.5023	\$ 0.1649	\$ 1.7441	\$ 0.9349	\$ 0.3069	\$ 3.2466
Aug-14	\$ 0.5079	\$ 0.1667	\$ 1.6650	\$ 0.9462	\$ 0.3106	\$ 3.1018
Sep-14	\$ 0.4860	\$ 0.1596	\$ 1.3289	\$ 0.9072	\$ 0.2980	\$ 2.4807
Oct-14	\$ 0.4301	\$ 0.1413	\$ 1.3386	\$ 0.8056	\$ 0.2647	\$ 2.5071
Nov-14	\$ 0.4297	\$ 0.1409	\$ 1.2294	\$ 0.8067	\$ 0.2646	\$ 2.3081
Dec-14	\$ 0.4999	\$ 0.1642	\$ 1.0901	\$ 0.9390	\$ 0.3085	\$ 2.0476
2010 - 2014 Avg	\$ 0.4165	\$ 0.1368	\$ 1.3487	\$ 0.7789	\$ 0.2558	\$ 2.5219
2014 Avg	\$ 0.5090	\$ 0.1671	\$ 1.6327	\$ 0.9515	\$ 0.3124	\$ 3.0514

Costing at 8.8% California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-10	\$ 8.47	\$ 2.7337	\$ 3.1618	\$ 14.36	\$ 8.22	\$ 2.6541	\$ 1.5809	\$ 12.46
Feb-10	\$ 8.79	\$ 2.8354	\$ 2.8050	\$ 14.43	\$ 8.53	\$ 2.7529	\$ 1.4025	\$ 12.69
Mar-10	\$ 7.77	\$ 2.5115	\$ 2.8900	\$ 13.17	\$ 7.54	\$ 2.4384	\$ 1.4450	\$ 11.43
Apr-10	\$ 7.02	\$ 2.2728	\$ 3.0228	\$ 12.31	\$ 6.81	\$ 2.2066	\$ 1.5114	\$ 10.53
May-10	\$ 7.51	\$ 2.4343	\$ 3.1710	\$ 13.12	\$ 7.29	\$ 2.3634	\$ 1.5855	\$ 11.24
Jun-10	\$ 8.29	\$ 2.6808	\$ 3.4180	\$ 14.39	\$ 8.05	\$ 2.6027	\$ 1.7090	\$ 12.36
Jul-10	\$ 8.65	\$ 2.7997	\$ 3.3548	\$ 14.81	\$ 8.40	\$ 2.7182	\$ 1.6774	\$ 12.80
Aug-10	\$ 8.21	\$ 2.6554	\$ 3.7668	\$ 14.63	\$ 7.97	\$ 2.5781	\$ 1.8834	\$ 12.43
Sep-10	\$ 7.71	\$ 2.4942	\$ 3.9964	\$ 14.20	\$ 7.48	\$ 2.4216	\$ 1.9982	\$ 11.90
Oct-10	\$ 7.59	\$ 2.4520	\$ 4.7058	\$ 14.75	\$ 7.37	\$ 2.3806	\$ 2.3529	\$ 12.10
Nov-10	\$ 7.86	\$ 2.5379	\$ 4.8860	\$ 15.28	\$ 7.63	\$ 2.4639	\$ 2.4430	\$ 12.54
Dec-10	\$ 7.96	\$ 2.5638	\$ 4.6566	\$ 15.18	\$ 7.73	\$ 2.4892	\$ 2.3283	\$ 12.55
Jan-11	\$ 8.12	\$ 2.6151	\$ 3.5262	\$ 14.26	\$ 7.89	\$ 2.5389	\$ 1.7631	\$ 12.19
Feb-11	\$ 8.30	\$ 2.6743	\$ 3.7876	\$ 14.76	\$ 8.06	\$ 2.5964	\$ 1.8938	\$ 12.55
Mar-11	\$ 8.97	\$ 2.8954	\$ 4.6142	\$ 16.47	\$ 8.70	\$ 2.8110	\$ 2.3071	\$ 13.82
Apr-11	\$ 9.77	\$ 3.1589	\$ 4.5036	\$ 17.43	\$ 9.48	\$ 3.0669	\$ 2.2518	\$ 14.80
May-11	\$ 10.38	\$ 3.3544	\$ 4.3840	\$ 18.12	\$ 10.08	\$ 3.2567	\$ 2.1920	\$ 15.53
Jun-11	\$ 10.62	\$ 3.4309	\$ 4.5270	\$ 18.58	\$ 10.31	\$ 3.3310	\$ 2.2635	\$ 15.91
Jul-11	\$ 10.87	\$ 3.5153	\$ 4.7410	\$ 19.13	\$ 10.55	\$ 3.4129	\$ 2.3705	\$ 16.34
Aug-11	\$ 11.13	\$ 3.6008	\$ 4.4862	\$ 19.22	\$ 10.81	\$ 3.4959	\$ 2.2431	\$ 16.55
Sep-11	\$ 11.10	\$ 3.5840	\$ 4.6220	\$ 19.30	\$ 10.77	\$ 3.4796	\$ 2.3110	\$ 16.56
Oct-11	\$ 10.24	\$ 3.3038	\$ 4.3898	\$ 17.93	\$ 9.94	\$ 3.2075	\$ 2.1949	\$ 15.34
Nov-11	\$ 10.17	\$ 3.2791	\$ 3.8228	\$ 17.27	\$ 9.87	\$ 3.1835	\$ 1.9114	\$ 14.96
Dec-11	\$ 9.82	\$ 3.1687	\$ 4.0252	\$ 17.02	\$ 9.54	\$ 3.0764	\$ 2.0126	\$ 14.63

Costing at 8.8% California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-12	\$ 10.62	\$ 3.4238	\$ 3.4660	\$ 17.51	\$ 10.31	\$ 3.3241	\$ 1.7330	\$ 15.36
Feb-12	\$ 9.41	\$ 3.0401	\$ 3.4210	\$ 15.87	\$ 9.13	\$ 2.9516	\$ 1.7105	\$ 13.79
Mar-12	\$ 9.26	\$ 2.9890	\$ 3.2580	\$ 15.51	\$ 8.99	\$ 2.9019	\$ 1.6290	\$ 13.52
Apr-12	\$ 8.87	\$ 2.8693	\$ 3.0348	\$ 14.77	\$ 8.61	\$ 2.7858	\$ 1.5174	\$ 12.91
May-12	\$ 8.73	\$ 2.8262	\$ 3.1136	\$ 14.67	\$ 8.48	\$ 2.7439	\$ 1.5568	\$ 12.78
Jun-12	\$ 8.73	\$ 2.8178	\$ 2.8428	\$ 14.39	\$ 8.47	\$ 2.7357	\$ 1.4214	\$ 12.63
Jul-12	\$ 8.84	\$ 2.8519	\$ 2.9058	\$ 14.59	\$ 8.58	\$ 2.7688	\$ 1.4529	\$ 12.80
Aug-12	\$ 8.90	\$ 2.8779	\$ 3.2642	\$ 15.04	\$ 8.64	\$ 2.7940	\$ 1.6321	\$ 13.07
Sep-12	\$ 9.28	\$ 2.9973	\$ 3.6592	\$ 15.94	\$ 9.01	\$ 2.9100	\$ 1.8296	\$ 13.75
Oct-12	\$ 9.94	\$ 3.2107	\$ 3.9886	\$ 17.14	\$ 9.65	\$ 3.1172	\$ 1.9943	\$ 14.76
Nov-12	\$ 10.85	\$ 3.5010	\$ 4.2212	\$ 18.58	\$ 10.54	\$ 3.3990	\$ 2.1106	\$ 16.05
Dec-12	\$ 12.00	\$ 3.8675	\$ 4.1396	\$ 20.01	\$ 11.65	\$ 3.7549	\$ 2.0698	\$ 17.48
Jan-13	\$ 10.82	\$ 3.4929	\$ 3.4774	\$ 17.79	\$ 10.51	\$ 3.3911	\$ 1.7387	\$ 15.64
Feb-13	\$ 10.38	\$ 3.3473	\$ 3.2724	\$ 17.00	\$ 10.08	\$ 3.2498	\$ 1.6362	\$ 14.96
Mar-13	\$ 10.37	\$ 3.3466	\$ 3.2998	\$ 17.01	\$ 10.07	\$ 3.2491	\$ 1.6499	\$ 14.96
Apr-13	\$ 10.08	\$ 3.2610	\$ 3.4248	\$ 16.77	\$ 9.79	\$ 3.1660	\$ 1.7124	\$ 14.67
May-13	\$ 9.95	\$ 3.2181	\$ 3.5782	\$ 16.75	\$ 9.66	\$ 3.1243	\$ 1.7891	\$ 14.57
Jun-13	\$ 10.81	\$ 3.4989	\$ 3.5870	\$ 17.90	\$ 10.50	\$ 3.3970	\$ 1.7935	\$ 15.69
Jul-13	\$ 11.11	\$ 3.5923	\$ 3.3476	\$ 18.05	\$ 10.78	\$ 3.4877	\$ 1.6738	\$ 15.95
Aug-13	\$ 11.31	\$ 3.6522	\$ 3.1810	\$ 18.14	\$ 10.98	\$ 3.5459	\$ 1.5905	\$ 16.11
Sep-13	\$ 11.67	\$ 3.7721	\$ 3.0710	\$ 18.51	\$ 11.33	\$ 3.6622	\$ 1.5355	\$ 16.53
Oct-13	\$ 11.90	\$ 3.8414	\$ 2.9324	\$ 18.67	\$ 11.55	\$ 3.7295	\$ 1.4662	\$ 16.75
Nov-13	\$ 12.13	\$ 3.9098	\$ 3.3380	\$ 19.38	\$ 11.77	\$ 3.7959	\$ 1.6690	\$ 17.24
Dec-13	\$ 12.46	\$ 4.0123	\$ 3.1844	\$ 19.66	\$ 12.10	\$ 3.8955	\$ 1.5922	\$ 17.58

Costing at 8.8% California Skim Test (3 Factor Formula)

AJ	AK	AL	AM	AN	AO	AP	AQ	AR
	Y*N*F	Z*N*(1-F)	BF\$/lb*2	AK+AL+AM	Y*P*F	Z*P*(1-F)	BF\$/lb*1	AO+AP+AQ
	Value of Milk				Value of Milk			
	2%				1%			
	Class I SNF	Fluid Carrier	Butterfat	Total	Class I SNF	Fluid Carrier	Butterfat	Total
Jan-14	\$ 12.81	\$ 4.1310	\$ 3.5452	\$ 20.49	\$ 12.44	\$ 4.0107	\$ 1.7726	\$ 18.22
Feb-14	\$ 13.35	\$ 4.3090	\$ 3.4320	\$ 21.09	\$ 12.96	\$ 4.1835	\$ 1.7160	\$ 18.86
Mar-14	\$ 13.63	\$ 4.4022	\$ 4.0466	\$ 22.08	\$ 13.23	\$ 4.2739	\$ 2.0233	\$ 19.53
Apr-14	\$ 13.80	\$ 4.4613	\$ 4.0058	\$ 22.27	\$ 13.40	\$ 4.3313	\$ 2.0029	\$ 19.74
May-14	\$ 13.78	\$ 4.4522	\$ 4.3450	\$ 22.58	\$ 13.38	\$ 4.3226	\$ 2.1725	\$ 19.88
Jun-14	\$ 12.35	\$ 3.9922	\$ 4.4582	\$ 20.80	\$ 11.99	\$ 3.8759	\$ 2.2291	\$ 18.10
Jul-14	\$ 12.19	\$ 3.9411	\$ 4.8626	\$ 21.00	\$ 11.84	\$ 3.8263	\$ 2.4313	\$ 18.10
Aug-14	\$ 12.36	\$ 3.9924	\$ 5.2340	\$ 21.58	\$ 12.00	\$ 3.8761	\$ 2.6170	\$ 18.49
Sep-14	\$ 11.88	\$ 3.8398	\$ 5.4618	\$ 21.18	\$ 11.54	\$ 3.7279	\$ 2.7309	\$ 17.99
Oct-14	\$ 10.60	\$ 3.4234	\$ 6.2690	\$ 20.29	\$ 10.29	\$ 3.3236	\$ 3.1345	\$ 16.75
Nov-14	\$ 10.65	\$ 3.4325	\$ 6.4302	\$ 20.52	\$ 10.34	\$ 3.3325	\$ 3.2151	\$ 16.89
Dec-14	\$ 12.41	\$ 4.0032	\$ 4.3740	\$ 20.78	\$ 12.05	\$ 3.8866	\$ 2.1870	\$ 18.12
2010 - 2014 Avg	\$ 10.23	\$ 3.3025	\$ 3.8790	\$ 17.41	\$ 9.93	\$ 3.2063	\$ 1.9395	\$ 15.07
2014 Avg	\$ 12.49	\$ 4.0317	\$ 4.7054	\$ 21.22	\$ 12.12	\$ 3.9143	\$ 2.3527	\$ 18.39

Table 9

Fortification Credit Analysis			
	2%	1%	
	11.53	11.48	Gallons in CA cwt of milk
	8.67	8.71	Gallon Weight
	0.7499	0.7499	Lbs of solids per gallon in standard milk
	0.0835	0.1630	Lbs of Solids per gallon needed to fortify
			Base Condensed Allowance per gallon
\$	(0.0082)	\$ (0.0161)	(\$0.0987/lb of solids)
			Total Fortification Allowance (credit) per cwt
\$	(0.10)	\$ (0.18)	(2010-2014)
Skim Milk Solids Calculation for Fortification			
% Skim in Producer Milk		SNF Test of Market Milk	
	8.88%	96.30%	9.22%
2% Milk Skim		0.98	9.04%
1% Milk Skim		0.99	9.13%

Table 10

Fortification Credit Analysis			
	2%	1%	
	11.53	11.48	Gallons in CA cwt of milk
	8.67	8.71	Gallon Weight
	0.7499	0.7499	Lbs of solids per gallon in standard milk
	0.0553	0.1343	Lbs of Solids per gallon needed to fortify
			Base Condensed Allowance per gallon
\$	(0.0055)	\$ (0.0133)	(\$0.0987/lb of solids)
			Total Fortification Allowance (credit) per cwt
\$	(0.06)	\$ (0.15)	(2010-2014)
Skim Milk Solids Calculation for Fortification			
% Skim in Producer Milk		SNF Test of Market Milk	
	9.20%	96.30%	9.55%
2% Milk Skim		0.98	9.36%
1% Milk Skim		0.99	9.46%

Table 11

Fortification Credit Analysis			
	2%	1%	
	11.53	11.48	Gallons in CA cwt of milk
	8.67	8.71	Gallon Weight
	0.7499	0.7499	Lbs of solids per gallon in standard milk
	0.0906	0.1701	Lbs of Solids per gallon needed to fortify
			Base Condensed Allowance per gallon
\$	(0.0089)	\$ (0.0168)	(\$0.0987/lb of solids)
			Total Fortification Allowance (credit) per cwt
\$	(0.10)	\$ (0.19)	(2010-2014)
Skim Milk Solids Calculation for Fortification			
% Skim in Producer Milk		SNF Test of Market Milk	
	8.80%	96.30%	9.14%
2% Milk Skim		0.98	8.96%
1% Milk Skim		0.99	9.05%