



Commonwealth of Pennsylvania
Milk Marketing Board
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Official General
Order No. A-962 (CRO 6)

Posted: February 3, 2016
Effective: March 1, 2016

**COST REPLACEMENT ORDER FOR THE
NORTHEASTERN MILK MARKETING AREA, AREA NO. 3**

NOW, this 3rd day of February 2016, the Commonwealth of Pennsylvania, Milk Marketing Board, issues this official general order pursuant to the authority conferred by the Milk Marketing Law, 31 P.S. §§ 700j-101 – 700j-1204. This order will become effective at 12:01 a.m. on March 1, 2016.

**SECTION A
INCORPORATION**

The attached Findings of Fact, Conclusions of Law, and Attachments are incorporated herein by this reference as though fully set forth in this order.

**SECTION B
SCOPE**

(a) The processing, packaging, and delivery costs, container costs, ingredient costs, shrinkage and net profit and loss on sales of bulk milk and bulk cream costs, and in-store handling costs adopted by the Board in this order will replace the costs for these cost centers embodied in Official General Order (OGO) A-962 (CRO 5) and will be incorporated into the wholesale and retail prices of Class I price-controlled packaged products sold in Milk Marketing Area 3, as defined in Section B of OGO A-962. Wholesale and retail prices will be adjusted as well by the change in labor, utility, and insurance costs that the Board adopts in this order.

- (b) The rate of return for dealers is 3.4%.
- (c) The rate of return to retailers is 2.7%.

SECTION C
EFFECTIVENESS OF OFFICIAL GENERAL ORDER A-962

All parts of Official General Order A-962 (CRO 5) not inconsistent with Section B of this order continue in effect.

PENNSYLVANIA MILK MARKETING BOARD

Luke F. Brubaker, Chairman

Lynda J. Bowman, Consumer Member

James A. Van Blarcom, Member

Date: February 3, 2016

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FINDINGS OF FACT AND CONCLUSIONS OF LAW
COST REPLACEMENT HEARING FOR MILK MARKETING AREA NO. 3
JANUARY 6, 2016

I. FINDINGS OF FACT

1. On January 6, 2016, the Pennsylvania Milk Marketing Board (“Board”) held a cost replacement hearing for Milk Marketing Area No. 3.

2. Notice of the hearing was published at 45 Pennsylvania Bulletin 6771 dated November 21, 2015. It was also mailed to those who have requested mailed notice of Board hearings via Board Bulletin No. 1519, dated November 5, 2015. The hearing notice enumerated the scope of evidence that the Board would receive.

3. The dealer cross section used by both Board Staff and the Area 3 milk dealers (“Dealers”), the only parties to present dealer cost information, consisted of Clover Farms Dairy Company; Guers Dairy; Schneider – Valley Farms, Inc; Tuscan/Lehigh Dairies, L.P. – Schuylkill Haven; Turkey Hill L.P.; Pocono Mountain Dairies; and Swiss Premium Dairy, Inc.

4. Cliff Ackman, appearing on behalf of Board Staff as an expert in milk statistics, testified that the dealer cross section was representative of the dealers doing business in Area 3. Mr. Ackman based his opinion on the amounts and types of milk sold by the cross section dealers, the types of customers served by the cross section dealers, and the delivery techniques employed by the cross section dealers. Carl Herbein, appearing on behalf of the Area 3 milk dealers as an expert in cost accounting and milk cost accounting, testified that the dealer cross section processed, packaged, and delivered a majority of the fluid milk products in Area 3 and delivered to a range of customers in Area 3 which included supermarkets, convenience stores, schools, institutions, and small retail outlets. Mr. Herbein opined that the cross-section was representative of the dealers selling in Area 3. Based on the factors outlined by Mr. Ackman and Mr. Herbein, the Board finds that the dealer cross section used by both Board Staff and Dealers is representative of dealers doing business in Area 3.

5. Gary Gojsovich testified on behalf of Board Staff as an expert in milk regulation and milk cost accounting. Mr. Gojsovich and Mr. Herbein testified that the cross-section dealers incurred a cost of \$0.2635 per point for processing, packaging, and delivering milk in 2014. Based on this uncontradicted and concurring testimony, the Board finds that the cross section dealers incurred a cost of \$0.2635 per point for processing, packaging, and delivery, and further finds that \$0.2635 is the processing, packaging, and delivery cost that should be used in this order.

6. Mr. Gojsovich and Mr. Herbein testified to the following 2015 ingredient costs, based on year 2014 pounds: Standard Milk - \$0.0000/lb; Reduced Fat Milk - \$0.0003/lb; Low Fat Milk - \$0.0002/lb; Non-Fat Milk - \$0.0017/lb; Flavored Milk - \$0.0348/lb; Flavored Reduced Fat Milk - \$0.0323/lb; Flavored Non-Fat Milk - \$0.0289/lb; Buttermilk - \$0.0198/lb; Egg Nog - \$0.1521/lb. The Board finds that these ingredient costs should be used in this order.

7. Mr. Gojsovich and Mr. Herbein presented concurring evidence regarding the cost update for labor, insurance, and utility costs of \$0.0016 per point between the first halves of 2014 and 2015. We find that \$0.0016 should be used in this order.

8. Mr. Gojsovich and Mr. Herbein recommended that the area-specific adjustments to minimum wholesale and retail prices to account for monthly changes in diesel fuel costs continue in Area 3. The Board finds that the adjustment should continue, based on the methodology presented by Mr. Gojsovich in Staff Surrebuttal Exhibit 8 and attached to this order as Attachment 1.

9. Mr. Gojsovich and Mr. Herbein recommended that the area-specific adjustments to minimum wholesale and retail prices to account for monthly changes in heating fuel costs continue in Area 3. The Board finds that the adjustment should continue, based on the methodology presented by Mr. Gojsovich in Staff Surrebuttal Exhibit 9 and attached to this order as Attachment 2.

10. Mr. Gojsovich and Mr. Herbein presented concurring evidence regarding the cost of shrinkage and sales of bulk products of \$(0.0002) per pound. Based on the uncontradicted and concurring testimony, the Board finds that the cost of shrinkage and sales of bulk products to be used in this order should be \$(0.0002) per pound.

11. Based on the concurring container costs evidence presented by Mr. Gojsovich and Mr. Herbein, the Board finds that the following base container costs should be adopted for this order: Gallon - \$0.1997; Half Gallon (combined) - \$0.1500; Quart (combined) - \$0.1139; Pint (combined) - \$0.0832; Half Pint (paper) - \$0.0296; Half Pint (plastic) - \$0.0700; 12 Ounce - \$0.0630; 10 Ounce - \$0.0587; 4 Ounce - \$0.0267; Bulk Per Quart - \$0.0424. Both Mr. Gojsovich and Mr. Herbein testified that container costs should continue to be updated monthly; the Board agrees and finds that container costs should continue to be updated monthly, based on the base weighted costs and weighted units testified to by Mr. Gojsovich and as listed above. The Board also finds that the weighted shrinkage factor should continue to be applied to container costs.

The Board further finds that minimum resale prices for products sold in half pint containers should be calculated using the paper container cost for products sold in paper containers and by applying a plastic add-on to the paper container cost for products sold in rigid plastic containers. Based on the testimony of Mr. Gojsovich and Mr. Herbein, we find the plastic add-on is \$0.0404 and that the add-on should be adjusted monthly based on the monthly container cost surveys.

12. No party presented evidence regarding Class II products. Mr. Herbein recommended that the Board continue using the existing methodology to price Class II products. Since there was no proposal by any party to change Class II pricing, the Board finds that the current Class II pricing methodology shall continue until a Class II hearing is called and the results memorialized in an Official General Order.

13. Thomas J. Price testified on behalf of the Pennsylvania Food Merchants Association as an expert in retail store accounting and dairy in-store handling costs. Mr. Price recommended that the retail rate of return remain unchanged and that the Board continue to utilize the monthly CPI adjustment to minimum retail prices. The Board finds that the retail rate of return should remain at 2.7% and that the monthly CPI adjustment should remain in place.

II. CONCLUSIONS OF LAW

1. The January 6, 2016, cost replacement hearing for Milk Marketing Area No. 3 was held pursuant to authority granted to the Board in section 801 of the Milk Marketing Law (Law), 31 P.S. § 700j-801.

2. The record of the Area 2 cost replacement hearing held on January 6, 2016, was incorporated by reference in the record of this hearing.

3. The hearing was held following adequate notice, and all interested persons were given a reasonable opportunity to be heard.

4. The cross-section used to establish dealer costs met the requirement of representativeness of section 801 of the Law.

5. In establishing the attached order, the Board has considered the entire record and has concluded that the adoption of this order is supported by a preponderance of the evidence and is reasonable and appropriate under section 801 of the Law, subject to any revisions or amendments the Board may make in the manner set forth in the Law.

PENNSYLVANIA MILK MARKETING BOARD

Luke F. Brubaker, Chairman

Lynda J. Bowman, Consumer Member

James A. Van Blarcom, Member

Date: February 3, 2016

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PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

Diesel Fuel Costs Adjustment

Update of Diesel Fuel Costs from YEAR 2014 to OCTOBER 2015

1. Weighted Diesel Fuel Costs - YEAR 2014	\$	2,249,415
2. Average On-Highway Diesel Price per Gallon - YEAR 2014 (1)	\$	3.987
3. On-Highway Diesel Price per Gallon - OCTOBER 2015 (1)	\$	2.639
4. Percent Change In Diesel Fuel Price per Gallon $((\text{Line 3} - \text{Line 2}) \div \text{Line 2})$		-33.81%
5. Presumed Diesel Fuel Costs - OCTOBER 2015 $((\text{Line 1} \times \text{Line 4}) + \text{Line 1})$	\$	<u>1,488,890</u>
6. Change in Diesel Fuel Costs from YEAR 2014 to OCTOBER 2015 $(\text{Line 5} - \text{Line 1})$	\$	(760,525)
7. Weighted Delivery Points - YEAR 2014		<u>112,019,226</u>
8. Change in Diesel Fuel Costs per Delivery Point $(\text{Line 6} \div \text{Line 7})$	\$	<u>(0.0068)</u>

Footnote:

1. Source: 'Weekly Retail On-Highway Diesel Prices' per Energy Information Administration website.
web address = http://tonto.eia.doe.gov/oog/info/wohdp/diesel_detail_report_combined.asp

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

Heating Fuel Costs Adjustment

Update of Heating Fuel Costs from YEAR 2014 to AUGUST 2015

1. Weighted Heating Fuel Costs - YEAR 2014	\$	316,701
2. Pennsylvania Average Natural Gas Price - Industrial - YEAR 2014 (1)	\$	10.19
3. Pennsylvania Average Natural Gas Price - Industrial - AUGUST 2015 (1)	\$	11.12
4. Percent Change In Natural Gas Price ((Line 3 - Line 2) ÷ Line 2)		9.13%
5. Presumed Heating Fuel Costs - AUGUST 2015 ((Line 1 X Line 4) + Line 1)	\$	<u>345,616</u>
6. Change in Heating Fuel Costs from YEAR 2014 to AUGUST 2015 (Line 5 - Line 1)	\$	28,915
7. Weighted Standardization & Pasteurization (S&P) Points - YEAR 2014		<u>137,219,137</u>
8. Change in Heating Fuel Costs per S&P Point (Line 6 ÷ Line 7)	\$	<u>0.0002</u>

Footnote:

1. Source: Pennsylvania Natural Gas Industrial Price per Energy Information Administration website.
web address = <http://tonto.eia.doe.gov/dnav/ng/hist/n3035pa3m.htm>

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

MILK COSTS BEFORE PACKAGING
DECEMBER 2015 MILK COSTS

Class 1	
Skim Rate	\$ 11.04
Butterfat Rate	\$ 3.1547

	A	B	C (B ÷ A)	D (A - B)	E (B X BF Rate)	F (D X Skim Rate)	G (E + F)	H (G ÷ A)	I (EX. 4)	J (EX. 5)	K (H + I + J)
Product Description	Product Pounds	Butterfat		Skim Pounds	Butterfat Value	Skim Value	Total Value	Cost per Pound	Ingredient Cost	Bulk Sale (Profit)/Loss	Total Cost per Pound

Class 1	Standard (Whole) Milk	51,819,228	1,688,798	3.2590%	50,130,430	\$ 5,327,651	\$ 5,534,399	\$ 10,862,051	\$ 0.2096	\$ -	\$ (0.0002) \$ 0.2094
	Reduced Fat (2%) Milk	49,592,078	959,086	1.9340%	48,632,992	\$ 3,025,629	\$ 5,369,082	\$ 8,394,711	\$ 0.1693	\$ 0.0003	\$ (0.0002) \$ 0.1694
	Low Fat (1%) Milk	27,981,632	269,195	0.9620%	27,712,437	\$ 849,229	\$ 3,059,453	\$ 3,908,683	\$ 0.1397	\$ 0.0002	\$ (0.0002) \$ 0.1397
	Non Fat (Skim) Milk	23,856,631	23,367	0.0979%	23,833,264	\$ 73,716	\$ 2,631,192	\$ 2,704,908	\$ 0.1134	\$ 0.0017	\$ (0.0002) \$ 0.1149
	Flavored Milk	3,775,739	118,724	3.1444%	3,657,015	\$ 374,539	\$ 403,734	\$ 778,273	\$ 0.2061	\$ 0.0348	\$ (0.0002) \$ 0.2407
	Flavored Reduced Fat Milk	7,422,718	93,608	1.2611%	7,329,110	\$ 295,305	\$ 809,134	\$ 1,104,439	\$ 0.1488	\$ 0.0323	\$ (0.0002) \$ 0.1809
	Flavored NONFAT Milk	12,189,044	9,534	0.0782%	12,179,510	\$ 30,077	\$ 1,344,618	\$ 1,374,695	\$ 0.1128	\$ 0.0289	\$ (0.0002) \$ 0.1415
	Buttermilk	100,287	3,811	3.8001%	96,476	\$ 12,023	\$ 10,651	\$ 22,674	\$ 0.2261	\$ 0.0198	\$ (0.0002) \$ 0.2457
	Egg Nog	1,082,578	77,030	7.1154%	1,005,548	\$ 243,007	\$ 111,012	\$ 354,019	\$ 0.3270	\$ 0.1521	\$ (0.0002) \$ 0.4789

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

WHOLESALE PRICE BUILDUP
DECEMBER 2015 MILK PRICES

	A EX. 6	B EX. 3	C EXS. 7, 8 & 9 ⁽¹⁾	D	E EX. 2	F (A+B+C+D+E)	G	H (F + G)	I	J	K (H + I + J)
Container Size	Milk Cost	Container Cost	Cost Update & Energy Add-On Adjustments	Container Efficiency Adjustment	Processing Cost	Average Delivered Cost	Profit at 3.40%	Price with Profit	Less: Average Delivery	Plus: High Cost Delivery	Proposed Wholesale Price
STANDARD (WHOLE) MILK	Gallon	\$ 1.8008	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 2.9128	\$ 0.1025	\$ 3.0153	\$ (0.4992)	\$ 0.9448 \$ 3.4609
	Half Gallon	\$ 0.9004	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.4881	\$ 0.0524	\$ 1.5405	\$ (0.2496)	\$ 0.4724 \$ 1.7633
	Quart	\$ 0.4502	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.8375	\$ 0.0295	\$ 0.8670	\$ (0.1248)	\$ 0.2362 \$ 0.9784
	Pint	\$ 0.2251	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.4739	\$ 0.0167	\$ 0.4906	\$ (0.0624)	\$ 0.1181 \$ 0.5463
	12 Ounce	\$ 0.1688	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.3687	\$ 0.0130	\$ 0.3817	\$ (0.0468)	\$ 0.0886 \$ 0.4235
	10 Ounce	\$ 0.1407	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.3234	\$ 0.0114	\$ 0.3348	\$ (0.0390)	\$ 0.0738 \$ 0.3696
	Half Pint	\$ 0.1126	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.2243	\$ 0.0079	\$ 0.2322	\$ (0.0312)	\$ 0.0591 \$ 0.2601
	4 ounce	\$ 0.0563	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1448	\$ 0.0051	\$ 0.1499	\$ (0.0156)	\$ 0.0295 \$ 0.1638
	Dispenser	\$ 0.4502	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.7450	\$ 0.0262	\$ 0.7712	\$ (0.1248)	\$ 0.2362 \$ 0.8826
REDUCED FAT (2%) MILK	Gallon	\$ 1.4602	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 2.5722	\$ 0.0905	\$ 2.6627	\$ (0.4992)	\$ 0.9448 \$ 3.1083
	Half Gallon	\$ 0.7301	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.3178	\$ 0.0464	\$ 1.3642	\$ (0.2496)	\$ 0.4724 \$ 1.5870
	Quart	\$ 0.3651	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.7524	\$ 0.0265	\$ 0.7789	\$ (0.1248)	\$ 0.2362 \$ 0.8903
	Pint	\$ 0.1825	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.4313	\$ 0.0152	\$ 0.4465	\$ (0.0624)	\$ 0.1181 \$ 0.5022
	12 Ounce	\$ 0.1369	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.3368	\$ 0.0119	\$ 0.3487	\$ (0.0468)	\$ 0.0886 \$ 0.3905
	10 Ounce	\$ 0.1141	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.2968	\$ 0.0104	\$ 0.3072	\$ (0.0416)	\$ 0.0787 \$ 0.3443
	Half Pint	\$ 0.0913	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.2030	\$ 0.0071	\$ 0.2101	\$ (0.0312)	\$ 0.0591 \$ 0.2380
	4 ounce	\$ 0.0456	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1341	\$ 0.0047	\$ 0.1388	\$ (0.0156)	\$ 0.0295 \$ 0.1527
	Dispenser	\$ 0.3651	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.6599	\$ 0.0232	\$ 0.6831	\$ (0.1248)	\$ 0.2362 \$ 0.7945
LOWFAT (1%) MILK	Gallon	\$ 1.2042	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 2.3162	\$ 0.0815	\$ 2.3977	\$ (0.4992)	\$ 0.9448 \$ 2.8433
	Half Gallon	\$ 0.6021	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.1898	\$ 0.0419	\$ 1.2317	\$ (0.2496)	\$ 0.4724 \$ 1.4545
	Quart	\$ 0.3011	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.6884	\$ 0.0242	\$ 0.7126	\$ (0.1248)	\$ 0.2362 \$ 0.8240
	Pint	\$ 0.1505	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.3993	\$ 0.0141	\$ 0.4134	\$ (0.0624)	\$ 0.1181 \$ 0.4691
	12 Ounce	\$ 0.1129	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.3128	\$ 0.0110	\$ 0.3238	\$ (0.0468)	\$ 0.0886 \$ 0.3656
	10 Ounce	\$ 0.0941	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.2768	\$ 0.0097	\$ 0.2865	\$ (0.0416)	\$ 0.0787 \$ 0.3236
	Half Pint	\$ 0.0753	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.1870	\$ 0.0066	\$ 0.1936	\$ (0.0312)	\$ 0.0591 \$ 0.2215
	4 ounce	\$ 0.0376	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1261	\$ 0.0044	\$ 0.1305	\$ (0.0156)	\$ 0.0295 \$ 0.1444
	Dispenser	\$ 0.3011	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.5959	\$ 0.0210	\$ 0.6169	\$ (0.1248)	\$ 0.2362 \$ 0.7283
NONFAT (SKIM) MILK	Gallon	\$ 0.9916	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 2.1036	\$ 0.0740	\$ 2.1776	\$ (0.4992)	\$ 0.9448 \$ 2.6232
	Half Gallon	\$ 0.4958	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.0835	\$ 0.0381	\$ 1.1216	\$ (0.2496)	\$ 0.4724 \$ 1.3444
	Quart	\$ 0.2479	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.6352	\$ 0.0224	\$ 0.6576	\$ (0.1248)	\$ 0.2362 \$ 0.7690
	Pint	\$ 0.1239	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.3727	\$ 0.0131	\$ 0.3858	\$ (0.0624)	\$ 0.1181 \$ 0.4415
	12 Ounce	\$ 0.0930	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.2929	\$ 0.0103	\$ 0.3032	\$ (0.0468)	\$ 0.0886 \$ 0.3450
	10 Ounce	\$ 0.0775	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.2602	\$ 0.0092	\$ 0.2694	\$ (0.0416)	\$ 0.0787 \$ 0.3065
	Half Pint	\$ 0.0620	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.1737	\$ 0.0061	\$ 0.1798	\$ (0.0312)	\$ 0.0591 \$ 0.2077
	4 ounce	\$ 0.0310	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1195	\$ 0.0042	\$ 0.1237	\$ (0.0156)	\$ 0.0295 \$ 0.1376
	Dispenser	\$ 0.2479	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.5427	\$ 0.0191	\$ 0.5618	\$ (0.1248)	\$ 0.2362 \$ 0.6732

Footnote:

1, per O.G.O. A-972, also includes an adjustment for the 'Discount Effect' in the amount of -\$0.0094 per quart equivalent.

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

WHOLESALE PRICE BUILDUP
DECEMBER 2015 MILK PRICES

	A EX. 6	B EX. 3	C EXS. 7, 8 & 9 ⁽¹⁾	D	E EX. 2	F (A+B+C+D+E)	G	H (F + G)	I	J	K (H + I + J)
Container Size	Milk Cost	Container Cost	Cost Update & Energy Add-On Adjustments	Container Efficiency Adjustment	Processing Cost	Average Delivered Cost	Profit at 3.40%	Price with Profit	Less: Average Delivery	Plus: High Cost Delivery	Proposed Wholesale Price
FLAVORED MILK	Gallon	\$ 1.9256	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 3.0376	\$ 0.1069	\$ 3.1445	\$ (0.4992)	\$ 0.9448 \$ 3.5901
	Half Gallon	\$ 0.9628	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.5505	\$ 0.0546	\$ 1.6051	\$ (0.2496)	\$ 0.4724 \$ 1.8279
	Quart	\$ 0.4814	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.8687	\$ 0.0306	\$ 0.8993	\$ (0.1248)	\$ 0.2362 \$ 1.0107
	Pint	\$ 0.2407	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.4895	\$ 0.0172	\$ 0.5067	\$ (0.0624)	\$ 0.1181 \$ 0.5624
	12 Ounce	\$ 0.1805	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.3804	\$ 0.0134	\$ 0.3938	\$ (0.0468)	\$ 0.0886 \$ 0.4356
	10 Ounce	\$ 0.1504	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.3331	\$ 0.0117	\$ 0.3448	\$ (0.0416)	\$ 0.0787 \$ 0.3819
	Half Pint	\$ 0.1204	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.2321	\$ 0.0082	\$ 0.2403	\$ (0.0312)	\$ 0.0591 \$ 0.2682
	4 ounce	\$ 0.0602	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1487	\$ 0.0052	\$ 0.1539	\$ (0.0156)	\$ 0.0295 \$ 0.1678
	Dispenser	\$ 0.4814	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.7762	\$ 0.0273	\$ 0.8035	\$ (0.1248)	\$ 0.2362 \$ 0.9149
FLAVORED REDUCED FAT MILK	Gallon	\$ 1.4472	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 2.5592	\$ 0.0901	\$ 2.6493	\$ (0.4992)	\$ 0.9448 \$ 3.0949
	Half Gallon	\$ 0.7236	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.3113	\$ 0.0462	\$ 1.3575	\$ (0.2496)	\$ 0.4724 \$ 1.5803
	Quart	\$ 0.3618	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.7491	\$ 0.0264	\$ 0.7755	\$ (0.1248)	\$ 0.2362 \$ 0.8869
	Pint	\$ 0.1809	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.4297	\$ 0.0151	\$ 0.4448	\$ (0.0624)	\$ 0.1181 \$ 0.5005
	12 Ounce	\$ 0.1357	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.3356	\$ 0.0118	\$ 0.3474	\$ (0.0468)	\$ 0.0886 \$ 0.3892
	10 Ounce	\$ 0.1131	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.2958	\$ 0.0104	\$ 0.3062	\$ (0.0416)	\$ 0.0787 \$ 0.3433
	Half Pint	\$ 0.0905	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.2022	\$ 0.0071	\$ 0.2093	\$ (0.0312)	\$ 0.0591 \$ 0.2372
	4 ounce	\$ 0.0452	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1337	\$ 0.0047	\$ 0.1384	\$ (0.0156)	\$ 0.0295 \$ 0.1523
	Dispenser	\$ 0.3618	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.6566	\$ 0.0231	\$ 0.6797	\$ (0.1248)	\$ 0.2362 \$ 0.7911
FLAVORED NONFAT MILK	Gallon	\$ 1.1320	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 2.2440	\$ 0.0790	\$ 2.3230	\$ (0.4992)	\$ 0.9448 \$ 2.7686
	Half Gallon	\$ 0.5660	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.1537	\$ 0.0406	\$ 1.1943	\$ (0.2496)	\$ 0.4724 \$ 1.4171
	Quart	\$ 0.2830	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.6703	\$ 0.0236	\$ 0.6939	\$ (0.1248)	\$ 0.2362 \$ 0.8053
	Pint	\$ 0.1415	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.3903	\$ 0.0137	\$ 0.4040	\$ (0.0624)	\$ 0.1181 \$ 0.4597
	12 Ounce	\$ 0.1061	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.3060	\$ 0.0108	\$ 0.3168	\$ (0.0468)	\$ 0.0886 \$ 0.3586
	10 Ounce	\$ 0.0884	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.2711	\$ 0.0095	\$ 0.2806	\$ (0.0416)	\$ 0.0787 \$ 0.3177
	Half Pint	\$ 0.0708	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.1825	\$ 0.0064	\$ 0.1889	\$ (0.0312)	\$ 0.0591 \$ 0.2168
	4 ounce	\$ 0.0354	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1239	\$ 0.0044	\$ 0.1283	\$ (0.0156)	\$ 0.0295 \$ 0.1422
	Dispenser	\$ 0.2830	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.5778	\$ 0.0203	\$ 0.5981	\$ (0.1248)	\$ 0.2362 \$ 0.7095
BUTTERMILK	Gallon	\$ 2.1130	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 3.2250	\$ 0.1135	\$ 3.3385	\$ (0.4992)	\$ 0.9448 \$ 3.7841
	Half Gallon	\$ 1.0565	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 1.6442	\$ 0.0579	\$ 1.7021	\$ (0.2496)	\$ 0.4724 \$ 1.9249
	Quart	\$ 0.5283	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 0.9156	\$ 0.0322	\$ 0.9478	\$ (0.1248)	\$ 0.2362 \$ 1.0592
	Pint	\$ 0.2641	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.5129	\$ 0.0181	\$ 0.5310	\$ (0.0624)	\$ 0.1181 \$ 0.5867
	12 Ounce	\$ 0.1981	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.3980	\$ 0.0140	\$ 0.4120	\$ (0.0468)	\$ 0.0886 \$ 0.4538
	10 Ounce	\$ 0.1651	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.3478	\$ 0.0122	\$ 0.3600	\$ (0.0416)	\$ 0.0787 \$ 0.3971
	Half Pint	\$ 0.1321	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.2438	\$ 0.0086	\$ 0.2524	\$ (0.0312)	\$ 0.0591 \$ 0.2803
	4 ounce	\$ 0.0660	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.1545	\$ 0.0054	\$ 0.1599	\$ (0.0156)	\$ 0.0295 \$ 0.1738
	Dispenser	\$ 0.5283	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 0.8231	\$ 0.0290	\$ 0.8521	\$ (0.1248)	\$ 0.2362 \$ 0.9635

Footnote:

1, per O.G.O. A-972, also includes an adjustment for the 'Discount Effect' in the amount of -\$0.0094 per quart equivalent.

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

WHOLESALE PRICE BUILDUP
DECEMBER 2015 MILK PRICES

	A EX. 6	B EX. 3	C EXS. 7, 8 & 9 ⁽¹⁾	D	E EX. 2	F (A+B+C+D+E)	G	H (F + G)	I	J	K (H + I + J)	
Container Size	Milk Cost	Container Cost	Cost Update & Energy Add-On Adjustments	Container Efficiency Adjustment	Processing Cost	Average Delivered Cost	Profit at 3.40%	Price with Profit	Less: Average Delivery	Plus: High Cost Delivery	Proposed Wholesale Price	
EGG NOG	Gallon	\$ 3.8312	\$ 0.1968	\$ (0.0576)	\$ (0.0812)	\$ 1.0540	\$ 4.9432	\$ 0.1740	\$ 5.1172	\$ (0.4992)	\$ 0.9448	\$ 5.5628
	Half Gallon	\$ 1.9156	\$ 0.1367	\$ (0.0288)	\$ (0.0472)	\$ 0.5270	\$ 2.5033	\$ 0.0881	\$ 2.5914	\$ (0.2496)	\$ 0.4724	\$ 2.8142
	Quart	\$ 0.9578	\$ 0.1162	\$ (0.0144)	\$ 0.0220	\$ 0.2635	\$ 1.3451	\$ 0.0473	\$ 1.3924	\$ (0.1248)	\$ 0.2362	\$ 1.5038
	Pint	\$ 0.4789	\$ 0.0820	\$ (0.0072)	\$ 0.0422	\$ 0.1318	\$ 0.7277	\$ 0.0256	\$ 0.7533	\$ (0.0624)	\$ 0.1181	\$ 0.8090
	12 Ounce	\$ 0.3592	\$ 0.0630	\$ (0.0054)	\$ 0.0435	\$ 0.0988	\$ 0.5591	\$ 0.0197	\$ 0.5788	\$ (0.0468)	\$ 0.0886	\$ 0.6206
	10 Ounce	\$ 0.2993	\$ 0.0587	\$ (0.0045)	\$ 0.0462	\$ 0.0823	\$ 0.4820	\$ 0.0170	\$ 0.4990	\$ (0.0416)	\$ 0.0787	\$ 0.5361
	Half Pint	\$ 0.2395	\$ 0.0292	\$ (0.0036)	\$ 0.0202	\$ 0.0659	\$ 0.3512	\$ 0.0124	\$ 0.3636	\$ (0.0312)	\$ 0.0591	\$ 0.3915
	4 ounce	\$ 0.1197	\$ 0.0271	\$ (0.0018)	\$ 0.0303	\$ 0.0329	\$ 0.2082	\$ 0.0073	\$ 0.2155	\$ (0.0156)	\$ 0.0295	\$ 0.2294
	Dispenser	\$ 0.9578	\$ 0.0430	\$ (0.0144)	\$ 0.0027	\$ 0.2635	\$ 1.2526	\$ 0.0441	\$ 1.2967	\$ (0.1248)	\$ 0.2362	\$ 1.4081

Footnote:

1, per O.G.O. A-972, also includes an adjustment for the 'Discount Effect' in the amount of -\$0.0094 per quart equivalent.

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

Attachment 5
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RETAIL PRICE BUILDUP
DECEMBER 2015 MILK PRICES

	A EX. 10	B	C	D	E (A+B+C+D)
Container Size	Proposed Wholesale Price	Deepest Discount 13.00%	In-Store Handling \$ 0.1285	Store Profit 2.7%	Proposed Retail Price

STANDARD (WHOLE) MILK	Gallon	\$ 3.4609	\$ (0.4499)	\$ 0.5140	\$ 0.0978	\$ 3.62
	Half Gallon	\$ 1.7633	\$ (0.2292)	\$ 0.2570	\$ 0.0497	\$ 1.84
	Quart	\$ 0.9784	\$ (0.1272)	\$ 0.1285	\$ 0.0272	\$ 1.01
	Pint	\$ 0.5463	\$ (0.0710)	\$ 0.0643	\$ 0.0150	\$ 0.55
	12 Ounce	\$ 0.4235	\$ (0.0551)	\$ 0.0482	\$ 0.0116	\$ 0.43
	10 Ounce	\$ 0.3696	\$ (0.0480)	\$ 0.0402	\$ 0.0100	\$ 0.37
	Half Pint	\$ 0.2601	\$ (0.0338)	\$ 0.0321	\$ 0.0072	\$ 0.27
	4 ounce	\$ 0.1638	\$ (0.0213)	\$ 0.0161	\$ 0.0044	\$ 0.17
	Dispenser	\$ 0.8826	\$ (0.1147)	\$ 0.1285	\$ 0.0249	\$ 0.92

REDUCED FAT (2%) MILK	Gallon	\$ 3.1083	\$ (0.4041)	\$ 0.5140	\$ 0.0893	\$ 3.31
	Half Gallon	\$ 1.5870	\$ (0.2063)	\$ 0.2570	\$ 0.0454	\$ 1.68
	Quart	\$ 0.8903	\$ (0.1157)	\$ 0.1285	\$ 0.0251	\$ 0.93
	Pint	\$ 0.5022	\$ (0.0653)	\$ 0.0643	\$ 0.0139	\$ 0.52
	12 Ounce	\$ 0.3905	\$ (0.0508)	\$ 0.0482	\$ 0.0108	\$ 0.40
	10 Ounce	\$ 0.3443	\$ (0.0448)	\$ 0.0402	\$ 0.0094	\$ 0.35
	Half Pint	\$ 0.2380	\$ (0.0309)	\$ 0.0321	\$ 0.0066	\$ 0.25
	4 ounce	\$ 0.1527	\$ (0.0199)	\$ 0.0161	\$ 0.0041	\$ 0.16
	Dispenser	\$ 0.7945	\$ (0.1033)	\$ 0.1285	\$ 0.0227	\$ 0.84

LOWFAT (1%) MILK	Gallon	\$ 2.8433	\$ (0.3696)	\$ 0.5140	\$ 0.0829	\$ 3.07
	Half Gallon	\$ 1.4545	\$ (0.1891)	\$ 0.2570	\$ 0.0422	\$ 1.56
	Quart	\$ 0.8240	\$ (0.1071)	\$ 0.1285	\$ 0.0235	\$ 0.87
	Pint	\$ 0.4691	\$ (0.0610)	\$ 0.0643	\$ 0.0131	\$ 0.49
	12 Ounce	\$ 0.3656	\$ (0.0475)	\$ 0.0482	\$ 0.0102	\$ 0.38
	10 Ounce	\$ 0.3236	\$ (0.0421)	\$ 0.0402	\$ 0.0089	\$ 0.33
	Half Pint	\$ 0.2215	\$ (0.0288)	\$ 0.0321	\$ 0.0062	\$ 0.23
	4 ounce	\$ 0.1444	\$ (0.0188)	\$ 0.0161	\$ 0.0039	\$ 0.15
	Dispenser	\$ 0.7283	\$ (0.0947)	\$ 0.1285	\$ 0.0211	\$ 0.78

NONFAT (SKIM) MILK	Gallon	\$ 2.6232	\$ (0.3410)	\$ 0.5140	\$ 0.0776	\$ 2.87
	Half Gallon	\$ 1.3444	\$ (0.1748)	\$ 0.2570	\$ 0.0396	\$ 1.47
	Quart	\$ 0.7690	\$ (0.1000)	\$ 0.1285	\$ 0.0221	\$ 0.82
	Pint	\$ 0.4415	\$ (0.0574)	\$ 0.0643	\$ 0.0124	\$ 0.46
	12 Ounce	\$ 0.3450	\$ (0.0449)	\$ 0.0482	\$ 0.0097	\$ 0.36
	10 Ounce	\$ 0.3065	\$ (0.0398)	\$ 0.0402	\$ 0.0085	\$ 0.32
	Half Pint	\$ 0.2077	\$ (0.0270)	\$ 0.0321	\$ 0.0059	\$ 0.22
	4 ounce	\$ 0.1376	\$ (0.0179)	\$ 0.0161	\$ 0.0038	\$ 0.14
	Dispenser	\$ 0.6732	\$ (0.0875)	\$ 0.1285	\$ 0.0198	\$ 0.73

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

Attachment 5
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RETAIL PRICE BUILDUP
DECEMBER 2015 MILK PRICES

	A EX. 10	B	C	D	E (A+B+C+D)	
Container Size	Proposed Wholesale Price	Deepest Discount 13.00%	In-Store Handling \$ 0.1285	Store Profit 2.7%	Proposed Retail Price	
FLAVORED MILK	Gallon	\$ 3.5901	\$ (0.4667)	\$ 0.5140	\$ 0.1009	\$ 3.74
	Half Gallon	\$ 1.8279	\$ (0.2376)	\$ 0.2570	\$ 0.0513	\$ 1.90
	Quart	\$ 1.0107	\$ (0.1314)	\$ 0.1285	\$ 0.0280	\$ 1.04
	Pint	\$ 0.5624	\$ (0.0731)	\$ 0.0643	\$ 0.0154	\$ 0.57
	12 Ounce	\$ 0.4356	\$ (0.0566)	\$ 0.0482	\$ 0.0119	\$ 0.44
	10 Ounce	\$ 0.3819	\$ (0.0496)	\$ 0.0402	\$ 0.0103	\$ 0.39
	Half Pint	\$ 0.2682	\$ (0.0349)	\$ 0.0321	\$ 0.0074	\$ 0.27
	4 ounce	\$ 0.1678	\$ (0.0218)	\$ 0.0161	\$ 0.0045	\$ 0.17
	Dispenser	\$ 0.9149	\$ (0.1189)	\$ 0.1285	\$ 0.0257	\$ 0.95
FLAVORED REDUCED FAT MILK	Gallon	\$ 3.0949	\$ (0.4023)	\$ 0.5140	\$ 0.0890	\$ 3.30
	Half Gallon	\$ 1.5803	\$ (0.2054)	\$ 0.2570	\$ 0.0453	\$ 1.68
	Quart	\$ 0.8869	\$ (0.1153)	\$ 0.1285	\$ 0.0250	\$ 0.93
	Pint	\$ 0.5005	\$ (0.0651)	\$ 0.0643	\$ 0.0139	\$ 0.51
	12 Ounce	\$ 0.3892	\$ (0.0506)	\$ 0.0482	\$ 0.0107	\$ 0.40
	10 Ounce	\$ 0.3433	\$ (0.0446)	\$ 0.0402	\$ 0.0094	\$ 0.35
	Half Pint	\$ 0.2372	\$ (0.0308)	\$ 0.0321	\$ 0.0066	\$ 0.25
	4 ounce	\$ 0.1523	\$ (0.0198)	\$ 0.0161	\$ 0.0041	\$ 0.16
	Dispenser	\$ 0.7911	\$ (0.1028)	\$ 0.1285	\$ 0.0227	\$ 0.84
FLAVORED NONFAT MILK	Gallon	\$ 2.7686	\$ (0.3599)	\$ 0.5140	\$ 0.0811	\$ 3.00
	Half Gallon	\$ 1.4171	\$ (0.1842)	\$ 0.2570	\$ 0.0413	\$ 1.53
	Quart	\$ 0.8053	\$ (0.1047)	\$ 0.1285	\$ 0.0230	\$ 0.85
	Pint	\$ 0.4597	\$ (0.0598)	\$ 0.0643	\$ 0.0129	\$ 0.48
	12 Ounce	\$ 0.3586	\$ (0.0466)	\$ 0.0482	\$ 0.0100	\$ 0.37
	10 Ounce	\$ 0.3177	\$ (0.0413)	\$ 0.0402	\$ 0.0088	\$ 0.33
	Half Pint	\$ 0.2168	\$ (0.0282)	\$ 0.0321	\$ 0.0061	\$ 0.23
	4 ounce	\$ 0.1422	\$ (0.0185)	\$ 0.0161	\$ 0.0039	\$ 0.15
	Dispenser	\$ 0.7095	\$ (0.0922)	\$ 0.1285	\$ 0.0207	\$ 0.77
BUTTERMILK	Gallon	\$ 3.7841	\$ (0.4919)	\$ 0.5140	\$ 0.1056	\$ 3.91
	Half Gallon	\$ 1.9249	\$ (0.2502)	\$ 0.2570	\$ 0.0536	\$ 1.99
	Quart	\$ 1.0592	\$ (0.1377)	\$ 0.1285	\$ 0.0291	\$ 1.08
	Pint	\$ 0.5867	\$ (0.0763)	\$ 0.0643	\$ 0.0159	\$ 0.59
	12 Ounce	\$ 0.4538	\$ (0.0590)	\$ 0.0482	\$ 0.0123	\$ 0.46
	10 Ounce	\$ 0.3971	\$ (0.0516)	\$ 0.0402	\$ 0.0107	\$ 0.40
	Half Pint	\$ 0.2803	\$ (0.0364)	\$ 0.0321	\$ 0.0077	\$ 0.29
	4 ounce	\$ 0.1738	\$ (0.0226)	\$ 0.0161	\$ 0.0046	\$ 0.18
	Dispenser	\$ 0.9635	\$ (0.1253)	\$ 0.1285	\$ 0.0268	\$ 0.99

PENNSYLVANIA MILK MARKETING BOARD
MILK MARKETING AREA 3

Attachment 5
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RETAIL PRICE BUILDUP
DECEMBER 2015 MILK PRICES

	A EX. 10	B	C	D	E (A+B+C+D)
Container Size	Proposed Wholesale Price	Deepest Discount 13.00%	In-Store Handling \$ 0.1285	Store Profit 2.7%	Proposed Retail Price
EGG NOG	Gallon	\$ 5.5628	\$ (0.7232)	\$ 0.5140	\$ 0.1486 \$ 5.57
	Half Gallon	\$ 2.8142	\$ (0.3658)	\$ 0.2570	\$ 0.0751 \$ 2.82
	Quart	\$ 1.5038	\$ (0.1955)	\$ 0.1285	\$ 0.0399 \$ 1.51
	Pint	\$ 0.8090	\$ (0.1052)	\$ 0.0643	\$ 0.0213 \$ 0.82
	12 Ounce	\$ 0.6206	\$ (0.0807)	\$ 0.0482	\$ 0.0163 \$ 0.63
	10 Ounce	\$ 0.5361	\$ (0.0697)	\$ 0.0402	\$ 0.0141 \$ 0.55
	Half Pint	\$ 0.3915	\$ (0.0509)	\$ 0.0321	\$ 0.0103 \$ 0.40
	4 ounce	\$ 0.2294	\$ (0.0298)	\$ 0.0161	\$ 0.0060 \$ 0.24
	Dispenser	\$ 1.4081	\$ (0.1831)	\$ 0.1285	\$ 0.0376 \$ 1.42