

Exhibit **10**

Exhibit <u>10</u>	DAIRY PRODUCT MANUFACTURING COST SURVEYS					
	MOST RECENT		USED IN CURRENT ORDER		CHANGE FROM PREVIOUS	
	RBCS	CALIFORNIA	RBCS	CALIFORNIA	RBCS	CALIFORNIA
CHEESE	0.1292	0.1590	0.1421	0.1736	(0.0129)	(0.0146)
BUTTER	0.1062	0.0883	0.1327	0.0890	(0.0265)	(0.0007)
NONFAT DRY MILK	0.1271	0.1182	0.1245	0.1168	0.0026	0.0014
WHEY			0.1575			
<u>CHEESE</u>						
Cost per pound	0.1292	0.1590	0.1421	0.1736		
Add - Marketing Cost	0.0015	0.0015	0.0015	0.0015		
Sub-Total	0.1307	0.1605	0.1436	0.1751		
Add- Ret on Investment	0.0103	0.0103	0.0104	0.0104		
Total	0.1410	0.1708	0.1540	0.1855		
Quantity	633,142,812	466,396,548	352,636,158	375,639,197		
Mfg Cost	\$ 89,247,810.78	\$ 79,660,530.40	\$ 54,305,968.33	\$ 69,681,071.04		
<u>COMBINED</u>						
Total Quantity		1,099,539,360		728,275,355		
Total Mfg Cost		\$ 168,908,341.18		\$ 123,987,039.38		
Wt. Ave. Mfg. Cost		\$0.1536		\$0.1702		
<u>BUTTER</u>						
Cost per pound	0.1062	0.0883	0.1327	0.0975		
Add - Marketing Cost	0.0015	0.0015	0.0015	0.0015		
Sub-Total	0.1077	0.0898	0.1342	0.0990		
Less- Packaging Costs (Print)	-0.0277		-0.0254			
Add- Bulk Pkg (use CA #)	0.0079		0.0079			
Add- Ret on Investment	0.0073	0.0073	0.0068	0.0095		
Total	0.0952	0.0971	0.1236	0.1085		
Quantity	166,782,343	314,668,096	182,739,200	307,948,407		
Mfg Cost	\$ 15,881,171.29	\$ 30,554,272.12	\$ 22,577,428.16	\$ 33,412,402.16		
<u>COMBINED</u>						
Total Quantity		481,450,439		490,687,607		
Total Mfg Cost		\$ 46,435,443.41		\$ 55,989,830.32		
Wt. Ave. Mfg. Cost		0.096		0.114		
<u>NONFAT DRY MILK</u>						
Cost per pound	0.1271	0.1182	0.1245	0.1168		
Add - Marketing Cost	0.0015	0.0015	0.0015	0.0015		
Sub-Total	0.1286	0.1197 #	0.1260	0.1183		
Add- Ret on Investment	0.0174	0.0174	0.0159	0.0159		
Total	0.1460	0.1371	0.1419	0.1342		
Quantity	271,870,431	504,849,061	255,028,788	409,015,092		
Mfg Cost	\$ 39,690,364.22	\$ 69,214,806.26	\$ 36,188,585.02	\$ 54,889,825.35		
<u>COMBINED</u>						
Total Quantity		776,719,492		664,043,880		
Total Mfg Cost		\$ 108,905,170.48		\$ 91,078,410.36		
Wt. Ave. Mfg. Cost		0.140		0.137		
Compiled by National Milk Producers Federation from USDA, Rural Business-Cooperative Service (RBCS) and State of California Cost Survey Data						

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