

Chapter Ag 117

UNIFORM SYSTEM OF ACCOUNTING FOR
SELECTED DAIRY PRODUCTS

Ag 117.01	Definitions	Ag 117.10	Expense categories
Ag 117.02	Duty to file reports	Ag 117.11	Unit labor and expense
Ag 117.03	Cost included	Ag 117.12	Unit container cost
Ag 117.04	Distribution of expenses	Ag 117.13	Unit case cost
Ag 117.05	Management personnel	Ag 117.14	Unit platform cost
Ag 117.06	Fringe benefits	Ag 117.15	Distribution expense and cost
Ag 117.07	Depreciation	Ag 117.16	Total wholesale cost per unit
Ag 117.08	Representative cost		
Ag 117.09	Adherence to accounting system		

Ag 117.01 Definitions. (1) "All products" means the entire volume of every item produced and sold.

(2) "Milk products" means all products produced and sold with the exception of ice cream products and special products as defined herein.

(3) "Other products" means a product category used only for determining processing, packaging and distribution expense. It includes products other than fluid milk, ice cream products, cottage cheese and special products. It includes sour cream, butter, products in pressurized containers and similar products. Such products are milk products for all other purposes.

(4) "Special products" means products not generally distributed on wholesale or retail route trucks (e.g. dry milk products).

(5) "Special routes" means routes other than regular retail or wholesale routes, e.g. school milk routes, military installation routes, routes to chain store warehouses.

(6) "Allocate" means the distribution of an expense to specific products or functions based on some quantitative factor such as points, gallons, other expense totals.

(7) "Assign" means the distribution of an expense to specific products or functions based on actual or estimated uses of the material or service represented by the expense.

(8) "Distribution categories" means retail milk, wholesale milk, vendor milk, special route milk, wholesale ice cream, vendor ice cream, special route ice cream.

(9) "Full service delivery" includes securing the order; putting up the order; servicing refrigeration case and storage cooler; making out a bill; removing outdated merchandise; price marking merchandise; collecting payment.

(10) "Modified drop delivery" includes putting up order; placing product in storage cooler; pre-ordering merchandise.

(11) "Drop delivery" means the product is pre-arranged in the truck for each store; the product is placed on the dock or in the back room of the store.

(12) "Warehouse" means space used to store ingredients and supplies, but shall not include finished products storage.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Register, December, 1967, No. 144

Ag 117.02 Duty to file reports. Every wholesaler as defined in section 100.201, Wis. Stats., shall upon request of the department file schedules of its costs of selected dairy products within the time prescribed by the department. Costs shall be determined in accordance with the provisions of this chapter and cost data shall be filed on forms prescribed by the department in accordance with instructions furnished therewith.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.03 Cost included. Cost shall include but not be limited to all expense items specified in section 100.201 (2) (h) 2, Wis. Stats. Business records shall be referred to and all expense items incurred which appear or should appear in balance sheets, profit and loss statements and supporting documents and records shall be included in the schedules required to be filed herein. Costs shall not be based on anticipated expenses. Taxes on profits, return on investment, and distribution of equity, capital or profit shall not be included as expense items.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.04 Distribution of expenses. The distribution of an expense to specific products or functions shall wherever possible be on the basis of measurement of actual use of material or service. Allocations shall follow the functions or other measurable factors to which they are related. Expenses which are jointly caused by all products or function categories and cannot be assigned to specific cost centers or functions, or products, shall be charged to general expense.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.05 Management personnel. The time of officers and management personnel insofar as possible shall be charged to the functions they perform. In the event officers or other personnel receive no salary or other remuneration, a value shall be placed on their services at a rate no lower than the average labor rate paid in Wisconsin by the "Food and Kindred Products Industry" as reported by the Wisconsin Industrial Commission in the periodical titled "Labor Force Trends".

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.06 Fringe benefits. In the event a wholesaler keeps records of fringe benefits for individual employees or groups of employees, the percentage of fringe benefits expense to total compensation shall be determined. Such percentages shall be used in charging the functions, cost centers or products to which the personnel is charged. If individual or group fringe benefit records are not kept then fringe benefits as a percentage of salaries or wages shall be assigned or allocated in the same manner and be directly proportional to salaries and wages which are assigned or allocated among various functions, cost centers or products.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.07 Depreciation. The method of depreciation employed by the wholesaler shall be used in determining depreciation expense. In the event a wholesaler has failed to include depreciation as an expense, it shall be calculated by the straight line method and included as an

Register, December, 1967, No. 144

expense item. If more than one method of depreciation has been employed by a wholesaler, then the method that results in the highest expense shall be used in determining costs.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.08 Representative cost. The department may designate the calendar periods from which expense data shall be extracted. The month in which the price under investigation was established shall be included in such period unless a different period is designated. Cost analysis shall be based on the following:

(1) *Raw material.* The most recent raw material expense shall be used to compute costs of individual products. Ingredient cost shall be based on most recent invoice cost.

(2) *Containers and cases.* At least a four-months' period shall be analyzed for purchase prices, inventory records and trippage records.

(3) *Methods and wages.* Wages in effect on the date the cost analysis is instituted shall be used. Manning tables and schedules for the past six-months' period shall be used. In the absence of such records, visual observation and work sampling shall be employed. Changes in methods of operation shall not be considered in a cost analysis until such changes have been reflected in expense records for a 30-day period subsequent to such changes.

(4) *All other expense items.* A six-months' minimum expense experience shall be used to reflect recent long-term costs. In the case of ice cream, current raw material costs shall be used and the most recent 12-months' period shall be used for all other expense items.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.09 Adherence to accounting system. (1) The accounting system provided for herein shall be used to determine accurately:

(a) The cost of each unit of product at the platform, defined as platform cost.

(b) Delivery cost for each type and size of delivery, expressed as delivery cost per unit of product.

(2) All expenses of operation from the purchase and receipt of raw material to the sale and delivery of the finished products shall be categorized by functional groupings. Expense data collected under each functional category shall be distributed to other functions, cost centers and products as provided herein and in accordance with the forms and schedules prescribed by the department to arrive at unit costs for all products by size and type of delivery.

Upon approval by the department, a wholesaler who maintains sub-records which enable such wholesaler to directly assign rather than indirectly allocate expenses to functions, cost centers, or products, may employ such direct assignment in lieu of following the allocation procedures prescribed for such expenses.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.10 Expense categories. (1) **OCCUPANCY EXPENSE.** (a) The functions to be included are the ownership and operation of buildings and grounds. Expenses shall include, but not be limited to, wage and fringe benefit expense of janitors, watchmen, groundskeepers and other personnel employed in this function; rent or depreciation on

Register, December, 1967, No. 144

buildings; real estate taxes; building insurance; building repairs; janitorial and groundskeeping supplies; purchased services for building maintenance and groundskeeping.

(b) Occupancy expense shall not include water, heat, light and power.

(c) The expenses accumulated in this category shall be allocated to other functions and cost centers on the basis of the area occupied by such functions and cost centers. Area shall be determined by measuring dimensions from current floor plans or by actual physical measurement of dimensions by tape measure. Occupancy expense for warehouse space shall be allocated to other functions and cost centers in a direct ratio to the occupancy of other space utilized by such functions and cost centers.

(2) GARAGE EXPENSE. (a) The functions to be included are the housing and maintenance of vehicles. Expenses shall include, but not be limited to, salary, wage and fringe benefit expense of all personnel engaged in this function; depreciation and insurance of garage equipment; noncapitalized expendable tools; garage supplies; purchased parts; purchased repairs to vehicles.

(b) Expenses not to be included are gas; oil; tires; licenses; depreciation and insurance on vehicles; occupancy expense.

(c) Expenses accumulated in this category shall be converted into a value per unit factor. The unit factor value shall be based on the number of vehicles in each of 5 categories and upon a factor which represents the relative maintenance cost for each type of vehicle. The vehicle categories are passenger cars, retail route trucks, wholesale route trucks, ice cream route trucks, tank trucks and vans. Maintenance factors are passenger cars 1.0; retail route trucks 1.5; wholesale route trucks 1.8; ice cream route trucks 1.8; tank trucks and vans 2.5. The number of vehicles in each category shall be multiplied by the proportional maintenance factor for that category. The total of such extension shall be divided into the total garage expense from which a value per unit factor will be determined. This unit factor value shall be the basis for allocating garage expense back to the several categories of vehicles. Such allocations shall be transferred to the applicable functions and cost centers. In the event detailed records for individual vehicles or types of vehicles are kept, such records may be used in lieu of the relative maintenance factor, provided such records include all of the expense items specified herein.

(3) GENERAL AND ADMINISTRATIVE EXPENSE. (a) Functions included in this category are executive, financial and accounting; personnel, purchasing and general clerical. Expenses shall include, but not be limited to, salaries and fringe benefit expense of officers, department heads, their secretaries and clerical staffs; telephone and telegraph; dues, subscriptions and donations; stationery and supplies; professional services; home office expense allocations where dairy is a division of a larger corporation; franchise taxes; taxes on inventory or sales volume; insurance and depreciation on office equipment; interest paid and bank charges; allocated occupancy expense.

(b) Expenses not to be included are salaries, commissions and fringe benefit expense of salesmen and expense of vehicles assigned to them; salaries, wages, commissions and fringe benefit expense of managers of retail and wholesale sales and distribution, unless they

are officers; route supervisors and driver salesmen; salaries and fringe benefit expense of plant supervisors unless they are officers; bad debts.

(c) The time and corresponding salary and fringe benefit expense of administrative personnel and of their direct secretarial personnel, along with all other expenses in this category, shall be assigned to individual cost centers or products whenever possible. The time and corresponding salary and fringe benefit expense of administrative personnel and of their direct secretarial expense, along with all other expenses which are not assigned to specific cost centers or products, shall be assigned to all products and allocated on the basis of total dollar sales. All expenses assigned to milk products, ice cream products and special products shall be allocated on the following basis:

1. Milk products expenses shall be allocated to categories of sales and distribution (retail, wholesale, vendor, special routes) on the basis of quart equivalents sold or delivered through such sales distribution methods.

2. Ice cream products expenses shall be allocated to sales and distribution categories on the basis of the number of gallons sold or delivered through such distribution methods.

3. Special products expenses shall be allocated on the basis of units of weight or measure in which they are customarily sold (e.g. powdered milk—pounds; eggs—dozen).

(4) **PRE-PROCESSING EXPENSE.** (a) The functions included in this category are the procurement of raw milk and transportation to the processing plant. Expenses shall include, but not be limited to, salaries, wages and fringe benefit expense of the supervisor of procurement (if not an officer); fieldmen and drivers of vehicles used in collection of milk; direct expense of operation of vehicles used in collection of milk (gas, oil, tires, depreciation, insurance); contract hauling expense; farm promotion expense; veterinary fees; expense of field and outside labor; laboratory tests; market administrator's fees.

(b) Expenses not to be included are repairs and purchased parts for vehicles, salaries of officers involved in raw milk procurement; receiving expense; garage expense; general and administrative expense.

(c) The total of expenses included in this category shall be included in raw material cost.

(5) **WATER, STEAM, POWER AND REFRIGERATION.** (a) The function included in this category is the purchase or production of water, steam, power and refrigeration. Expenses shall include, but not be limited to, wages and fringe benefit expense for stationary engineers and other personnel engaged in the production of these services; depreciation, insurance, supplies and repairs on equipment used in the production of these services; electric power and lights for plant and office; fuel for heating and steam production and similar services for plant and office; water for plant and office.

(b) Occupancy expense shall not be included in this category.

(c) The total of the expenses in this category shall be included in processing and packaging expense.

(6) **PROCESSING AND PACKAGING EXPENSE.** (a) Functions included are all plant functions from receiving of raw materials to loading of

route trucks and including the handling of finished products at branch depots. Expenses to be included in this category are all salaries, wages and fringe benefit expense of all plant and loading platform labor and supervision; all supplies and purchased services for the plant, warehouse, cold room, hardening room and platform; all repairs, royalties, depreciation and insurance on plant equipment; all wages, fringe benefit expense, truck expense and other expense of transporting finished products from the plant to a distribution point which is not located at the plant; allocated general and administrative expenses; allocated occupancy expense; water, steam, power and refrigeration.

(b) Expenses not to be included are salaries and fringe benefit expense of plant supervisors who are officers of the company.

(c) The salaries, wages and fringe benefit expense of personnel assigned to processing, packaging and loading platform functions shall be assigned to the cost centers in which they are employed on the basis of time spent in such cost centers.

(d) The depreciation expense for equipment used in processing and packaging and loading platform functions shall be assigned to those functions on the basis of depreciation records for such equipment.

(e) Other expenses in this category shall be assigned to cost centers on the basis of available records or utilization.

(f) The transportation to branch expense shall be assigned to the loading platform function.

(g) The expense for water, steam, power and refrigeration shall be allocated to milk and ice cream products through the cold room and hardening room cost centers on the basis of point values (see Table I). For the purpose of this allocation only, one gallon of ice cream, one gallon ice cream mix or 3 dozen novelties are the equivalent of 20 fluid milk points.

(h) The general and administrative expense shall be allocated to cost centers in the same proportion that other identifiable cost center expense sub-totals bear to total expense.

(7) SALES, ADVERTISING AND PROMOTION EXPENSE. (a) The functions included in this category are sales, advertising and promotion. The expenses shall include salaries, commissions, fringe benefit expense and traveling expenses of sales managers, salesmen, advertising managers, promotional driver salesmen not serving a regular delivery route, and the stenographic and clerical help directly assigned to such personnel; automobile and truck expense of personnel engaged in this function; promotion expense, including contest expense; advertising space, time, preparation and printing expense; all other direct expenses of advertising and promotion; bad debts.

(b) Expenses not included in this category are salaries and fringe benefit expense of sales managers who are officers; wages, commissions and fringe benefit expense of driver salesmen.

(c) Expenses in this category shall be assigned to product groups, milk or ice cream on the basis of the method of distribution (milk retail, milk wholesale, milk vendor, milk special route, milk private label, ice cream wholesale, ice cream vendor, ice cream special route, ice cream private label), provided that advertising space, time, preparation and printing expense and all other direct expense of advertising and promotion, other than internal promotion not directed to the

general public, shall be assigned to all products and allocated on the basis of total dollar sales. None of the advertising or promotion expense shall be allocated to private label sales. Allocated occupancy expense shall be assigned to all products and allocated on the basis of total dollar sales.

(8) **RAW MATERIAL EXPENSE.** (a) The expenses shall include, but not be limited to, the following: raw milk; cream; skim purchased; ingredients; pre-processing expense; ice cream or ice milk mixes; condensed or concentrated milk or skim milk; dry milk powders; any other fluid or dry milk products.

(b) The cost of raw milk to a wholesaler, regulated by Federal Market Order, shall not be less than the applicable class price and its applicable butterfat differential announced by the Federal Market Order Administrator regulating such wholesaler and any additional cost to the wholesaler such as premiums, handling and all other charges, unless a lesser cost for any applicable class can be shown by the wholesaler. Such costs shall include any Federal Market Administrator audit adjustments.

(c) In the absence of proof of a lesser cost a producer wholesaler selling milk of his own production shall include a cost per hundredweight of milk not less than the average cost of production for Grade A milk produced in eastern Wisconsin as reported in the latest edition of the "Dairy Situation", published by the Economic Research Service, United States Department of Agriculture.

(d) Any wholesaler not regulated by Federal Market Order Administrator shall use the price actually paid for milk purchased from producers or other sources. The price shall include all additional costs, such as premiums, handling and all other related charges.

(e) In determining separate prices for a hundredweight of butterfat and skim milk, the computation involves applying the announced butterfat differential to the prices of 3.5% milk. The computations would be as follows:

Class I skim value = Class I price — (B.F. Diff. \times 35)

Class I butterfat value = Class I price + (B.F. Diff. \times 965)

Class II skim value = Class II price — (B.F. Diff. \times 35)

Class II butterfat value = Class II price + (B.F. Diff. \times 965)

(f) All raw materials purchased from sources other than producers shall be included at invoice cost.

(g) The cost accumulated in this category of raw material expenses shall be accumulated for all products processed, and converted by computation to unit costs in accordance with unit weights specified in Table VI.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.11 Unit labor and expense. (1) Expense summaries from other functional categories shall be converted into unit costs. Expense totals shall be divided by a quantitative factor which accurately reflects the volume or level of activity for that expense total.

(2) For dairy plant processing and packaging functions the following conversion factors shall be used: receiving—quart; pasteurizing and separating—points; bottle wash and sorting—quart equivalent (glass); fiber case handling—quart equivalent (paper); filling and

casing-paper—quart equivalent; filling and casing-glass—quart equivalent; filling and casing-cottage cheese—pound; bulk wash and filling—gallon; processing-other products—quart equivalent; processing-special products—pound or other unit of weight or measure customarily used; cold room—case; processing ice cream mix—gallon; packaging ice cream—gallon; packaging novelties—dozen; hardening ice cream—gallon, or dozen (novelties); loading platform-milk—case; loading platform-ice cream—gallon, or dozen (novelties); loading platform-special products—pound or other unit of measure.

(3) Expense summaries for each of the sales and distribution categories of sales, advertising and promotion shall be converted to unit cost on the following basis:

- (a) Milk products on the basis of points.
- (b) Ice cream and novelty products on basis of gallons.
- (c) Special products on basis of the unit of quantity or measure in which they are customarily sold.

(d) Sales, advertising and promotion expense not specifically allocated to sales or distribution categories shall be summarized and charged to all products equally on the basis of total dollars of sales; provided none of such expense shall be charged to private label sales.

(4) Each of the expense summaries for filling and casing-paper, filling and casing-glass, filling and casing-cottage cheese, and bulk washing and filling shall be further segregated into expenses and costs associated with specific package sizes. Total expenses for each of such functions shall be allocated to individual package sizes on the basis of the proportionate amount of time required to fill a normal day's production volume based upon the rated machine or line speed expressed in units per minute. In the event of a recent and significant change in filling equipment or method, the period chosen to determine filling machine line speed shall be limited to the period subsequent to the change.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.12 Unit container cost. (1) Unit container cost shall be determined for each size and type of container.

(2) In the case of glass containers the purchase price for each size and type of container shall be determined from purchase records. The purchase price shall be divided by the number of trips for each size and type of container to determine the unit trip cost. Trippage shall be determined from documented records. The cost of any additional packaging materials shall be added to the unit container cost. Container deposits actually charged to and collected from customers may be deducted from unit container cost.

(3) Purchase price for plastic and paper containers shall be determined from purchase records, to which shall be added costs due to losses in filling and the cost of any additional packaging materials to arrive at unit container cost.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.13 Unit case cost. Case costs shall be determined for each type and size of case by dividing the purchase price by the number of trips per case. The cost per case trip shall be divided by the number of containers each case holds to determine the case cost per unit sold.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Register, December, 1967, No. 144

Ag 117.14 Unit platform cost. The unit platform cost shall be determined for each product and package size. Platform cost includes all cost for material, labor and expense up to and including the loading of the product on the route truck and includes adjustments for sales returns. It includes all costs except local delivery cost. Selling, advertising and promotion costs and other general costs shall be determined for the individual product and package size based upon a cost per unit point and the number of points assigned to a specific product and package size.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.15 Distribution expense and cost. (1) The functions included in this category are route operations and supervision. The expenses shall include, but not be limited to, allocated garage expenses; allocated general and administrative expenses; salaries, commissions and fringe benefit expenses of route driver-salesmen, relief driver-salesmen, and their immediate supervisors; route truck operation expenses; all other direct expenses of route operation. Expenses which are not included in this category are salaries, commissions and fringe benefit expenses of driver-salesmen operating as promotion men not assigned to regular delivery routes; route truck operation expense of trucks regularly driven by such promotion men; operation expense of trucks used to haul products to a depot.

(2) The expenses accumulated in this category shall be assigned to the distribution categories, whenever possible, on the basis of direct measurement or identification.

(3) Garage expense shall be assigned to distribution categories on the basis of the number of vehicles normally assigned to each category, and on the basis of the unit factor cost determined in "garage expense".

(4) The expenses in this category which cannot be specifically identified and assigned to specific distribution categories shall be allocated to such categories on the basis of the number of distribution routes in each category.

(5) The total of the expenses assigned to the wholesale distribution category shall be further computed in accordance with the following steps to arrive at the per unit wholesale delivery cost:

(a) Summarize all wholesale distribution expenses (labor and truck expenses).

(b) Summarize and total all routemen's time for all routes being analyzed. Total time shall be summarized in minutes.

(c) Divide total wholesale distribution expenses by the total number of delivery minutes to get delivery cost per minute.

(d) Multiply cost per minute by service time to get specific cost per delivery. Service times for the various delivery types are set forth in Tables III, IV and V for wholesale milk deliveries. Service times for wholesale ice cream deliveries shall be based on actual measurement.

(e) Multiply all time other than service time by cost per minute to get total common cost.

(f) Divide total common cost for all routes by the number of deliveries of all types to get common cost per delivery.

Register, December, 1967, No. 144

- (g) Add specific cost to common cost to get total cost per delivery.
- (h) Divide total cost per delivery by the number of units delivered to get delivery cost per unit.

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.

Ag 117.16 Total wholesale cost per unit. The total wholesale cost per unit shall be determined by adding to the unit platform cost, the delivery cost per unit.

**TABLE I
FLUID MILK POINT VALUES**

1 Gal. Milk.....	4 Points
1/2 Gal.....	2 Points
1 Quart.....	1 Point
1/2 Quart.....	1/2 Point
1 Pint.....	1/2 Point
1/2 Pint.....	1/4 Point

All products other than those listed below would be assigned the points above.

Cream

1 Gallon.....	16 Points
1 Quart.....	4 Points
1 Pint.....	2 Points
1/2 Pint.....	1 Point

1/2 & 1/2

1 Gallon.....	8 Points
1 Quart.....	2 Points
1 Pint.....	1 Point

Sour Cream

1 Gallon.....	16 Points
1 Quart.....	8 Points
1 Pint.....	2 Points
1/2 Pint.....	1 Point

Dip—8 oz..... 1 Point

Cottage Cheese/lb..... 3 Points

**TABLE II
POINTS—DISTRIBUTION**

Item	Points
1 quart..... equals.....	1
1/4 gallon..... equals.....	2
1 gallon..... equals.....	4
bulk gallons..... units/gallon.....	4
pints..... equals.....	1/2
1/2 quart..... equals.....	1/4
1/2 pint..... equals.....	1/4

(Above schedule includes: milk—whole, regular, skim and flavored; modified and fortified milk, cream, buttermilk, juices and fruit drinks and egg nog.)

Other Items

Other Items	Points
dips*..... units/package.....	1
sour cream*..... units/package.....	1
cottage cheese*..... 16 oz. and under.....	1
cottage cheese..... over 16 oz., units/lb.....	1
butter..... units/lb.....	1
eggs..... units/doz.....	1
evaporated milk..... units/case.....	20
diet drink..... units/quart.....	1
canned drink..... units/quart.....	1
cheese..... units/lb.....	1

Ice Cream

All package ice cream..... units/gallon.....	4
Novelties..... units/doz.....	2

*All of these items—packages under 12 oz..... 1/2

TABLE III
FULL SERVICE—SERVICE TIME PER DELIVERY

Number of units	Service time in minutes	Number of units	Service time in minutes
0-----	1.65	21- 25-----	9.45
1-----	3.00	26- 30-----	10.45
2-----	3.50	31- 35-----	11.15
3-----	4.00	36- 40-----	12.00
4-----	4.50	41- 45-----	12.85
5-----	5.00	46- 50-----	13.65
6-----	5.50	51- 60-----	14.75
7-----	5.75	61- 70-----	16.20
8-----	6.00	71- 80-----	17.65
9-----	6.50	81- 90-----	19.10
10-----	6.75	91-100-----	20.60
11-----	7.00	101-110-----	21.88
12-----	7.25	111-120-----	23.13
13-----	7.50	121-130-----	24.38
14-----	7.75	131-140-----	25.60
15-----	8.00	141-150-----	26.63
16-----	8.25	151-160-----	27.75
17-----	8.50	161-170-----	28.88
18-----	8.75	171-180-----	29.80
19-----	9.00	181-190-----	30.60
20-----	9.25	191-200-----	31.40

TABLE IV
MODIFIED DROP SERVICE—SERVICE TIME PER DELIVERY

Number of units	Service time in minutes	Number of units	Service time in minutes
1- 10-----	2.50	151- 200-----	19.90
11- 20-----	3.50	201- 250-----	24.00
21- 30-----	4.75	251- 300-----	28.00
31- 40-----	6.00	301- 350-----	28.50
41- 50-----	8.00	351- 400-----	30.50
51- 60-----	9.00	401- 500-----	35.25
61- 70-----	10.25	501- 600-----	40.50
71- 80-----	11.50	601- 700-----	44.75
81- 90-----	12.30	701- 800-----	48.50
91-100-----	13.00	801- 900-----	51.50
101-150-----	15.90	901-1000-----	53.50

TABLE V
DROP SERVICE—SERVICE TIME PER STOP

Number of units	Service time in minutes	Number of units	Service time in minutes
50-100-----	5.500	801- 850-----	26.750
101-150-----	8.000	851- 900-----	27.750
151-200-----	10.250	901- 950-----	28.500
201-250-----	12.250	951-1000-----	29.250
251-300-----	14.000	1001-1100-----	30.500
301-350-----	15.500	1101-1200-----	32.000
351-400-----	17.000	1201-1300-----	33.750
401-450-----	18.250	1301-1400-----	35.225
451-500-----	19.500	1401-1500-----	36.500
501-550-----	20.750	1501-1600-----	37.750
551-600-----	22.000	1601-1700-----	38.500
601-650-----	23.000	1701-1800-----	39.500
651-700-----	24.000	1801-1900-----	40.000
701-750-----	25.250	1901-2000-----	40.500
751-800-----	26.000		

Source: Time studies conducted by the Wisconsin State Department of Agriculture, Department of Agricultural Economics, University of Wisconsin, and cooperating dairies during 1963. This time data is only for retail food stores.

TABLE VI
TABLE OF CONVERSION FACTORS FOR USE IN CONVERTING
VOLUMES OF FLUID MILK PRODUCTS TO POUNDS

BUTTERFAT TEST OF PRODUCT	WEIGHT IN POUNDS PER UNIT					
	Per Gallon	Per ½ Gallon	Per Quart	Per Pint	Per ¼ Quart	Per ½ Pint
0 to .99	8.63	4.315	2.1575	1.07875	.71917	.539375
1.00 to 2.99	8.62	4.31	2.155	1.0775	.71833	.53875
3.00 to 4.99	8.60	4.3	2.15	1.075	.71667	.5375
5.00 to 8.99	8.58	4.29	2.145	1.0725	.71500	.53625
9.00 to 13.99	8.55	4.275	2.1375	1.06875	.71250	.534375
14.00 to 18.99	8.51	4.255	2.1275	1.06375	.70917	.531875
19.00 to 22.99	8.48	4.24	2.12	1.06	.70667	.53
23.00 to 26.99	8.45	4.225	2.1125	1.05625	.70417	.528125
27.00 to 28.99	8.43	4.215	2.1075	1.05375	.70250	.526875
29.00 to 30.99	8.41	4.205	2.1025	1.05125	.70083	.525625
31.00 to 32.99	8.40	4.2	2.10	1.05	.70000	.525
33.00 to 34.99	8.39	4.195	2.0975	1.04875	.69917	.524375
35.00 to 36.99	8.37	4.185	2.0925	1.04625	.69750	.523125
37.00 to 38.99	8.36	4.18	2.09	1.045	.69667	.5225
39.00 to 40.99	8.35	4.175	2.0875	1.04375	.69583	.521875
41.00 to 42.99	8.33	4.165	2.0825	1.04125	.69417	.520625
43.00 to 44.99	8.32	4.16	2.08	1.04	.69333	.52
45.00 to 46.99	8.30	4.15	2.075	1.0375	.69167	.51875
47.00 to 48.99	8.29	4.145	2.0725	1.03625	.69083	.518125
49.00 to 50.99	8.28	4.14	2.07	1.035	.69000	.5175

History: Cr. Register, November, 1966, No. 131, eff. 12-1-66.