

**Nevada Department of Agriculture
Statement of Unit Costs and Price Filings**

The State Department of Agriculture is required by Nevada Revised Statutes to have current cost and price information on file before consideration of a license application.

This agency's primary concern is that all unit costs and prices be submitted in a uniform manner. The intent is that all costs and prices should be submitted so that information can be retrieved on each individual unit.

There are no rigid rules for determining costs. However, the basic procedure(s) should be uniform throughout, that is, total costs allocated either by units sold, or by sales dollars.

Costs which can be identified as direct costs should be allocated to the product(s) to which costs apply. Indirect costs are costs of a joint nature, and should be pro-rated to all products to which the costs apply.

The attached form has been prepared to assist in preparation of the cost and price data required of each distributor. This form may be reproduced as needed, if product listing(s) exceed the one-page form.

Description of the blocks on the form are as follows:

PRODUCT/SIZE	Product identification, i.e., Milk, Ice Cream, Butter, etc. The size of each product, i.e., gallon, one-half gallon, quart, pint. etc. List each size separately.
BRAND/LABEL	The Brand name or Label under which the product is distributed
MANUFACTURER	The Company that processes and/or packages the product.
UNIT CASE	Indicates the number of units to a case.
% BF	Percent of butterfat in the product if known. This information is not necessary on novelties.
ACQUISITION COST	Invoice or acquisition cost of product(s).
TRANSPORTATION AND DELIVERY	Transportation from supplier to your point of distribution, if not included in the invoice cost, plus local delivery costs incurred.
HANDLING AND STORAGE COSTS	Product handling and storage costs.
TOTAL DELIVERED COST	The total costs of dairy distribution.
MARKET AREA(S)	Please check each marking area where this/these product(s) are distributed. If total costs vary for different market areas, please list separately.
PRICE FILING	The lowest sales price must not be below the total delivered cost.

The completion of this form will satisfy the cost and price filing requirements of this agency. Substitute forms are acceptable if they contain all the comparable cost and price data as outlined above.

If you have any questions concerning this form, please contact this agency.

