

WORKSHEET FOR DETERMINING WHETHER A FLUID MILK SUBSTITUTE MEETS USDA REQUIREMENTS

Applicable to the National School Lunch Program, School Breakfast Program, Child and Adult Care Feeding Program and for School Food Authorities operating the Summer Food Service Program.

To determine whether a fluid milk substitute meets the USDA requirements for nutritional equivalency to fluid milk per [7 CFR 210.10\(d\)\(2\)](#) and [7 CFR 226.20\(g\)\(3\)](#) use Table 1 below:

- Column 1 lists the required nutrients.
- Column 2 lists the required nutrient values in metric quantities for each nutrient.
- Column 3 lists the required nutrient values in International Units for Vitamin A and D (which may be listed on some labels).
- Column 4 is a blank column that can be completed with the nutrient values for the substitute listed on the Nutrient Facts Label.
- Column 5 can be used to determine and document whether the substitute meets, does not meet, or exceeds the USDA regulations by comparing the values in Column 4 to Column 2 and 3. The substitute must meet or exceed the USDA requirements for all nutrients to be considered nutritionally equivalent to fluid milk.

Table 1: Comparison of Fluid Milk Substitute Nutrients to Fluid Milk Nutrients

Column 1 Nutrients	Column 2 Nutrient Values	Column 3 Alternative Nutrient Values	Column 4 Nutrient Values of substitute	Column 5 Exceeded, Met, Not Met
Calcium	276 mg			
Protein	8 g			
Vitamin A	150 mcg RAE	500 IU		
Vitamin D	2.5 mcg	100 IU		
Magnesium	24 mg			
Phosphorus	222 mg			
Potassium	349 mg			
Riboflavin	0.44 mg			
Vitamin B-12	1.1 mcg			
g = grams; mg = milligrams; mcg = micrograms; RAE = Retinal Activity Equivalent, IU = international units				

Save this worksheet with a copy of the Nutrition Facts Label

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