

**DEVELOPING THE
MEAL COST FOR YOUR TITLE VI PROGRAM
(WORKSHEETS)**

RAW FOOD COST WORKSHEET

Date ____/____/____

NUMBER OF MEALS SERVED FOR MONTH (A):

Eligible Congregate Meals	_____	
Eligible HDM Meals	_____	
Staff Meals	_____	
Meal – Time Volunteers Meal	_____	
Guests Meals	_____	
TOTAL MEALS (A)	_____ (A)	_____ (A)

FOOD COST (B):

Beginning Inventory (____/____/____)	\$ _____	
Add Total Purchases (____/____-____/____/____)	+ _____	
Sub Total	= \$ _____	
Subtract Closing Inventory (as of ____/____/____)	- _____	
TOTAL FOOD COST (B)		\$ _____ (B)

TOTAL RAW FOOD COST (C)

= TOTAL FOOD COST (B) ÷ TOTAL MEALS SERVED (A)

\$ _____ (B) ÷ _____ (A) = \$ _____ /MEAL (C)

NET MEAL COST \$ _____ (C)

SAMPLE RAW FOOD COST WORKSHEET

Date 3 / 31 / 13

NUMBER OF MEALS SERVED FOR MONTH (A):

Eligible Congregate Meals	<u>1518</u>	
Eligible HDM Meals	<u>851</u>	
Staff Meals	<u> </u>	
Meal – Time Volunteers Meal	<u> </u>	
Guests Meals	<u> </u>	
TOTAL MEALS (A)	<u>2369</u> (A)	<u>2369</u> (A)

FOOD COST (B):

Beginning Inventory (<u>3 / 1 / 13</u>)	\$ <u>5008.00</u>	
Add Total Purchases(<u>3 / 1 - 3 / 31 / 13</u>)	+ <u>5165.87</u>	
Sub Total	= \$ <u>10,173.87</u>	
Subtract Closing Inventory (as of <u>3 / 31 / 13</u>)	- <u>4,891.00</u>	
TOTAL FOOD COST (B)		\$ <u>5282.87</u> (B)

TOTAL RAW FOOD COST (C)

= TOTAL FOOD COST (B) ÷ TOTAL MEALS SERVED (A)

\$ 5282.87 (B) ÷ 2369 (A) = \$ 2.23 /MEAL (C)

NET MEAL COST \$ 2.23 (C)

LABOR COST WORKSHEET

Date ____ / ____ / ____

LABOR COST PER DAY

EMPLOYEE HOURS PER DAY

_____	Employee A x _____	Hours = _____	Hours
_____	Employee B x _____	Hours = _____	Hours
_____	Employee C x _____	Hours = _____	Hours
_____	Employee D x _____	Hours = _____	Hours
_____	Employee E x _____	Hours = _____	Hours

TOTAL DAILY EMPLOYEE HOURS = _____

COST OF SALARY & BENEFITS (S&B)

_____	S&B x _____	Employee A Hours = \$ _____
_____	S&B x _____	Employee B Hours = \$ _____
_____	S&B x _____	Employee C Hours = \$ _____
_____	S&B x _____	Employee D Hours = \$ _____
_____	S&B x _____	Employee E Hours = \$ _____

TOTAL LABOR COST PER DAY = _____ (D)

TOTAL NUMBER OF MEALS SERVED PER DAY = _____ (E)

LABOR COST (F) =

Total Labor Cost per Day (D) ÷ Total Number of Meals Served/Day (E)

\$ _____ (D) ÷ _____ (E) = \$ _____ (F)

NET LABOR COST \$ _____ (F)

SAMPLE LABOR COST WORKSHEET

Date 3 / 31 / 13

LABOR COST PER DAY

EMPLOYEE HOURS PER DAY

<u>2</u>	Employee A ×	<u>8</u>	Hours =	<u>16</u>	Hours
<u>2</u>	Employee B ×	<u>5</u>	Hours =	<u>10</u>	Hours
	Employee C ×		Hours =		Hours
	Employee D ×		Hours =		Hours
	Employee E ×		Hours =		Hours

TOTAL DAILY EMPLOYEE HOURS = 26

COST OF SALARY & BENEFITS (S&B)

\$ <u>4.50</u>	S&B ×	<u>16</u>	Employee A Hours =	\$ <u>72.00</u>
\$ <u>4.50</u>	S&B ×	<u>10</u>	Employee B Hours =	\$ <u>45.00</u>
	S&B ×		Employee C Hours =	\$
	S&B ×		Employee D Hours =	\$
	S&B ×		Employee E Hours =	\$

TOTAL LABOR COST PER DAY = \$ 117.00 (D)

TOTAL NUMBER OF MEALS SERVED PER DAY = 103 (E)

LABOR COST (F) =

Total Labor Cost per Day (D) ÷ Total Number of Meals Served/Day (E)

\$ 117.00 (D) ÷ 103 (E) = \$ 1.14 (F)

NET LABOR COST \$ 1.14 (F)

OTHER COST WORKSHEET

Date ____/____/____

OTHER COSTS PER DAY

DAILY EXPENSES PER DAY

RENT	\$	_____
GAS	\$	_____
ELECTRIC	\$	_____
PHONE	\$	_____
REPAIR	\$	_____
*OTHER	\$	_____
	\$	_____

TOTAL DAILY EXPENSES PER MONTH \$_____ (G)
NUMBER OF DAYS SERVED PER MONTH _____ (H)

OTHER COSTS PER DAY (I) =

Total Daily Expenses (G) ÷ Number of days served (H)

\$_____ (G) ÷ _____ (H) = \$_____ (I)

OTHER COSTS PER MEAL (J) =

Other costs per day (I) ÷ Total number of meals served (A)

\$_____ (I) ÷ _____ (E) = \$_____ (J)

OTHER COSTS PER MEAL \$_____ (J)

*Other – Monthly Cost not listed

TOTAL COST PER MEAL

_____ (C) + _____ (F) + _____ (J) =
Total Cost Per Meal

SAMPLE OTHER COST WORKSHEET

Date 3 / 31 / 13

OTHER COSTS PER DAY

DAILY EXPENSES PER DAY

RENT	\$ <u>500.00</u>
GAS	\$ <u>100.00</u>
ELECTRIC	\$ <u>200.00</u>
PHONE	\$ <u>60.00</u>
REPAIR	\$ <u>119.00</u>
*OTHER	\$ _____
	\$ _____

TOTAL DAILY EXPENSES PER MONTH \$979.00 (G)
NUMBER OF DAYS SERVED PER MONTH 23 (H)

OTHER COSTS PER DAY (I) =

Total Daily Expenses (G) ÷ Number of days served (H)

\$ 979.00 (G) ÷ 23 (H) = \$ 42.56 (I)

OTHER COSTS PER MEAL (J) =

Other costs per day (I) ÷ Total number of meals served (A)

\$ 42.56 (I) ÷ 103 (E) = \$ 0.41 (J)

OTHER COSTS PER MEAL \$ 0.41 (J)

*Other – Monthly Cost not listed

TOTAL COST PER MEAL

2.23 (C) + 1.14 (F) + 0.41 (J) = \$3.78
Total Cost Per Meal