# DEVELOPING THE MEAL COST FOR YOUR TITLE VI PROGRAM

(WORKSHEETS)

# RAW FOOD COST WORKSHEET

Date \_\_\_\_/\_\_\_

NUMBER OF MEALS SERV	ED FOR M	IONTH (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	<u>'</u> )	\$	<del></del>		
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 M	IEALS SERVEI	) (A)		
\$(B) ÷		(A) = \$	/MEAL	(C)	

NET MEAL COST \$\_\_\_\_\_(C)

# SAMPLE RAW FOOD COST WORKSHEET

Date \_\_\_\_/\_\_\_

NUMBER OF MEALS SERVI	ED FOR MON	ГН (А):		
Staff Meals Meal – Time Volunteers Meal				
Guarte Manle				
TOTAL MEALS (A)	(	A)		 _ (A)
FOOD COST (B):				
Beginning Inventory (// Add Total Purchases(/ Sub Total	)	\$		
Add Total Purchases(/	_//_)	+ - ¢		
Subtract Closing Inventory (as	of //	_ φ )		
TOTAL FOOD COST (B)				\$ _(B)
TOTAL RAW FOOD COST (0	C)			
= TOTAL FOOD COST (B) ÷	TOTAL MEAI	LS SERVED (A)	)	
\$(B) ÷ _	(A	A) = \$	/MEAL (C)	

NET MEAL COST \$\_\_\_\_\_(C)

# LABOR COST WORKSHEET

Date \_\_\_\_/\_\_\_

#### LABOR COST PER DAY

<b>EMPL</b>	OYEE	<b>HOURS</b>	PER	DAY

Employee A ×	Hours =	Hours
Employee B ×	Hours =	Hours
Employee C ×	Hours =	Hours
Employee D ×	Hours =	Hours
Employee E ×	Hours =	Hours

TOTAL DAILY EMPLOYEE HOURS = \_\_\_\_\_

#### COST OF SALARY & BENEFITS (S&B)

S&B ×	Employee A Hours = \$
S&B ×	Employee B Hours = \$
S&B ×	Employee C Hours = \$
S&B ×	Employee D Hours = \$
S&B ×	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)  $\div$  Total Number of Meals Served/Day (E)

$$(D) \div (E) =$$

NET LABOR COST \$\_\_\_\_\_(F)

# SAMPLE LABOR COST WORKSHEET

Date \_\_\_\_/\_\_\_

Hours

#### LABOR COST PER DAY

EMPLOYEE HOURS I	PER DAY	
Employee .	A × Hours =	
Fmployee	B x Hours =	

 Employee B ×
 Hours =
 Hours

 Employee C ×
 Hours =
 Hours

 Employee D ×
 Hours =
 Hours

 Employee E ×
 Hours =
 Hours

TOTAL DAILY EMPLOYEE HOURS = \_\_\_\_\_

#### COST OF SALARY & BENEFITS (S&B)

S&B ×	Employee A Hours = \$
S&B ×	Employee B Hours = \$
S&B ×	Employee C Hours = \$
S&B ×	Employee D Hours = \$
S&B×	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)

(E) =

NET LABOR COST \$\_\_\_\_\_(F)

# OTHER COST WORKSHEET

Date \_\_\_\_/\_\_\_

### OTHER COSTS PER DAY

DAII	Y I	EXPE	VSES	PER	DAY
$D \Lambda \Pi$	<i>-</i> 1 1		.NOLO		DAI

	RENT	\$
	GAS	\$
	<b>ELECTRIC</b>	\$
	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)

## OTHER COSTS PER MEAL (J) =

Other costs per day  $(I) \div Total$  number of meals served (A)

$$(I) \div (E) =$$

OTHER COSTS PER MEAL \$\_\_\_\_(J)

\*Other – Monthly Cost not listed

#### **TOTAL COST PER MEAL**

\_\_\_\_\_(C) + \_\_\_\_\_(F) + \_\_\_\_\_(J) = \_\_\_\_ Total Cost Per Mea

# SAMPLE OTHER COST WORKSHEET

Date \_\_\_\_/\_\_\_

OTHER	COSTS	PFR	DAY
<b>\</b>	1 . 1 / 1   1	1 1 11	$\mathbf{I}$

$\mathbf{D}$	A TT	V	$\mathbf{E}_{\mathbf{Z}}$	ZDI	$\square N$	CEC	$\mathbf{D}\mathbf{E}\mathbf{D}$	DAY
17/	<b>→ 11</b>	, I	$-\mathbf{E}_{\mathcal{L}}$	١ГI	$\neg$ I $\triangleright$	DEV	FCK	DAI

	RENT	\$
	GAS	\$
	<b>ELECTRIC</b>	\$
	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)

## OTHER COSTS PER MEAL (J) =

Other costs per day  $(I) \div Total$  number of meals served (A)

$$(I) \div (E) = (J)$$

OTHER COSTS PER MEAL \$\_\_\_\_(J)

\*Other – Monthly Cost not listed

#### **TOTAL COST PER MEAL**

\_\_\_\_\_(C) + \_\_\_\_\_(F) + \_\_\_\_\_(J) = \_\_\_\_\_ Total Cost Per Meal