

**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 ____/____/____

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)

LABOR COST WORKSHEET

Date ____/____/____

LABOR COST PER DAY

EMPLOYEE HOURS 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) ÷ Total Number of Meals Served/Day (E)

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

NET LABOR COST \$ _____ (F)

SAMPLE LABOR COST WORKSHEET

Date ____/____/____

LABOR COST PER DAY

EMPLOYEE HOURS 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) ÷ Total Number of Meals Served/Day (E)

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

NET LABOR COST \$ _____ (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 ____/____/____

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