CALCULATING YOUR PROGRAM'S
TOTAL COST PER MEAL
(WORKSHEET)

RAW FOOD COST WORKSHEET

NUMBER OF MEALS SERVED FOR MONTH
(RESOURCE: TOTALS FROM YOUR DAILY MEAL COUNT RECORD)

Eligible Congregate Meals   _____

Eligible HDM Meals   _____

Staff Meals   _____

Meal Time Volunteers Meal   _____

Guests Meals   _____

TOTAL MEALS (A)   _____ (A)

FOOD COST:
(RESOURCE: END OF PRIOR MONTH'S CLOSING INVENTORY AND ALL FOOD DELIVERY RECIEPTS FOR THE MONTH)

Beginning Inventory (____/____/____) $_____

Add Total Purchases (____/____-__/____/__)   +_____

Sub Total   = $_____

Subtract Closing Inventory (as of ____/____/____)   -_____

TOTAL COST OF FOOD INVENTORY FOR THE MONTH $_____ (B)

FOOD COST PER MEAL

$_____ **(B) ÷** _____ **(A) =$** _____ **(C)**

LABOR COST WORKSHEET

EMPLOYEE HOURS PER DAY
(RESOURCE: TIME SHEETS)

_____Employee A × _____ Hours = _____Hours
_____Employee B × _____ Hours = _____Hours
_____Employee C × _____ Hours = _____Hours
_____Employee D × _____ Hours = _____Hours
_____Employee E × _____ Hours = _____Hours

COST OF SALARY & BENEFITS (S&B)
(RESOURCE: PERSONNEL)

Employee A $_____ S&B × _____ Hours = $_
Employee B $_____ S&B × _____ Hours = $_
Employee C $_____ S&B × _____ Hours = $_
Employee D $_____ S&B × _____ Hours = $_
Employee E $_____S&B × _____ Hours = $_____

TOTAL LABOR COST PER DAY = _____(D)
TOTAL NUMBER OF DAYS YOUR CENTER SERVED MEALS= _____(H)

MONTHLY LABOR COST=_____(D) x _____ (H) = _____(E)

LABOR COST PER MEAL:

_____(E) ÷ _____(A) = _____ (F)

OTHER COST WORKSHEET

MONTHLY EXPENSES
(RESOURCE: MONTHLY INVOICES)

RENT		+$
GAS		+$
ELECTRIC		+$
PHONE		+$
REPAIR		+$ _____
OTHER	_____	+$ _____
OTHER	_____	+$ _____

TOTAL MONTHLY EXPENSES $_____(G)

OTHER COST PER MEAL

$_____(G) ÷ _____ (A) =$ _____ (J)

TOTAL COST PER MEAL:

$_____(C) + $_____ (F) + $_____ (J) = $_____