

Meal Equivalency Worksheet

Answer Sheet

In school food service programs, the production of meals is the unit of measurement used to gauge the effectiveness and efficiency of a school food service program. To determine meal cost or meals per labor hour, customer transactions for a la carte/extra food sales and other revenue-producing services must be converted to a meal equivalent. The meal equivalent is a statistical tool that is used to allocate costs based on a unit of production; in this case, the reimbursable student lunch. It is not a unit of production but a *calculation* that allows the operator to equate all meals to a standard, the student lunch. Counting meals other than lunches is not as clear-cut as counting lunches served to students. Thus, a method for converting operational data for other food services must be used to determine an equivalent measure.

Examples of meal equivalent conversion formulas and calculation for different types of meals are presented below.

Lunch: All reimbursable lunches served to children and full paid adult lunches are considered to be one meal equivalent. Second lunches are considered to be extra food sales.

Breakfast: Determining the total number of meal equivalents served in any given day may require several calculations. The method used in this training initiative for determining breakfast meal equivalents specifies that three breakfasts are the equivalent of two lunches. In 2004, this breakfast equivalency was updated from a ratio in which two breakfasts were considered the equivalent of one lunch. The new ratio is based on recommendations from participants in a national task force convened in March 2004 to update the Financial Management Information System model. Task force members indicated a three to two ratio is more representative of the effort and cost required to produce and serve the average breakfast in 2004.

The breakfast meal equivalents can be calculated as follows:

Meal Equivalent = Number of Breakfasts Served x Conversion Factor
($2/3 = .66$)

Calculate: *A school food service program served 300 student reimbursable breakfasts and 58 adult breakfasts one morning. Using the formula that three breakfasts are equivalent to two lunches, what are the breakfast meal equivalents?*

