

How to Calculate the Average per Meal Food Cost for a Breakfast and a Lunch

For a complete cycle of menus (no less than 14 days) calculate the food cost for each breakfast and lunch. The cost per serving for each item in the menu would be calculated by dividing the per unit purchase price of an item by the number of servings obtained per purchase unit. Example: 24 servings of fruit from a can costing \$2.40 would give a cost per serving of \$0.10.

Example of one day:

<u>Breakfast</u>		<u>Lunch</u>	
Milk	\$0.18	Milk	\$0.18
Juice	0.20	Fruit	0.20
Cereal	<u>0.33</u>	Vegetable	0.20
	\$0.71	Bread	0.15
		Main Dish	0.50
		Dessert	<u>0.17</u>
			\$1.40

Add the cost of each breakfast (at least 14 days) together and divide the total by the number of days to get the average cost per breakfast. Do the same for lunches.