



# Calculating Cost per Meal

## 1) Total the "Direct Costs."

Include "dedicated" costs and all estimations for "shared" costs.

## 2) Total the estimations for "Influencing Factors."

Include reasonable projections if specific costs are not available.

## 3) Annualize all costs if any time period is less than one year.

## 4) Total all costs and divide by 1,095 (365 days x 3 meals per day).

The result is the average total cost per inmate meal served to all of the inmates and staff in your Facility.

## 5) Divide the Cost per Meal in step #4 by the Number of Inmates.

This is the Cost per Inmate Meal for the last year. This provides you with a starting point as you discuss outsourcing Food Service with Contractors. Later you can refine this number to meet the Meal Count protocol you chose in the first step. This may be number of inmates/staff/etc. meals served, the number of meals prepared or census.



## CALCULATING COST PER MEAL

	\$	ANNUAL
<b>TOTAL Direct Costs</b> (Food Supplies/Labor/Non-Food Supplies)	\$ _____	\$ _____
	+	+
<b>TOTAL Estimate for Influencing Factors</b>	\$ _____	\$ _____
<b>TOTAL Annual Cost</b>		\$ _____
<b>Divide by 1,095</b> (365 days at 3 meals per day)		\$ _____
<b>Divide by the Average number of inmate Meals served</b>		\$ _____ <b>Cost per Meal</b>
<b>EXAMPLE:</b>		
<b>Facility Size</b>		550 bed
<b>Average number of Inmate Meals Served</b>		550 meals
<b>TOTAL Direct Costs</b> (Food Supplies/Labor/Non-Food Supplies)		\$ <u>814,000/yr</u>
<b>TOTAL Estimate for Influencing Factors</b>		\$ <u>75,000/yr</u>
<b>TOTAL Annual Cost</b>		\$ <u>889,000/yr</u>
<b>Divide by 1,095</b> (365 days at 3 meals per day)		\$ <u>811.87/meal</u>
<b>Divide by the Average number of Inmate Meals served (550)</b>		\$ <u>1.48/meal</u> <b>Cost per Meal</b>