

Meal Costing Checklist

Elements of Costs

Cost Per Meal

Depreciation:

Fittings	}	Cost	÷	Average Number of Meals in Year	
Equipment		Expected Life			

Ingredients:

Planning	}	Time Spent	÷	Number of Meals	
Ordering		X			
Shopping		Hourly Rate			

Actual Cost			÷	Number of Meals	
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Transport		Fuel Cost	÷	Number of Meals	
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Extra Preparation & Storage Space:

		Annualised Value	÷	Average Number of Meals in Year	
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Cooking:

Labour		Time X Hourly Rate	÷	Number of Meals	
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Electricity / Gas		Proportion of Bill	÷	Number of Meals	
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Cleaning - Kitchen, Cooker, Utensils:

Labour		Time X Hourly Rate	÷	Number of Meals	
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Detergents		Monthly Cost	÷	Number of Meals	
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Waste & Recycling :

		Proportion of Bill	÷	Number of Meals	
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Health Regulations - Monitoring and Administration:

Labour		Time X Hourly Rate	÷	Number of Meals	
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Training		Annualised Cost	÷	Average Number of Meals in Year	
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Supervision		Time X Hourly Rate	÷	Number of Meals	
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Holidays & Sick Leave:

		Annualised Cost	÷	Average Number of Meals in Year	
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Total Cost Of Meal

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