

Meal Equivalents

School Nutrition – Financial Management

In school nutrition (SN) programs, the production of meals is the unit of measurement used to gauge the effectiveness and efficiency of a SN program. The student reimbursable lunch is the standard unit of measurement most often used. Converting sales for student lunches, breakfasts, snacks, and nonprogram foods, to meal equivalents, allows the SN administrator to determine a cost-per-meal equivalent. Meal equivalents can be used as a benchmark for productivity and financial performance.

Examples of meal equivalent (MEQ) conversion formulas and calculations can be found below, ([Institute of Child Nutrition – Key Performance Indicators](#), p97).

Determining MEQ (industry standard)

Student breakfast meals served (3:2)	x	0.67	=	Breakfast meal equivalents
Student lunch meals served (1:1)	x	1.0	=	Lunch meal equivalents
Student snack meals served (3:1)	x	0.33	=	Snack meal equivalents
Revenue from nonprogram (a la carte, adult meals, etc.) <i>Free Reimb. Rate + USDA Foods value*</i>	÷	\$x.xx + \$.xxxx* (ex. \$4.03 + \$.40)	=	Nonprogram meal equivalents

**This number is subject to change annually with reimbursement rate increases.*

Example:

1,200	student breakfast meals served x .67 =	804
3,500	student lunch meals served x 1.0 =	3,500
850	student afterschool snacks served x .33 =	280.5
\$800	revenue from a la carte sales ÷ \$4.43* =	180.6
	Total MEQs	4,765.1

WHERE CAN I LEARN MORE?

- Visit the School Nutrition [Manage Program Finance](#) webpage.
- [Institute of Child Nutrition - Key Performance Indicators](#)

This institution is an equal opportunity provider.

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