

Meals per Labor Hour

School Nutrition – Financial Management

Meals per labor hour

Meals per labor hour (MPLH) is the measure of productivity and production efficiency for School Nutrition (SN) programs. MPLH can help determine how many employees or how many scheduled hours per employee are needed daily.

Calculation

$$\frac{\text{Number of meals/meal equivalents}}{\text{Number of paid labor hours}}$$

Staffing guidelines for on-site production

Source: Pannell-Martin 1999

Number of Meals/Meal Equivalents ¹	MEALS PER LABOR HOUR (MPLH) FOR LOW AND HIGH PRODUCTIVITY			
	Conventional System MPLH ²		Convenience System MPLH ³	
	Low	High	Low	High
Up to 100	8	10	10	12
101-150	9	11	11	13
151-200	10-11	12	12	14
201-250	12	14	14	15
251-300	13	15	15	16
301-400	14	16	16	18
401-500	14	17	18	19
501-600	15	17	18	19
601-700	16	18	19	20
701-800	17	19	20	22
801 and up	18	20	21	23

¹ **Meal equivalents (MEQ)** include breakfast, snacks and a la carte sales. Lunch 1:1, Breakfast 3:2, Snack 3:1, A la carte MEQ = sales revenue divided by the amount of free lunch reimbursement plus the USDA food entitlement.

² **Conventional system** is preparation of some foods from raw ingredients on premises (using some bakery breads and prepared pizza and washing dishes)

³ **Convenience system** is using maximum amount of processed foods (e.g. using all bakery breads, precooked chicken, ready to serve raw fruits and vegetables, pre-portioned condiments and washing only trays and using disposable dinnerware)

Determining Meal Equivalency (MEQ)

Student breakfast meals served (3:2)	x	.67	=	Breakfast meal equivalents
Student lunch meals served (1:1)	x	1	=	Lunch meal equivalents
Student snack meals served (3:1)	x	.33	=	Snack meal equivalents
Revenue from nonprogram (a la carte, adult meals, etc.) <i>Free Reimb. Rate + USDA Foods value*</i>	÷	(\$x.xx + \$.xx)	=	Nonprogram meal equivalents

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

Example:

2	Cooks – 8 hours/day	16
1	Cashier – 2.5 hours/day	2.5
	Total hours per day	18.5
95	student breakfast meals served x .67 =	63.65
145	student lunch meals served x 1.0 =	145
35	student afterschool snacks served x .33 =	11.55
\$65	revenue from a la carte sales ÷ \$4.43* =	14.67
	Total MEQs	234.87
	MPLH calculation	234.87 / 18.5
	MPLH	= 12.695
	Assessment	
	<ul style="list-style-type: none"> - Running a conventional system - Serving an average of 235 meals/day - Scale 12 low and 14 high (chart above) - Kitchen is on lower end of scale - Efficiency could be improved 	
	Recommendations	
	<ul style="list-style-type: none"> - Reduce hours - Serve more meals 	

WHERE CAN I LEARN MORE?

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

March 2023