



# Meal Equivalents (MEQ)

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In school nutrition (SN) programs, the production of meals is the unit of measurement used to gauge the effectiveness and efficiency of an 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 conversion formulas and calculations are presented below, ([Institute of Child Nutrition – Key Performance Indicators](#), p97).

### Determining Meal Equivalency (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
Non-program \$\$ (Free Reimb. Rate + USDA Foods value)*	÷	\$x.xx + \$.xx (\$3.37 + \$.235)*	=	Non-program meal equivalents

### Example:

1,200	student breakfast served x .67 =	804
3,500	student lunches served x 1.0 =	3,500
850	student snacks served x .33 =	280.5
\$650	nonprogram revenue ÷ \$3.605* =	<u>180.3</u>
		4,764.8

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