

Contemporary Issues in Foods and Nutrition

FCS 321

MEAL PLAN PROJECT REVIEW



Food Costing



FOOD COSTING

Net income—take home pay

– Expenses

- Fixed expenses: mortgage/rent
- Variable expenses: entertainment, hobbies
- Mixed expenses: phone bill

Where does **food** fit in?

Food: A Variable Expense



The amount of variable income dictates how much you can spend on food, and therefore the quality and kinds of food you can buy

Food Insecurity

- Only a fixed amount of money for food
- Fruits & vegetables are expensive
- Junk food = cheaper, ↑ calories, ↓ nutrients
- The Food Stamps* program - now working with local Farmer's Markets so low income families can afford produce



*Food Stamps: Supplemental Nutrition Assistance Program (SNAP)/CalFresh
Electronic Benefit Transfer Project

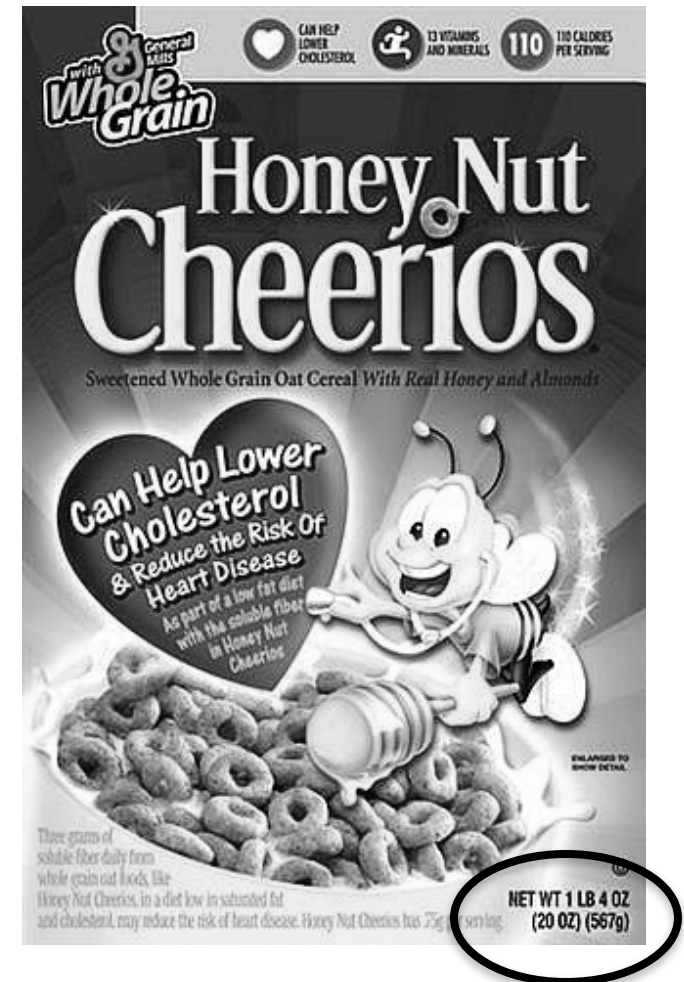
Some Definitions...

- **Market unit** → the entire container being sold
- **Standard unit** → ounces, grams, pounds
- **Serving size** → amount for each serving
- **Servings per market unit** → the number of servings you get in the entire container
- **Market unit cost** → price per market unit
- **Price per serving** → market unit price divided by number of servings per market unit

Market unit → the entire container being sold



Standard unit → ounces, grams, pounds



Serving size → **amount for each serving**



Nutrition Facts	
Serving Size: 5g (2 tsp)	
Servings Per Container: 90	
Amount Per Serving	
Calories 20	Calories from Fat 0
% Daily Value*	
Total Fat 0g	0%
Saturated Fat 0g	0%
Trans Fat 0g	
Cholesterol 0mg	0%
Sodium 10mg	0%
Total Carbohydrate 5g	2%
Dietary Fiber 0g	0%
Sugars 5g	
Protein 0g	
Vitamin A 0%	• Vitamin C 0%
Calcium 0%	• Iron 0%
*Percentage daily values based on a 2,000 calorie diet. Your Daily values may be higher or lower depending on your calorie needs.	

Servings per market unit → the number of servings you get in the entire container



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Total Carbohydrate 5g 2%

Dietary Fiber 0g 0%

Sugars 5g

Protein 0g

Vitamin A 0% • Vitamin C 0%

Calcium 0% • Iron 0%

*Percentage daily values based on a 2,000 calorie diet. Your Daily values may be higher or lower depending on your calorie needs.

Market unit cost → price per market unit



\$6.05 each



59 cents per lb.

Bertolli
Olive Oil
Selected Varieties
25.5 oz.
With CARD
11⁹⁹



\$11.99 each

**Price per serving → market unit price
divided by number of servings per
market unit**

3 apples in 1 lb.

$$\$1.00/3 = .33$$

Each apple is 0.33 cents
(= \$0.33)



Costing Example: Skim Milk

***Recipe requires 1 cup of skim milk**

- **Market Unit**
 - **Bottle of Milk**
- **Standard Unit**
 - **Quart**
- **Market Unit Cost**
 - **\$2.00**
- **Price per Serving =**
1 quart = 4 cups of milk
Cost is \$ 2.00/4 = .50 cents



**\$2.00 for 1
Quart of Milk**

Excel Costing Worksheet

B	C	D	E	F	G	H	I	J	K	L
	C	D	E	F	G	H	I	J	K	L
		AMOUNT NEEDED		MARKET UNIT SIZE		#/MARKT UNIT	Mkt. Unit	Ingred. Cost	Total recipe	Cost/serv.
PRODUCT	DESCRIPTION	QUANTITY	UNIT	QUANTITY	UNIT	(F/D)	Cost	I/H	Cost	K/# serv
									(Sum of J)	
						#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
						#DIV/0!		#DIV/0!		
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Excel Costing Worksheet

Meal Plan Assignment

General Instructions

WEEK 5 PowerPoint

FCS 321 Preliminary Meal Plan Guide
Rubric

FCS 321 Final Meal Plan Grading Rubric

Costing

USDA Food Plan

Weights and Measures

Weights and Measures 2

Weights and Measures 3

Weights and Measures 4

Excel Costing Worksheet

Class FCS 321/L

**CONTEMPORARY ISSUES IN
FOOD AND NUTRITION**

COSTING

Meal Plan Cost SAMPLE

Meal Plan Cost BLANK

Costing Worksheet: Milk

B	C	D	E	F	G	H	I	J	K	L
	C	D	E	F	G	H	I	J	K	L
		AMOUNT NEEDED		MARKET UNIT SIZE		#/MARKT UNIT	Mkt. Unit	Ingred. Cost	Total recipe	Cost/serv.
PRODUCT	DESCRIPTION	QUANTITY	UNIT	QUANTITY	UNIT	(F/D)	Cost	l/H	Cost	K/# serv
Milk	Skim	1	C						(Sum of J)	
						#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
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Milk	Skim	1	C	1	QT				(Sum of J)	
						#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
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PRODUCT	DESCRIPTION	QUANTITY	UNIT	QUANTITY	UNIT	(F/D)	Cost	I/H	Cost	K/# serv
Milk	Skim	1	C	1	QT				(Sum of J)	
				4	C	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
						#DIV/0!		#DIV/0!		
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Costing Worksheet: Milk

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	C	D	E	F	G	H	I	J	K	L
		AMOUNT NEEDED		MARKET UNIT SIZE		#/MARKT UNIT	Mkt. Unit	Ingred. Cost	Total recipe	Cost/serv.
PRODUCT	DESCRIPTION	QUANTITY	UNIT	QUANTITY	UNIT	(F/D)	Cost	l/H	Cost	K/# serv
Milk	Skim	1	C	1	QT				(Sum of J)	
		1	C	4	C	4		\$ -	#DIV/0!	#DIV/0!
						#DIV/0!		#DIV/0!		
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PRODUCT	DESCRIPTION	QUANTITY	UNIT	QUANTITY	UNIT	(F/D)	Cost	l/H	Cost	K/# serv
Milk	Skim	1	C	1	QT				(Sum of J)	
		1	C	4	C	4	\$ 2.00	\$ 0.50	#DIV/0!	#DIV/0!
						#DIV/0!		#DIV/0!		
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	C	D	E	F	G	H	I	J	K	L
Taganrogskii Salat		AMOUNT NEEDED		MARKET UNIT SIZE		#/MARKT UNIT	Mkt. Unit	Ingred. Cost	Total recipe	Cost/serv.
PRODUCT	DESCRIPTION	QUANTITY	UNIT	QUANTITY	UNIT	(F/D)	Cost	I/H	Cost	K/# serv
Potato	Waxy	12	ea	1	lb		\$ 0.99		(Sum of J)	15
		4	lb	1	lb	0.25	\$ 0.99	\$ 3.96	\$5.43	\$0.36
Olives	Black	18	ea	55	ea	3.06	\$ 1.00	\$ 0.33		
Dill	Dry	0.5	Tbl	0.3	oz					
		1	g	8	g	8.00	\$ 4.89	\$ 0.61		
Olive Oil	Star	0.25	c	17	oz					
		0.25	c	2.13	c	8.52	\$ 4.20	\$ 0.49		
Vinegar		2	tsp	12	oz					
		0.66	Tbl	24	Tbl	36.36	\$ 1.44	\$ 0.04		
Sugar	White	0.5	tsp	10	lb					
		0.5	tsp	1134	tsp	2268.00	\$ 5.19	\$ 0.002		

SHOW WORK HERE