Food Cost Analysis

Includes:

Research Report
Pricing Tables

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INTRODUCTION

The Seasoned Spoon Café is a non-profit, student run, independent, co-operative café located at Trent University that strives to provide healthy, ethical, local and organic meals for students, staff and faculty members. It is committed to paying farmers a reasonable price for produce, ensuring fair wages for its staff and fair meal prices for students. Although it is non-profit, The Seasoned Spoon Café is a business, and in order to ensure its success in the long term, menu items must be appropriately priced to account for the sometimes higher cost of running an ethically run and sourced establishment.

It is often thought by the public that locally-sourced organic foods will cost more than foods produced conventionally, although this is not always the case. Further, for a café such as The Seasoned Spoon to be able to pay its workers respectable wages, it is expected that the higher staffing costs will be reflected in the price of the food.

The central objective of this project was to determine the appropriate price of several of The Seasoned Spoon Cafe's menu items, while taking into consideration food ingredient costs, labour, and other capital expenses. In addition, the price of ingredients sourced from conventional farming practices were also examined as well as the current financial resources available to The Seasoned Spoon Café through grants, subsidies etc. Following the collection of these cost data it is possible to determine if the café was charging an appropriate price for their products considering that it strives to be locally sourced, organic, and fair trade.

As well as serving healthy, appetizing food, and paying staff respectable wages, The Seasoned Spoon Café seeks to increase awareness of food issues within the community. Through the completion of this project it is anticipated that it will assist in fulfilling this mandate. The information collected throughout this project will be used to produce a visual representation of the differences between a bowl of soup prepared by the Seasoned Spoon Cafe, and one which has been conventionally sourced. Associated costs for six Seasoned Spoon recipes were analyzed and compared to costs associated with

conventionally sourced ingredients to demonstrate to the patrons that when they choose to eat at the Seasoned Spoon, they are choosing sustainability over harmful conventional practices.

METHODS

Food cost analysis

In order to determine the cost of producing 6 menu items at the seasoned spoon (groundnut and carrot soup, leek and potato soup, curried tofu wrap, Moroccan chickpea wrap, oatmeal raisin cookie, vegan chocolate cake), the costs were broken into 2 categories: ingredient cost, and non-ingredient costs. Ingredient costs were just that; the precise cost of each ingredient per serving of each of the six menu items being analyzed. These were determined by collecting the following data: purchase costs and quantities of the various ingredients, the amount of each ingredient that goes into each batch of a given menu item (i.e. a pot of soup), and the number of servings sold from each batch. These data were then used to calculate the exact cost of each ingredient per serving. *Example:*

1) 1 jug of olive oil - $10
   20 cups

2) ½ cup olive oil into pot of soup
   0.5/20 = 0.025
   0.025 * $10 = $0.25 (cost of olive oil for the entire recipe)

3) 1 pot of soup – 5L (5000mL)
   1 bowl of soup – 250mL
   5000mL/250mL = 20 bowls

4) $0.25/20 = $0.0125

$0.0125 is the cost of the olive oil for one bowl of this soup <u>if all the soup is sold</u>

To calculate the total ingredient cost for each menu item then, all the per-serving ingredient costs were added. Purchase costs were standardized as cents per gram, millilitre, or some other applicable unit (i.e. per egg, per tortilla). Purchase price data are available in Appendix A (Seasoned Spoon pricing) and

Appendix B (conventional). Ingredient amounts were standardized in the same way. See Appendix D for conversion and standardization values. Ingredient cost determination was carried out (as above) in the same way using both conventional sourcing prices (from Sysco) and the prices sourced the Seasoned Spoon way (ethical sourcing).

Data for the calculation of non-ingredient costs were taken from accounting totals for the café over the period of Sept. 7 to Nov. 1, 2008, assuming that this 2-month time period would be representative of average expenditures for any given 2-month operational period. The same calculations could easily be replicated with data over a whole 8-month operational period (this would have been preferable), but the accounting data provided by the cafe for this report pertained to the Sept. 7 – Nov. 1, 2008 period, and so it was used in a representative way. All expenditures made by the Seasoned Spoon during this period were included in these calculations. These categories were: mileage, laundry and linens, website, admin misc., management, payroll, staffing, office supplies, and kitchen supplies. We could expect that the Sept. 7 to Nov. 1 period is one where some costs incurred are greater than at other times during the 8-month operational period. The only adjustment made with this in mind was that the kitchen supplies cost was halved from 400 to 200, because it seemed an obvious place where most of the expenses would be at the start of the year. Overall, we attempted to use a conservative approach, and so we made no other adjustments of this nature despite the fact that some of the operational costs might be higher in the Sept. 7 to Nov. 1 period. To calculate the cost of each non-ingredient category per menu item, a conservative estimate of 90 menu items sold per day (~10% less than the number of servings produced by all 6 menu items) was used. Beverage sales were not included in any analysis, because we did not have good data on the profitability of these items. Assuming beverage sales are profitable, this approach can be considered conservative. An estimate of 90 items per day was used because it was considered mildly pessimistic, as it assumes that not all servings are sold. Accuracy could be improved using this method by monitoring daily numbers of each item sold over several days and calculating an average. This was attempted early on, but due to the sometimes hectic nature of operations, sales numbers were not accurately recorded, and so we could not use these data with confidence. From Sept. 7 to Nov. 1

there were 42 business days for the café, which means that an estimate of (42 days * 90 items) 3780 total servings sold during this period was used. Each expenditure category (in dollars) was divided by 3780 to give the cost (in $) per menu item sold. These costs were added to give the total non-ingredient cost per menu item.

The Seasoned Spoon has non-sales revenues from membership fees, Ontario Work-Study Program (OWSP) funds, a Trent levy, and a TFP levy. These sources of funding impact the net operational costs of the Spoon, so they were calculated as amounts per menu item in the same way non-ingredient costs were (over the same time-period), and the total from these sources was subtracted from non-ingredient costs, to produce a net-non-ingredient cost per menu item amount. Though in reality, each menu item has a different number of non-ingredient input dollars, measuring these variations is not feasible. At the same time, non-ingredient costs cannot be applied evenly to all menu items, or else prices will become too complicated to explain, and be unreasonable in many cases. With these considerations, we took all the cost analysis data and gave pricing recommendations for the six menu items.

Example of Non-ingredient calculations:

1) Transportation costs = $1000
2) Staffing costs = $9000
3) Period = 100 business days
4) Items sold per day = 90
5) Total items sold = 100 * 90 = 9000
6) Transportation cost per item = $1000/9000items = $0.11/item
7) Staffing cost per item = $9000/9000items = $1.00/item
8) Total non-ingredient cost per item = $1.11/item

9) OSWP income = $7000
10) Period = 100 business days
11) Items sold per day = 90
12) Total items sold = 100 * 90 = 9000
13) OSWP income per item = $7000/9000items = $0.78/item
14) Total non-ingredient deductions per item = $0.78/item

15) Net Non-ingredient cost per item = $1.11/item - $0.78/item = $0.33/item

Background information collection

Basic information about the sources of ingredients used by the Seasoned Spoon were collected from an information pamphlet that is available in the café, and from the Seasoned Spoon website. Other theoretical or background data were gathered from the literature.

Waste monitoring

In order to experiment with a waste monitoring program, a waste sheet was set up in the kitchen of the Seasoned Spoon for use during a 2 week period of operation. Staff were asked to identify and record amounts of foods not sold, spilled etc.

Creation of an educational poster

The final version of the educational poster is delivered to the Seasoned Spoon along with this report. Aside from ideas from the authors of this report, creative ideas for poster creation were gathered from the students in ERST334H (Canadian Food System) at Trent University. A description (and rough sketch) of the poster, as it was initially proposed, and roughly representative of the final product:

We plan on creating a poser which will be done as a collage put together with photoshop. The poster will be plotter printed and approximately 1m x 0.5m in size (standard Bristol board size).

The concept goes like this. We want to compare Spoon food vs. conventionally sourced food. The way we plan on visually representing this is by taking our poster and dividing it down the middle. We plan on having the conventional source represented on the left and the Spoon represented on the right. (That way the reader will see conventional first, and then the spoon, eyes leaving on a positive note) Each side will be titled and a picture of a bowl of soup will be on either side. The results of the group work completed during our presentation gave us confidence for our idea of dividing the top of the bowl of soup into a pie chart and using the chart as a way to show the breakdown of what is factored into the true cost of a bowl

of soup from each source. This information will be presented in the form of a percentage and a simple title describing each piece of the chart. The comparison will use text to describe the difference between how the spoon operates (non profit, pays their workers more, food cost, no rent/utilities, and operational costs), and conventionally sourced food sold similarly (lower wages, profit margin, operational costs, transport etc). We plan on printing text on the actual bowl for each soup. The text for the spoon soup will describe them and their mandate to give context to the poster. The text on the conventional bowl of soup will be a definition of conventionally sourced foods to give context as well.

The most powerful component of this poster lies in the background for each side. We plan on using real photos to create a collage in the background for each side the depict what a consumer is supporting when they choose to purchase Spoon food (local, organic, socially responsible), vs. what they are supporting when they choose a conventionally sourced food item (corporations, excessive transport, pesticide use, degraded environment etc).

Images we plan to use for local, organic, socially responsible: collaboration (hand shake, group discussions, smiles, etc), local farmers, healthy environment, integrated crops, co-operative, non profit, community building, fair trade symbol, organic symbol, organic food, pictures of the spoon and staff, etc.).

Images we plan to use for conventionally sourced food: monocrops, corporations and conglomerates, big agricultural business, trucks, pesticides, degraded environment, branding, big farm machinery, exploited workers, imported produce, impact on developing nations, etc.).

We are also hoping to group the images in the collage and linking them to the piece of the pie chart they are connected to (profit = corporations, etc.)

RESULTS

Food cost analysis

Ingredient costs among menu items as well as between ingredient-sources varied widely. Ingredient costs for each menu item and ingredient-sources are shown in Tables 1 through 6 (full spreadsheets available in Appendix C). Four out of six dishes were more costly to produce (in terms of ingredients) using the Seasoned Spoon's ethical sourcing, and two out of six were more expensive to produce using a conventional food supplier's prices. An especially large difference was noted for the leek and potato soup, where potatoes and vegetable stock come at no cost to the Spoon, thanks to the Trent Gardens, and re-use of vegetable waste respectively. The Moroccan chickpea wraps were considerably cheaper to produce with conventionally-sourced chickpeas, which cost (per gram) less than half the cost of the organic chickpeas used by the Seasoned Spoon. For the two baked goods analyzed, the margin between Spoon sourcing and conventional sourcing was small in terms of production cost. Note that results of the waste monitoring program were not integrated into ingredient cost analysis, because the results were not useful in this respect (see page 16). In some instances it is surprising that conventionally-sourced ingredients (from Sysco) cost more; this is likely often reflective of differing purchase quantities. Also, demand for certain products might be different between the regular clientele of Sysco, and that of the Mississauga food co-op (and other sources) from where the Seasoned Spoon buys its ingredients-differences in demand would reflect in prices (e.g. for Tofu).

The per-item non-ingredient cost (all items weighed equally) calculated was $4.34 per menu item before taking into account external sources of funding. This was based on a period of 42 business days. Subtracting revenues from membership fees, OWSP funds, etc., the net expensive per item was $2.06 (see Table 7, Page 13). In Table 8 (Page 14), $2.06 is added to the ingredient costs (using ethical sourcing) for each menu item. Given that many of the prices produced by this process are uneven or unfair, some rough price recommendations were given based on our analyses for these menu items (Table 8). These prices are based on basic supply and demand assumptions (particularly in the case of baked goods). The

recommended prices also take into account the fact that sales to members ($8524) vastly outstripped sales to non-members ($3071) during the period of Sept. 7 to Nov. 1, 2008. In equivalent numbers of food items sold (assuming $3 for members and $4 for non-members), this equates to 2841 items sold to members (79%) and 768 items sold to non-members (21%) during this period. Given these data, it is suggested that prices for members should not be significantly below the actual cost of production- this is reflected in the price recommendations (Table 8). Further, these recommendations take into account that sales may often not meet the 90 items per day figure used, and other operational inefficiencies (i.e. waste) could increase actual costs beyond the estimates. It should be noted that an educational poster to accompany marginal price increases will be helpful, if the decision is in fact taken to increase prices. Figure 1 (Page 15) shows a breakdown of Seasoned Spoon expenditures over the Sept. 7 to Nov. 1 period; a similar chart will be used in the educational poster.

Table 1. A comparison of ingredient costs for a single serving of ***groundnut and carrot soup*** (groundnuts were not available at time of preparation) using seasoned spoon-sourced ingredients and conventionally-sourced ingredients.

	Seasoned Spoon	*Conventional*
Ingredient	**Cost per serving in ¢**	**Cost per serving in ¢**
Onion	16.558	12.332
Kale	12.054	8.412
Carrot	20.783	15.299
Ginger	1.002	6.362
Tomato Juice	14.137	6.519
Apple Cider	23.033	24.560
Cayenne	0.290	0.357
Peanut butter	27.033	24.667
Coconut milk	14.112	6.090
Total ($) :	***$1.29***	***$1.05***

Table 2. A comparison of ingredient costs for a single serving of ***leek and potato soup*** using seasoned spoon-sourced ingredients and conventionally-sourced ingredients. Notice that the Seasoned Spoon gets its potatoes free from the Trent gardens, and makes its own vegetable stock from vegetable wastes.

	Seasoned Spoon	*Conventional*
Ingredient	**Cost per serving in ¢**	**Cost per serving in ¢**
Kale	2.411	1.682
Parsley	6.988	5.229
Bay leaves	0.642	0.968
Coriander	0.451	0.313
Celery	9.621	11.686
Leeks	16.941	10.588
Potatoes	0.000	69.247
Olive oil	0.982	1.871
Veggie stock	0.000	140.623
Milk/Cream	14.863	13.156
Total ($) :	***$0.53***	***$2.55***

Table 3. A comparison of ingredient costs for a single ***curried tofu wrap*** using seasoned spoon-sourced ingredients and conventionally-sourced ingredients.

	Seasoned Spoon	*Conventional*
Ingredient	**Cost per serving in ¢**	**Cost per serving in ¢**
Onions	25.000	18.619
Garlic	2.067	1.074
Olive oil	0.835	1.590
Mustard	2.990	0.715
Honey	3.000	3.773
Curry paste	36.888	59.569
Tofu	46.155	75.620
Japanese Rice vinegar	0.600	0.600
Canola oil	8.391	3.957
Tortillas	27.117	27.117
Total ($) :	***$1.53***	***$1.93***

Table 4. A comparison of ingredient costs for a single ***Moroccan chickpea wrap*** using seasoned spoon-sourced ingredients and conventionally-sourced ingredients.

	Seasoned Spoon	*Conventional*
Ingredient	**Cost per serving in ¢**	**Cost per serving in ¢**
Olive oil	0.556	1.060
Onions	27.778	20.688
Garlic	3.674	1.909
Ginger	2.620	16.640
Lemon juice	14.301	5.235
Cumin	2.668	3.745
Oregano	0.969	1.352
Chili powder	1.530	1.505
Pepper	1.169	1.337
Chickpeas	86.578	29.268
Tortillas	1.808	1.808
Total ($) :	***$1.44***	***$0.85***

Table 5. A comparison of ingredient costs for a single ***oatmeal raisin cookie*** using seasoned spoon-sourced ingredients and conventionally-sourced ingredients.

	Seasoned Spoon	*Conventional*
Ingredient	**Cost per serving in ¢**	**Cost per serving in ¢**
Butter	19.172	25.241
Brown sugar	7.231	4.529
Sugar	3.126	1.652
Baking powder	0.589	0.101
Baking soda	0.009	0.003
Cinnamon	0.144	0.184
Cloves	0.095	0.226
Eggs	3.427	2.289
Flour	4.909	3.777
Rolled oats	4.813	3.933
Raisins	14.085	9.944
Total ($) :	***$0.58***	***$0.52***

Table 6. A comparison of ingredient costs for a single piece of ***vegan chocolate cake*** using seasoned spoon-sourced ingredients and conventionally-sourced ingredients.

	Seasoned Spoon	*Conventional*
Ingredient	**Cost per serving in ¢**	**Cost per serving in ¢**
Flour	4.909	3.777
cocoa powder	6.706	13.036
salt	0.024	0.026
baking soda	0.027	0.008
sugar	8.204	4.336
oil	9.779	4.611
coffee	4.458	4.895
cider vinegar	0.749	0.404
chocolate	14.924	11.942
peanut butter	12.672	11.563
icing sugar	23.908	9.142
Total ($) :	***$0.86***	***$0.64***

Table 7. Per-item non-ingredient cost, broken down as costs and non-sales income deductions. Assumed sales of 90 items per business day. See Table 8 (page ##) for the distribution of non-ingredient costs by menu item.

	Non-Ingredients	Amount ($)	Period	Amount per item sold ($)
Costs:	Mileage	910	42 business days	0.241
	Laundry and Linens	62	42 business days	0.016
	Website	353	42 business days	0.093
	Admin Misc.	285	42 business days	0.075
	Management	6200	42 business days	1.640
	Payroll fees	700	42 business days	0.185
	Staffing	7595	42 business days	2.009
	Office supplies	100	42 business days	0.026
	Kitchen supplies	200	42 business days	0.053
			Total Costs:	**4.340**
Deductions:	Membership fees	4000	120 business days	0.370
	OWSP Funds	3332	42 business days	0.881
	Trent Levy	3640	42 business days	0.963
	TIP Levy	242	42 business days	0.064
			Total Deductions:	**2.279**
			Net Expense per item:	***$2.06***

Table 8. Combination of ingredient and non-ingredient costs for each menu item at the Seasoned Spoon, and recommended prices to charge members and non-members. Recommended prices reflect realism, competition prices, fairness, as well as sale data which show that the vast majority of sales are to members. Non-ingredient costs assume a total of 90 menu items sold per day.

				Recommended Price	
Menu Item	**Ingredient Costs ($) (A)**	**Non-Ingredient Costs ($) (B)**	**Total (A+B)**	**Members**	**Non-Members**
Groundnut and carrot soup	$1.29	$2.06	$3.35	$3.25	$3.75
Leek and potato soup	$0.53	$2.06	$2.59	$3.25	$3.75
Curried tofu wrap	$1.53	$2.06	$3.59	$3.50	$4.00
Morocan chickpea wrap	$1.42	$2.06	$3.48	$3.50	$4.00
Oatmeal raisin cookie	$0.58	$2.06	$2.64	$1.50	$2.00
Vegan chocolate cake	$0.86	$2.06	$2.92	$3.50	$4.50

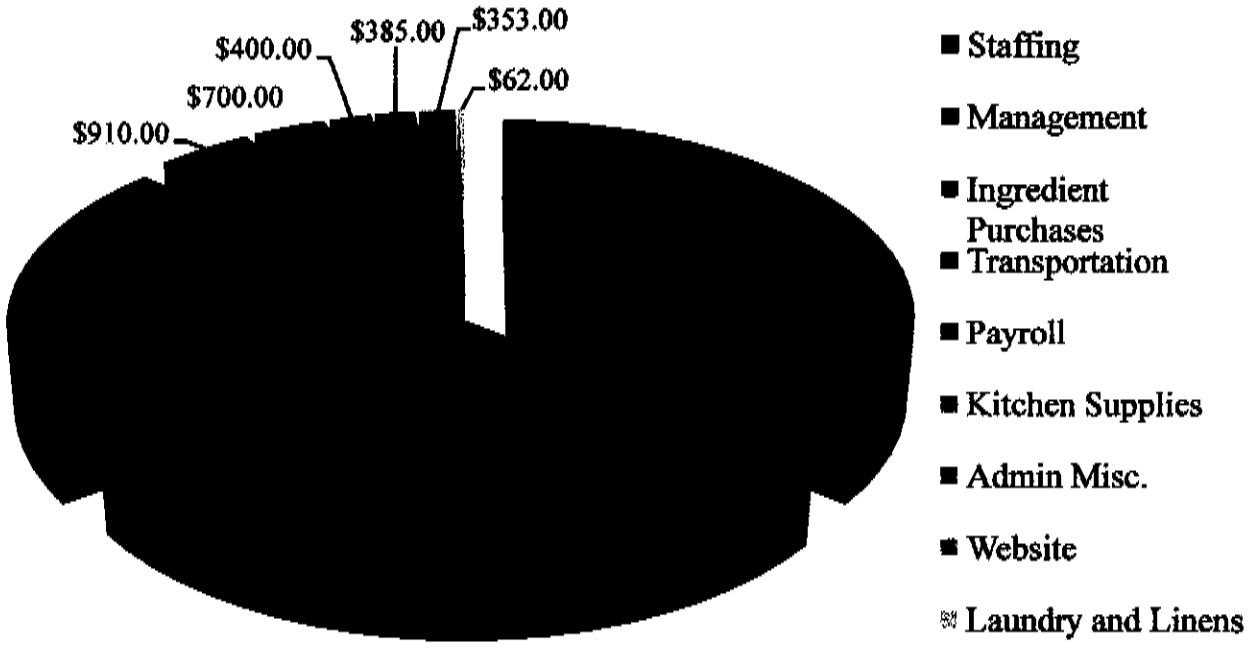

Figure 1. Expenditures incurred by the Seasoned Spoon over the period of Sept. 7 2008 to Nov. 1, 2008.

Waste monitoring

The following is the data collected from the waste chart that was posted in the kitchen of the Seasoned Spoon, accompanied by the description that was part of the sheet:

Date	Item and Quantity	Reason for Wastage
October 29 2008	5 Ginger Cookies	Burnt
	2 lbs Sunchokes	Rotted
	7 wraps worth of Moroccan chickpea filling	left over
	3 wraps worth of roasted veggie filling	left over
	2 bowls of pumpkin soup	leftover
November 5 2008	3 wraps, 2 soups	volunteers
	1 bowl potato soup	leftover
	2 bags of zucchini	mistakes
	1 bowl soup	left over
November 14 2008	1/2 plastic container of pasta salad	leftover
	1/2 plastic container of potato soup	leftover
November 17 2008	2 wraps	broke
	1 bag of wraps	hole in bag
November 24 2008	4 wraps	leftover

Hello spoon staff and volunteers. We are working on a community based research project for the seasoned spoon looking at food cost analysis. Part of this project is trying to assess the type, quantity and reason for food that is prepared but does not get sold here at the spoon. This will help us to understand all operational costs so that we can determine a fair price for delicious spoon food that is in the best interest of both the spoon and its customers. What needs to be documented is any food that is prepared but does not get sold (overcooked foods, leftovers, spillage, etc.) thank you for your co-operation.

Over the month of November we attempted to get a sense of the food waste that occurred at the Seasoned Spoon so that we could factor waste into the true cost of an item sold at the spoon (wrap, soup etc.). As you can see there are obvious issues with the results from our food waste chart. The chart was not consistently filled in as you can see by the few dates that items were actually recorded. After speaking to Spoon staff and Volunteers, we realized that although there was a thorough description of the purpose and method for filling out the food waste chart (see above paragraph), they were still not sure of what actually needed to be done. We recommend for future attempts to get a sense of food waste at the Seasoned Spoon that the purpose of the

chart be explained to the staff instead of relying on them reading the description. This method would prevent confusion and ensure that all staff members are at least aware of the waste sheet and its purpose. The actual setup of the waste sheet does fulfill its purpose, it's just educating the staff on how to use it properly that needs to be done in order to get useful data. Whether data from a waste chart be used or not, it is though that the practice of using a waste chart might engender a strong emphasis on waste-prevention in the staff.

DISCUSSION

Food cost analysis

One of the main objectives of this research project was to calculate and analyze The Seasoned Spoon Café's operating costs to determine if the prices charged for menu items are appropriate, fair and sustainable in allowing the café to continue operating under its mandate. It is important to determine the appropriate price of menu items by taking into consideration all operational costs including things like ingredients, wages and capital expenses.

After going through this process, it has been determined that it is difficult to assess whether the prices that the Seasoned Spoon Café charges for menu items are sustainable over the long-term due to the number of fluctuating variables that need to be considered as part of operating a small scale co-operatively run café.

One of the main variables to consider is fluctuating food costs. Prices of food can change substantially, day to day, week to week or year to year. These changes can be the result of factors such as climate change, unpredictable and severe weather conditions (i.e. flooding or drought) insect or disease infestations, the laws of supply and demand, media influence, fluctuating oil, gas and energy prices, and/or increases in the cost of living/inflation (Halweil, 2004).

Another limiting variable to pricing items accurately is the changing food items and amounts that end up being wasted for whatever reason (see Waste Monitoring section). The costs associated with these wastages vary and are highly unpredictable, making it difficult to predict how the prices for food items may need to increase to account for these wastages.

Based on the financial analysis of The Seasoned Spoon Café's operations at this time in the year, it was determined that most menu items are priced relatively close to the price needed to recover all costs associated with their creation. However, when the above mentioned challenges as well as the assessment

were considered, it appears as though the café is headed towards incurring a small deficit in the short-term if it does not make a few strategic changes in the pricing of items and membership fees.

To ensure that this does not happen, it is recommended that the price of a student membership change from $10.00 to $15.00 per year and the price of a waged person membership should increase from $20.00 to $25.00 per year. Students should be able to afford this small but significant increase as memberships are bought at the beginning of the year, when students may have access to more funds. Waged staff (i.e. professors, support staff etc.), should be able to afford this small increase, which does not seem unreasonable for the quality of food that they will be receiving. As well, the savings from holding a membership are significant and this additional cost can made up in a very short period of time by an individual who eats at the café on a regular basis (2-3 times per week). Additionally, members can feel a sense of pride in helping to ensure that The Seasoned Spoon Café can continue to support its mandate.

One other recommendation would be to increase the prices of specialty items such as cakes, hot chocolate and other desserts. This way, the café can continue to offer nutritious, wholesome meal items at an affordable price, allowing students to pay a little more for a luxury dessert item, which balanced out over the entire menu should make up for the projected deficit. These types of items are often offered at a slightly elevated price at Cafes and restaurants, as they are not a necessity for a healthy, nutritious meal.

Additionally, the prices of menu items for members could be increased slightly, as the prices for members compared to non-members is very low. Although lower prices are one of the benefits of buying a membership, an increase of say, $0.25 per large meal item (i.e. soup, wrap, salad) for members could easily be accepted, especially if the café was clear in explaining why prices were rising. For example, currently the cost of a wrap for a non-member is $4.00 compared to $3.00 for a member. Raising the price to $3.25 for members would help to balance operations and sustain the café over the long-term.

It is also recommended that the operational costs be calculated in comparison to the menu prices on an annual basis as prices of products and the cost of living change periodically (i.e. wages will/should increase) and therefore prices for menu items may need to be adjusted to ensure that the café can

compensate staff for these increases, while ensuring that they will not incur a deficit, remaining sustainable over the long-term. The spreadsheets used for this research project are meant to assist the Seasoned Spoon Café staff with this task in the future and will be made available to the cafe.

Organic/local/Fair Trade versus conventional

A large component of this project was focused on calculating and comparing the cost of local, organic and/or Fair Trade foods with conventionally grown food costs (see Tables 1 through 6). As stated in the results, three out of six dishes were more costly to produce (in terms of ingredients) using the Seasoned Spoon's ethical sourcing, and three out of six were more expensive to produce using a conventional food supplier's prices. There are various possible reasons as to why this was the case.

First, due to recent education outreach and awareness campaigns through local grassroots organizations, popular books and other forms of media, promoting the benefits of eating and buying local and/or Fair Trade foods, this movement has been widely publicized and happily embraced by individuals and communities both in Canada and around the world (Blank and Thompson, 2004).

Due to the higher demand for local, organic and Fair Trade foods, prices have dropped and these types of food have easily made their way into larger supermarket chains at lower prices (Blank and Thompson, 2004). In addition, producers who ship their products great distances are faced with higher energy and gas prices and must pass these costs on to the consumer, whereas local and organic foods often don't have these high additional costs.

As more individuals and communities learn about the Canadian food system and choose to support sustainable agricultural practices, prices for local, organic and Fair Trade products may continue to decrease, while prices associated with energy and chemical rich conventional practices continue to rise. As Blank and Thompson (2004) suggest, "...organic food can become the norm in many...commodity markets".

Often "...the price of food does not reflect its true costs. The current global surplus of food means that many products are sold by farmers at prices which are less than their cost of production" (Andree, 1997). However, by establishing personal relationships with local farmers in the surrounding community like the Seasoned Spoon Café has, it's possible for farmers to see a direct benefit with fair prices being offered for healthy, nutritious and sustainable grown food. This in turn reduces transportation costs, while decreasing environmental impacts and allows farmers and consumers to come together and support and respect one another. As stated by Halweil (2004, p. 37) "...a basic diet – some meat, grain, fruits and vegetables – composed of imported ingredients can easily entail four times the energy and four times the greenhouse gas emissions of an equivalent diet with ingredients domestic sources". This personal relationship between producer and grower also supports the following key principles found within the Seasoned Spoon Cafe's mandate (The Seasoned Spoon Café's website, 2008):

- To serve healthy, organic, locally grown, affordable food.
- To strengthen university links with the Peterborough community.
- To increase community awareness of food issues through educational outreach.

The document "A Food Sourcing Ethnography For... the Seasoned Spoon Café" (2007) goes into great detail about the relationship between the Seasoned Spoon Café, the local farmers and their farms and suggests that these farmers, who are providing much of the local, organic produce, are happy with the prices that they are currently receiving. This demonstrates that the Seasoned Spoon is offering fair prices to local farmers, fulfilling an important part of the Seasoned Spoon Cafe's mandate.

Additionally, by bringing farmers and consumes together you are helping to "...increase agricultural literacy by directly linking consumers to producers" (Lyson, 2004). As well, farmers have a reliable market for their products; a fundamental component of their business considering that global markets tend to be very unstable. It is also reasonable to believe that money spent for locally grown food and agricultural products will circulate through the local economy helping local communities grow and thrive,

rather than have this money distributed through multinational corporations, which is often the case when purchasing from large national supermarket chains (Lyon, 2004).

Education and awareness

Another major objective of this research project was to effectively relay the importance of supporting the Seasoned Spoon Café to its customers as well as to the Trent Community, creating awareness of the costs and benefits associated with producing and providing local, organic and fair-trade foods. This will be achieved by creating a visual representation of the analysis in the form of a poster that will be displayed at The Seasoned Spoon Café. This poster will help to educate the Trent Community about the café's mandate, while fulfilling one of the café's key principles, which strives to increase community awareness of food issues through educational outreach. This poster will also illustrate the importance of providing locally sourced, organic and socially responsible food, while providing a fair purchase price to local farmers, fair wages for staff and a fair price to students who choose to eat at the Seasoned Spoon.

CONCLUSION

As more people at Trent University and around the world realize the environmental, social and economic benefits of supporting local, organic/sustainable agriculture and markets that support Fair Trade concepts, the demand for these types of products will increase, which will in turn make them more affordable over the long-term. By eating at The Seasoned Spoon Café, students can help ensure this happens. Farmers who support these types of ideas will continue to receive a fair price for their efforts and co-operative businesses such as the Seasoned Spoon Café will continue to be able to offer their members fair wages and nutritious, affordable food.

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SEASONED SPOON SOURCING PRICES

Ingredient	Purchase cost ($)	Purchase quantity	¢ per unit (g/mL/egg/tortilla)
Apple cider	6.25	1.89L	0.331
Baking powder	11.26	454g	2.480
Baking soda	1.35	0.907kg	0.149
Bay leaves	12.39	454g	2.729
Brown sugar	30.87	11.34kg	0.272
Butter	4.09	0.454kg	0.901
Canola oil	16.69	4L	0.417
Carrots	4	2.27	0.176
Cayenne powder	5.89	454g	1.297
Celery	$1.38	675g	0.204
Chickpeas	33.02	11.34kg	0.291
Chocolate chips	106.6	10kg	1.066
Cider vinegar	10.07	3.78L	0.266
Cinnamon	5.51	454g	1.214
Cloves	11.5	454g	2.533
Cocoa powder	72.5	5kg	1.450
Coconut milk	24.34	4.8L	0.507
Coffee	37.5	23.13kg	0.162
Cumin powder	7.9	454g	1.740
Curry paste	29.51	1344g	2.196
Dijon Mustard	2.99	250mL	1.196
Dried coriander	9.02	454g	1.987
Dried oregano	13.75	454	3.029
Eggs	3.29	12 eggs	27.417
Flour	37.4	25kg	0.150
Fresh parsley	0.99	50g	1.980
Garlic	50	4.536kg	1.102
Ginger	2.62	1kg	0.262
Ground black pepper	12.06	454	2.656
Honey	18	3kg (3L)	0.600
Icing sugar	20.84	2724g	0.765
Japanese rice vinegar	24	4L	0.600
Kale	26	18.1436	0.143
Leeks	1	625g	0.160
Lemon juice	41.17	5676mL	0.725
Milk	2.67	1L	0.267
Olive oil	16.69	4L	0.417
Onions	42	11.34kg	0.370
Peanut butter	32.44	4kg	0.811
Potatoes	0	N/A	0.000
Raisins	18.78	2.5kg	0.751
Rolled oats	23.1	12kg	0.193

Ingredient	Purchase cost	Purchase quantity	Cost per unit (g/mL/egg/tortilla)
Salt	13.52	10kg	0.135
Sugar	62.51	25kg	0.250
Tofu	25.34	7kg	0.362
Tomato juice	5.79	2.85L	0.203
Tortillas	34.71	128	27.117
Veggie stock	0	N/A	0.000
Yogurt	18.38	6kg	0.306
Chili Powder	7.3	454g	1.608

CONVENTIONALLY-SOURCED PRICE LIST (FROM SYSCO)

Ingredient	Purchase cost (¢)	Purchase quantity (g/mL/egg)	¢ per unit
2% Milk	1418	6000	0.236
Apple cider	2880	8160	0.353
Apple cider vinegar	1438	10000	0.144
Baking powder	2117	5000	0.423
Baking soda	1148	25000	0.046
Brown sugar	3410	20000	0.171
Butter	2690	2268	1.186
Canola oil	3148	16000	0.197
Carrots	2589	19958.4	0.130
Cayenne powder	718	450	1.596
Celery	4023	16200	0.248
Cheddar cheese	5649	4540	1.244
Chickpeas (dry)	2679	27216	0.098
Chili powder	730	454	1.608
Cinnamon powder	851	550	1.547
Cocoa powder	3946	1400	2.819
Coconut milk	3728	17040	0.219
Cooking onions	3128	11340	0.276
Cream	2498	6400	0.390
Cumin powder	1038	425	2.442
Curry poaste	1007	284	3.546
Dijon mustard	2859	10000	0.286
Dried bay leaves	1168	284	4.113
Dried coriander	552	400	1.380
Dried oregano	803	190	4.226
Eggs	3296	180	18.311
Fresh garlic	1299	2268	0.573
Fresh Ginger	624	375	1.664
Fresh kale	1308	13000	0.101
Fresh parsley	889	600	1.482
Ground black pepper	1580	520	3.038
Ground coffee	7143	40082.4	0.178
Honey	4527	6000	0.755
Icing sugar	5851	20000	0.293
Japanese rice vinegar	2400	4000	0.600
Leeks	3684	7500	0.491
Lemon juice	2018	7600	0.266
Olive oil	9027	11355	0.795
Peanut butter	4440	6000	0.740
Potatoes	2943	24000	0.123
Raisins	1591	3000	0.530
Rolled oats	3933	25000	0.157
Table Salt	3442	24000	0.143

Ingredient	Purchase cost	Purchase quantity	Cost per Unit
Tofu	2491	4200	0.593
Tomato juice	1529	16320	0.094
Vegetable stock	4400	4790	0.919
White all purpose flour	2302	20000	0.115
White sugar	5286	40000	0.132
White vinegar	1799	10000	0.180
Chocolate chips	8099	9500	0.853
Whole cloves	2258	375	6.021

APPENDIX C

INGREDIENT COST ANALYSIS USING SEASONED SPOON SOURCING INGREDIENT PRICES

Groundnut and Carrot soup

Ingredient	Amount	Amount (converted) (X)	Cost per unit (Y)	Total cost in ¢ (A = X * Y)	Number of servings produced (B)	Cost per serving (A/B)
Onion	760g (5 cups)	760	0.370	281.481	17	16.558
Kale	1430 (10 cups)	1430	0.143	204.916	17	12.054
Carrot	2005g (15 cups)	2005	0.176	353.304	17	20.783
Ginger	65g (5 tbsp)	65	0.262	17.030	17	1.002
Tomato Juice	5 Cups	1182.95	0.203	240.326	17	14.137
Apple Cider	5 Cups	1182.95	0.331	391.556	17	23.033
Cayenne	2 tsp	3.8	1.297	4.930	17	0.290
Peanut butter	2.5 cups	566.6666667	0.811	459.567	17	27.033
Coconut milk	2 cups	473.18	0.507	239.902	17	14.112
				Total:		**129.001**

Leek and Potato soup

Ingredient	Amount	Amount (converted) (X)	Cost per unit (Y)	Total cost in ¢ (A = X * Y)	Number of servings produced (B)	Cost per serving (A/B)
Kale	2 cups	286	0.143	40.983	17	2.411
Parsley	1 cup	60	1.980	118.800	17	6.988
Bay leaves	4	4	2.729	10.916	17	0.642
Coriander	1 tbsp	3.857	1.987	7.663	17	0.451
Celery	4 cups	800	0.204	163.556	17	9.621
Leeks	12	1800	0.160	288.000	17	16.941
Potatoes	32	N/A	0.000	0.000	17	0.000
Olive oil	4 tbsp	40	0.417	16.690	17	0.982
Veggie stock	11 cups	2602.49	0.000	0.000	17	0.000
Milk/Cream	4 cups	946.36	0.267	252.678	17	14.863
				Total:		**52.899**

Curried Tofu wraps

Ingredient	Amount	Amount (converted) (X)	Cost per unit (Y)	Total cost in ¢ (A = X * Y)	Number of servings produced (B)	Cost per serving (A/B)
Onions	1350g (3 onions)	1350	0.370	500.000	20	25.000
Garlic	37.5g	37.5	1.102	41.336	20	2.067
Olive oil	4 tbsp	40	0.417	16.690	20	0.835
Mustard	5 tbsp	50	1.196	59.800	20	2.990
Honey	10 tbsp	100	0.600	60.000	20	3.000
Curry paste	3 jars (336g)	336	2.196	737.750	20	36.888
Tofu	2.55kg (1 slab)	2550	0.362	923.100	20	46.155
Japanese Rice vinegar	2 tbsp	20	0.600	12.000	20	0.600
Canola oil	1.7 cups	402.203	0.417	167.819	20	8.391
Tortillas	1 per serving	1	27.117	27.117	1	27.117
				Total:		**153.042**

Moroccan chickpea

Ingredient	Amount	Amount (converted) (X)	Cost per unit (Y)	Total cost in ¢ (A = X * Y)	Number of servings produced (B)	Cost per serving (A/B)
Olive oil	2 tbsp	20	0.417	8.345	15	0.556
Onions	1125g	1125	0.370	416.667	15	27.778
Garlic	50g	50	1.102	55.115	15	3.674
Ginger	150g	150	0.262	39.300	15	2.620
Lemon juice	1.25 cups	295.7375	0.725	214.509	15	14.301
Cumin	1/4 cups	23	1.740	40.022	15	2.668
Oregano	4 tsp	4.8	3.029	14.537	15	0.969
Chili powder	4 tbsp	14.21	1.608	22.849	15	1.523
Pepper	4 tsp	6.6	2.656	17.532	15	1.169
Chickpeas	2230g x 2 (2 pots)	4460	0.291	1298.670	15	86.578
Tortillas	1 per serving	1	27.117	27.117	15	1.808
				Total:		**143.644**

Oatmeal raisin cookies

Ingredient	Amount	Amount (converted) (X)	Cost per unit (Y)	Total cost in ¢ (A = X * Y)	Number of servings produced (B)	Cost per serving (A/B)
Butter	340.5g (1.5cups)	340.5	0.901	306.750	16	19.172
Brown sugar	425g	425	0.272	115.694	16	7.231
Sugar	200g	200	0.250	50.008	16	3.126
Baking powder	2 tsp	3.8	2.480	9.425	16	0.589
Baking soda	0.5 tsp	0.95	0.149	0.141	16	0.009
Cinnamon	1 tsp	1.9	1.214	2.306	16	0.144
Cloves	0.5 tsp	0.6	2.533	1.520	16	0.095
Eggs	2 eggs	2	27.417	54.833	16	3.427
Flour	525g	525	0.150	78.540	16	4.909
Rolled oats	400g	400	0.193	77.000	16	4.813
Raisins	300g	300	0.751	225.360	16	14.085
				Total:		**57.599**

Vegan chocolate cake

Ingredient	Amount	Amount (converted) (X)	Cost per unit (Y)	Total cost in ¢ (A = X * Y)	Number of servings produced (B)	Cost per serving (A/B)
Flour	175g	262.5	0.150	39.270	8	4.909
cocoa powder	0.25g	37	1.450	53.650	8	6.706
salt	0.5tsp	1.425	0.135	0.193	8	0.024
baking soda	0.5tsp	1.425	0.149	0.212	8	0.027
sugar	175g	262.5	0.250	65.636	8	8.204
oil	125mL	187.5	0.417	78.234	8	9.779
coffee	1 cup	220	0.162	35.668	8	4.458
cider vinegar	15mL	22.5	0.266	5.994	8	0.749
chocolate	56g	112	1.066	119.392	8	14.924
peanut butter	62.5g	125	0.811	101.375	8	12.672
icing sugar	125g	250	0.765	191.263	8	23.908
				Total:		**86.361**

MISCELLANEOUS CONVERSIONS AND STANDARDS

For liquids (i.e. honey): 1L = 1kg

1L peanut butter = 1kg peanut butter

1 Cup = 236.588mL

1 teaspoon = 4.93mL

1 tablespoon = 10mL

1 potato = 300g

1 bay leaf = 1g

1 celery bunch = 675g

1 leek bunch = 625g

1 tsp of powdered spices (i.e. cayenne, salt, chilli powder) = 2g

1 tsp of dried herbs (i.e. oregano) = 1.2g

For weight, 1 tbsp = 2.03 tsp