



United States  
Department of  
Agriculture

Food and  
Nutrition  
Service

3101 Park  
Center Drive  
Alexandria, VA  
22302-1500

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SUBJECT: Crediting Tofu and Soy Yogurt Products

TO: Regional Directors  
Special Nutrition Programs  
All Regions

State Directors  
Child Nutrition Programs  
All States

The *Nutrition Standards in the National School Lunch and School Breakfast Programs* final rule was published on January 26, 2012. The final rule gives schools the option to offer commercially prepared tofu as a meat alternate in the National School Lunch Program (NSLP) and School Breakfast Program (SBP). This provision, which is codified under 7 C.F.R. 210.10(c)(2)(i)(D) of the regulatory text for the NSLP and §220.8(c)(2)(i)(D) for the SBP, allows schools to further diversify the sources of meat alternates available to students and better meet the dietary needs of vegetarians and culturally diverse groups in schools. The provision is effective July 1, 2012.

This memorandum informs State agencies how to credit tofu and soy yogurt products as a meat/meat alternate component in meal planning.

While tofu does not currently have a Federal standard of identity, the current Dietary Guidelines for Americans (DGA) encourage plant-based sources of protein such as tofu. According to the DGA, consumption of a balanced variety of protein foods can contribute to improved nutrient intake and health benefits. Tofu must be commercially prepared and meet the following definition, established in 7 CFR 210.2 for purposes of the school meal programs as “a soybean-derived food...basic ingredients [in tofu] are whole soybeans, one or more food-grade coagulants (typically a salt or an acid), and water.” Noncommercial tofu and soy products are not creditable.

In the school meal programs, 2.2 ounces (1/4 cup) of commercially prepared tofu, containing at least 5 grams of protein, is creditable as 1.0 ounce equivalent meat alternate. This is consistent with the DGA recommended serving size for tofu, and provides protein and nutrients of concern at levels similar to other Child Nutrition (CN)-credited meat alternate foods.

Additionally, ½ cup (4.0 fluid ounces) of soy yogurt is creditable as 1.0 ounce equivalent meat alternate. This is consistent with the crediting of dairy yogurt while allowing schools to provide a non-dairy alternative.

Since school meals are an opportunity for children to learn to eat healthy and balanced meals, foods served should be easily recognized by children as part of a food group that contributes to a healthy meal. Tofu is widely recognized as a meat substitute and can easily be included in the school meal. We recognize that tofu is being used to produce other meat substitute products such as links and sausages made from tofu, which are easily recognizable as meat substitutes and can be credited as such. However, products made with tofu that are not easily recognized as meat substitutes, would not contribute to any component of the reimbursable meal and do not meet the customary and usual function of the meat/meat alternate component. Soft tofu for example, blended into a recipe so that it is not recognizable (i.e. in a soup) or does not represent a meat substitute (i.e. tofu noodles) does not qualify as a meat alternate.

When considering processed tofu products such as links and sausages made from tofu as meat alternates for the reimbursable meal, the tofu ingredient must contain the required 5 grams of protein, which is not shown on a nutrition facts panel. Therefore, the most appropriate way to ensure that the product meets Food and Nutrition Service (FNS) requirements is to request that the product be manufactured under the CN Labeling Program following a Federally approved quality control program.

Until the Food Buying Guide for Child Nutrition Programs is updated, the following yield information can be used for purchasing and crediting (table attached):

1 pound of tofu with 37 grams of protein will have 7.28 quarter-cup servings per pound and provide 7.25 ounces of equivalent meat alternate for Food-based Menu Planning requirements.

State agencies should direct any questions concerning this guidance to the appropriate FNS Regional Office. Regional Offices with questions should contact the Child Nutrition Division.



Cynthia Long  
Director  
Child Nutrition Division

Attachment

### Food Buying Guide Specifications for Tofu and Soy Yogurt

1.Food As Purchased	2.Purchase Unit	3.Servings Per Purchase Unit	4.Serving Size per Meal contribution	5.Purchase Units for 100 Servings	6.Additional Information
<b>Tofu, commercial*</b>  <i>With minimum of 5 grams of protein per 2.2 ounces by weight (37 grams of protein per pound)</i>	Pound	7.28	¼ cup or 2.2 oz by weight (1 oz meat alternate)	13.7	½ cup (4.4 ounces by weight) of tofu x 7.28 quarter cups divided by 16 ounces per pound = 2.00 ounces of equivalent meat alternate
<b>Yogurt, soy, fresh</b> <i>Plain or Flavored Sweetened or Unsweetened – Commercially-prepared</i>  <i>No minimum protein level required</i>	32 oz container	8.00	1/2 cup or 4 oz yogurt (1 oz meat alternate)	12.5	
	32 oz container	5.33	3/4 cup or 6 oz yogurt (1-1/2 oz meat alternate)	18.8	
	32 oz container	4.00	1 cup or 8 oz yogurt (2 oz meat alternate)	25.0	
	4 oz cup	1.00	One 4 oz container yogurt (1 oz meat alternate)	100.0	
	6 oz cup	1.00	One 6 oz container yogurt (1-1/2 oz meat alternate)	100.0	
	8 oz	1.00	One 8 oz container yogurt (2 oz meat alternate)	100.0	

\*Defined in 7 CFR 210.2 as “a soybean-derived food...basic ingredients [in tofu] are whole soybeans, one or more food-grade coagulants (typically a salt or an acid), and water.”